

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT
OF INDEPENDENT ACCOUNTANTS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31 OF 2022 AND
2021
(STOCK CODE: 2317)

Company Address: No. 2, Ziyou St., Tucheng Industrial District, Tucheng
Dist., New Taipei City 236, Taiwan (R.O.C.)
Tel: (02) 2268-3466

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT OF INDEPENDENT
ACCOUNTANTS FOR THE THREE-MONTH PERIODS ENDED MARCH 31 OF 2022 AND 2021

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Review Report of Independent Accountants

Financial Review No. 22000431 (2022)

To Hon Hai Precision Industry Co., Ltd.

Preface

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and Subsidiaries as of March 31, 2022 and 2021, and the related consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows for the three-month periods ended March 31, 2022 and 2021, and notes to the consolidated financial statements (including a summary of significant accounting policies). It is the management's responsibility to prepare fairly presented consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 'Interim Financial Reporting' endorsed by the FSC, and the accountant's responsibility is to draw conclusions on the consolidated financial statements based on the review results.

Scope

Except as stated in the section of basis for qualified conclusion, the accountant performed the audit in accordance with No. 65 Bulletin of Auditing Standards, "Review of Financial Statements". The procedures performed in the review of consolidated financial statements include inquiries (primarily inquiring those responsible for financial and accounting matters), analytical procedures and other review procedures. The scope of the review work is significantly smaller than the scope of the audit work, so the accountant may not be able to identify all the material matters that can be identified by the audit work, and therefore cannot present the audit opinion.

Basis for qualified conclusion

As mentioned in Notes IV(III) and VI(IX) to the consolidated financial statements, the financial statements of some unimportant subsidiaries included in the above consolidated financial statements, some investments using the equity method and the relevant information disclosed in Note 13 are prepared according to the financial statements prepared by each company for the same period and not reviewed by the accountant. As of March 31, 2022 and 2021, the total assets (including investments using the equity method) of such subsidiaries were NT\$336,892,892,000 and NT\$554,815,523,000 respectively, accounting for 8.65% and 16.05% of the consolidated total assets respectively; the total liabilities were NT\$178,429,086,000 and NT\$139,450,638,000 respectively, accounting for 7.73% and 6.96% of the total consolidated liabilities respectively; the total comprehensive profit and loss for the three-month periods ended March 31, 2022 and 2021 (including the share of the profit and loss of affiliated companies and joint ventures using the equity method) were NT\$9,757,521,000 (profit) and profit of NT\$8,476,481,000 (profit) respectively, accounting for 11.67% and 22.73% of the total consolidated comprehensive profit and loss respectively.

Qualified conclusion

According to the review results of the accountants, except for some unimportant subsidiaries included in the consolidated financial statements, investments using the equity method and the relevant information disclosed in Note 13 mentioned in the preceding paragraph, which may be adjusted appropriately and the impacts may be disclosed if the financial statements reviewed by the accountants during the same period can be obtained, we did not find any circumstance where the consolidated financial statements referred to in paragraph 1 were not prepared in any material respect in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 'Interim Financial Reporting' endorsed by the FSC, making it impossible to fairly present the consolidated financial position of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as of March 31, 2022 and 2021, and the consolidated financial performance and consolidated cash flow for the three-month periods ended March 31, 2022 and 2021.

PricewaterhouseCoopers, Taiwan

Hsu, Yung-Chien



CPA

Hsu, Sheng-Chung



Former Securities Commission of the Ministry of Finance
Approval certificate number: (84) Taiwan-Finance-Securities (6) 13377
Financial Supervisory Commission
Approval certificate number: Jin-Guan-Zheng-Shen-Zi No. 1010034097

May 12, 2022

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

March 31, 2022, and December 31, March 31, 2021

(The consolidated balance sheets as of March 31 2022 and 2021 were reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

Assets	Notes	March 31, 2022		December 31, 2021		March 31, 2021		
		Amount	%	Amount	%	Amount	%	
Current assets								
1100	Cash and cash equivalents	VI(I)	\$ 1,184,629,960	30	\$ 1,059,417,011	27	\$ 1,112,174,828	32
1110	Financial assets measured at fair value through profit or loss	VI(II)						
	- current		6,156,336	-	1,332,824	-	4,252,850	-
1120	Financial assets at fair value through other comprehensive income - current	VI(III)	135,191	-	130,622	-	-	-
1136	Financial assets at amortized cost - current	VI(IV) and VIII	62,174,507	2	48,008,438	1	46,576,058	1
1139	Financial assets for hedging - current	VI(V)	716,456	-	1,068,785	-	-	-
1170	Accounts receivable, net	VI (VI)	856,704,700	22	1,125,762,611	29	745,890,062	22
1180	Net accounts receivable - related parties	VII	23,719,390	1	35,455,895	1	29,730,781	1
1200	Other receivables	VI(VII)(XII)	60,690,767	2	59,510,406	2	52,187,919	2
1210	Other receivables - related parties	VII	5,071,157	-	2,777,421	-	8,250,774	-
130X	Inventories	VI(VIII)	754,529,704	19	672,145,365	17	634,982,642	18
1410	Prepayments	VII	20,894,884	1	18,057,414	1	20,348,193	1
1470	Other current assets	VI(IV)	8,752,619	-	10,750,494	-	-	-
11XX	Total current assets		<u>2,984,175,671</u>	<u>77</u>	<u>3,034,417,286</u>	<u>78</u>	<u>2,654,394,107</u>	<u>77</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	VI(II)	83,731,481	2	88,481,743	2	91,901,881	3
1517	Financial assets at fair value through other comprehensive income - non-current	VI(III)	109,664,125	3	112,718,725	3	95,167,908	3
1535	Financial assets at amortized cost - non-current	VI(IV) and VIII	19,432,030	-	23,449,084	1	17,780,954	1
1550	Investments accounted for under equity method	VI(IX)	197,609,614	5	194,593,652	5	171,861,057	5
1600	Property, plant and equipment	VI(X) and VIII	318,854,106	8	310,107,309	8	289,515,599	8
1755	Right-of-use assets	VI(XI), VII and VIII	40,965,857	1	40,260,192	1	45,650,542	1
1760	Investment property, net	VI(XIII)	10,758,498	-	10,356,499	-	10,689,636	-
1780	Intangible assets	VI(XIV)	47,453,586	1	45,352,837	1	46,375,679	1
1840	Deferred income tax assets		20,424,679	1	20,443,452	-	21,133,944	1
1900	Other non-current assets	VI(XII)(XV)	60,386,516	2	28,697,615	1	11,880,286	-
15XX	Total non-current assets		<u>909,280,492</u>	<u>23</u>	<u>874,461,108</u>	<u>22</u>	<u>801,957,486</u>	<u>23</u>
1XXX	Total assets		<u>\$ 3,893,456,163</u>	<u>100</u>	<u>\$ 3,908,878,394</u>	<u>100</u>	<u>\$ 3,456,351,593</u>	<u>100</u>

(Continued)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

March 31, 2022, and December 31, March 31, 2021

(The consolidated balance sheets as of March 31 2022 and 2021 were reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

Liabilities and equity	Notes	March 31, 2022		December 31, 2021		March 31, 2021	
		Amount	%	Amount	%	Amount	%
Current liabilities							
2100 Short-term loans	VI(XVII)	\$ 665,565,587	17	\$ 546,372,008	14	\$ 464,506,666	13
2110 Short-term notes and bills payable	VI(XVI)	7,130,489	-	23,999,117	1	43,945,617	1
2120 Financial liabilities at fair value through profit or loss - current	VI(II)						
Financial assets at fair value through other comprehensive income - current		1,342,589	-	964,015	-	2,010,356	-
2170 Accounts payable		872,446,561	22	1,055,155,222	27	780,891,457	23
2180 Accounts payable - related parties	VII	15,997,012	-	21,022,980	-	22,892,268	1
2200 Other payables	VI(XVIII) and VII	258,616,049	7	213,094,933	5	248,018,907	7
2230 Current income tax liabilities		26,191,031	1	26,474,025	1	24,641,380	1
2250 Provisions for liabilities - current	VI(XXV)	3,233,896	-	2,876,585	-	3,706,271	-
2280 Lease liabilities - current	VII	7,359,055	-	7,364,055	-	8,963,534	-
2320 Long-term liabilities due within one year or one operating cycle	VI(XX)(XXI)	37,233,853	1	38,586,760	1	74,427,834	2
2399 Other current liabilities - Others	VI(XIX)	72,271,312	2	61,770,571	2	45,167,255	2
21XX Total current liabilities		<u>1,967,387,434</u>	<u>50</u>	<u>1,997,680,271</u>	<u>51</u>	<u>1,719,171,545</u>	<u>50</u>
Non-current liabilities							
2530 Bonds payable	VI(XX)	227,533,331	6	226,258,790	6	200,396,220	6
2540 Long-term loans	VI(XXI)	50,722,463	1	49,340,778	1	30,256,144	1
2550 Provisions for liabilities - non-current	VI(XXV)	434,333	-	430,648	-	408,165	-
2570 Deferred income tax liabilities		31,950,704	1	32,228,229	1	21,910,058	1
2580 Lease liabilities - non-current	VII	18,261,281	1	18,217,030	1	19,649,996	-
2600 Other non-current liabilities	VI(XXIV)	12,078,531	-	11,462,530	-	10,490,038	-
25XX Total non-current liabilities		<u>340,980,643</u>	<u>9</u>	<u>337,938,005</u>	<u>9</u>	<u>283,110,621</u>	<u>8</u>
2XXX Total liabilities		<u>2,308,368,077</u>	<u>59</u>	<u>2,335,618,276</u>	<u>60</u>	<u>2,002,282,166</u>	<u>58</u>
Equity							
Equity attributable to owners of parent company							
Share capital	VI(XXVI)						
3110 Share capital - common stock		138,629,906	4	138,629,906	4	138,629,906	4
Capital surplus	VI(XXVII)						
3200 Capital surplus		202,354,644	5	202,084,430	5	200,484,799	6
Retained earnings	VI(XXVIII)						
3310 Legal reserve		170,755,591	5	170,755,591	4	161,043,748	5
3320 Special reserve		87,315,126	2	87,315,126	2	102,451,720	3
3350 Unappropriated retained earnings		829,183,459	21	871,193,344	22	752,676,042	22
Other equity interest	VI(XXIX)						
3400 Other equity interest		(42,097,602)	(1)	(89,505,893)	(2)	(81,263,647)	(3)
3500 Treasury stocks	VI(XXVI)	(15,194)	-	(15,194)	-	(15,194)	-
31XX Total equity attributable to owners of parent company		<u>1,386,125,930</u>	<u>36</u>	<u>1,380,457,310</u>	<u>35</u>	<u>1,274,007,374</u>	<u>37</u>
36XX Non-controlling interests	VI(XXX)	<u>198,962,156</u>	<u>5</u>	<u>192,802,808</u>	<u>5</u>	<u>180,062,053</u>	<u>5</u>
3XXX Total equity		<u>1,585,088,086</u>	<u>41</u>	<u>1,573,260,118</u>	<u>40</u>	<u>1,454,069,427</u>	<u>42</u>
Significant Contingent Liabilities and Unrecognized Contract Commitments	IX						
Significant events after the balance sheet date	XI						
3X2X Total liabilities and equity		<u>\$ 3,893,456,163</u>	<u>100</u>	<u>\$ 3,908,878,394</u>	<u>100</u>	<u>\$ 3,456,351,593</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman: Liu, Yang-Wei



Manager: Liu, Yang-Wei



Accounting supervisor:

Chou, Tsung-Kai



Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the three-month periods ended March 31, 2022 and 2021

(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

(Except for earnings per share expressed in New Taiwan Dollar)

Item	Notes	For the three-month period ended March 31, 2022		For the three-month period ended March 31, 2021		
		Amount	%	Amount	%	
4000	Operating revenue	VI(XXXI) and VII	\$ 1,407,553,167	100	\$ 1,347,112,823	100
5000	Operating costs	VI(VIII)(XXXV) (XXXVI) and VII	(1,322,787,489)	(94)	(1,268,980,278)	(94)
5900	Operating profit - gross		84,765,678	6	78,132,545	6
	Operating expenses	VI(XXXV) (XXXVI)				
6100	Selling expenses		(6,688,243)	-	(7,883,901)	(1)
6200	Administrative expenses		(16,993,517)	(1)	(18,820,414)	(1)
6300	Research and development expenses		(24,414,614)	(2)	(23,858,634)	(2)
6000	Total operational expenses		(48,096,374)	(3)	(50,562,949)	(4)
6900	Operating profit		36,669,304	3	27,569,596	2
	Non-operating income and expenses					
7100	Interest income	VI(XXXII)	6,996,856	-	8,403,342	1
7010	Other income	VI(XXXIII)	1,424,640	-	7,183,226	11
7020	Other gains and losses	VI(XXXIV)	(5,698,956)	-	482,401	-
7050	Finance cost	VI(XXXVII)	(4,863,582)	-	(6,747,233)	(1)
7060	Share of profit or loss of associates and joint ventures accounted for under the equity method	VI(IX)	2,399,073	-	2,297,741	-
7000	Total non-operating income and expenses		258,031	-	11,619,477	1
7900	Profit before income tax		36,927,335	3	39,189,073	3
7950	Income tax expense	VI(XXXVIII)	(7,317,908)	(1)	(8,209,821)	(1)
8200	Net income for the period		\$ 29,609,427	2	\$ 30,979,252	2

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Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the three-month periods ended March 31, 2022 and 2021

(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

(Except for earnings per share expressed in New Taiwan Dollar)

Item	Notes	For the three-month period ended March 31, 2022		For the three-month period ended March 31, 2021	
		Amount	%	Amount	%
Other comprehensive income (net)					
- Components not to be reclassified to profit or loss					
8316	Unrealized gains and losses on valuation of investment in equity instruments measured at fair value through other comprehensive income	VI(III)(XXIX) (XXX)			
		(\$ 8,141,762)	(1)	\$ 7,203,475	1
8320	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components not to be reclassified to profit or loss	VI(XXIX)			
		(2,585,398)	-	5,296,271	
8349	Income tax related to components that are not reclassified subsequently to profit or loss	VI(XXXVIII)			
		1,039,998	-	-	-
8310	Components not to be reclassified to profit or loss - total				
		(9,687,162)	(1)	12,499,746	1
Components that may be reclassified to profit or loss					
8361	Exchange difference arising from translation of foreign operation financial statements	VI(XXIX)(XX X)			
		63,698,111	5	(2,180,487)	-
8368	Profit and loss of hedging instruments	VI(V)			
		(144,313)	-	-	-
8370	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components that may be reclassified to profit or loss	VI(XXIX)			
		95,293	-	(4,002,504)	-
8399	Income tax related to components that may be reclassified to profit or loss	VI(V)			
		21,647	-	-	-
8360	Components that may be reclassified to profit or loss - total				
		63,670,738	5	(6,182,991)	-
8300	Other comprehensive income - net				
		\$ 53,983,576	4	\$ 6,316,755	1
8500	Net comprehensive income				
		\$ 83,593,003	6	\$ 37,296,007	3
Net profit attributable to:					
8610	Owners of the parent company				
		\$ 29,450,302	2	\$ 28,161,775	2
8620	Non-controlling interests				
		159,125	-	2,817,477	-
		\$ 29,609,427	2	\$ 30,979,252	2
Total comprehensive income attributable to:					
8710	Owners of the parent company				
		\$ 77,486,237	6	\$ 34,211,928	3
8720	Non-controlling interests				
		6,106,766	-	3,084,079	-
		\$ 83,593,003	6	\$ 37,296,007	3
Earnings per share					
		VI(XXXIX)			
9750	Basic earnings per share				
		\$	2.12	\$	2.03
9850	Diluted earnings per share				
		\$	2.08	\$	2.02

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman: Liu,
Yang-Wei



Manager: Liu,
Yang-Wei



Accounting
supervisor:

Chou, Tsung-
Kai



Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Changes in Equity
For the three-month periods ended March 31, 2022 and 2021
(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

Notes	Equity attributable to owners of parent company					Other equity interest						
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Profit and loss of hedging instruments	Treasury stocks	Total	Non-controlling interests	Total
2021												
Balance - January 1	\$ 138,629,906	\$ 202,645,942	\$ 161,043,748	\$ 102,451,720	\$ 779,836,380	(\$ 124,551,979)	\$ 37,236,853	\$ -	(\$ 15,194)	\$ 1,297,277,376	\$ 176,869,033	\$ 1,474,146,409
Net profit	-	-	-	-	28,161,775	-	-	-	-	28,161,775	2,817,477	30,979,252
Other comprehensive income	VI(XXIX)	-	-	-	-	(6,419,794)	12,469,947	-	-	6,050,153	266,602	6,316,755
Total comprehensive income					28,161,775	(6,419,794)	12,469,947			34,211,928	3,084,079	37,296,007
Appropriation and distribution of earnings for 2020:	VI(XXVII I)											
Cash dividends		-	-	-	(55,451,962)	-	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for under the equity method	VI(XXVII)	(4,359,891)	-	-	131,175	-	-	-	-	(4,228,716)	-	(4,228,716)
Adjustments arising from changes in percentage of ownership in subsidiaries	VI(XXVII)	2,198,748	-	-	-	-	-	-	-	2,198,748	-	2,198,748
Increase in non-controlling interests	VI(XXX)	-	-	-	-	-	-	-	-	-	108,941	108,941
Disposal of equity instruments at fair value through other comprehensive income	VI(III)	-	-	-	1,326	-	1,326	-	-	-	-	-
Balance - March 31	\$ 138,629,906	\$ 200,484,799	\$ 161,043,748	102,451,720	\$ 752,676,042	(\$ 130,971,773)	\$ 49,708,126	\$ -	(\$ 15,194)	\$ 1,274,007,374	\$ 180,062,053	\$ 1,454,069,427
2022												
Balance - January 1	\$ 138,629,906	\$ 202,084,430	\$ 170,755,591	87,315,126	\$ 871,193,344	(\$ 146,312,958)	\$ 56,641,420	\$ 165,645	(\$ 15,194)	\$ 1,380,457,310	\$ 192,802,808	\$ 1,573,260,118
Net profit	VI(XXIX)	-	-	-	29,450,302	-	-	-	-	29,450,302	159,125	29,609,427
Other comprehensive income	VI(XXIX)	-	-	-	-	57,746,330	(9,606,321)	(104,074)	-	48,035,935	5,947,641	53,983,576
Total comprehensive income					29,450,302	57,746,330	(9,606,321)	(104,074)		77,486,237	6,106,766	83,593,003
Appropriation and distribution of earnings for 2021:	VI(XXVII I)											
Cash dividends		-	-	-	(72,087,551)	-	-	-	-	72,087,551)	-	(72,087,551)
Changes in equity of associates and joint ventures accounted for under the equity method	VI(XXVII)	1,295,773	-	-	-	-	-	-	-	1,295,773	-	1,295,773
Adjustments arising from changes in percentage of ownership in subsidiaries	VI(XXVII)	(1,025,559)	-	-	(280)	-	-	-	-	1,025,839)	-	(1,025,839)
Increase in non-controlling interests	VI(XXX)	-	-	-	-	-	-	-	-	-	52,582	52,582
Disposal of equity instruments at fair value through other comprehensive income	VI(III)	-	-	-	627,644	-	(627,644)	-	-	-	-	-
Balance - March 31	\$ 138,629,906	\$ 202,354,644	\$ 170,755,591	87,315,126	\$ 829,183,459	(\$ 88,566,628)	\$ 46,407,455	\$ 61,571	(\$ 15,194)	\$ 1,386,125,930	198,962,156	\$ 1,585,088,086

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman: Liu, Yang-Wei



Manager: Liu, Yang-Wei



Accounting supervisor:

Chou, Tsung-Kai



Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the three-month periods ended March 31, 2022 and 2021
(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

Notes	For the three- month period ended March 31, 2022	For the three- month period ended March 31, 2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before tax	\$ 36,927,335	\$ 39,189,073
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation	VI(XXXV) 15,932,318	17,621,754
Amortization	VI(XXXV) 1,449,456	1,352,333
Compensation costs relating to share-based payment	VI(XXXVI) 384,858	699,732
Expected credit impairment loss (reversal benefit)	XII(II) 206,894	(239,644)
Loss on disposal of property, plant and equipment	VI(XXXIV) 53,118	11,012
Net loss (gain) on financial assets or liabilities measured at fair value through profit or loss	VI(XXXIV) 6,416,784	(3,607,508)
Share of profit or loss of associates and joint ventures accounted for under the equity method	VI(IX) (2,399,073)	(2,297,741)
Gain on disposal of investments	VI(XXXIV) (1,480,776)	-
Interest expense	VI(XXXVII) 4,828,833	6,689,213
Interest income	VI(XXXII) (6,996,856)	(8,403,342)
Dividend income	VI(XXXIII) (316,401)	(6,230,489)
Changes in operating assets and liabilities		
Net changes in operating assets		
Financial assets mandatorily measured at fair value through profit or loss	(881,692)	2,435,246
Financial instruments for hedging	229,663	-
Notes receivable	259,895	(46,055)
Accounts receivable	268,684,302	157,298,142
Accounts receivable - related parties	11,740,907	9,687,016
Other receivables	(5,727,255)	520,672
Inventories	(59,620,868)	(52,868,907)
Prepayments	(2,831,642)	(1,683,688)
Net changes in operating liabilities		
Accounts payable	(182,823,336)	(257,021,061)
Accounts payable - related parties	(5,025,968)	(4,787,778)
Other payables	(21,521,850)	(22,704,137)
Provisions for liabilities	360,996	(429,996)
Contract liabilities	3,908,979	(5,232,568)
Other current liabilities	6,697,238	1,853,095
Accrued pension liabilities	(10,203)	54,299
Cash inflow (outflow) generated from operating activities	68,445,656	(128,141,327)
Income taxes paid	(6,793,633)	(5,654,912)
Cash inflow (outflow) generated from operating activities, net	61,652,023	(133,796,239)

(Continued)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the three-month periods ended March 31, 2022 and 2021
(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars

Notes	For the three-month period ended March 31, 2022	For the three- month period ended March 31, 2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of financial assets at fair value through profit or loss	(\$ 4,158,121)	(\$ 5,438,013)
Disposal of financial assets at fair value through profit or loss	-	141,459
Acquisition of financial assets at amortized cost - current, net	(9,203,093)	(7,763,916)
(Acquisition) Disposal of financial assets at amortized cost - non-current	(626,932)	978,060
Acquisition of financial assets at fair value through other comprehensive income	(2,048,164)	(1,068,512)
Disposal of financial assets at fair value through other comprehensive income	164,266	
Decrease in other receivables	1,152	-
Decrease (Increase) in other receivables - related parties	623,625	174,267)
Decrease in other current assets	VI(IV) 1,997,875	-
Acquisition of investments accounted for under the equity method	VI(IX) (1,619,735)	4,168)
Acquisition of net cash outflow of subsidiaries	(1,505,448)	-
Disposal of net cash inflow of subsidiaries	1,247,648	-
Acquisition of property, plant and equipment	VI(XLI) (17,561,459)	(18,362,775)
Disposal of property, plant and equipment	VI(XLI) 1,163,725	2,190,141
Acquisition of right-of-use assets	(44,055)	(234,457)
Acquisition of intangible assets	VI(XIV) (268,578)	(197,372)
Decrease (Increase) in other non-current assets	(2,972,480)	680,382
Increase in prepaid investments	(29,170,029)	-
Dividend received	2,089,227	6,230,489
Interest received	11,878,112	14,087,318
Other investing activities	932,801	(181,133)
Cash outflow generated from investing activities, net	(49,079,663)	(9,116,764)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term loans	103,228,802	18,084,566
Increase (Decrease) in short-term notes and bills payables	(16,878,500)	4,840,221
Repayments of corporate bonds	(2,800,000)	(550,000)
Issuance of long-term loans	1,658,244	17,022,000
Repayments of long-term loans	(1,747,522)	(1,697,066)
Decrease in other non-current liabilities	(267,713)	(342,736)
Repayment of lease principal	(2,739,976)	(1,922,785)
Changes in non-controlling interests	VI(XXX) 52,582	108,941
Interest Paid	(6,526,776)	(11,833,578)
Cash inflow generated from financing activities, net	73,979,141	23,709,563
Effects of exchange rate changes on cash and cash equivalents	38,661,448	(1,415,747)
Increase (Decrease) in cash and cash equivalents	125,212,949	(120,619,187)
Cash and cash equivalents, beginning of period	1,059,417,011	1,232,794,015
Cash and cash equivalents, end of period	<u>\$ 1,184,629,960</u>	<u>\$ 1,112,174,828</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman: Liu,
Yang-Wei



Manager: Liu,
Yang-Wei



Accounting
supervisor:

Chou, Tsung-
Kai



Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Notes to the Consolidated Financial Statements
FOR THE FIRST QUARTER OF 2022 AND 2021

(Reviewed only, and not audited in accordance with generally accepted auditing standards)

Unit: Expressed in thousands of New Taiwan Dollars
(Except as otherwise indicated)

I. History and Organization

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 subsidiaries (“the Group”) is primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, application module assemblies, and network cable assemblies in the IT, communications, automotive equipment, precision molding, automobile, and consumer electronics industries.

II. The Date of Authorization for Issuance of the Financial Statements and Procedures for Authorization

The Consolidated Financial Statements were submitted to and issued by the Board of Directors on May 12, 2022.

III. Application of New Standards, Amendments and Interpretations

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

New, amended and revised International Financial Reporting Standards (“IFRS”) that have been endorsed by the FSC and become effective from 2022 are stated as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
Amendments to IFRS 3, ‘Reference to the Conceptual Framework’	January 1, 2022
Amendments to IAS 16, ‘Property, Plant and Equipment - Proceeds before Intended Use’	January 1, 2022
Amendments to IAS 37, ‘Onerous Contracts - Cost of Fulfilling a Contract’	January 1, 2022
Annual Improvements - 2018-2020 Cycle	January 1, 2022

The aforementioned standards and interpretations have no significant impact on the Group’s financial position and financial performance based on the Group’s assessment.

(II) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Company: None.

(III) Effect of IFRSs issued by IASB but not yet endorsed by the FSC

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
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 the International Accounting Standards Board
IFRS 17, 'Insurance Contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance Contracts'	January 1, 2023
Amendments to IFRS 17, 'First Application of IFRS 17 and IFRS 9 - Comparison Information'	January 1, 2023
Amendments to IAS 1, 'Classification of Liabilities as Current or Non-current'	January 1, 2023
Amendments to IAS 1, 'Disclosure of Accounting Policies'	January 1, 2023
Amendments to IAS 8, 'Definition of Accounting Estimates'	January 1, 2023
Amendments to IAS 12, 'Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction'	January 1, 2023

The aforementioned standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

IV. Summary of Significant Accounting Policies

Unless otherwise stated, the following significant accounting policies used in the preparation of these consolidated financial statements are consistently applicable to all the periods presented.

(I) Compliance statement

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 'Interim Financial Reporting' endorsed by the FSC.

(II) Basis of preparation

1. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:
 - (1) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (2) Financial assets at fair value through other comprehensive income.
 - (3) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.
2. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(III) Basis for consolidation

1. Principles for the preparation of consolidated statements

- (1) The Group includes all subsidiaries as entities for the preparation of the consolidated financial reports. Subsidiaries are entities controlled by the Group (including structured entities). The Group controls the 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. A subsidiary is included in the consolidated financial reports from the date the Group obtains control over it, and the consolidation is terminated from the date of loss of control.
- (2) All transactions, balances and unrealized profit or loss among the companies within the Group have been eliminated in full. Accounting policies of subsidiaries have been adjusted when necessary in order to be consistent with those of the Group.
- (3) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent company and the non-controlling interests; the total comprehensive income is also attributed to the owners of the parent company and the non-controlling interests, even if it results in loss balance of the non-controlling interests.
- (4) If a change in shareholding in a subsidiary does not result in a loss of control (i.e. transactions with non-controlling interests), such a change is accounted for as an equity transaction, that is, a transaction 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 recognized directly in equity.
- (5) When the Group loses control over a subsidiary, the retained investment in such subsidiary is remeasured and the remeasured value is regarded as the fair value on initial recognition of a financial asset, or as the cost on initial recognition of an investment in an associate or joint venture. Difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income relating to the subsidiary are transferred directly to retained earnings after the equity is reclassified to profit or loss or in accordance with other IFRSs.

2. Subsidiaries included in the consolidated financial statements:

Investor name	Subsidiary name	Business nature:	Shareholding ratio			Note
			March 31, 2022	December 31, 2021	March 31, 2021	
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	(1) (3) (4) (5) (6) (7) (8) (9)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(9)

Investor name	Subsidiary name	Business nature:	Shareholding ratio			Descriptions
			March 31, 2022	December 31, 2021	March 31, 2021	
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 sale of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(9)
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	(9)
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	(9)
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	(9)
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	(9)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California Llc.	Logistics services in America	100	100	100	(9)

Investor name	Subsidiary name	Business nature:	Shareholding ratio			Descriptions
			March 31, 2022	December 31, 2021	March 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas Llc.	Logistics services in America	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Ltd. and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(9)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(9)

Investor name	Subsidiary name	Business nature:	Shareholding ratio			Descriptions
			March 31, 2022	December 31, 2021	March 31, 2021	
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	(9)
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Limited -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B. V.-Netherland and subsidiaries	Investment holdings in companies in Europe	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(9)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd. and subsidiaries	Manufacturing and sales of computers and data processing equipment	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(9)

Investor name	Subsidiary name	Business nature:	Shareholding ratio			Descriptions
			March 31, 2022	December 31, 2021	March 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.- Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd. and subsidiaries	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	36.02	36.02	40.74	(9)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	51	(9)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp.	Design, manufacture and sale of electronic components and software	100	100	100	(9)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Design, manufacture and sale of electronic components and software	100	100	-	(2)

- (1) The Group sold 33.13% of Class A shares of Cybertan Technology Corp. in the second quarter of 2021 to indirectly dispose of Fuyu Properties (Shanghai) Co., Ltd., an investment business in China Mainland. The Group lost its control over the Class A shares of Cybertan Technology Corp., and the remaining investment in this company was re-measured at fair value and recognized as the cost of the originally recognized investment in associates.
- (2) The Group newly established a wholly-owned subsidiary on September 24, 2021.
- (3) In August 2021, the board of directors of Foxconn Interconnect Technology Limited, a subsidiary of the Group, approved that Linksys Holdings, Inc. (“Linksys”), its subsidiary with a shareholding ratio of 67%, entered into a share option agreement with Fortinet Inc. (“Fortinet”), a NASDAQ-listed company, whereby Fortinet subscribed for the newly issued special shares of Linksys at US\$85,000,000 and acquired an additional 18% of equity of Linksys. The relevant prerequisites of the share option agreement had been completed on September 25, 2021. Since then, the shareholding ratio of the Group in Linksys had dropped to 49%, and FORTINET had accumulatively held 51% of the equity in Linksys. Therefore, the Group lost control over Linksys and cease to include Linksys into the consolidated statements.

- (4) Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired 100% equity of Guangxi Yuchai Logistics Co., Ltd. and its subsidiaries with RMB 1 billion in July 2021, and incorporated them into the consolidated statements from the date of acquisition.
 - (5) Foxconn Interconnect Technology Limited, a subsidiary of the Group, acquired 100% equities of Sound Legend Limited and its subsidiaries with its 175,787 thousand new shares in October 2021, and incorporated them into the consolidated statements from the date of acquisition.
 - (6) FIH Mobile Limited, a subsidiary of the Group, and its wholly-owned subsidiary Mobile Drive Netherlands B.V (“Mobile Drive”) signed a joint venture agreement with STELLANTIS N.V. (“STELLANTIS”), a company listed on the New York Stock Exchange (NYSE) in August 2021. The agreement stipulates that STELLANTIS will acquire 50% of the equity of MOBILE DRIVE at US\$40,000 thousand, and FIH MOBILE LIMITED and its subsidiaries will transfer part of the assets and liabilities to MOBILE DRIVE and hold the remaining 50% of the equity. The joint venture agreement had been completed on December 31, 2021. Since then, the Group has lost control over MOBILE DRIVE and ceased to incorporate it into the consolidated financial statements.
 - (7) Fulian Yuzhan Technology (Shenzhen) Co., Ltd., a subsidiary of the Group, acquired 63% equity of Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB378,000 thousand in January 2022, and incorporated it into the consolidated statements from the date of acquisition.
 - (8) The Group disposed of 100% equity in Foshan Pulida Technology Co., Ltd., a subsidiary, at RMB381,893 thousand in January 2022, and recognized a total of RMB276,029 thousand as disposal benefits, and such company was no longer included in the consolidated statements from the date of disposal.
 - (9) Due to it does not meet the definition of significant subsidiary, its financial reports as of March 31, 2022 and 2021 are not reviewed by independent accountants.
 - (10) For some subsidiaries included in the Company’s consolidated financial reports for the first quarter of 2022 and 2021, their data were prepared based on the self-prepared financial reports for the same period that were not reviewed by independent accountants. The total assets of these companies as of March 31, 2022 and 2021 were \$304,447,980 and \$545,659,099, respectively, accounting for 7.82% and 15.79% of the consolidated total assets; the total liabilities were \$178,429,086 and \$139,450,638, respectively, accounting for 7.73% and 6.96% of the consolidated total liabilities; the comprehensive income for the three-month periods ended March 31, 2022 and 2021 were \$10,051,337 (profit) and \$8,446,567 (profit), accounting for 12.02% and 22.65% of the consolidated comprehensive income, respectively.
3. Subsidiaries not included in the consolidated financial statements: None.
 4. Adjustment and handling methods for different accounting periods of subsidiaries: None.
 5. Significant restriction: None.

6. Subsidiaries with significant non-controlling interests in the Group

The following is information on the non-controlling interests and subsidiaries that are significant to the Group:

Subsidiary name	Principal place of business	Non-controlling interests March 31, 2022		Non-controlling interests December 31, 2021		Descriptions
		Amount	Shareholding ratio	Amount	Shareholding ratio	
FIH Mobile Limited	Cayman	\$ 22,302,566	36%	\$ 21,848,824	37%	
Foxconn Ventures Pte. Ltd.	Singapore	23,528,602	46%	24,232,208	46%	
Foxconn Interconnect Technology Limited	Cayman	18,953,035	27%	18,134,896	27%	
Foxconn Industrial Internet Co., Ltd.	China	88,216,524	16%	82,940,552	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	19,224,871	64%	20,254,098	64%	
		<u>\$ 172,225,598</u>		<u>\$ 167,410,578</u>		

Subsidiary name	Principal place of business	Non-controlling interests March 31, 2021		Descriptions
		Amount	Shareholding ratio	
FIH Mobile Limited	Cayman	\$ 21,365,829	37%	
Foxconn Ventures Pte. Ltd.	Singapore	25,057,281	46%	
Foxconn Interconnect Technology Limited	Cayman	15,811,711	25%	
Foxconn Industrial Internet Co., Ltd.	China	74,562,572	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	18,144,933	59%	
		<u>\$ 154,942,326</u>		

Summary financial information of subsidiaries (Note):

Balance Sheets

	FIH Mobile Limited		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 137,600,475	\$ 131,508,372	\$ 129,534,172
Non-current assets	35,534,697	34,009,475	36,370,456
Current liabilities	(110,722,316)	(104,582,929)	(106,923,763)
Non-current liabilities	(966,148)	(944,912)	(1,146,782)
Total net assets	\$ 61,446,708	\$ 59,990,006	\$ 57,834,083

	Foxconn Interconnect Technology Limited		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 91,282,432	\$ 83,977,909	\$ 90,604,489
Non-current assets	55,697,375	54,606,550	50,070,509
Current liabilities	(58,602,117)	(53,621,059)	(73,810,749)
Non-current liabilities	(19,149,949)	(18,653,663)	(2,567,337)
Total net assets	\$ 69,227,741	\$ 66,309,737	\$ 64,296,912

	Foxconn Ventures Pte. Ltd.		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 32,615,974	\$ 31,119,029	\$ 28,839,009
Non-current assets	19,097,330	22,142,180	24,984,762
Current liabilities	(2,090)	(3,608)	(2,123)
Total net assets	\$ 51,711,214	\$ 53,257,601	\$ 53,821,648

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 1,088,086,092	\$ 1,078,758,555	\$ 911,293,327
Non-current assets	119,770,754	84,233,218	65,881,709
Current liabilities	(625,883,105)	(615,401,243)	(482,666,483)
Non-current liabilities	(26,321,833)	(25,221,357)	(25,920,018)
Total net assets	\$ 555,651,908	\$ 522,369,173	\$ 468,588,535

	Asia Pacific Telecom Co., Ltd.		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 3,039,935	\$ 3,735,274	\$ 7,890,916
Non-current assets	41,709,113	41,923,322	31,234,941
Current liabilities	(9,733,209)	(10,614,860)	(7,784,589)
Non-current liabilities	(7,241,192)	(5,660,621)	(3,019,682)
Total net assets	\$ 27,774,647	\$ 29,383,115	\$ 28,321,586

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue and other operating revenue	\$ 61,857,150	\$ 57,172,499
Net loss for the period from continuing operations	(526,217)	(1,079,316)
Other comprehensive income (loss), net of tax	14,446	358,748)
Total comprehensive loss	(\$ 511,771)	(\$ 1,438,064)
Total comprehensive loss attributable to non-controlling interests	(\$ 121,182)	(\$ 549,329)
Dividends paid to non-controlling interests	\$ -	\$ -

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue and other operating revenue	\$ 28,655,546	\$ 27,574,309
Net profit for the period from continuing operations	856,270	322,188
Other comprehensive loss, net of tax	(236,851)	(327,890)
Total comprehensive (loss) income	\$ 619,419	(\$ 5,702)
Total comprehensive (loss) income attributable to non-controlling interests	\$ 167,147	(\$ 1,426)
Dividends paid to non-controlling interests	\$ -	\$ -

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue and other operating revenue	\$ -	\$ -
Net profit for the period from continuing operations	(3,247,801)	3,854,631
Other comprehensive loss, net of tax	(51,002)	34,970
Total comprehensive (loss) income	(\$ 3,298,803)	\$ 3,889,601
Total comprehensive (loss) income attributable to non-controlling interests	(\$ 1,530,704)	\$ 1,769,769
Dividends paid to non-controlling interests	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue and other operating revenue	\$ 462,159,366	\$ 430,227,199
Net profit for the period from continuing operations	14,167,685	13,059,314
Other comprehensive income (loss), net of tax	1,845,478	(1,924,377)
Total comprehensive income	\$ 16,013,163	\$ 11,134,937
Total comprehensive income attributable to non-controlling interests	\$ 2,551,824	\$ 1,776,717
Dividends paid to non-controlling interests	\$ -	\$ -

	Asia Pacific Telecom Co., Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue and other operating revenue	\$ 3,206,681	\$ 3,046,694
Net loss for the period from continuing operations	(1,608,468)	(1,418,382)
Other comprehensive loss, net of tax	-	(4)
Total comprehensive loss	(\$ 1,608,468)	(\$ 1,418,386)
Total comprehensive loss attributable to non-controlling interests	(\$ 1,029,427)	(\$ 827,515)
Dividends paid to non-controlling interests	\$ -	\$ -

Statements of Cash Flows

	FIH Mobile Limited	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cash (outflow) inflow generated from operating activities, net	(\$ 7,672,451)	\$ 2,606,749
Cash outflow generated from investing activities, net	(2,039,351)	(413,890)
Cash inflow (outflow) generated from financing activities, net	2,084,723	(1,017,235)
Effects of exchange rate changes on cash and cash equivalents	36,191	(613,955)
(Decrease) Increase in cash and cash equivalents	(7,590,888)	561,669
Cash and cash equivalents, beginning of period	52,753,285	50,479,649
Cash and cash equivalents, end of period	\$ 45,162,397	\$ 51,041,318

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cash inflow generated from operating activities, net	\$ 3,151,114	\$ 1,508,518
Cash outflow generated from investing activities, net	(839,504)	(1,235,258)
Cash inflow generated from financing activities, net	8,972,782	11,040,356
Effects of exchange rate changes on cash and cash equivalents	(23,931)	(346,625)
Increase in cash and cash equivalents	11,260,461	10,966,991
Cash and cash equivalents, beginning of period	21,536,822	21,734,597
Cash and cash equivalents, end of period	\$ 32,797,283	\$ 32,701,588

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cash inflow generated from operating activities, net	\$ 3,415	\$ 213,376
Cash inflow generated from investing activities, net	415,914	2,011,219
Cash inflow generated from financing activities, net	-	-
Effects of exchange rate changes on cash and cash equivalents	-	-
Increase in cash and cash equivalents	419,329	2,224,595
Cash and cash equivalents, beginning of period	31,461,454	26,436,437
Cash and cash equivalents, end of period	<u>\$ 31,880,783</u>	<u>\$ 28,661,032</u>

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cash inflow generated from operating activities, net	\$ 7,741,155	\$ 31,889,952
Cash outflow generated from investing activities, net	(43,638,333)	(9,642,551)
Cash inflow generated from financing activities, net	25,778,528	7,627,290
Effects of exchange rate changes on cash and cash equivalents	(175,278)	63,920
(Decrease) Increase in cash and cash equivalents	(10,293,928)	29,938,611
Cash and cash equivalents, beginning of period	357,231,858	329,596,233
Cash and cash equivalents, end of period	<u>\$ 346,937,930</u>	<u>\$ 359,534,844</u>

	Asia Pacific Telecom Co., Ltd.	
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cash inflow (outflow) generated from operating activities, net	\$ 224,265	\$ (\$39,982)
Cash outflow generated from investing activities, net	(622,402)	(498,949)
Cash (outflow) inflow generated from financing activities, net	(48,652)	283,043
Effects of exchange rate changes on cash and cash equivalents	-	-
Decrease in cash and cash equivalents	(446,789)	(255,888)
Cash and cash equivalents, beginning of period	704,003	5,871,722
Cash and cash equivalents, end of period	<u>\$ 257,214</u>	<u>\$ 5,615,834</u>

Note: The summarized financial information of the above subsidiaries for each period is converted from the presentation currency of the Consolidated Balance Sheets, Consolidated Statements of Comprehensive Income and Consolidated Statements of Cash Flows of each subgroup into New Taiwan Dollars according to the closing exchange rate on the balance sheet date and the average exchange rate for the current period, respectively.

(IV) Foreign currency translation

1. The consolidated financial statements are presented in NTD, which is the Company's functional and presentation currency.

2. Foreign currency transactions and balances

- (1) 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. Except for those conforming to cash flow hedging and deferred to other comprehensive income, foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.
- (2) Monetary assets and liabilities denominated in foreign currencies at the period end are retranslated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss in the period in which they arise.
- (3) 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 recognized in profit or loss in the period in which they arise. 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 recognized 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.
- (4) All foreign exchange gains and losses are presented in the statements of comprehensive income within "other gains and losses".

3. Translation of foreign operations

- (1) 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:
 - A. Assets and liabilities for balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
 - B. Income and expenses for statement of comprehensive income are translated at average exchange rates of the period; and
 - C. All resulting exchange differences are recognized in other comprehensive income.
- (2) 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.
- (3) 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.
- (4) Goodwill and fair value adjustments arising from the acquisition of a foreign entity are deemed as assets and liabilities of such foreign entity and translated at the period-end exchange rate.

(V) Classification of current and non-current items

1. Assets that meet one of the following criteria are classified as current assets;
 - (1) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
 - (2) held mainly for trading purposes;

- (3) Assets that are expected to be realized within 12 months after the balance sheet date.
- (4) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than 12 months after the balance sheet date.

Assets that meet none of the above criteria are classified by the Group as non-current assets.

2. Liabilities that meet one of the following criteria are classified as current liabilities:
 - (1) Liabilities that are expected to be settled within the normal operating cycle;
 - (2) held mainly for trading purposes;
 - (3) Liabilities that are to be settled within 12 months after the balance sheet date;
 - (4) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Liabilities that meet none of the above criteria are classified by the Group as non-current liabilities.

(VI) Cash equivalents

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

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

1. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.
2. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
3. At initial recognition, the Group measures it at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial liabilities at fair value, and recognizes the gain or loss in profit or loss.
4. The Group recognizes the dividend income in profit or loss when the right to receive payment is established, future economic benefits associated with the dividend flows to the Group, and the amount of the dividend can be measured reliably.

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

1. Financial assets at fair value through other comprehensive income comprise equity instruments which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (1) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and
 - (2) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.
2. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.

3. 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:
 - (1) The changes in fair value of equity instruments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the instrument. Dividends are recognized 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.
 - (2) The changes in fair value of debt instruments are recognized in other comprehensive income. Before derecognition, impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(IX) Financial assets at amortized cost

1. Financial assets at amortized cost are those that meet all of the following criteria:
 - (1) The objective of the Group's business model is achieved by collecting contractual cash flows; and
 - (2) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.
2. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.
3. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Subsequently, impairment loss on and interest income from these financial assets is recognized using the effective interest method in accordance with the amortization procedure. A gain or loss is recognized in profit or loss when the asset is derecognized.
4. 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.

(X) Accounts and notes receivable

1. Accounts and notes receivable entitle an unconditional legal right to receive consideration in exchange for transferred goods or rendered services.
2. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.
3. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of collecting contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognized in other comprehensive income.

(XI) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income, financial assets at amortized cost, and accounts receivable containing a significant financing component, the Group measures, at each balance sheet date, the impairment provision at 12 months expected credit losses if there has no significant increase in credit risk since initial recognition or measures 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 recognizes the impairment provision for lifetime ECLs.

(XII) Derecognition of financial assets

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

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

2. 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.
3. 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.

(XIII) Leasing Arrangement (Lessor) - Lease Receivables/Operating Leases

1. 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.
 - (1) 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 recognized as 'unearned finance income from finance lease'.
 - (2) 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.
 - (3) 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.
2. Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(XIV) Inventories

Inventories are measured at the lower of cost and net realizable value. Cost is determined using the weighted-average cost method. The cost of finished goods and goods in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). However, loan costs are excluded. The item-by-item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the balance after deducting the estimated cost required for completion of selling.

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

1. Associates are all entities over which the Group has significant influence but no control. In general, it is presumed that an investor has significant influence if the investor holds directly or indirectly 20% or more of the voting power of the investee. Investments in associates are accounted for under the equity method and are recognized at cost after acquisition.
2. The Group's share of profits or losses after the acquisition of associates is recognized in profit or loss, and its share of other comprehensive income after acquisition is recognized 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 recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
3. 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 shareholding percentage of the associate, the Group recognizes change in ownership interests in the associate in "capital surplus" in proportion to its shareholding.
4. Unrealized gains or losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized 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.

5. In case 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 recognized 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.
6. 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 recognized in profit or loss.
7. When the Group disposes of its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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. That is, if any gains or losses previously recognized in other comprehensive income are to be reclassified to profit or loss upon disposal of related assets or liabilities, such gains or losses, when the Group loses significant influence over the associates, are reclassified from equity to profit or loss, or directly transferred into retained earnings in accordance with IFRSs. If it still retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
8. When the Group disposes of its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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 recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(XVI) Property, plant and equipment

1. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
2. Subsequent costs are included in the asset's carrying amount or recognized 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 derecognized. All other repairs and maintenance are recognized as profit or loss during the financial period in which they are incurred.
3. 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. If each component of property, plant and equipment is significant in relation to the total cost of the item, it must be depreciated separately.
4. 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. Useful lives of property, plant and equipment are as follows:

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

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

1. Lease assets are recognized as right-of-use assets and lease liabilities when they are available for use by the Group. When the lease contract is for a short-term lease or a lease of low-value underlying assets, the lease payments are recognized as an expense on a straight-line basis over the lease term.
2. The lease liabilities are recognized at the present value of the unpaid lease payments at the interest rate of the Group's incremental borrowings on the lease commencement date. The lease payments include:
 - (1) Fixed payment, less any rental incentives that may be received;
 - (2) Variable lease payments that depend on an index or rate;
 - (3) The amount expected to be paid by the Group under the residual value guarantee;
 - (4) The exercise price of the purchase option, if the lessee is reasonably certain that the option will be exercised; and
 - (5) Penalties payable for termination of the lease, if the lease period reflects that the lessee will exercise the option to terminate the lease.

It is subsequently measured at amortized cost by the interest method, and the interest expense is set aside during the lease period. The lease liabilities will be reassessed and the right-of-use assets will be adjusted accordingly when there is a change in the lease term or lease payment not caused by contractual modification.

3. The right-of-use assets are recognized at cost on the lease commencement date. The costs include:
 - (1) The original measured amount of the lease liabilities;
 - (2) Any lease payments paid on or before the commencement date;
 - (3) Any original direct costs incurred; and
 - (4) The estimated costs for dismantling, removing and restoring the underlying asset to its location, or restoring the underlying asset to the state required by the terms and conditions of the lease.

The costs will be subsequently measured according to cost model, and the depreciation expense will be set aside upon the expiration of the useful life of the right-of-use asset or the lease term, whichever is earlier. When the lease liabilities are reassessed, the right-of-use assets will be adjusted for any remeasurement of the lease liabilities

4. For lease modifications that reduce the scope of the lease, the lessee will reduce the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease and recognizes the difference between this amount and the re-measurement amount of the lease liability in profit or loss.

(XVIII) 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.

(XIX) Intangible assets

1. Trademark is amortized on a straight-line basis over its estimated useful life of 3 to 20 years.
2. Goodwill is generated from adopting the acquisition method when merger and acquisition occur.
3. Patent is amortized on a straight-line basis over its estimated useful life of 2 to 20 years.
4. The developed technologies are acquired due to business merger, including home networking, Internet of Things, vehicle platform and pure electric vehicle power system, and other application technologies. Some of the developed technologies have reached the status of assets available for use, and are amortized on a straight-line basis over its estimated useful life of 4 to 10 years. The remaining developed technologies that are not available for use will be amortized on a straight-line basis over its estimated useful life of 7 years when the assets are available for use.
5. Customer relationship and supplier relationship are acquired due to business merger and are amortized on a straight-line basis over its estimated useful life of 15 to 16 years.
6. Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 3 to 10 years.
7. Separately acquired franchise is stated at cost and is amortized on a straight-line basis over its estimated useful life of 15 to 16 years.

(XX) Impairment of non-financial assets

1. 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 recognized 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 disposal costs or value in use. Except for goodwill, when the circumstances or reasons for recognizing 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 amortized historical cost would have been if the impairment had not been recognized.
2. The recoverable amount of goodwill shall be evaluated periodically. An impairment is recognized when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
3. 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.

(XXI) Loans

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

(XXII) Notes and accounts payable

1. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
2. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

1. 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 categorized as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as measured at fair value through profit or loss at initial recognition:
 - (1) Hybrid (combined) contracts; or
 - (2) Capable of eliminating or significantly reducing a measurement or recognition inconsistency; or
 - (3) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
2. At initial recognition, the Group measures it at fair value and recognizes the transaction costs in profit or loss. The Company subsequently measures the financial liabilities at fair value, and recognizes the gain or loss in profit or loss.
3. If the credit risk results in fair value changes in financial liabilities designated as measured at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(XXIV) Ordinary corporate bonds payable

Ordinary corporate bonds issued by the Group are initially recognized 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 corporate bonds payable, which is amortized to profit or loss over the period of bond circulation using the effective interest method as an adjustment to “finance costs”.

(XXV) Convertible corporate bonds payable

Convertible corporate 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:

1. Embedded call options and put options: at the time of original recognition, the net amount of fair value is stated as the “financial assets or liabilities at fair value through profit or loss”; subsequently on the balance sheet date, it is evaluated at the then current fair value, and the difference is recognized as “profit or loss on financial assets (liabilities) at fair value through profit or loss”.
2. Master contract for corporate bonds: Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to “finance costs” over the period of circulation using the effective interest method.
3. The embedded conversion options which meet the definition of an equity instrument are initially recognized 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.
4. Any transaction costs directly attributable to the issuance are allocated to each liability and equity component in proportion to the initial carrying amount of each abovementioned item.
5. 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”.

(XXVI) Derecognition of financial liabilities

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

(XXVII) 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(XXVIII) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognized 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 recognized in profit or loss.

(XXIX) Hedge Accounting

1. At the beginning of the hedging transaction, the Group has formal designated and written documents for qualified hedging instruments that have an economic relationship with the qualified hedged items. Such written documents include the identification of the hedging relationship, the enterprise's risk management objectives and hedging execution strategies, and the Group's hedging instruments, hedged items and the nature of the risks to be avoided, as well as how to assess whether the hedging relationship complies with the requirements for the hedging effectiveness.
2. The hedging relationship designated by the Group is:
Cash flow hedging refers to hedging against the risk of cash flow variability attributable to specific risks associated with recognized assets or liabilities, or transactions that are expected to occur very likely.
3. Cash flow hedging
 - (1) The cash flow hedging reserve related to the hedged item is adjusted to the lower of the followings (absolute amount):
 - A. The accumulated profit or loss of the hedging instrument since the start of hedging; and
 - B. Cumulative change in fair value of the hedged item since the start of hedging.
 - (2) The profit or loss of the hedging instrument which is determined as effective hedging is recognized in other comprehensive income; the other remaining benefit or loss is ineffective hedging, and is recognized in profit or loss.
 - (3) The amount accumulated in the cash flow hedging reserve in accordance with (1) above shall be handled as follows:
 - A. When the hedged prospective transaction subsequently leads to the recognition of non-financial assets or non-financial liabilities, or the hedged prospective transaction for non-financial assets or non-financial liabilities becomes a firm commitment to apply fair value hedge accounting, the Group will remove this accumulated amount from cash flow hedging reserve and include it directly into the original cost of such asset or liability or other book amount.
 - B. In case of cash flow hedging not stated in A., the accumulated amount is reclassified from the cash flow hedging reserve to profit or loss within the same period when the expected future cash flow to be hedged affects profit or loss.
 - C. If the accumulated amount is a loss and the Group expects that all or part of the loss will not be recovered in one or more periods in the future, the expected unrecoverable amount shall be immediately reclassified to profit or loss.

- (4) When the hedging instrument has expired or been sold, terminated, exercised, or the hedging relationship no longer meets the requirements of hedging accounting, the amount accumulated in the cash flow hedging reserve is still recognized as other comprehensive income before the occurrence of expected transaction if the expected transaction is still expected to occur; if the expected transaction is no longer expected to occur, it shall be reclassified from cash flow hedging reserve to profit or loss.

(XXX) Provisions for liabilities

Provisions for liabilities (including warranty, decommissioning liabilities and litigation compensation, etc.) are recognized 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 for liabilities 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 recognized as interest expense. Provisions for liabilities are not recognized for future operating losses.

(XXXI) Employee benefits

1. 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 recognized as expense in that period when the employees render service.

2. Pensions

(1) Defined contribution plans

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

(2) Defined benefit plans

A. 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 recognized 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.

B. Remeasurements arising from defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

C. Expenses related to prior service costs are recognized immediately in profit or loss.

D. The pension cost during the interim period is calculated at the pension cost rate determined by actuary on the closing date of the previous financial year on the basis of the date from beginning of the year to the end of the current period. If there are major market changes and major reductions, liquidations or other major one-off events after the closing date, adjustments will be made and relevant information will be disclosed in accordance with the aforementioned policies.

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

Employees' compensation and directors' and supervisors' remuneration are recognized 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 accounting 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.

(XXXII) Employee share-based payment

1. 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 recognized 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-market 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 recognized is based on the number of equity instruments that eventually vest.
2. New shares with restricted employee rights:
 - (1) measured at the fair value of the equity instruments granted at the grant date, and recognized as compensation cost over the vesting period.
 - (2) They do not restrict the right to participate in dividend distribution, the employees who resign during the vesting period are not required to return the dividends they have received. On the dividend declaration date, the dividends belonging to the employees who are expected to resign during the vesting period are recognized as compensation cost at the fair value of the dividends.
 - (3) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(XXXIII) Income tax

1. The tax expense for the period comprises current and deferred income tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
2. 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 Group operates and generates taxable income. Management periodically evaluates implementations 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 shareholders resolve to distribute the earnings.

3. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
4. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred income tax assets are reassessed.
5. 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 recognized amounts and there is an intention to settle on a net basis or realize 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 realize the asset and settle the liability simultaneously.
6. A deferred tax asset shall be recognized for the carry-forward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
7. The income tax expense for the interim period is calculated by applying the estimated average effective tax rate for the year to the pre-tax profit and loss for the interim period, and relevant information shall be disclosed in accordance with the aforementioned policy.

(XXXIV) Dividend distribution

Cash dividends distributed to the Company's shareholders are recognized as liabilities in the financial statements upon the resolution of the Board of Directors of the Company; stock dividends are recognized as stock dividends to be distributed upon the resolution of the Shareholders' Meeting and are reclassified to common shares on the effective date of new shares issuance.

(XXXV) Revenue recognition

1. The Group manufactures and sells consumer electronics products. Sales are recognized when control of the products has transferred, being when the products are delivered to or picked up by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
2. Sales revenue is recognized in the amount equal to its contractual price less estimated sales discounts and allowance. Sales revenue is recognized to the extent that a significant reversal is highly improbable. Revenue recognition is revisited at each balance sheet date. No element of financing is deemed present as the sales are made with a credit term consistent with market practice.
3. A receivable is recognized 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.

4. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognized as a provision.
5. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognized. If the payments exceed the products sold, a contract liability is recognized.

(XXXVI) Government grants

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

(XXXVII) Business merger

1. The Group adopts the acquisition method for business merger. The merger consideration is calculated based on the fair values of the assets transferred, liabilities incurred or assumed and equity instruments issued, and the transferred consideration includes the fair values of any assets and liabilities arising from the contingent consideration agreement. Acquisition-related costs are recognized as an expense when incurred. Identifiable assets acquired and liabilities assumed in the business merger are measured at fair value on the acquisition date. The Group takes individual acquisition transactions as the basis. If the components of non-controlling interests belong to the current ownership interests and the holder is entitled to a pro rata share of the net assets of the enterprise when the liquidation occurs, it can be measured at fair value on the acquisition date or the proportion of non-controlling interests in the acquiree's identifiable net assets; all other components of non-controlling interests are measured at fair value on acquisition date.
2. The transfer consideration, non-controlling interests of the acquiree, and previously held interests in the acquiree shall be recognized as goodwill on the acquisition date if their total fair value exceeds the fair value of the identifiable assets acquired and liabilities assumed; if the fair value of the identifiable assets acquired and liabilities assumed exceeds the total fair value of the transfer consideration, non-controlling interests of the acquiree, and previously held interests in the acquiree, the difference is recognized as the current profit and loss on the acquisition date.

(XXXVIII) Segment Information

The segment information of the Group is reported in a consistent manner with the internal management reports provided to the main operation decision maker. The main operation decision maker is responsible for allocating resources to segments and evaluating their performance.

V. 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 accounting assumptions and estimates as to have a reasonable expectation of future events based on the circumstances on the balance sheet date. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Below details the uncertainties of critical accounting judgments, estimates and assumptions:

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

1. Recognition of gross or net revenue

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 recognizes 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 recognizes 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 obtaining the purchased raw materials or labor services, the Group leads the use of inventory commodities and labor services, and invests in key process technologies to provide important manufacturing and product integration, and output finished products and labor services and transfer to customers. At the same time, with the judgment of the following indicators, it is determined that the Group controls the finished goods or services before they are provided to a customer, and acts as the principal of the transaction:

- (1) The Group is primarily responsible for the provision of goods or services;
- (2) 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; and
- (3) The Group has discretion in establishing prices for the goods or services.

2. Offsetting financial instruments

For the financial assets and liabilities of the Group, it is determined that 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(II) 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:

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

In the process of asset impairment assessment, the Group must rely on judgment to determine estimated future cash flow and discount rate and other relevant parameters, and determine the independent cash flow of specific asset groups, asset useful life, and income, expense and loss that may be incurred in the future based on asset use patterns and industry characteristics. Any changes in estimates due to changes in economic conditions or the Group's strategy may result in adjustments to asset impairment.

2. Goodwill impairment assessment

The assessment process for impairment of goodwill relies on the subjective judgment of the Group, including identifying the cash-generating units, allocating assets and liabilities and goodwill to the relevant cash-generating units, and determining the recoverable amount of the relevant cash-generating units. Goodwill impairment assessment is detailed as in Note VI (XIV).

As of March 31, 2022, the goodwill after the Group recognized impairment loss was \$18,186,614.

3. Evaluation of inventories

As inventories are stated at the lower of cost and net realizable value, the Group must determine the net realizable 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 realizable 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, 2022, the carrying amount of inventories of the Group was \$754,529,704.

VI. Details of Significant Accounts

(I) Cash and cash equivalents

	March 31, 2022	December 31, 2021	March 31, 2021
Cash on hand and revolving funds	\$ 46,828	\$ 51,098	\$ 104,033
Checking accounts and demand deposits	886,126,566	863,465,237	823,597,649
Cash equivalents			
Time deposits	298,347,439	195,900,676	288,376,402
Repo bonds	109,127	-	96,744
Total	<u>\$ 1,184,629,960</u>	<u>\$ 1,059,417,011</u>	<u>\$ 1,112,174,828</u>

1. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it is expected that the probability of counterparty default is low.
2. The Group's time deposits with a maturity term of more than three months and time deposits pledged to others as collateral were transferred to "financial assets at amortized cost". Please refer to Note VI(IV) for details.

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

Assets	March 31, 2022	December 31, 2021	March 31, 2021
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 128,934	\$ -	\$ -
Beneficiary certificates	3,382,337	692,429	550,413
Derivatives	2,645,065	640,395	3,702,437
Total	\$ 6,156,336	\$ 1,332,824	\$ 4,252,850
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 2,302,150	\$ 2,686,506	\$ 3,379,929
Debt instruments	27,870	-	-
Beneficiary certificates	79,753,622	84,082,306	87,147,382
Derivatives	1,647,839	1,712,931	1,374,570
Total	\$ 83,731,481	\$ 88,481,743	\$ 91,901,881
Liabilities	March 31, 2022	December 31, 2021	March 31, 2021
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	(\$ 1,342,589)	(\$ 964,015)	(\$ 2,010,356)

- The descriptions of financial assets and liabilities at fair value through profit or loss are as below:
 - Equity instruments: including listed (OTC), unlisted (OTC) and emerging stocks;
 - Beneficiary certificates: including open-end funds and private equity investment;
 - Derivatives: including cross currency swap contracts, forward exchange contracts, share options, and convertible bonds.
- Amounts recognized in profit or loss in relation to financial assets and liabilities at fair value through profit or loss are listed below:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Equity instruments	(\$ 472,679)	\$ 186,707
Beneficiary certificates	(6,623,417)	2,054,820
Derivatives	679,312	1,365,981
Total	(\$ 6,416,784)	\$ 3,607,508

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

March 31, 2022			
Financial Assets	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Current items:			
Cross currency swap contracts	USD(BUY)	2,740,000	2021.06.11~2023.02.24
	NTD(SELL)	76,457,800	2021.06.11~2023.02.24
Foreign exchange forward contracts	USD(BUY)	40,000	2022.01.19~2022.04.25
	RMB(BUY)	6,958,578	2021.12.02~2022.06.29
	MXN(BUY)	2,717,939	2022.02.23~2022.04.28
	KRW(BUY)	552,310,000	2022.03.11~2022.04.26
	USD(SELL)	1,668,000	2021.12.02~2022.06.29
	NTD(SELL)	1,095,680	2022.01.19~2022.04.25
Non-current items:			
Cross currency swap contracts	USD(BUY)	400,000	2016.09.13~2026.09.24
	JPY(SELL)	41,064,000	2016.09.13~2026.09.24
Financial liabilities	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Current items:			
Cross currency swap contracts	JPY(BUY)	20,000,000	2021.12.07~2022.06.28
	NTD(SELL)	4,884,000	2021.12.07~2022.06.28
Foreign exchange forward contracts	USD(BUY)	2,216,405	2021.12.30~2022.09.08
	JPY(BUY)	923,760	2022.03.03~2022.04.15
	KRW(BUY)	242,306,000	2022.03.21~2022.04.25
	RMB(BUY)	5,444,446	2022.03.01~2022.07.05
	THB(BUY)	1,330,920	2022.03.17~2022.04.22
	NTD(BUY)	16,978,510	2022.03.02~2022.05.10
	USD(SELL)	1,705,800	2022.03.01~2022.07.05
	BRL(SELL)	1,754,648	2022.03.09~2022.04.25
	CZK(SELL)	3,375,430	2022.03.18~2022.04.22
	INR(SELL)	38,417,320	2022.03.15~2022.04.22
	MXN(SELL)	344,520	2021.12.30~2022.09.08
	RMB(SELL)	7,657,169	2022.03.17~2022.04.27

December 31, 2021

Financial Assets	Contract amount		Contract period
	(Nominal principal amount) (in Thousands)		
Cross currency swap contracts	USD(BUY)	260,000	2021.06.11~2022.05.16
	NTD(SELL)	7,199,800	2021.06.11~2022.05.16
Foreign exchange forward contracts	RMB(BUY)	18,560,709	2021.10.08~2022.05.20
	MXN(BUY)	1,814,646	2021.12.24~2022.02.25
	KRW(BUY)	536,470,000	2021.12.21~2022.01.24
	USD(BUY)	321,000	2021.12.09~2022.02.18
	THB(BUY)	1,340,560	2021.12.27~2022.01.19
	RMB(SELL)	639,880	2021.12.15~2022.02.18
	BRL(SELL)	1,229,453	2021.12.09~2022.01.13
	USD(SELL)	3,465,500	2021.10.08~2022.05.20
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
Financial liabilities	Contract amount		Contract period
	(Nominal principal amount) (in Thousands)		
Current items:			
Cross currency swap contracts	USD(BUY)	1,390,000	2021.04.23~2022.08.24
Foreign exchange forward contracts	JPY(BUY)	20,000,000	2021.12.07~2022.06.28
	RMB(BUY)	407,000	2021.12.06~2022.01.14
	NTD(SELL)	45,543,941	2021.04.23~2022.08.24
	USD(BUY)	2,909,970	2021.11.16~2022.04.29
	RMB(BUY)	1,171,676	2021.12.02~2022.02.28
	USD(SELL)	183,000	2021.12.02~2022.02.28
	CZK(SELL)	6,606,134	2021.12.16~2022.02.22
	RMB(SELL)	12,150,153	2021.11.26~2022.02.22
	MXN(SELL)	4,457,349	2021.12.22~2022.04.29
	INR(SELL)	37,827,250	2021.11.16~2022.02.22

March 31, 2021

Financial Assets	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Cross currency swap contracts	USD(BUY)	2,590,000	2016.09.13~2021.10.25
	NTD(SELL)	56,039,000	2021.01.07~2021.10.25
	JPY(SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB(BUY)	18,713,574	2020.11.30~2021.06.23
	MXN(BUY)	1,879,740	2021.02.23~2021.05.26
	BRL(BUY)	284,235	2021.03.02~2021.05.11
	USD(BUY)	1,008,000	2021.01.29~2021.05.24
	RMB(SELL)	5,266,652	2021.01.29~2021.04.29
	CZK(SELL)	4,365,350	2021.03.18~2021.05.24
	USD(SELL)	2,971,000	2020.11.30~2021.06.23
Convertible bonds	USD	30,000	2016.12.19~2021.12.15
Non-current items:			
Cross currency swap contracts	USD(BUY)	400,000	2016.09.13~2026.09.24
	JPY(SELL)	41,064,000	2016.09.13~2026.09.24
Financial liabilities	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Current items:			
Cross currency swap contracts	USD(BUY)	750,000	2020.03.03~2021.07.14
	JPY(BUY)	38,000,000	2020.12.11~2021.06.28
Current items: Foreign exchange forward contracts	NTD(SELL)	32,477,000	2020.03.03~2021.07.14
		7,746	2021.03.03~2021.08.31
	CZK(BUY)	3,821,519	2021.03.11~2021.04.26
	BRL(BUY)	1,407,420	2021.03.02~2021.05.11
	JPY(BUY)	28,191,774	2021.01.11~2021.04.22
	MXN(BUY)	1,951,300	2021.02.24~2021.04.30
	RMB(BUY)	10,803,485	2021.01.04~2021.08.23
	USD(SELL)	2,417,000	2021.01.04~2021.08.23
	RMB(SELL)	97,924	2021.03.17~2021.04.15
	MXN(SELL)	162,821	2021.03.03~2021.08.31

(1) Cross currency swap contracts

The cross currency swap contracts signed by the Group 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.

(2) Foreign exchange forward contracts

The Group enters into foreign exchange forward transactions to hedge the following risks of exchange rate:

- A. Operating activities: Proceeds derived from import of raw materials and export sales;
- B. Investment activities: Proceeds derived from import of machinery and equipment;

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

(3) Convertible bonds

PCE PARAGON SOLUTIONS KFT., a subsidiary of the Group, obtained convertible corporate bonds issued by NANTHEALTH, INC. in cash for US\$30,000,000, which were embedded derivatives. According to the contract, when PCE PARAGON SOLUTIONS KFT. gives prior written consent, it has the right to request conversion from the issue date to the expiration date. NANTHEALTH, INC. repaid in advance with US\$30,733,000 in June 2021, which was recognized as the evaluation profit and loss in accordance with IFRSs.

4. Details of the Group's investment in debt instruments, equity instruments and beneficiary certificates are provided in Table 3.
5. The Group has no financial assets at fair value through profit or loss pledged to others.
6. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note XII(II).

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

Item	March 31, 2022	December 31, 2021	March 31, 2021
Current items:			
Debt instruments	\$ 135,191	\$ 130,622	\$ -
Non-current items:			
Debt instruments	\$ 45,060	\$ 43,542	\$ -
Equity instruments	62,411,499	58,213,437	56,425,403
Valuation adjustments	47,207,566	54,461,746	38,742,505
Total	\$ 109,664,125	\$ 112,718,725	\$ 95,167,908

1. 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.
2. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	(\$ 7,101,764)	(\$ 7,203,475)
Accumulated profits or losses are reclassified as retained earnings due to derecognition	\$ 627,644	(\$ 1,326)
Dividend income recognized in profit or loss	\$ 10,050	\$ 6,937

3. The Group has no financial assets at fair value through other comprehensive income pledged to others.
4. Details of the Group's investment in debt instruments and equity instruments are provided in Table 3.

(IV) Financial assets at amortized cost and other current assets

Item	March 31, 2022	December 31, 2021	March 31, 2021
<u>Financial assets at amortized cost - current</u>			
Time deposits with maturity over three months	\$ 58,872,348	\$ 47,684,955	\$ 44,962,504
Financial Bonds - Trust Funds	2,928,900	-	-
Refundable deposits	-	-	1,224,183
Restricted bank deposits	206,270	146,545	248,230
Pledged time deposits	166,989	176,938	141,141
Total	<u>\$ 62,174,507</u>	<u>\$ 48,008,438</u>	<u>\$ 46,576,058</u>
<u>Financial assets at amortized cost - non-current</u>			
Financial Bonds - Trust Funds	\$ 6,533,700	\$ 9,143,610	\$ 11,323,520
Time deposits with maturity over twelve months	12,778,827	14,194,221	6,402,158
Restricted bank deposits	49,900	57,901	30,500
Pledged time deposits	69,603	53,352	24,776
Total	<u>\$ 19,432,030</u>	<u>\$ 23,449,084</u>	<u>\$ 17,780,954</u>
Other current assets	<u>\$ 8,752,619</u>	<u>\$ 10,750,494</u>	<u>\$ -</u>

1. Amounts recognized in profit or loss in relation to financial assets at amortized cost are listed below:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Interest income	<u>\$ 408,399</u>	<u>\$ 503,196</u>

2. The Group subscribed the general trust fund of "Yuecai Trust Pengyun Tianhua Collective Fund Trust Plan" in December 2017. As of March 31, 2022, the Group has subscribed for a total of RMB3,500,000,000, and redeemed RMB1,400,000,000. The trust plan is mainly used to invest in "Guangzhou Guangyin Nanyue Intelligent Technology Industry Investment Partnership". According to the contract, if the beneficiary of the fund - Bank of Guangzhou Co., Ltd. redeems the trust fund, the Group will acquire the equity held by it according to the contract.
3. The trading objects of the Group's investment in time deposit certificates are financial institutions with good credit quality, so it is expected that the probability of counterparty default is low.
4. Information concerning financial assets at amortized cost pledged as collateral is provided in Note VIII.
5. Other above current assets are mainly investment deposits, etc.

(IV) Financial assets and liabilities for hedging

	March 31, 2022		December 31, 2021	
	Current assets		Current assets	
Cash flow hedging:				
<u>Foreign exchange risk</u>	\$	590,570	\$	1,068,785
Foreign exchange forward contracts		125,886		-
Foreign exchange options	\$	716,456	\$	1,068,785

- The purpose of hedge accounting is to reduce the effects of inconsistency in the accounting treatment of hedged items and hedging instruments. The Group's USD accounts receivable are exposed to the impact of exchange rate fluctuations. According to the risk management policy, the Group undertakes forward foreign exchange contracts at a hedging ratio of 1:1 for the risk balance exposed in the next 12 months, and controls the exchange rate within the affordable range of the Group.
- The Group designates expected transactions that may occur between companies within the Group as the hedged items, designates the embedded value of the purchased foreign exchange option as the cash flow hedging instrument, includes the changes in fair value of the time value of the foreign exchange option in the other comprehensive income, and amortizes them and recognizes as current profit or loss over the contract period. There is an economic relationship between the hedging instruments and the hedged items, and such foreign exchange options are matched with the corresponding monetary items, the currency and amount of foreign currency loans or bonds, and other main terms.
- The transaction information of the Group using hedging accounting is as follows:

March 31, 2022				
<u>Hedged item</u>	<u>Hedging instrument</u>	<u>Nominal amount (in Thousands)</u>		<u>Contract period</u>
<u>Financial Assets</u>				
Cash flow hedging:				
Expected transaction	Foreign exchange forward contracts	RMB(BUY)	13,184,425	2021.11.15~2022.07.28
		USD(SELL)	2,050,000	2021.11.15~2022.07.28
Expected transaction	Foreign exchange option	RMB(BUY)	1,489,020	2022.03.15~2022.06.30
		USD(SELL)	230,000	2022.03.15~2022.06.30
December 31, 2021				
<u>Hedged item</u>	<u>Hedging instrument</u>	<u>Nominal amount (in Thousands)</u>		<u>Contract period</u>
<u>Financial Assets</u>				
Cash flow hedging:				
Expected transaction	Foreign exchange forward contracts	RMB(BUY)	23,259,750	2021.10.21~2022.05.26
		USD(SELL)	3,590,000	2021.10.21~2022.05.26

4. Cash flow hedging

	2022
<u>Other Equity - Cash Flow Hedging Reserve</u>	\$ 195,897
January 1	
Plus: Effective hedging profit and loss recognized in other comprehensive income	504,728
Less: Reclassification to profit or loss due to the hedged item has affected profit or loss	(627,394)
March 31	\$ 73,231

- (1) In order to avoid the impact of exchange rate risks exposed by the expected commodity sales or/and receipts, the Group undertakes forward pre-sale USD contracts with a hedging ratio of 1:1. Changes in the fair value of hedging instruments are effective hedging part, which will be deferred and recognized in the cash flow hedging reserves under other comprehensive income, and directly included in sales revenue when the hedged items are subsequently recognized in accounts receivable.
 - (2) The Group separates the embedded value from the time value of changes, and only designates the changes in the embedded value as a hedging instrument, and includes the part of the fair value change of the time value related to the hedged items into other comprehensive income. At the same time, the Group will amortize the time value related to the hedged items on the hedging commencement date during the period when the hedging instrument affects the profit and loss, transfer the amortization amount out of other comprehensive income and recognize as current profit and loss.
5. Information relating to fair value risks of financial assets and liabilities for hedging is provided in Note XII(III).

(VI) Notes and accounts receivable

	March 31, 2022	December 31, 2021	March 31, 2021
Time deposits with maturity over three months	\$ 464,182	\$ 724,077	\$ 295,556
Financial Bonds - Trust Funds	864,070,575	1,132,576,254	752,452,572
Pledged time deposits	(7,830,057)	(7,537,720)	(6,858,066)
Total	<u>\$ 856,704,700</u>	<u>\$ 1,125,762,611</u>	<u>\$ 745,890,062</u>

1. The balances of accounts receivable and notes receivable as of March 31, 2022, December 31, 2021 and March 31, 2021 were all generated by customer contracts, and the balance of accounts receivable for the customer contracts as of January 1, 2021 was \$949,429,165.
2. As of March 31, 2022, December 31, 2021 and March 31, 2021, the Group had recorded the expected sales of accounts receivable of \$101,658,370, \$97,923,986 and \$96,855,284, respectively, which were financial assets measured at fair value through other comprehensive income.
3. The Group entered into a factoring agreement with banks to sell its accounts receivable. Under the agreement, the Group is not obliged 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 derecognized the transferred accounts receivable.

As of March 31, 2022, December 31, 2021 and March 31, 2021, the relevant information on accounts receivable factored but yet to expire is as follows:

March 31, 2022			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 48,860,084	\$ 48,860,084	\$ 48,860,084	\$ -
December 31, 2021			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 47,478,385	\$ 47,478,385	\$ 47,478,385	\$ -

March 31, 2021			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 73,268,061	\$ 73,268,061	\$ 73,268,061	\$ -

As of March 31, 2022, December 31, 2021 and March 31, 2021, the Group had no retention money for the accounts receivable factored.

4. As of March 31, 2022, December 31, 2021 and March 31, 2021, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
5. Details of the Group's expenses for accounts receivable factored are provided in Note VI(XXXVII).
6. The Group has no notes receivable or accounts receivable provided as pledge guarantee.
7. Information concerning credit risks of accounts and notes receivable is provided in Note XII(II).

(VII) Other receivables

	March 31, 2022	December 31, 2021	March 31, 2021
Tax refund receivable	\$ 39,667,194	\$ 34,931,286	\$ 29,336,792
Accrued interest receivable	5,712,606	10,593,862	7,546,755
Loans to others	702,035	703,187	966,854
Others	14,608,932	13,282,071	14,337,518
	<u>\$ 60,690,767</u>	<u>\$ 59,510,406</u>	<u>\$ 52,187,919</u>

The counter parties of other receivables of the Group are enterprises with good credit quality and government agencies, so there is no significant compliance concerns and credit risk.

(VIII) Inventories

	March 31, 2022	December 31, 2021	March 31, 2021
Raw materials	\$ 347,070,756	\$ 277,215,967	\$ 200,013,579
Work in process	133,356,487	130,957,036	111,992,768
Finished goods	259,252,215	224,581,205	328,666,725
Inventory in transit	31,902,824	57,974,054	19,932,921
	<u>771,582,282</u>	<u>690,728,262</u>	<u>660,605,993</u>
Less: Allowance for inventory valuation loss	<u>(17,052,578)</u>	<u>(18,582,897)</u>	<u>(25,623,351)</u>
	<u>\$ 754,529,704</u>	<u>\$ 672,145,365</u>	<u>\$ 634,982,642</u>

Inventory costs recognized as an expense for the current period is as follows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Cost of inventories sold	\$ 1,327,072,869	\$ 1,271,909,945
Gain from price recovery	(1,542,239)	(595,215)
Income from sales of scraps	(2,822,330)	(2,398,309)
Others	79,189	63,857
	<u>\$ 1,322,787,489</u>	<u>\$ 1,268,980,278</u>

Owing to the Company's sales of some inventories of which the net realizable value was lower than its cost in the three-month period ended March 31, 2022 and 2021, the net realizable value of inventory was recovered.

(IX) Investments accounted for under equity method

	2022		2021	
January 1	\$	194,593,652	\$	175,199,441
Addition of investments accounted for under equity method		1,619,735		4,168
Distribution of earnings from investments accounted for using equity method	(	2,934,793)	(	2,827,440)
Share of profit and loss on investments accounted for under equity method		2,399,073		2,297,741
Changes in retained earnings		-		131,175
Changes in capital surplus		1,295,773	(	4,359,891)
Changes in other equity interest	(	2,490,105)		1,293,767
Others		3,126,279		122,096
March 31	\$	197,609,614	\$	171,861,057

- Part of the aforementioned investments accounted for under equity method was based on the financial statements prepared by the invested company for the same period which was not audited or reviewed by independent accountants. As of March 31, 2022 and 2021, the balance of this investment was \$32,444,912 and \$9,156,424, respectively, accounting for 0.83% and 0.26% of the consolidated total assets; the share of profit or loss of associates and joint ventures accounted for under the equity method for the three-month periods ended March 31, 2022 and 2021 was a loss of \$293,816 and a profit of \$29,914 respectively, accounting for 0.35% and 0.08% of the consolidated comprehensive income respectively.
- Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		March 31, 2022	December 31, 2021	March 31, 2021		
SHARP CORPORATION	Japan	36%	36%	36%	Strategic investment	Equity method
Foxconn Technology Co., Ltd	Taiwan	29%	29%	29%	Supplier	Equity method
ZHEN DING TECHNOLOGY HOLDING LIMITED	Cayman Islands	32%	32%	32%	Supplier	Equity method

- (2) The summarized financial information on associates that are material to the Group is as follows:

Balance Sheets

	SHARP CORPORATION		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 289,566,768	\$ 297,235,153	\$ 306,346,029
Non-current assets	170,747,878	176,118,468	190,300,314
Current liabilities	(187,404,920)	(205,544,287)	(228,214,481)
Non-current liabilities	(159,726,346)	(163,303,108)	(174,593,039)
Total net assets	113,183,380	104,506,226	93,838,823
Effect of accounting principles	2,621,479	1,595,032	(5,133,751)
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	92,508,145	94,474,710	102,941,925
Total net assets after adjustment	\$ 208,313,004	\$ 200,575,968	\$ 191,646,997
Share of associates' net assets (Note)	\$ 74,307,127	\$ 71,625,206	\$ 68,177,825
Goodwill	12,061,814	12,061,814	12,207,322
Others	(3,468,392)	(2,476,211)	(1,948,066)
Carrying amount of the associate	\$ 82,900,549	\$ 81,210,809	\$ 78,437,081

Note: In February 2021, Sharp Corporation retired all of its Class C preferred shares and issued ordinary shares to ES Platform Limited instead. As a result, the Group's shareholding ratio in SHARP CORPORATION decreased from 42% to 36%, and the Group reduced "capital surplus" and "investments accounted for using equity method" by \$6,442,516 according to the changes in the net equity value.

	Foxconn Technology Co., Ltd.		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 112,200,803	\$ 118,841,902	\$ 103,636,887
Non-current assets	48,119,117	55,529,325	66,737,845
Current liabilities	(54,474,677)	(61,926,993)	(48,683,309)
Non-current liabilities	(1,568,022)	(1,480,365)	(826,834)
Total net assets	\$ 104,277,221	\$ 110,963,869	\$ 120,864,589
Share of associates' net assets	\$ 30,774,768	\$ 32,706,669	\$ 35,624,912
Goodwill	338,190	338,190	338,190
Others	(1,816)	49,938	606,411
Carrying amount of the associate	\$ 31,111,142	\$ 33,094,797	\$ 36,569,513

	ZHEN DING TECHNOLOGY HOLDING LIMITED		
	March 31, 2022	December 31, 2021	March 31, 2021
Current assets	\$ 92,639,336	\$ 95,935,034	\$ 90,076,061
Non-current assets	107,939,673	99,820,260	86,398,660
Current liabilities	(55,892,010)	(56,879,726)	(61,191,073)
Non-current liabilities	(26,652,223)	(25,355,629)	(14,206,300)
Total net assets	\$ 118,034,776	\$ 113,519,939	\$ 101,077,348
Share of associates' net assets	\$ 27,620,890	\$ 27,214,691	\$ 24,063,271
Others	7,509	22,225	-
Carrying amount of the associate	\$ 27,628,399	\$ 27,236,916	\$ 24,063,271

Comprehensive Income Statement

SHARP CORPORATION		
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue	\$ 144,971,975	\$ 163,103,575
Net profit for the period from continuing operations	3,789,137	2,761,965
Other comprehensive (loss) income, net of tax	12,049,036	11,187,613
Total comprehensive income	15,838,173	13,949,578
Effect of accounting principles	361,443	172,885
Total comprehensive income after adjustment	\$ 16,199,616	\$ 14,122,463
Dividends received from associates	\$ -	\$ -

Foxconn Technology Co., Ltd.		
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue	\$ 23,546,502	\$ 20,273,666
Net profit for the period from continuing operations	838,407	982,720
Other comprehensive (loss) income, net of tax	(5,203,943)	12,144,587
Total comprehensive income	(\$ 4,365,536)	\$ 13,127,307
Dividends received from associates	\$ -	\$ -

ZHEN DING TECHNOLOGY HOLDING LIMITED		
	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Revenue	\$ 33,915,240	\$ 27,193,100
Net profit for the period from continuing operations	2,775,493	1,390,773
Other comprehensive (loss) income, net of tax	4,252,801	(706,243)
Total comprehensive income	\$ 7,028,294	\$ 684,530
Dividends received from associates	\$ -	\$ -

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

As of March 31, 2022, December 31, 2021 and March 31, 2021, the total carrying amounts of the Group's individual insignificant associates were \$55,973,930, \$53,051,130 and \$32,791,192 respectively.

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Net profit for the period from continuing operations	\$ 1,844,900	\$ 1,639,316
Other comprehensive (loss) income, net of tax	25,540	398,987
Total comprehensive income	\$ 1,870,440	\$ 2,038,303

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

	March 31, 2022	December 31, 2021	March 31, 2021
SHARP CORPORATION	\$ 59,960,474	\$ 70,459,734	\$ 107,104,350
Foxconn Technology Co., Ltd.	26,182,599	27,058,132	30,268,419
ZHEN DING TECHNOLOGY HOLDING LIMITED	32,842,930	30,704,321	36,814,633
	<u>\$ 118,986,003</u>	<u>\$ 128,222,187</u>	<u>\$ 174,187,402</u>

- (5) The Group is the single largest shareholder of any of the following companies. As stated below, the Group only has a significant influence on any of the following companies and has no control over them;
- A. The Group holds 36% equity interest in SHARP CORPORATION as its single largest shareholder. Since the Group does not hold more than half of the voting power at the shareholders' meetings of the said company, the Group has no practical ability to direct the business activities of the said company. Therefore, the Group has a significant influence on the said company and has no control over it.
 - B. The Group holds 29% equity interest in Foxconn Technology Co., Ltd. as its single largest shareholder. Since the Group does not hold more than half of the voting power at the shareholders' meetings of the said company, the Group has no practical ability to direct the business activities of the said company. Therefore, the Group has a significant influence on the said company and has no control over it.
 - C. The Group holds 32% equity interest in Zhen Ding Technology Holding Limited as its single largest shareholder. Since the Group does not hold more than half of the voting power at the shareholders' meetings of the said company, the Group has no practical ability to direct the business activities of the said company. Therefore, the Group has a significant influence on the said company and has no control over it.

(X) Property, plant and equipment

2022

	Land	Buildings and structures	Machinery and equipment	Computer communication equipment	Others	Construction in progress and equipment pending acceptance	Total
January 1							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	-	412,082	3,528,595	260,695	4,259,881	5,323,381	13,784,634
Transfer	-	1,224,797	3,749,463	285,313	155,692	(5,866,366)	(451,101)
Business merger acquisition	-	-	24,035	-	19,380	5,789	49,204
Disposals	-	(670)	(170,189)	(3,268)	(264,800)	(792,706)	(1,231,633)
Depreciation	-	(2,904,279)	(5,561,266)	(741,364)	(4,258,489)	-	(13,465,398)
Net exchange difference	305,031	4,093,286	1,655,166	61,110	2,455,645	1,490,853	10,061,091
March 31	<u>\$ 11,393,330</u>	<u>\$ 124,307,536</u>	<u>\$ 83,080,111</u>	<u>\$ 8,422,730</u>	<u>\$ 60,198,499</u>	<u>\$ 31,451,900</u>	<u>\$ 318,854,106</u>
March 31							
Cost	\$ 11,393,330	\$ 241,977,249	\$ 297,503,102	\$ 48,083,931	\$ 186,364,768	\$ 31,451,900	\$ 816,774,280
Accumulated depreciation and impairment	-	(117,669,713)	(214,422,991)	(39,661,201)	(126,166,269)	-	(497,920,174)
	<u>\$ 11,393,330</u>	<u>\$ 124,307,536</u>	<u>\$ 83,080,111</u>	<u>\$ 8,422,730</u>	<u>\$ 60,198,499</u>	<u>\$ 31,451,900</u>	<u>\$ 318,854,106</u>

2021

	Land	Buildings and structures	Machinery and equipment	Computer communication equipment	Others	Construction in progress and equipment pending acceptance	Total
January 1							
Cost	\$ 12,330,536	\$ 214,266,695	\$ 279,733,859	\$ 46,751,910	\$ 168,556,642	\$ 35,885,708	\$ 757,525,350
Accumulated depreciation and impairment	-	(98,706,875)	(215,301,244)	(37,088,779)	(119,336,474)	-	(470,433,372)
	<u>\$ 12,330,536</u>	<u>\$ 115,559,820</u>	<u>\$ 64,432,615</u>	<u>\$ 9,663,131</u>	<u>\$ 49,220,168</u>	<u>\$ 35,885,708</u>	<u>\$ 287,091,978</u>
January 1	\$ 12,330,536	\$ 115,559,820	\$ 64,432,615	\$ 9,663,131	\$ 49,220,168	\$ 35,885,708	\$ 287,091,978
Additions	18,225	891,774	6,438,005	387,253	4,658,243	6,177,762	18,571,262
Transfer	-	1,038,320	2,381,688	169,372	2,527,656	(5,551,115)	565,921
Disposals	-	(194,511)	(704,423)	(25,882)	(713,943)	(681,064)	(2,319,823)
Depreciation	-	(3,128,272)	(7,227,063)	(877,733)	(4,401,107)	-	(15,634,175)
Net exchange difference	(290,365)	963,148	482,709	106,206	427,373	(448,635)	1,240,436
March 31	<u>\$ 12,058,396</u>	<u>\$ 115,130,279</u>	<u>\$ 65,803,531</u>	<u>\$ 9,422,347</u>	<u>\$ 51,718,390</u>	<u>\$ 35,382,656</u>	<u>\$ 289,515,599</u>
March 31							
Cost	\$ 12,058,396	\$ 218,901,423	\$ 278,177,835	\$ 47,071,938	\$ 173,343,697	\$ 35,382,656	\$ 764,935,945
Accumulated depreciation and impairment	-	(103,771,144)	(212,374,304)	(37,649,591)	(121,625,307)	-	(475,420,346)
	<u>\$ 12,058,396</u>	<u>\$ 115,130,279</u>	<u>\$ 65,803,531</u>	<u>\$ 9,422,347</u>	<u>\$ 51,718,390</u>	<u>\$ 35,382,656</u>	<u>\$ 289,515,599</u>

1. Details of the property, plant and equipment acquired by the above business merger are provided in VI(XL).
2. Information on guarantees provided by property, plant and equipment is provided in Note 8.

(XI) Lease Transactions - Lessee

1. The underlying assets leased by the Group include land, land use rights, buildings and structures, and other equipment. The lease contract period is as follows:

Land and land use rights: 3 to 50 years

Buildings and structures: 1 to 20 years

Other equipment: 1 to 7 years

The lease contract is negotiated individually and contains various terms and conditions. There is no right to renew the lease, and no other restrictions are imposed except that the leased assets cannot be used as debit and credit guarantees.

2. The lease term of some dormitories, official vehicles and offices leased by the Group shall not exceed 12 months.
3. The information on the book value of the right-of-use assets and the recognized depreciation expense is as follows:

	March 31, 2022	December 31, 2021	March 31, 2021
	Book value	Book value	Book value
Land and land use rights	\$ 17,426,678	\$ 17,078,178	\$ 18,556,469
Buildings and structures	22,223,749	22,338,115	24,495,565
Other equipment	1,315,430	843,899	2,598,508
	<u>\$ 40,965,857</u>	<u>\$ 40,260,192</u>	<u>\$ 45,650,542</u>

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
	Depreciation	Depreciation
Land and land use rights	\$ 135,519	\$ 219,632
Buildings and structures	2,171,043	1,670,360
Other equipment	160,358	97,587
	<u>\$ 2,466,920</u>	<u>\$ 1,987,579</u>

4. The increases in the Group's right-of-use assets for the three-month periods ended March 31, 2022 and 2021 were \$1,967,960 and \$1,220,426 respectively.
5. Information on the profit and loss items related to the lease contract is as follows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Items affecting current profit and loss		
Interest expense of lease liabilities	\$ 215,396	\$ 374,930
Expenses on short-term lease contracts	\$ 1,078,300	\$ 729,157

6. The total cash outflows used in the Group's leases for the three-month periods ended March 31, 2022 and 2021 were \$4,077,727 and \$3,261,329 respectively.

(XII) Lease Transactions - Lesser

1. The underlying assets leased by the Group are mainly machinery and equipment, and the lease contract period is 5 years.
2. The maturity date analysis of the undiscounted lease payments by the Group under financial leasing is as follows:

	<u>March 31, 2022</u>	<u>December 31, 2021</u>	<u>March 31, 2021</u>
Less than 1 year	\$ 475,018	\$ 456,976	\$ 468,051
Between 2 to 5 years	930,200	1,015,846	1,403,875
Total	<u>\$ 1,405,218</u>	<u>\$ 1,472,822</u>	<u>\$ 1,871,926</u>

3. The information on the Group's undiscounted lease payments under financial leasing and the reconciliation of net lease investment is as follows:

	<u>March 31, 2022</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 475,018	\$ 930,200
Unearned financing income	(18,519)	(15,677)
Net lease investment	<u>\$ 456,499</u>	<u>\$ 914,523</u>

	<u>December 31, 2021</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 456,976	\$ 1,015,846
Unearned financing income	(17,016)	(21,611)
Net lease investment	<u>\$ 439,960</u>	<u>\$ 994,235</u>

	<u>March 31, 2021</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 468,051	\$ 1,403,875
Unearned financing income	(22,544)	(37,164)
Net lease investment	<u>\$ 445,507</u>	<u>\$ 1,366,711</u>

The above net lease investments are presented under "Other receivables" and "Other non-current assets" respectively.

(XIII) Investment property

	Land, buildings and structures	
	2022	2021
January 1		
Cost	\$ 15,688,409	\$ 15,528,707
Accumulated depreciation and impairment	(5,331,910)	(4,445,434)
	<u>\$ 10,356,499</u>	<u>\$ 11,083,273</u>
January 1	\$ 10,356,499	\$ 11,083,273
Inward transfer	385,234	2,625
Outward transfer	(1,186)	(185,220)
Current disposals	(121,615)	-
Depreciation	(200,597)	(192,833)
Net exchange difference	340,163	(18,209)
March 31	<u>\$ 10,758,498</u>	<u>\$ 10,689,636</u>
March 31		
Cost	\$ 16,420,711	\$ 15,195,350
Accumulated depreciation and impairment	(5,662,213)	(4,505,714)
	<u>\$ 10,758,498</u>	<u>\$ 10,689,636</u>

1. Rental income and direct operating expenses of investment properties:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Rental income of investment property	<u>\$ 396,584</u>	<u>\$ 244,621</u>
Direct operating expenses incurred by investment properties that generate rental income in the current period	<u>\$ 200,597</u>	<u>\$ 192,833</u>

- The Group assessed the recoverable amount of assets with signs of impairment, and there was no impairment loss for the three-month periods ended March 31, 2022 and 2021.
- The fair values of the investment properties held by the Group as of March 31, 2022, December 31, 2021 and March 31, 2021 were \$31,919,276, \$31,642,398 and \$28,310,479 respectively, which were partly based on evaluation results of independent evaluation experts. Such evaluation is based on the recent market price of similar investment properties in the same location and condition, which is a third-level fair value.

(XIV) Intangible assets

2022

	Goodwill	Franchise	Patent rights	Trademark rights	Developed technology	Customer relations	Computer software cost	Total
January 1								
Cost	\$ 18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$ 10,192,291	\$ 1,610,976	\$ 8,174,975	\$ 66,340,630
Accumulated amortization and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
Addition	-	-	-	-	-	-	268,578	268,578
Business merger acquisition	1,402,260	-	119,297	-	401,125	-	10,754	1,933,436
Amortization	-	(231,186)	(55,612)	(112,717)	(165,065)	(29,650)	(331,401)	(925,631)
Net exchange difference	598,294	-	35,925	195,856	140,289	(187,261)	41,263	824,366
March 31	<u>\$ 18,186,614</u>	<u>\$ 8,705,753</u>	<u>\$ 1,253,352</u>	<u>\$ 8,157,563</u>	<u>\$ 8,020,379</u>	<u>\$ 894,197</u>	<u>\$ 2,235,728</u>	<u>\$ 47,453,586</u>
March 31								
Cost	\$ 20,548,861	\$ 14,581,255	\$ 4,566,149	\$ 9,077,151	\$ 10,935,556	\$ 1,412,461	\$ 8,553,409	\$ 69,674,842
Accumulated amortization and impairment	(2,362,247)	(5,875,502)	(3,312,797)	(919,588)	(2,915,177)	(518,264)	(6,317,681)	(22,221,256)
	<u>\$ 18,186,614</u>	<u>\$ 8,705,753</u>	<u>\$ 1,253,352</u>	<u>\$ 8,157,563</u>	<u>\$ 8,020,379</u>	<u>\$ 894,197</u>	<u>\$ 2,235,728</u>	<u>\$ 47,453,586</u>

2021

	Goodwill	Franchise	Patent rights	Trademark rights	Developed technology	Customer relations	Computer software cost	Total
January 1								
Cost	\$ 17,266,764	\$ 14,581,255	\$ 4,323,547	\$ 9,447,950	\$ 10,386,924	\$ 1,657,536	\$ -	\$ 57,663,976
Accumulated amortization and impairment	(2,349,869)	(4,719,570)	(2,945,509)	(519,023)	(2,012,836)	(357,086)	-	(12,903,893)
	<u>\$ 14,916,895</u>	<u>\$ 9,861,685</u>	<u>\$ 1,378,038</u>	<u>\$ 8,928,927</u>	<u>\$ 8,374,088</u>	<u>\$ 1,300,450</u>	<u>\$ -</u>	<u>\$ 44,760,083</u>
January 1	\$ 14,916,895	\$ 9,861,685	\$ 1,378,038	\$ 8,928,927	\$ 8,374,088	\$ 1,300,450	\$ -	\$ 44,760,083
Inward transfer	-	-	-	-	-	-	2,369,522	2,369,522
Addition	-	-	2,993	-	-	-	194,379	197,372
Disposals	-	-	-	-	-	-	(25,173)	(25,173)
Amortization	-	(231,185)	(59,909)	(58,540)	(153,922)	(39,115)	(382,232)	(924,903)
Net exchange difference	(8,983)	-	2,217	13,619	3,320	2,505	(13,900)	(1,222)
March 31	<u>\$ 14,907,912</u>	<u>\$ 9,630,500</u>	<u>\$ 1,323,339</u>	<u>\$ 8,884,006</u>	<u>\$ 8,223,486</u>	<u>\$ 1,263,840</u>	<u>\$ 2,142,596</u>	<u>\$ 46,375,679</u>
March 31								
Cost	\$ 17,262,732	\$ 14,581,255	\$ 4,335,105	\$ 9,462,941	\$ 10,395,408	\$ 1,661,028	\$ 7,612,434	\$ 65,310,903
Accumulated amortization and impairment	(2,354,820)	(4,950,755)	(3,011,766)	(578,935)	(2,171,922)	(397,188)	(5,469,838)	(18,935,224)
	<u>\$ 14,907,912</u>	<u>\$ 9,630,500</u>	<u>\$ 1,323,339</u>	<u>\$ 8,884,006</u>	<u>\$ 8,223,486</u>	<u>\$ 1,263,840</u>	<u>\$ 2,142,596</u>	<u>\$ 46,375,679</u>

Details of intangible assets acquired by the above business merger are provided in VI(XL)

1. Details of intangible assets acquired by the above business merger are provided in VI(XL).
2. Goodwill impairment of BELKIN INTERNATIONAL INC.

The goodwill of the Group arising from the acquisition of BELKIN INTERNATIONAL INC. (hereinafter referred to as “BELKIN”) in 2018 was \$13,563,157, which subsequently decreased to \$10,531,410 due to the disposal of its subsidiary Linksys. The goodwill impairment test is to apportion the goodwill to the cash-generating units related to BELKIN, and calculate the recoverable amount based on the use value. The use value is estimated based on the cash flow of the five-year financial budget approved by the management.

The management determines expected revenue growth rate based on past performance and market expectations. The long-term weighted average growth rate is in line with the expectations in industry report. The pre-tax discount rate used reflects the risk premium for the division and operating region.

The assumptions used in the main assessment in December 31, 2021 are as follows:

Five-year compound revenue growth rate	9.7%
Long-term growth rate	2%
Pre-tax discount rate	17.2%

According to the above assessment results, as of March 31, 2022, there is no goodwill impairment amount recognized.

3. The details of amortization of intangible assets are as follows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Operating costs and operating expenses	\$ 925,631	\$ 924,903

(XV) Other non-current assets

	March 31, 2022	December 31, 2021	March 31, 2021
Prepaid investments	\$ 29,415,414	\$ 245,385	\$ 28,540
Long-term prepayments			
-3.5G band sharing and network sharing	11,328,893	11,181,732	-
-Right to use pipe ditches	684,898	730,558	867,538
Prepayment for buildings and equipment	7,002,056	4,855,392	1,046,270
Incremental cost for obtaining contracts	2,377,005	2,405,061	2,310,169
Refundable deposits	2,208,970	1,987,126	2,087,421
Net lease investment	914,523	994,235	1,366,711
Others	6,454,757	6,298,126	4,173,637
	<u>\$ 60,386,516</u>	<u>\$ 28,697,615</u>	<u>\$ 11,880,286</u>

1. The above prepaid investment is paid by Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, to invest in the private equity fund Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) in March 2022, with a total investment amount of RMB6,521,700,000.

The Group entered into financial assets and liabilities offset agreements with financial institutions. Such agreements meet the offsetting conditions in IAS 32. Therefore, financial assets and financial liabilities are offset and presented on a net basis in the Balance Sheets. The information on the offsetting rights of such agreements as of March 31, 2022, December 31, 2021 and March 31, 2021 is as follows:

March 31, 2022			
Description:	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits/loans	\$ 1,006,353,380	\$ 1,006,353,380	\$ -
December 31, 2021			
Description:	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits/loans	\$ 1,038,395,341	\$ 1,038,395,341	\$ -
March 31, 2021			
Description:	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits/loans	\$ 1,404,440,858	\$ 1,404,440,858	\$ -

(XVIII) Other payables

	March 31, 2022	December 31, 2021	March 31, 2021
Dividends payable	\$ 72,087,551	\$ -	\$ 55,451,962
Awards and salaries	41,232,933	52,449,475	45,869,680
Employees' bonuses payable	22,649,601	19,956,295	21,829,215
Payables for equipment	21,276,611	24,349,399	23,217,595
Consumption goods expense payable (including indirect materials)	10,126,493	13,908,782	13,098,828
Accrued interest payable	4,975,895	6,960,013	6,844,708
Royalty fees payable	5,472,059	5,570,915	6,448,022
Taxes payable	5,590,102	4,917,458	4,788,388
Restricted stock repurchase obligations	2,242,711	2,220,250	2,345,103
Others	72,962,093	82,762,346	68,125,406
	<u>\$ 258,616,049</u>	<u>\$ 213,094,933</u>	<u>\$ 248,018,907</u>

Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, issued restricted new shares for employees in 2019. The employee must pay the price to obtain new shares with employee rights. If the employee resigns during the vesting period, the employee shall return the shares, and the Group must also return the price, and recognize the price paid by the employee who is expected to resign during the vesting period as Liabilities on the grant date.

(XIX) Other current liabilities - Others

	March 31, 2022	December 31, 2021	March 31, 2021
Receipts in advance of payments for raw materials and equipment on behalf of others	\$ 24,895,525	\$ 20,350,055	\$ 18,733,743
Deposits received	19,716,375	15,085,440	1,486,939
Contract liabilities - receipts in advance of payments	17,577,350	13,600,629	12,258,544
Contract liabilities - deferred revenue	7,592,107	7,742,255	7,745,149
Others	2,489,955	4,992,192	4,942,880
	<u>\$ 72,271,312</u>	<u>\$ 61,770,571</u>	<u>\$ 45,167,255</u>

(XX) Bonds payable

	March 31, 2022	December 31, 2021	March 31, 2021
Convertible bonds	\$ 33,961,558	\$ 33,961,558	\$ 14,778,442
Plus: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(149,593)	(208,114)	(385,032)
Subtotal	33,819,465	33,760,944	14,400,910
Ordinary corporate bonds	143,500,000	146,300,000	129,850,000
Overseas ordinary corporate bonds	85,308,811	82,595,736	99,219,310
Total	<u>262,628,276</u>	<u>262,656,680</u>	<u>243,470,220</u>
Less: corporate bonds due within one year (presented as "Long-term liabilities due within one year or one operating cycle")	(35,094,945)	(36,397,890)	(43,074,000)
	<u>\$ 227,533,331</u>	<u>\$ 226,258,790</u>	<u>\$ 200,396,220</u>

1. First overseas unsecured convertible corporate bond of 2017

- (1) The Company issued the first overseas unsecured convertible corporate bonds totaling US\$500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.
- (2) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2022, no corporate bonds were converted into ordinary shares. On July 30, 2021, the conversion price was adjusted to \$151.583 (using the exchange rate of 1 USD: 30.192 NTD) according to the conversion rules for the 1st overseas unsecured convertible corporate bonds in 2017.

- (3) 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 ordinary shares or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (4) In accordance with the conversion rules, the rights and obligations of ordinary shares converted are the same as the ones previously issued.
- (5) The conversion options for the first overseas unsecured convertible bond issue of 2017 are separated from the liabilities and recorded as “capital surplus – share options” amounting to \$1,099,253.
- (6) According to the conversion rules, the corporate bond holders may request the Company to redeem the convertible corporate bonds held by them at par on the date falling three years after the issue of the convertible corporate bonds. On November 6, 2020, the corporate bond holders redeemed an amount of \$1,817,558 (US\$60,200 thousand).

2. First unsecured convertible corporate bond of 2018

- (1) ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first domestic unsecured convertible corporate bonds totaling NT\$1,500,000,000 with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023.
- (2) The conversion price of this convertible corporate bond is adjusted in accordance with the determination mode specified in the conversion regulations, and the conversion price is NT\$165.4 per share.
- (3) The corporate bond holders may request the subsidiary, ShunSin Technology Holdings Limited, to redeem the corporate bonds held by them at the agreed price on the date falling three years after the issue of the convertible corporate bonds (February 12, 2021, the record date for bond holders to sell back to the subsidiary in advance). In the first quarter of 2020, all of the convertible corporate bonds and financial liabilities at fair value through profit or loss - non-current were reclassified to current liabilities; however, it does not mean full redemption within one year. On February 12, 2021, no corporate bonds were redeemed, and the corporate bonds were thus reclassified to non-current liabilities.
- (4) When the convertible corporate bonds are issued, the conversion option is separated from the liabilities and recognized as equity and liabilities. The relevant information is as follows:

Present value of compound interest of convertible corporate bonds	\$	1,357,350
Embedded derivative financial products (i.e. put and redemption rights)		13,650
Elements of equity at the time of issuance		129,000
	<u>\$</u>	<u>1,500,000</u>

- (5) The descriptions of financial assets (liabilities) at fair value through profit or loss are as below:

	<u>March 31, 2022</u>	<u>December 31, 2021</u>	<u>March 31, 2021</u>
Embedded derivative financial products	\$ 2,550	\$ 2,550	\$ 2,550
Financial assets (liabilities) (i.e. put rights and redemption rights)			
Profit and loss on evaluation for the current period	<u>(2,550)</u>	<u>(2,550)</u>	<u>(1,800)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>

3. First overseas unsecured convertible corporate bond of 2021
 - (1) The Company issued the first overseas unsecured convertible corporate bonds totaling US\$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. On the maturity date, the corporate bonds will be redeemed by the Company based on the carrying amount plus the interest at an annual rate of -0.41%.
 - (2) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2022, no corporate bonds were converted into ordinary shares. On August 5, 2021, the conversion price was adjusted to \$163.17 (using the exchange rate of 1 USD: 27.978 NTD) according to the conversion rules for the 1st overseas unsecured convertible corporate bonds in 2021.
 - (3) 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 ordinary shares or redeemed by the bondholder, the bond is to be retired and will not be reissued.
 - (4) In accordance with the conversion rules, the rights and obligations of ordinary shares converted are the same as the ones previously issued.
 - (5) The conversion options for the first overseas unsecured convertible bond issue of 2021 are separated from the liabilities and recorded as “capital surplus – share options” amounting to \$336,012.
 - (6) According to the conversion rules, the corporate bond holders may request the Company to redeem the convertible corporate bonds held by them at par on the date falling three years after the issue of the convertible corporate bonds.
4. Details of the ordinary corporate bonds and overseas ordinary corporate bonds issued by the Group, e.g. total amount, coupon rates, maturity dates and other relevant information, are provided in Table 11.

(XXI) Long-term loans

Institution	Loan period	Interest rate range	Collateral	March 31, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	1.1276%~1.1776%	None	\$ 16,462,250
Syndicated loan from a consortium of 4 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	0.4800%	"	3,192,000
First Commercial Bank	2011.11.30~2030.11.30	1.2791%	Yes	1,902,857
First Commercial Bank	2013.09.06~2033.09.06	1.4905%	"	1,014,968
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.5000%	"	7,173
Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.01.17	1.7450%	None	247,500
JihSun Bank	2019.11.25~2022.11.25	0.9300%	"	1,000,000
Agricultural Bank of China	2017.05.23~2027.12.26	4.4100%~4.900%	"	5,774,543
SG EQUIPMENT FINANCE CZECH REPUBLIC S.R.O.	2017.10.19~2022.08.15	3.4700%	"	602
Syndicated loan from CTBC Bank Co., Ltd. E.SUN BANK	2020.10.29~2022.12.26	1.8499%	"	840,000
	2021.12.20~2024.12.20	1.9000%	"	343,560
ICBC Singapore Branch	2021.02.04~2023.11.24	1.5390%~1.6879%	"	17,178,000
Taishin Bank	2021.12.27~2026.12.27	2.1453%~2.2510%	Yes	4,065,000
MUFG Bank	2021.12.20~2024.12.20	1.8800%	None	801,640
Bank of China	2022.01.24~2032.1.24	4.6000%	"	50,993
Others			Yes	33,006
				52,914,092
Less: Long-term loans maturing within one year (presented as "Long-term liabilities due within one year or one operating cycle")				(2,138,908)
Less: Handling fee for syndicated loan				(52,721)
				\$ 50,722,463

Institution	Loan period	Interest rate range	Collateral	December 31, 2021
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	0.9519%~1.0019%	None	\$ 15,916,000
Syndicated loan from a consortium of 4 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	0.4800%	"	4,698,000
First Commercial Bank	2011.11.30~2030.11.30	1.2791%	Yes	1,902,857
First Commercial Bank	2013.09.06~2033.09.06	1.4905%	"	1,059,097
First Commercial Bank	2015.04.09~2022.03.10	1.5433%	None	386
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.6700%	Yes	8,019
Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2024.09.16	1.4950%	None	139,167
Bank of Shanghai	2018.06.28~2023.06.28	6.6500%	"	34,072
Jincheng Bank	2019.07.12~2022.01.25	9.1000%	Yes	87,082
JihSun Bank	2019.11.25~2022.11.25	0.9300%	None	1,000,000
Agricultural Bank of China	2017.05.23~2027.12.26	4.4100%~4.900%	"	5,579,879
Taiwan Cooperative Bank	2019.12.16~2024.12.16	1.5000%	"	6,600
SG EQUIPMENT FINANCE CZECH REPUBLIC S.R.O.	2017.10.19~2022.08.15	1.4905%	"	929
Syndicated loan from CTBC Bank Co., Ltd.	2020.10.29~2022.12.26	1.8499%	"	840,000
E.SUN BANK	2021.12.20~2024.12.20	1.1900%	"	332,160
ICBC Singapore Branch	2021.02.04~2023.11.24	1.3444%~1.3696%	"	16,608,000
Taishin Bank	2021.12.27~2026.12.27	1.8817%~1.9874%	"	2,565,000
MUFG Bank	2021.12.20~2024.12.20	1.1100%	"	775,040
Others			Yes	32,467
				51,584,755
Less: Long-term loans maturing within one year (presented as "Long-term liabilities due within one year or one operating cycle")				(2,188,870)
Less: Handling fee for syndicated loan				(55,107)
				\$ 49,340,778

Institution	Loan period	Interest rate range	Collateral	March 31, 2021
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2022.02.26	0.9952%~1.0452%	None	\$ 16,410,500
Syndicated loan from a consortium of 4 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.25	0.4800%	"	2,778,840
First Commercial Bank	2011.11.30~2030.11.30	1.2791%	Yes	2,022,857
First Commercial Bank	2013.09.06~2033.09.06	1.4905%	"	1,103,226
First Commercial Bank	2015.04.09~2022.03.10	1.5433%	None	1,543
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.6700%	Yes	10,555
Jincheng Bank	2019.01.29~2022.01.25	9.1000%	"	278,733
JihSun Bank	2019.11.25~2022.11.25	1.0300%	None	1,000,000
Agricultural Bank of China	2017.05.23~2027.12.26	4.4100%~4.9000%	"	6,550,040
Taiwan Cooperative Bank	2019.12.16~2024.12.16	1.5000%	"	8,206
SG EQUIPMENT FINANCE CZECH REPUBLIC S.R.O.	2017.11.09~2022.08.15	3.4700%	Yes	1,977
Syndicated loan from CTBC Bank Co., Ltd.	2020.10.29~2022.12.26	1.8499%	None	840,000
Industrial and Commercial Bank of China	2021.02.04~2025.11.24	1.39225%~1.34904%	"	17,124,000
Other loans				
Jointly underwritten by China Bills Finance Corporation and 5 other financial institutions	2018.08.22~2021.08.21	1.038%~1.046%	None	13,500,000
				61,630,477
Less: Long-term loans maturing within one year (presented as "Long-term liabilities due within one year or one operating cycle")				(31,353,834)
Less: Handling fee for syndicated loan				(9,846)
Less: Amortization of long-term bond discount				(10,653)
				\$ 30,256,144

1. According to the syndicated loan agreement signed with Mizuho Corporate Bank Ltd., Jih Sun International Bank, Ltd., ING Bank, N.V., First Commercial Bank, CTBC Bank Co., Ltd. and Taishin Bank, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt to tangible asset ratio, interest coverage ratio, etc.) so as to be tested semi-annually and annually on a consolidated basis.
2. Please refer to Note 8 for information on the provision of assets by the Group as long-term loan pledge guarantee.

(XXII) Pensions

1. Defined benefit plans

- (1) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, 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 Labor Standards Act. 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 six 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 assesses the balance in the aforementioned labor pension reserve account by December 31 of 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 the end of next March.
- (2) The pension costs recognized by the Group according to the above pension regulations For the three-month periods ended March 31, 2022 and 2021 were \$3,653 and \$5,240, respectively.
- (3) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2023 amount to \$15,845.

2. Defined contribution plans

- (1) Effective July 1, 2005, the Company 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 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 pensions accrued are paid monthly or in lump sum in line with the amounts in employees' individual accounts and the amounts of accumulated gains.
- (2) For subsidiaries in China Mainland, according to the pension insurance system stipulated by the government of the People's Republic of China, the pension insurance is allocated monthly according to a certain percentage of the total salary of the local employees (8%~9% depending on different census registers of the employee), and the special account is saved in the separate account of each employee. The pension of each employee is managed and arranged by the government, and the Group has no further obligations other than the monthly allocation.
- (3) The pension costs recognized by the Group according to the above pension regulations for the three-month periods ended March 31, 2022 and 2021 were \$4,077,661 and \$3,442,878, respectively.

(XXIII) Share-based payment

As of March 31, 2022, December 31, 2021 and March 31, 2021, the share-based payment remuneration plans of the subsidiaries Foxconn Interconnect Technology Limited, Foxconn Industrial Internet Co., Ltd., BHARAT FIH LIMITED and FIH MOBILE LIMITED are as follows:

Type of agreement	Grant date	Number of shares granted	Vesting conditions/restrictions
Share-based payment plan for management	January, 2015	349,440,000	Note (1)
Restricted share payment	December, 2017	259,240,433	Note (2)
"	April, 2019	149,183,352	Note (2)
"	September, 2019	10,348,325	Note (2)
"	December, 2019	18,881,226	Note (2)
Share option of employees	April, 2019	25,947,021	Note (3)
"	September, 2019	473,000	Note (3)
"	December, 2019	6,013,755	Note (3)
Share option of employees	December, 2018	41,763,000	Note (4)
Share option plan	December, 2021	83,110,000	Note (5)
Share incentive plan	December, 2021	7,328,361	Note (6)

Note:

- (1) Free allotment. The vesting period of this payment plan was revised in May 2017, with 12% vested in each quarter in 2018, and 3.25% vested in each quarter from 2019 to 2022.
- (2) Paid subscription. The employees can exercise their rights only after the expiration of the service period agreed in the limited partnership agreement. The difference between the fair value of its conditional equity instruments and the consideration paid by employees to obtain equity instruments will be amortized over a service period of 3 to 5 years from the grant date.
- (3) The option will be exercised in installments over a period of 1 to 5 years after the grant date, and the exercising proportion is 20% each time.
- (4) The vesting period is 1 to 4 years from the grant date on December 28, 2018.
- (5) For paid subscription, the vesting period is 1 to 3 years from the grant date, and the exercise period is from December 2022 to November 2029.
- (6) For free allotment, the vesting period ends until January 2022.

1. Share-based payment plan for management - Foxconn Interconnect Technology Limited

The above-mentioned payment plan uses the H model to estimate the weighted average fair value per share granted, which is US\$0.25. Main parameters are 13.4% weighted average cost of capital, 3% fixed growth rate, 20% lack of market liquidity discount and 20% controlling interest premium. Volatility is estimated by calculating the standard deviation of the continuous compound rate of return of shares based on the statistical analysis of the daily stock prices of similar companies in the market. The expenses recognized for the three-month periods ended March 31, 2022 and 2021 were \$6,326 (US\$226,000) and \$17,821 (US\$628,000), respectively.

2. Restricted share-based payment - Foxconn Industrial Internet Co., Ltd.

The fair value of the above-mentioned payment plan has been assessed to be RMB3,873,301,000. The expenses recognized for the three-month periods ended March 31, 2022 and 2021 were \$282,018 (RMB64,002,000) and \$441,410 (RMB100,836,000) respectively.

3. Employee share option - Foxconn Industrial Internet Co., Ltd.

The above share-based payment transaction estimated the fair value of the share option with the Black-Scholes option evaluation model, which was RMB217,098,000.

The total expenses recognized in the remuneration plans awarded by the subsidiary for the three-month periods ended March 31, 2022 and 2021 were \$26,302 (RMB5,969,000) and \$200,187 (RMB45,731,000) respectively.

4. Employee share option - Foxconn Interconnect Technology Limited

The subsidiary granted 41,763,000 shares of employee share options to eligible employees in 2018, with an exercise price of HKD3.422 per share. The vesting period is 1 to 4 years and is determined according to the performance of each employee. The total fair value of the share options was estimated to be US\$6,139,000 with the Black-Scholes model. The expenses recognized for this share option plan for the three-month periods ended March 31, 2022 and 2021 were \$2,155 (US\$77,000) and \$40,314 (US\$1,421,000) respectively.

5. Share option plan - BHARAT FIH LIMITED

The subsidiary granted 83,110,000 units of share options to eligible employees and professionals in 2021 at an exercise price of INR20 per unit for a vesting period of 1 to 3 years. The fair value of the options is assessed with the Black-Scholes model, which is INR11 per unit. The main parameters considered are the expected volatility of 52.46%, the expected duration of 5.1 years, the risk-free interest rate of 5.68% and the dividend rate of 0%. The expenses recognized for this share option plan for the three-month periods ended March 31, 2022 was \$48,914 (US\$1,748,000).

6. Share incentive plan - FIH MOBILE LIMITED

The subsidiary granted 7,328,361 common shares to specific persons in December 2021, which were restricted for sale until January 2022. Such shares were repurchased from the market and deposited in trust. The expenses recognized for this plan for the three-month periods ended March 31, 2022 was \$19,143 (US\$684,000).

(XXIV) Other non-current liabilities

	March 31, 2022	December 31, 2021	March 31, 2021
Deferred government grants income	\$ 5,670,631	\$ 4,737,830	\$ 4,417,383
Accrued pension liabilities	1,342,387	1,352,590	1,514,459
Prepaid rent	1,664,526	1,632,908	1,669,280
Other liabilities - Others	3,400,987	3,739,202	2,888,916
	<u>\$ 12,078,531</u>	<u>\$ 11,462,530</u>	<u>\$ 10,490,038</u>

(XXV) Provisions for liabilities

	Warranty provision	Decommissioning liabilities	Others	Total
Balance - January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Additional provisions in current period	399,549	3,685	22,232	425,466
Provisions used in current period	(135,280)	-	(450)	(135,730)
Unused amounts reversed in current period	(28,452)	-	-	(28,452)
Exchange difference	99,712	-	-	99,712
Balance - March 31, 2022	<u>\$ 3,212,114</u>	<u>\$ 434,333</u>	<u>\$ 21,782</u>	<u>\$ 3,668,229</u>

	Warranty provision	Decommissioning liabilities	Others	Total
Balance - January 1, 2021	\$ 4,128,480	\$ 407,915	\$ 8,037	\$ 4,544,432
Additional provisions in current period	1,003,520	250	-	1,003,770
Provisions used in current period	(64,005)	-	-	(64,005)
Unused amounts reversed in current period	(1,368,932)	-	-	(1,368,932)
Exchange difference	(829)	-	-	(829)
Balance - March 31, 2021	<u>\$ 3,698,234</u>	<u>\$ 408,165</u>	<u>\$ 8,037</u>	<u>\$ 4,114,436</u>

Analysis of provisions is stated as follows:

	March 31, 2022	December 31, 2021	March 31, 2021
Current	\$ 3,233,896	\$ 2,876,585	\$ 3,706,271
Non-current	<u>\$ 434,333</u>	<u>\$ 430,648</u>	<u>\$ 408,165</u>

1. The warranty liability reserve of the Group is mainly related to the sales of the 3C products, and the warranty liability reserve is estimated according to the previous warrantee data of the product.
2. Subsidiaries of the Group are obliged to dismantle, remove or restore the location of some stations in accordance with applicable contracts or regulations. Therefore, the expected costs arising from dismantling, removing or restoring such locations are recognized as provisions for liabilities, and the Group expects that such provisions will occur gradually at present.

(XXVI) Share capital

1. As of March 31, 2022, the Company's authorized capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991,000 shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
2. Pursuant to the resolution adopted at the shareholders' meeting held on June 1, 1999, the Company issued 50,000 thousand ordinary shares so as to issue 25,000 thousand units of Global Depositary Receipts (GDR). Such issuance of ordinary shares had been approved and documented by the former Securities and Futures Commission of the Ministry of Finance. GDRs are issued in Europe, Asia, and the United States, totaling US\$ 347,250 thousand. Primary contractual terms are as follows:

(1) Exercise of voting power

Holders of GDRs have no right to directly exercise voting rights or attend the Company's shareholders' 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 shareholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(2) 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 month 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.

(3) Dividend distribution

GDR holders are entitled to receive dividends to the same extent as the holders of ordinary shares.

(4) After years of capitalization of earnings, as of March 31, 2022, 88,904 thousand units of GDRs were outstanding, which represent 177,808 thousand shares of ordinary share.

3. Treasury stocks

The Group's subsidiary, Hon Jing International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2022, December 31, 2021 and March 31, 2021, the subsidiary owned a total of 1,483,078 shares of the Company's ordinary shares, at a cost of \$18,901, which was reduced to \$15,194 after share proceeds were returned due to capital reduction.

(XXVII) Capital surplus

Pursuant to the Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of ordinary shares 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 Securities and Exchange Act requires that the amount of capital reserve to be capitalized 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 surplus reserve is insufficient.

2022					
	Share premium	Adjustments arising from changes in percentage of ownership in subsidiaries	Net change in equity of associates	Share option	Total
January 1	\$ 88,501,031	\$ 106,186,652	\$ 5,961,482	\$ 1,435,265	\$ 202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(1,025,559)	-	-	(1,025,559)
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	1,295,773	-	1,295,773
March 31	\$ 88,501,031	\$ 105,161,093	\$ 7,257,255	\$ 1,435,265	\$ 202,354,644

2021					
	Share premium	Adjustments arising from changes in percentage of ownership in subsidiaries	Net change in equity of associates	Share option	Total
January 1	\$ 88,501,031	\$ 102,442,097	\$ 10,603,561	\$ 1,099,253	\$ 202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	2,198,748	-	-	2,198,748
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	(4,359,891)	-	(4,359,891)
March 31	\$ 88,501,031	\$ 104,640,845	\$ 6,243,670	\$ 1,099,253	\$ 200,484,799

For the recognition of capital surplus arising from the changes of equity interests in subsidiaries, please refer to Note VI(XXX); for the recognition of capital surplus arising from the changes in the net equity value of associates, please refer to Note VI (IX) .

(XXVIII) Retained earnings

1. The Company's net profit after tax for the current period (if any) after final account is apportioned in the following order:
 - (1) Making up for losses.
 - (2) 10% is set aside as the legal reserve, but this limit is not applicable when the legal reserve has reached the paid-in capital.
 - (3) Setting aside or reversing a special reserve in accordance with other regulatory requirements;

The remaining earnings along with the unappropriated earnings at the beginning of the period are considered as accumulated distributable earnings. In accordance with dividend policy in Paragraph IV of this article, the proposal of earnings appropriation is prepared by the Board of Directors and resolved by the shareholders.

The Company authorizes the Board of Directors to distribute all or part of the dividends and bonuses, capital surplus or legal reserve that should be distributed in cash by a resolution approved by more than half of the directors present at a meeting with the presence of more than two-thirds of the directors, the provisions in the preceding paragraph that a resolution of the Shareholders' Meeting is required shall not apply.

The Company is at the growing stage. The Company's stock dividend policy shall consider the Company's current and future investment environment, capital needs, local and foreign competition situation and capital budget, along with shareholders' profit and the Company's long-term financial plans. The shareholders' dividends are appropriated based on accumulated distributable earnings, which shall not be lower than 15% of the distributable earnings for the period and the cash dividend shall not be less than 10% of the shareholders' dividends.

2. 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.
3. 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.
4. The distribution of 2021 earnings was adopted in the Board of Directors on March 23, 2022 and the distribution of 2020 earnings was adopted in the shareholders' meeting on July 23, 2021. Details are summarized below:

	2021		2020	
	Amount	Dividends per Share (NT\$)	Amount	Dividends per Share (NT\$)
Legal reserve	\$ 14,138,417		\$ 9,711,843	
Special reserve	2,190,767		(15,136,594)	
Cash dividends	72,087,551	\$ 5.2	55,451,962	\$ 4.0
Total	\$ 88,416,735		\$ 50,027,211	

For the Company's distribution of 2021 earnings, except for the cash dividend has been approved by the Board of Directors on March 23, 2022 with the dividends payable set aside, the remaining earnings are still pending at the shareholders' meeting. Information on the distribution of earnings is available on the "Market Observation Post System" of the Taiwan Stock Exchange Corporation (TWSE).

(XXIX) Other equity items

	2022			
	Unrealized valuation profit or loss	Foreign currency translation	Hedging instrument	Total
January 1	\$ 56,641,420	(\$ 146,312,958)	\$ 165,645	(\$ 89,505,893)
Valuation adjustment:				
Group	(7,020,923)	-	-	(7,020,923)
Associates	(2,585,398)	-	-	(2,585,398)
Foreign currency translation difference reclassified from valuation adjustment to retained earnings	(627,644)	-	-	(627,644)
Group	-	57,651,037	-	57,651,037
Associates	-	95,293	-	95,293
Cash flow hedging:				
-Gain on fair value	-	-	498,685	498,685
-Tax of gain on fair value	-	-	18,366	18,366
-Transferred out to other profit and loss items	-	-	(621,125)	(621,125)
March 31	<u>\$ 46,407,455</u>	<u>(\$ 88,566,628)</u>	<u>\$ 61,571</u>	<u>(\$ 42,097,602)</u>

	2021		
	Unrealized valuation profit or loss	Foreign currency translation	Total
January 1	\$ 37,236,853	(\$ 124,551,979)	(\$ 87,315,126)
Valuation adjustment:			
Group	7,173,676	-	7,173,676
Associates	5,296,271	-	5,296,271
Foreign currency translation difference reclassified from valuation adjustment to retained earnings:	1,326	-	1,326
Group	-	(2,417,290)	(2,417,290)
Associates	-	(4,002,504)	(4,002,504)
March 31	<u>\$ 49,708,126</u>	<u>(\$ 130,971,773)</u>	<u>(\$ 81,263,647)</u>

(XXX) Non-controlling interests

	2022	2021
January 1	\$ 192,802,808	\$ 176,869,033
Share attributable to non-controlling interests:		
Net income for the period	159,125	2,817,477
Exchange difference arising from translation of foreign operation financial statements	6,047,074	236,803
Unrealized valuation gains or losses on financial assets at fair value through other comprehensive income	(80,841)	29,799
Profit and loss of hedging instruments	(18,592)	-
Increase in non-controlling interests	52,582	108,941
March 31	\$ 198,962,156	\$ 180,062,053

Some subsidiaries of the Group issued employee share-based payment, issued additional new shares and repurchased shares for the three-month periods ended March 31, 2022 and 2021, but the Group did not subscribe in proportion to its shareholding ratio, resulting in changes in shareholding ratio. For the three-month periods ended March 31, 2022 and 2021, the Group's non-controlling interests increased by \$52,582 and increased by \$108,941 respectively due to such transactions, and the equities attributable to the owners of the parent company decreased by \$1,025,559 and increased by \$2,198,748, respectively.

(XXXI) Operating revenue

1. Classification of revenue from contracts with customers

The Group's revenue, which is derived from transfer of goods and services at a point of time, is subcategorized into the following geographic areas:

Revenue from contracts with external customers	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
USA	\$ 497,409,024	\$ 408,780,933
Ireland	453,439,571	480,437,905
Singapore	104,850,241	91,546,103
China	99,704,602	113,187,781
Japan	48,234,717	66,797,137
Taiwan	32,755,951	26,328,080
Others	171,159,061	160,034,884
Total	\$ 1,407,553,167	\$ 1,347,112,823

2. Product category information

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
	Revenue (NT\$ millions)	Revenue (NT\$ millions)
Consumer smart products	\$ 726,681	\$ 719,955
Cloud network products	322,953	287,960
Computer terminal products	277,069	262,572
Components and other products	80,850	76,626
Total	\$ 1,407,553	\$ 1,347,113

The above-mentioned product categories are classified by the external revenue of the operating division of each category of products. Product categories are defined as follows:

Product	Definition
Consumer smart products	Smartphones, TVs, game consoles, etc.
Cloud network products	Server, network communication products, etc.
Computer terminal products	Computers, tablets, etc.
Components and other products	Connectors, mechanical parts, services, etc.

3. Contract liabilities

Contract liabilities arising from revenue of contracts with customers recognized by the Group are as follows:

	March 31, 2022	December 31, 2021	March 31, 2021	January 1, 2021
Contract liabilities	\$ 25,169,457	\$ 21,342,884	\$ 20,003,693	\$ 25,212,533

The above contract liabilities are presented in “other current liabilities”.

The amounts of contract liabilities at the beginning of the three-month periods ended March 31, 2022 and 2021 recognized as revenue were \$11,534,557 and \$18,677,921.

4. Assets arising from recognition of costs for obtaining contracts

The incremental costs incurred by the Group in obtaining telecommunications service contracts are expected to be recoverable according to IFRS 15. For the balance as of March 31, 2022 and the amortization amount recognized for the three-month periods ended March 31, 2022 and 2021, please refer to Note VI (XV).

(XXXII) Interest income

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Interest income from bank deposits	\$ 6,588,457	\$ 7,900,146
Interest income from financial assets at amortized cost	408,399	503,196
	<u>\$ 6,996,856</u>	<u>\$ 8,403,342</u>

(XXXIII) Other income

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Rental income	\$ 486,329	\$ 632,598
Dividend income	316,401	6,230,489
Government grants income	21,971	17,980
Miscellaneous income	599,939	302,159
	<u>\$ 1,424,640</u>	<u>\$ 7,183,226</u>

(XXXIV) Other gains and losses

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Gain (Loss) on financial assets (liabilities) at fair value through profit or loss	(\$ 6,416,784)	\$ 3,607,508
Disposal of property, plant and equipment	(53,118)	(11,012)
Gain on disposal of investments	1,480,776	-
Gain (Loss) on foreign exchange	(1,154,184)	(3,163,474)
Other benefits	444,354	49,379
	<u>(\$ 5,698,956)</u>	<u>\$ 482,401</u>

(XXXV) Additional disclosures on expenses of nature

Additional disclosures related to operating costs and operating expenses are as follows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Product warranty costs	\$ 5,731,497	\$ 6,527,412
Employee benefit expenses	71,177,864	72,613,663
Depreciation	15,932,318	17,621,754
Amortization	1,449,456	1,352,333
Total	\$ 94,291,135	\$ 98,115,162

(XXXVI) Employee benefit expenses

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Wages and salaries	\$ 60,182,807	\$ 61,681,835
Share-based payment	384,858	699,732
Labor and health insurance fees	3,097,666	2,858,365
Pension costs	4,081,314	3,448,118
Other personnel expenses	3,431,219	3,925,613
	\$ 71,177,864	\$ 72,613,663

1. In accordance with the Articles of Incorporation of the Company, the percentage of a distributable profit for the year shall be between 5% and 7% for employees' compensation.
2. The estimated amount of employee remuneration for the three-month periods ended March 31, 2022 and 2021 were \$1,631,085 and \$1,557,838, respectively. The aforementioned amounts were recognized in salary expenses. For the three-month period ended March 31, 2022 and 2021, it was estimated at 5% according to the annual profits.

According to the resolutions of the Board of Directors on March 23, 2022 and March 30, 2021, the amounts of employee remuneration for 2021 and 2020 were \$8,122,670 and \$6,001,329 respectively, which were in agreement with those amounts recognized in the financial statements for the three-month period ended March 31, 2022 and 2021, and will be distributed in the form of cash.

Information about the appropriation of employees' remuneration by the Company as adopted by the Board of Directors will be posted in the "Market Observation Post System" at the website of the TWSE.

(XXXVII) Finance cost

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Interest expense:		
Bank loans	\$ 3,631,413	\$ 5,493,299
Corporate bonds	982,024	820,984
Interest of lease liabilities	215,396	374,930
Financing expense from accounts receivable factoring	34,749	58,020
	<u>\$ 4,863,582</u>	<u>\$ 6,747,233</u>

(XXXVIII) Income tax

1. Income tax expense

(1) Components of income tax expense:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Current tax:		
Current tax on profits for the period	\$ 6,488,226	\$ 4,465,866
Amount of income tax underestimated for prior years	26,789	1,826,108
Total current tax	<u>6,515,015</u>	<u>6,291,974</u>
Deferred tax:		
Origination and reversal of temporary differences	802,893	1,917,847
Income tax expense	<u>\$ 7,317,908</u>	<u>\$ 8,209,821</u>

(2) The income tax amount relating to components of other comprehensive income is as follows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Changes in fair value of financial assets measured at fair value through other comprehensive income	\$ 1,039,998	\$ -
Cash flow hedging	21,647	-
	<u>\$ 1,061,645</u>	<u>\$ -</u>

2. The Company's income tax returns through 2019 have been assessed and approved by the tax authority.

(XXXIX) Earnings per share

	For the three-month period ended March 31, 2022		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (NT\$)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 29,450,302	13,861,508	\$ 2.12
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 29,450,302	13,861,508	
Effect of dilutive potential ordinary shares			
Employee remuneration	-	86,548	
Convertible bonds - overseas	50,697	207,624	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	\$ 29,500,999	14,155,680	\$ 2.08
	For the three-month period ended March 31, 2021		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (NT\$)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 28,161,775	13,861,508	\$ 2.03
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 28,161,775	13,861,508	
Effect of dilutive potential ordinary shares			
Employee remuneration	-	12,038	
Convertible bonds - overseas	49,909	96,070	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	\$ 28,211,684	13,969,616	\$ 2.02

(XXXX) Business merger

Fulian Yuzhan Precision Technology (Shenzhen) Co., Ltd., a subsidiary of the Group, acquired 63% equity of Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB378,000,000 in January 2022. The said acquisition was mainly to acquire accounts receivable, inventories, property, plant and equipment, and intangible assets.

(XXXXX) Supplemental cash flow information

1. Investing activities with partial cash collection and payments:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Purchase of property, plant and equipment	\$ 13,784,634	\$ 18,571,262
Add: Opening balance of payable on equipment	24,349,399	22,979,363
Less: Ending balance of payable on equipment	(21,276,611)	(23,217,595)
Effect of foreign exchange	704,037	29,745
Cash paid during the period	<u>\$ 17,561,459</u>	<u>\$ 18,362,775</u>
Disposal of property, plant and equipment	\$ 1,178,515	\$ 2,308,811
Add: Opening balance of receivable on equipment	902,692	170,110
Less: Ending balance of receivable on equipment	(940,380)	(288,251)
Less: Effect of disposal of the subsidiaries	(3,730)	-
Effect of foreign exchange	26,628	(529)
Cash received during the period	<u>\$ 1,163,725</u>	<u>\$ 2,190,141</u>

2. Financing activities that do not affect cash flows:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Announcement of cash dividends	<u>\$ 72,087,551</u>	<u>\$ 55,451,962</u>

3. Changes in liabilities from financing activities

	2022					
	Short-term notes and bills payable	Short-term loans	Long-term loans	Bonds payable	Lease liabilities	Total liabilities from financing activities
January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in financing cash flow	(16,878,500)	103,228,802	(89,278)	(2,800,000)	(2,739,976)	80,721,048
Changes in other non-cash assets	9,872	-	2,386	58,521	2,139,301	2,210,080
Effect of changes in exchange rate	-	15,964,777	1,418,615	2,713,075	639,926	20,736,393
March 31	<u>\$ 7,130,489</u>	<u>\$ 665,565,587</u>	<u>\$ 52,861,371</u>	<u>\$ 262,628,276</u>	<u>\$ 25,620,336</u>	<u>\$ 1,013,806,059</u>
	2021					
	Short-term notes and bills payable	Short-term loans	Long-term loans	Bonds payable	Lease liabilities	Total liabilities from financing activities
January 1	\$ 39,101,893	\$ 446,422,100	\$ 46,311,452	\$ 243,923,519	\$ 29,449,012	\$ 805,207,976
Changes in financing cash flow	4,840,221	18,084,566	15,324,934	(550,000)	(1,922,785)	35,776,936
Changes in other non-cash assets	3,503	-	2,709	57,567	3,375,633	3,439,412
Effect of changes in exchange rate	-	-	(29,117)	39,134	(2,288,330)	(2,278,313)
March 31	<u>\$ 43,945,617</u>	<u>\$ 464,506,666</u>	<u>\$ 61,609,978</u>	<u>\$ 243,470,220</u>	<u>\$ 28,613,530</u>	<u>\$ 842,146,011</u>

VII. Related Party Transactions

(I) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and its subsidiaries	Associates
Foxconn Technology Co., Ltd. and its subsidiaries	"
Pan International Industrial Corporation and its subsidiaries	"
ESON PRECISION IND. CO., LTD. and its subsidiaries	"
General Interface Solution Holding Limited and its subsidiaries	"
ZHEN DING TECHNOLOGY HOLDING LIMITED and its subsidiaries	"
Ennoconn Corporation and its subsidiaries	"
CyberTAN Technology, Inc. and its subsidiaries	"
Foxsemicon Integrated Technology Inc. and its subsidiaries	"
G-TECH Optoelectronics Corporation	"
Advanced Optoelectronic Technology Inc.	"
Zhanjing Technology (Shenzhen) Co., Ltd.	"
Ampower Technology Co., Ltd.	"
Fitipower Integrated Technology Inc. and its subsidiaries	"
Zeitec Semiconductor Co., Ltd.	"
Foxstar Technology Co., Ltd.	"
Greater Bay Area Semiconductor (Zhuhai) Co., Ltd.	"
Wuhu Ruichang Electric Systems Co., Ltd.	"
Guoyu Electronics (Beihai) Co., Ltd.	"
Beijing Hengyu New Energy Auto Rental Co., Ltd.	"
Hangzhou Gengde Electronics Co., Ltd.	"
Lingyange Semiconductor Incorporated, Zhuhai	"
Shenzhen Ruweiya Technology Co., Ltd.	"
Chuangxing IOT Technology Co., Ltd.	"
Hongkang Intelligent Co., Ltd.	"
Haiwei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co., Ltd. and its subsidiaries	"
Zhoukou Gengde Electronics Co., Ltd.	"
Hechengda Technology (Shenzhen) Co., Ltd.	"
Sichuan Chenggong Fuchuang Technology Co., Ltd.	"
Yunzhahui Technology Service Co., Ltd. and its subsidiaries	"
Fudongqun Automation Technology (Shenzhen) Co., Ltd.	"

Names of related parties	Relationship with the Group
Hunan Fuyuan Intelligent Technology Co., Ltd.	Associates
Henan Zhongchi Fulian Precision Industry Technology Co., Ltd.	"
Taiwan Intelligent Fiber Optic Network Co., Ltd.	"
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	"
Mooxee Precision Industry (Shenzhen) Co., Ltd.	"
Shenzhen Xiaohe E-Commerce Co., Ltd.	"
Beijing Qinghan Technology Co., Ltd.	"
Mobile Commerce Co., Ltd.	"
Shenzhen Mingteng New Materials Co., Ltd.	"
AMAX ENGINEERING CORPORATION	"
FSK International Freight Forwarding (Shanghai) Co., Ltd.	"
Hebi Gengde Electronics Co., Ltd.	"
Zettmage Solutions, Inc.	"
Zhuhai Aisheng Technology Co., Ltd.	"
Kore Semiconductor, Inc.	"
Digiwin Software Co., Ltd.	"
Zhong Yang Technology Co., Ltd. and its subsidiaries	"
Foxtron Vehicle Technologies Co., Ltd., with Hua-Chuang Automobile Information Technical Center Co., Ltd.	Other related parties
CHENG UEI PRECISION INDUSTRY CO., LTD. and its subsidiaries	"
Innolux Corporation and its subsidiaries	"
SIO INTERNATIONAL HOLDING LIMITED	"
ES PLATFORM LIMITED	"

(II) Significant transactions and balances with related parties

1. Operating revenue

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Sales of goods:		
—Associates	\$ 31,356,861	\$ 30,178,095
—Other related parties	3,603,182	2,772,566
	<u>\$ 34,960,043</u>	<u>\$ 32,950,661</u>

The above amounts included managing service income. Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, the sale prices and credit terms to related parties were similar to those to third parties. The normal credit term is around 45 to 90 days. The Group sold materials to some of the related parties above for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other.

2. Purchases

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Commodity purchase:		
-Associates	\$ 12,303,550	\$ 20,964,452
—Other related parties	1,405,512	2,000,318
	<u>\$ 13,709,062</u>	<u>\$ 22,964,770</u>

Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, purchases made by the Group from the abovementioned related parties are by reference to the then prevailing price. The normal payment term is 45 to 90 days and 30 to 90 days for ordinary suppliers and related parties, respectively.

3. Receivables from related parties

	March 31, 2022	December 31, 2021	March 31, 2021
Accounts receivable:			
—Associates	\$ 20,336,924	\$ 32,397,468	\$ 27,122,733
—Other related parties	3,391,364	3,071,727	2,619,201
Less: Allowance for doubtful accounts	(8,898)	(13,300)	(11,153)
Subtotal	<u>23,719,390</u>	<u>35,455,895</u>	<u>29,730,781</u>
Other receivables-			
Sale of property, plant and equipment:			
—Associates	152,301	454,521	79,088
Other receivables - purchase on behalf of related parties:			
—Associates	1,822,782	2,149,532	2,922,726
—Other related parties	2,670	2,672	193
Other receivables - Dividends receivable:			
—Associates	2,934,793	17,432	2,838,034
Other receivables - Disposal of investment:			
ES PLATFORM LIMITED	-	-	3,550,604
Less: Allowance for doubtful accounts	-	-	(1,293,174)
Subtotal	<u>4,912,546</u>	<u>2,624,157</u>	<u>8,097,471</u>
Total	<u>\$ 28,631,936</u>	<u>\$ 38,080,052</u>	<u>\$ 37,828,252</u>

- (1) The amount is due 45 to 90 days after the transaction date.
- (2) The Company disposed of preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was \$93,128,046 (JPY 352,490,712 thousand), which is due by quarter beginning from the settlement date. As of December 31, 2021, all payments had been received. The balance of loss allowance as of March 31, 2021 was \$1,293,174, which was calculated based on historical repayment records.
- (3) The abovementioned receivables are neither pledged nor bearing interest.
- (4) For the loss allowance set aside by the Group through assessing the impairment loss of other receivables - related parties, Please refer to Note XII(II).

4. Payables to related parties

	March 31, 2022	December 31, 2021	March 31, 2021
Accounts payable:			
-Associates	\$ 14,389,889	\$ 19,350,886	\$ 20,674,850
—Other related parties	1,607,123	1,672,094	2,217,418
Subtotal	<u>15,997,012</u>	<u>21,022,980</u>	<u>22,892,268</u>
Other payables -			
Acquisition of property, plant and equipment:			
—Associates	8,761	165,026	104,199
Other payables - purchase of raw materials on behalf of related parties			
—Associates	520,939	2,097,196	2,983,037
Subtotal	<u>529,700</u>	<u>2,262,222</u>	<u>3,087,236</u>
Total	<u>\$ 16,526,712</u>	<u>\$ 23,285,202</u>	<u>\$ 25,979,504</u>

The purchase proceeds are due in 30 to 90 days after the transaction date. The payables are non-interest bearing.

5. Lease Transactions - Lessee

- (1) The Group leases plants from the Group's associates for a period of 2 to 7 years, and the rent is paid monthly.
- (2) For the three-month periods ended March 31, 2022 and 2021, right-of-use assets acquired from related parties amounted to \$449,180 and \$936, respectively.
- (3) Lease liabilities:

	March 31, 2022	December 31, 2021	March 31, 2021
-Associates	\$ 458,847	\$ 59,349	\$ 124,623

The Group's interest expense on lease liabilities for the three-month periods ended March 31, 2022 and 2021 totaled \$3,819 and \$1,655 respectively.

6. Prepayments

	March 31, 2022	December 31, 2021	March 31, 2021
-Associates	\$ 60,066	\$ 61,114	\$ 5,209

7. Property transactions

- (1) Acquisition of property, plant and equipment

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Purchase of property, plant and equipment:		
-Associates	\$ 61,032	\$ 39,511

(2) Disposal of property, plant and equipment: Proceeds from and gain (loss) on disposal:

	For the three-month period ended March 31, 2022		For the three-month period ended March 31, 2021	
	Selling price	Gain on disposal	Selling price	Gain on disposal
-Associates	\$ 1,948	\$ 1,811	\$ 166,538	\$ 42,735
—Other related parties	-	-	659	659
	<u>\$ 1,948</u>	<u>\$ 1,811</u>	<u>\$ 167,197</u>	<u>\$ 43,394</u>

8. Loans to related parties

(1) Receivables from related parties

	March 31, 2022	December 31, 2021	March 31, 2021
-Associates	\$ 158,611	\$ 153,264	\$ 153,303

For information on acquisition of collaterals, please refer to Table 1.

(2) Interest income

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
-Associates	\$ 1,530	\$ 1,900

The interest for the three-month periods ended March 31, 2022 and 2021 is charged at 4% and 1.8%~12% per annum respectively.

(III) Information about remunerations to the major management:

	For the three-month period ended March 31, 2022	For the three-month period ended March 31, 2021
Short-term employee benefits	\$ 161,407	\$ 170,765
Post-employment benefits	554	446
Share-based payment	68,423	54,588
Total	<u>\$ 230,384</u>	<u>\$ 225,799</u>

VIII. Pledged Assets

As of March 31, 2022, December 31, 2021 and March 31, 2021, the book values of the Group's pledged assets are as follows:

Name of asset	Nature of guarantee:	March 31, 2022	December 31, 2021	March 31, 2021
Time deposits and cash (presented as 'financial assets at amortized cost - current')	Customs deposit	\$ 166,989	\$ 176,938	\$ 141,141
Restricted bank deposits (presented as 'financial assets at amortized cost - current')	Cost for issuance of stored value prepaid cards Trust, short-term loan repayment account and litigation deposits	206,270	146,545	248,230
Time deposits and cash (presented as 'financial assets at amortized cost - non-current')	Security deposit for the provisional attachment, guarantee deposit with courts, deposit for foreign workers, and customs deposit	69,603 49,900	53,352 57,901	24,776 30,500
Restricted bank deposits (presented as 'financial assets at amortized cost - current') Land and buildings, fixed assets and right-of-use assets	Deposits for lease of machine room and cable trough, performance bond and court frozen deposits Long-term loan	4,778,369	4,587,210	4,574,791
		<u>\$ 5,271,131</u>	<u>\$ 5,021,946</u>	<u>\$ 5,019,438</u>

IX. Significant Contingent Liabilities and Unrecognized Contract Commitments

Except as stated in Note VI(IV), the significant contingencies and commitments are as follows:

(I) Contingencies

None.

(II) Commitments

1. Capital expenditure contracted for but not yet incurred

	March 31, 2022	December 31, 2021	March 31, 2021
Property, plant and equipment	\$ 3,281,236	\$ 4,267,388	\$ 2,822,665

2. On November 11, 2021, the Group signed an asset purchase agreement with Lordstown Motors Corp. And Lordstown EV Corporation, NASDAQ listed companies from the United States, and is expected to acquire its plants in Ohio, United States. As of May 12, 2022, the relevant transactions have been prepared for settlement and transfer and have been approved by the relevant regulatory authorities. At the same time, the two parties also signed an OEM manufacturing agreement and a joint venture development agreement on May 12, 2022. According to the joint venture agreement, the Group invested US\$55,000,000 and held 55% stock equity in the joint venture company, MIH EV Design LLC.

3. As of March 31, 2022, December 31, 2021 and March 31, 2021, the amount payable in the future, the performance bond and commercial promissory note issued by Asia Pacific Telecom Co., Ltd., a subsidiary of the Group for the contracts regarding contracted and outsourced projects, purchased equipment, base station construction and bank credit lines are \$2,009,528, \$2,929,991 and \$3,842,607 respectively.

4. The Group signed a partnership agreement with Far EasTone Telecommunications Co., Ltd. (FET) regarding the 3.5G band sharing and network sharing, the relevant descriptions are provided in Note VI(XV).
5. To improve the efficiency and competitiveness of the spectrum, the Board of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, resolved on November 5, 2020 to sign (1) the 700MHz shared network contract with FET, effective from November 5, 2020 to December 31, 2030; according to the contract, the Group and FET agreed to respectively share two-ninths and seven-ninths of the costs and expenses arising from and relating to the respectively acquired 700MHz shared network services; and (2) the frequency swap contract, where the Group exchanged 723MHz to 728MHz (up) and 778MHz to 783MHz (down) bands for FET's 2595MHz to 2615MHz band; the value of the bands exchanged was set by both parties pursuant to the agreement. Both of the above agreements are subject to the approval of the competent authority. If the 700MHz shared network is approved by the competent authority prior to the execution of the frequency swap, the frequency swap contract will terminate automatically.
6. In consideration of the operational needs and the effective use of frequencies, the Board of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, resolved on November 5, 2021 to dispose of 900MHz frequency band (totally 20MHz for uplink and downlink) and related equipment to Chunghwa Telecom Co., Ltd., with the total transaction amount of approximately NT\$1.626 billion to NT\$2.081 billion (tax excluded). The actual transaction amount will be determined by the agreement between the two parties on the approval date of the competent authority.

X. Significant Disaster Loss

None.

XI. Significant events after the balance sheet date

The Board of Asia Pacific Telecom Co., Ltd. ("Asia Pacific Telecom"), a subsidiary of the Group, resolved on February 25, 2022 to merge with Far EasTone Telecommunications Co., Ltd. ("FET") in the form of consolidation by merger. FET is the surviving company, and Asia Pacific Telecom is the annihilating company. The consideration for this merger is shares. On the base date of merger (tentatively September 30, 2022), according to the registered ordinary shares held by each shareholder in the Register of Members of Asia Pacific Telecom, deducting the number of private ordinary shares of Asia Pacific Telecom held by FET, the registered ordinary shares of FET will be exchanged for the registered ordinary share of Asia Pacific Telecom at a ratio of 0.0934406:1, and new shares will be issued to shareholders of Asia Pacific Telecom.

This merger was approved at the Extraordinary Shareholders' Meeting of Asia Pacific Telecom on April 15, 2022. After obtaining the approval of the competent authority, it is planned to apply to the Taiwan Stock Exchange for the termination of listing and trading of securities, and apply to the Financial Supervisory Commission for the termination of public offering, and apply to the competent authority of the place where Asia Pacific Telecom is located for dissolution in accordance with relevant regulations. However, on May 4, 2022, Asia Pacific Telecom received a civil complaint from the Commercial Tribunal of the Intellectual Property and Commercial Court regarding the invalidation or revocation of the resolution of the merger with FET adopted at the extraordinary shareholders' meeting of Asia Pacific Telecom on April 15, 2022. Asia Pacific Telecom will appoint lawyers to handle follow-up matters in accordance with legal procedures.

XII. Others

(I) Capital management

The objective of the Group's capital management is to ensure that the Company can continue as a going concern, that an optimal capital structure is maintained to lower the cost of capital, and that returns are provided to shareholders. 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 debt-to-net worth ratio. This ratio is calculated as net debt divided by net worth. Net debt is calculated as total loans (including "current and non-current loans" as shown in the consolidated balance sheet) less cash and cash equivalents. Net worth is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets. The Group's strategic maintenance in 2022 to pin the debt-to-net worth ratio at or below 70% remains unchanged from that in 2021.

(II) Financial instruments

1. Classification of financial instruments

For information and amounts related to the Group's financial assets, which comprise financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortized cost, financial assets for hedging, accounts receivable (including receivables due from related parties and other receivables), and financial liabilities, which comprise financial liability at fair value through profit or loss, accounts payable (including payables to related parties), other payables, short-term loans, long-term loans and corporate bond payables), refer to Note VI and the consolidated balance sheet.

2. Risk management policies

(1) 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.

(2) Management objectives:

- A. Except for market risk, which is controlled by external 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.
- B. 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.
- C. 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 financial position and financial performance.
- D. For the information on the derivative financial instruments that the Group enters into, please refer to Note VI(II) and (V).

(3) Management system:

- A. Risk management is executed by the Group treasury by following policies approved by the Board. Through cooperation with the Company's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- B. The Board of Directors has a written policy covering overall risk management. It also has written policies covering specific scopes and 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.

3. Significant financial risks and degrees of financial risks

(1) Market risk

A. Foreign exchange risk

(A) Nature

The Group is a multinational company 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 nonfunctional foreign currency are different. Due to the characteristics of the OEM industry, the Group'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 fluctuations in exchange rates of the Group's certain foreign investments in emerging countries (e.g., Vietnam, India, etc.) are considered huge, the percentage of the investments is not significant and thus the Group'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. Besides the above transactions (operating activities) recognized in the income statement, assets and liabilities recognized in the balance sheet also result in the exchange rate risk.

(B) Management

- a. For such risks, the Company has set up policies requiring companies in the Group to manage the exchange rate risks of their functional currencies.
- 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 under the unified management of the Group's Finance Department.

(C) Source

a. USD and NTD:

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

b. USD and RMB:

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

c. JPY and USD:

Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into USD.

d. JPY and NTD:

Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into NTD.

(D) 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, 2022					
(Foreign currency : functional currency)	Foreign currency (in thousands)	Exchange rate	Book value	Sensitivity analysis	
			(NTD)	Extent of variation	Effect on profit or loss
<u>Financial Assets</u>					
<u>Monetary items</u>					
USD: NTD	\$ 25,892,723	28.63	\$ 741,308,659	5%	\$ 37,065,433
USD: RMB	23,916,503	6.3538	684,729,481	5%	34,236,474
JPY: USD	17,467,144	0.0082	4,110,019	5%	205,501
JPY: NTD	10,984,076	0.2353	2,584,553	5%	129,228
<u>Effect of consolidated individual net assets measured in foreign currency</u>					
USD: NTD	\$ 55,378,032	28.63	\$ 1,585,473,056		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD: NTD	\$ 18,887,190	28.63	\$ 540,740,250	5%	\$ 27,037,012
USD: RMB	20,032,388	6.3538	573,527,268	5%	28,676,363
JPY: USD	8,093,257	0.0082	1,904,343	5%	95,217
December 31, 2021					
(Foreign currency : functional currency)	Foreign currency (in thousands)	Exchange rate	Book value	Sensitivity analysis	
			(NTD)	Extent of variation	Effect on profit or loss
<u>Financial Assets</u>					
<u>Monetary items</u>					
USD: NTD	\$ 30,580,971	27.68	\$ 846,481,277	5%	\$ 42,324,064
USD: RMB	9,358,668	6.3572	259,047,930	5%	12,952,397
JPY: USD	4,135,247	0.0087	994,527	5%	49,726
JPY: NTD	5,991,131	0.2405	1,440,867	5%	72,043
<u>Effect of consolidated individual net assets measured in foreign currency</u>					
USD: NTD	\$ 54,780,639	27.68	\$ 1,516,328,088		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD: NTD	\$ 21,236,697	27.68	\$ 587,831,773	5%	\$ 29,391,589
USD: RMB	11,587,601	6.3572	320,744,796	5%	16,037,240
JPY: USD	8,017,565	0.0087	1,928,224	5%	96,411
JPY: NTD	67,846	0.2405	16,317	5%	816

March 31, 2021

(Foreign currency : functional currency)	Foreign currency (in thousands)	Exchange rate	Book value		Sensitivity analysis	
				(NTD)	Extent of variation	Effect on profit or loss
<u>Financial Assets</u>						
<u>Monetary items</u>						
USD: NTD	\$ 13,101,032	28.54	\$	373,903,453	5%	\$ 18,695,173
USD: RMB	20,054,564	6.5531		572,357,257	5%	28,617,863
JPY: USD	38,680,282	0.0090		9,967,909	5%	498,395
JPY: NTD	22,118,933	0.2577		5,700,049	5%	285,002
<u>Effect of consolidated individual net assets measured in foreign currency</u>						
USD: NTD	\$ 50,050,383	28.54	\$	1,428,437,931		
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD: NTD	\$ 19,879,733	28.54	\$	567,367,580	5%	\$ 28,368,379
USD: RMB	23,417,619	6.5531		668,338,846	5%	33,416,942
JPY: USD	9,055,230	0.0090		734,986	5%	36,749
JPY: NTD	1,924,651	0.2577		495,983	5%	24,799

(E) Total exchange gain (loss), including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month periods ended March 31, 2022 and 2021 amounted to a loss of \$1,154,184 and \$3,163,474, respectively.

B. Equity securities

(A) 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.

(B) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held unchanged, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, investments in equity at fair value through profit or loss were \$1,120,501 and \$985,478, respectively, for the three-month periods ended March 31, 2022 and 2021.

C. Cash flow and fair value interest rate risk

(A) The Group's interest rate risk mainly arises from long-term loans and short-term loans. Loans issued at floating interest rates expose the Group to cash flow interest rate risk, some of which are offset by cash and cash equivalents held at floating interest rates. Loans issued at fixed rates expose the Group to fair value interest rate risk. The Group's loans are mainly at fixed and floating rates. For the three-month periods ended March 31, 2022 and 2021, the Group's loans at floating rates were denominated in USD and CZK.

(B) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under the 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 nominal principal amount.

(2) Credit risk

- A. 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 analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The internal risk control assesses customers' credit quality by taking into account their financial position, historical experience, and other factors.

Individual risk limits are set by the Board of Directors based on internal or external ratings. The utilization of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments, deposits at banks and financial institutions, investments on short-term wealth management products of banks and financial institutions, and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

- B. 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 been occurred.

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

- (A) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
- (B) Default or delinquency in interest or principal repayments;
- (C) Adverse changes in national or regional economic conditions that are expected to cause a default.

- D. The aging analysis of accounts receivable (including related parties) is as follows:

	March 31, 2022	December 31, 2021	March 31, 2021
Not past due	\$ 867,487,087	\$ 1,140,964,898	\$ 766,516,278
Up to 90 days	11,567,888	19,830,988	9,197,180
91-180 days	2,736,069	1,761,546	484,318
181-270 days	457,837	235,968	535,274
270-360 days	207,023	58,333	213,309
Over 361 days	5,807,141	5,917,793	5,543,703
	<u>\$ 888,263,045</u>	<u>\$ 1,168,769,526</u>	<u>\$ 782,490,062</u>

The table above shows an aging analysis based on the number of days overdue.

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

- (A) Assess the ECLs on an individual basis if a significant default has occurred.
- (B) 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 based on different groups.
- (C) 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.
- (D) As of March 31, 2022, December 31, 2021 and March 31, 2021, the individual allowance for impairment of accounts receivable and ones estimated using loss rate methodology or provision matrix are as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>March 31, 2022</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~60.07%	0.50%~52.09%	
Total book value	\$ 5,811,069	\$ 538,431,566	\$ 281,006,582	\$ 42,636,183	\$ 20,377,645	\$ 888,263,045
Loss allowance	\$ 5,811,069	\$ 201,912	\$ 245,881	\$ 820,472	\$ 759,621	\$ 7,838,955

	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>December 31, 2021</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~76.25%	0.69%~50.99%	
Total book value	\$ 5,947,148	\$ 805,439,864	\$ 278,018,126	\$ 46,099,088	\$ 33,265,300	\$ 1,168,769,526
Loss allowance	\$ 5,947,148	\$ 302,040	\$ 243,266	\$ 621,561	\$ 437,005	\$ 7,551,020

	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>March 31, 2021</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~41.66%	0.06%~54.61%	
Total book value	\$ 5,495,297	\$ 539,408,969	\$ 195,855,309	\$ 32,313,339	\$ 9,417,148	\$ 782,490,062
Loss allowance	\$ 5,495,297	\$ 202,278	\$ 171,373	\$ 516,697	\$ 483,574	\$ 6,869,219

- 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-level 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 Bal 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.
- F. The Group calculates the expected loss rate based on the historical overdue repayment records and evaluates the impairment losses on other receivables - related parties. As of March 31, 2022, December 31, 2021 and March 31, 2021, the balances of the loss allowance were \$0, \$0, and \$1,293,174, respectively.
- G. Movements of loss allowance for accounts receivable (including related parties) and other receivables (including related parties) provided by the Group are as follows:

	2022		2021
January 1	\$ 7,551,020	\$	8,237,945
Provision for (reversal of) impairment	206,894	(	239,644)
<u>Effect of foreign exchange</u>	<u>81,041</u>		<u>164,092</u>
March 31	<u>\$ 7,838,955</u>	<u>\$</u>	<u>8,162,393</u>

(3) Liquidity risk

- A. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements and meets various contractual obligations by maintaining sufficient funds and bank facilities.
- B. The table below analyzes the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities categorized into relevant maturity groups, i.e. 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.

	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Non-derivative financial liabilities:</u>					
March 31, 2022					
Bonds payable	\$ 35,237,038	\$ 34,441,000	\$ 108,626,031	\$ 84,466,300	\$ 262,770,369
Long-term loans	2,138,908	35,751,757	11,689,799	3,333,628	52,914,092
Lease liabilities	7,359,055	5,941,039	8,182,107	8,474,319	29,956,520
	<u>\$ 44,735,001</u>	<u>\$ 76,133,796</u>	<u>\$ 128,497,937</u>	<u>\$ 96,274,247</u>	<u>\$ 345,640,981</u>
	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Non-derivative financial liabilities:</u>					
December 31, 2021					
Bonds payable	\$ 36,573,338	\$ 13,400,000	\$ 127,027,156	\$ 85,856,800	\$ 262,857,294
Long-term loans	2,188,870	18,254,439	27,874,047	3,267,399	51,584,755
Lease liabilities	7,364,055	6,062,151	7,899,151	8,037,240	29,362,597
	<u>\$ 46,126,263</u>	<u>\$ 37,716,590</u>	<u>\$ 162,800,354</u>	<u>\$ 97,161,439</u>	<u>\$ 343,804,646</u>
	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Non-derivative financial liabilities:</u>					
March 31, 2021					
Bonds payable	\$ 43,074,000	\$ 35,369,602	\$ 93,052,150	\$ 72,352,000	\$ 243,847,752
Long-term loans	31,374,333	3,023,522	23,680,221	3,552,401	61,630,477
Lease liabilities	8,963,534	6,384,163	8,358,329	6,137,927	29,843,953
	<u>\$ 83,411,867</u>	<u>\$ 44,777,287</u>	<u>\$ 125,090,700</u>	<u>\$ 82,042,328</u>	<u>\$ 335,322,182</u>

Except as stated above, the Group's non-derivative financial liabilities are due within the next year.

	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Derivative financial liabilities:</u>					
March 31, 2022					
Foreign exchange forward contracts	\$ 1,161,823	\$ -	\$ -	\$ -	\$ 1,161,823
Cross currency swap contracts	180,766	-	-	-	180,766
	<u>\$ 1,342,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,342,589</u>
	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Derivative financial liabilities:</u>					
December 31, 2021					
Foreign exchange forward contracts	\$ 489,575	\$ -	\$ -	\$ -	\$ 489,575
Cross currency swap contracts	474,440	-	-	-	474,440
	<u>\$ 964,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 964,015</u>
	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>Derivative financial liabilities:</u>					
March 31, 2021					
Foreign exchange forward contracts	\$ 737,201	\$ -	\$ -	\$ -	\$ 737,201
Cross currency swap contracts	1,273,155	-	-	-	1,273,155
	<u>\$ 2,010,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,010,356</u>

(III) Fair value information

1. The different levels of inputs used in the valuation techniques for measuring the 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 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 beneficiary certificates 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 stock investments that have been listed but are still in lock-up period, convertible corporate bonds payable and most of the derivative instruments is included in Level 2.
 - Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment without active market is included in Level 3.
2. Please refer to Note VI(XIII) for information on the fair value of investment properties measured at cost.
3. Financial instruments not measured at fair value
 - (1) Except for those listed in the table below, the carrying amounts of the Company's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortized cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans) approximate to their fair values.

		March 31, 2022		
		Fair value		
Book value		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,770,369	\$ -	\$ 252,098,420	\$ -

		December 31, 2021		
		Fair value		
Book value		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,857,294	\$ -	\$ 255,993,200	\$ -

		March 31, 2021		
		Fair value		
Book value		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 243,847,752	\$ -	\$ 238,401,194	\$ -

- (2) 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 discounted value of the expected cash flows and market interest rate.

4. The Group categorizes financial and non-financial instruments measured at fair value on the basis of the nature, characteristics, risks, and fair value level of the assets and liabilities.

(1) The related information on assets and liabilities categorized by their nature is as follows:

	Level 1	Level 2	Level 3	Total
March 31, 2022				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,123,754	\$ 105	\$ 307,225	\$ 2,431,084
Debt instruments	-	-	27,870	27,870
Beneficiary certificate	3,382,322	15	79,753,622	83,135,959
Derivatives	-	4,292,904	-	4,292,904
Financial assets for hedging	-	716,456	-	716,456
Financial assets at fair value through other comprehensive income				
Equity instruments	81,398,582	2,076,443	26,144,040	109,619,065
Debt instruments	-	-	180,251	180,251
Accounts receivable expected to be factored	-	101,658,370	-	101,658,370
Total	<u>\$ 86,904,658</u>	<u>\$ 108,744,293</u>	<u>\$ 106,413,008</u>	<u>\$ 302,061,959</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	(\$ 1,342,589)	\$ -	(\$ 1,342,589)
	Level 1	Level 2	Level 3	Total
December 31, 2021				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,390,890	\$ -	\$ 295,616	\$ 2,686,506
Beneficiary certificate	692,411	18	84,082,306	84,774,735
Derivatives	-	2,353,326	-	2,353,326
Financial assets for hedging	-	1,068,785	-	1,068,785
Equity instruments at fair value through other comprehensive income				
Financial Assets				
Equity instruments	88,073,459	3,932,646	20,669,078	112,675,183
Debt instruments	-	-	174,164	174,164
Accounts receivable expected to be factored	-	97,923,986	-	97,923,986
Total	<u>\$ 91,156,760</u>	<u>\$ 105,278,761</u>	<u>\$ 105,221,164</u>	<u>\$ 301,656,685</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	(\$ 964,015)	\$ -	(\$ 964,015)
	Level 1	Level 2	Level 3	Total
March 31, 2021				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 1,946,398	\$ -	\$ 1,433,531	\$ 3,379,929
Beneficiary certificate	550,395	18	87,147,382	87,697,795
Derivatives	-	5,077,007	-	5,077,007
Financial assets at fair value through other comprehensive income				
Equity instruments	70,647,231	2,823,141	21,697,536	95,167,908
Accounts receivable expected to be factored	-	96,855,284	-	96,855,284
Total	<u>\$ 73,144,024</u>	<u>\$ 104,755,450</u>	<u>\$ 110,278,449</u>	<u>\$ 288,177,923</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	(\$ 2,010,356)	\$ -	(\$ 2,010,356)

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

- A. The Group adopts market quoted prices as their fair values (i.e., Level 1), which are listed below by the characteristics of the instruments:

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

- B. 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 obtained by reference to the current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including fair value calculated by applying model using market information available at the consolidated balance sheet date.
- C. When assessing non-standard and low-complexity financial instruments, for example, cross currency swap contracts and wealth management products, 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.
- D. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present discounted value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate. Put option is evaluated by Black-Scholes option pricing model.
- E. 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, such as 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 present the fair value of financial and non-financial instruments at the consolidated balance sheet. The pricing information and inputs used during valuation are carefully assessed and adjusted based on current market conditions.
- F. The Group takes into account credit risk valuation adjustment to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

5. For the three-month period ended March 31, 2022 and 2021, there was no transfer between Level 1 and Level 2.

6. The following chart is the movement of Level 3 in the three-month period ended March 31, 2022 and 2021:

	2022	2021
January 1	\$ 105,221,164	\$ 102,351,091
Gains and losses recognized in profit or loss	(6,627,654)	2,054,820
Gains recognized in other comprehensive income	3,370,357	612,588
Acquisition in the period	2,662,780	5,568,361
Sold in the period	(1,755,394)	(71,193)
Transferred from Level 3	-	(559,682)
Effect of foreign exchange	3,541,755	322,464
March 31	\$ 106,413,008	\$ 110,278,449

7. Investment segment is in charge of valuation procedures for fair value measurements being categorized 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 that the resource of information is independent, reliable and in line with other resources and representative of the exercisable price, frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model, and making any other necessary adjustments to the fair value. In addition, investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments to ensure compliance with the related requirements in IFRS.
8. The following is the quantitative 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 as at March 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	\$ 1,833,923	Market comparable companies	Revenue multiple	0.48~16.69 (6.10)	The higher the revenue multiple, net value multiple, profit after tax multiple, and EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Net value multiple	1.29~12.46 (6.28)	
			Discount for lack of marketability	17.00%~34.00% (20.66%)	
			Profit after tax multiple	0.99~10.28 (3.05)	
	\$ 3,663,485	Equity value of complex capital structure	EBIT multiple	16.26	The higher the expected share price volatility, revenue multiple, long-term growth rate of revenue, long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Weighted average cost of capital	10.25%	
			Long-term growth rate of revenue	5.60%	
			Long-term pre-tax operating income	30.00%	
			Discount for lack of marketability	15.00%~39.00% (22.85%)	
			Minority interest discount	19.22%	
			Expected share price volatility	28.20%~76.07% (47.24%)	
			Revenue multiple	0.95~11.27 (7.93)	
	\$ 11,909,194	Net assets value	Discount for lack of marketability	13.00%~32.00% (15.03%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	5.00%	
	\$ 770,049	Market value method	Discount for lack of marketability	80.00%	The higher the discount for lack of marketability, the lower the fair value
	\$ 8,274,614	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	Fair value as at March 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Private equity fund investment and venture capital shares	<u>\$ 41,791,833</u>	Net assets value	Discount for lack of marketability	10.00%~30.00% (15.96 %)	The higher the discount for lack of marketability, the lower the fair value
	<u>\$ 36,705,893</u>	Equity value of complex capital structure	Discount for lack of marketability	5.00	The higher the expected share price volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Expected share price volatility	25.27%	
	<u>\$ 1,255,896</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Non-derivative debt instruments:					
Financial Bonds	<u>\$ 180,251</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Convertible bonds	<u>\$ 27,870</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
	Fair value as at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 929,467</u>	Market comparable companies	Revenue multiple	0.48~16.69 (2.32)	The higher the revenue multiple, net value multiple, and profit after tax multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Net value multiple	1.29~23.46 (5.16)	
			Discount for lack of marketability	17%~34% (22.67%)	
			Profit after tax multiple	0.99~10.28 (5.06)	

	Fair value as at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 4,256,131</u>	Equity value of complex capital structure	Weighted average cost of capital	12.15%	The higher the expected share price volatility, revenue multiple, long- term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	26%	
			Long-term pre- tax operating income	31.33%	
			Discount for lack of marketability	20 %~34% (23.57 %)	
			Minority interest discount	19.22%	
			Expected share price volatility	28.20%~76.07% (44.45%)	
		Revenue multiple	0.95~11.27 (5.05)		
	<u>\$ 8,797,280</u>	Net assets value	Discount for lack of marketability	13%~32% (15.36%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	5%	
	<u>\$ 6,981,816</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	<u>\$ 40,099,988</u>	Net assets value	Discount for lack of marketability	10 %~30% (15.90 %)	The higher the discount for lack of marketability, the lower the fair value
	<u>\$ 42,744,120</u>	Equity value of complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the higher the fair value; the higher the expected share price volatility, the lower the fair value
		Expected share price volatility	26.64%		
	<u>\$ 1,238,198</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Non-derivative debt instruments:					
Financial Bonds	<u>\$ 174,164</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	Fair value as at March 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 732,603</u>	Market comparable companies	Revenue multiple	0.24~9.55 (2.93)	The higher the revenue multiple, net value multiple, profit after tax multiple, and EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Profit after tax multiple	18.07	
			Net value multiple	1.43~8.14 (6.18)	
			Discount for lack of marketability	17%~35% (22.77%)	
			EBIT multiple	1.89~14.32 (10.27)	
	<u>\$ 7,718,870</u>	Equity value of complex capital structure	Weighted average cost of capital	13.58%~15.89% (14.12%)	The higher the expected share price volatility, revenue multiple, EBIT multiple, long-term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	6%	
			Long-term pre-tax operating income	5.36%~17.04% (14.39%)	
			Discount for lack of marketability	10%~34% (23.85%)	
			Minority interest discount	10.84%~24.00% (17.77%)	
			Expected share price volatility	32.76%~119.40% (43.49%)	
			Revenue multiple	0.24~31.81 (2.25)	
			EBIT multiple	7.80~34.94 (23.57)	
	<u>\$ 6,553,013</u>	Net asset value	Discount for lack of marketability	7%~25% (15.01%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	5%	
	<u>\$ 8,126,581</u>	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	Fair value as at March 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Private equity fund investment and venture capital shares	\$ 26,864,763	Net assets value	Discount for lack of marketability	10%~30% (15.29%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
	\$ 50,823,404	Equity value of complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value; the higher the expected share price volatility, the higher the fair value
	\$ 9,459,215	Using the last transaction price in an inactive market	Discount for expected share price volatility	19.88%	
			Not applicable	Not applicable	Not applicable

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

		March 31, 2022				
				Recognized in other comprehensive income		
		Recognized in profit or loss		Favourable change	Unfavourable change	
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial Assets						
Equity instruments and beneficiary certificate	Control premium or marketability discount					
	±1%	\$ 991,301	(\$ 991,301)	\$ 131,061	(\$ 131,061)	
		December 31, 2021				
		Recognized in profit or loss		Recognized in other comprehensive income		
		Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial Assets						
Equity instruments and beneficiary certificate	Control premium or marketability discount					
	±1%	\$ 926,340	(\$ 926,340)	\$ 173,430	(\$ 173,430)	
		March 31, 2021				
		Recognized in profit or loss		Recognized in other comprehensive income		
		Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial Assets						
Equity instruments and beneficiary certificate	Control premium or marketability discount					
	±1%	\$ 911,660	(\$ 911,660)	\$ 75,266	(\$ 195,944)	

(IV) Other matters

The Group has adopted relevant anti-epidemic measures in response to COVID-19 and various anti-epidemic measures promoted by the government. The epidemic did not have a significant impact on the operation and business of the Group in the first quarter of 2022.

XIII. SUPPLEMENTARY DISCLOSURES

(I) Significant transactions information

1. Loans to others: Please refer to Table 1.
2. Provision of endorsements and guarantees to others: Please refer to Table 2.
3. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Please refer to Table 3.
4. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Please refer to Table 4.
5. Acquisition of property reaching NT\$300 million or 20% of paid-in capital or more: Please refer to Table 5.
6. Disposal of property reaching NT\$300 million or 20% of paid-in capital or more: None.
7. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 6.
8. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 7.
9. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note VII(II) and (V).
10. Significant inter-company transactions during the reporting period Please refer to Table 8.

(II) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Please refer to Table 9.

(III) Information on investments in Mainland China

1. Basic information: Please refer to Table 10.
2. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Group appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, please refer to Note XIII(I) 1, 2, 7 and 8.

(IV) Major shareholders' information

Name, number of shares held and shareholding percentage of shareholders who hold more than 5% of the shares: Please refer to Table 12.

XIV. Segment Information

(I) 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. Operating segments are classified and 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. There were changes in the composition of the reportable segments as the chief operating decision maker changed the classification of operating segments for reviewing segment performance. The Group has restated the prior period corresponding information for comparison.

(II) 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 IV.

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.

(III) Segment Information

1. The segment reports reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.
2. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

For the three-month period ended March 31, 2022

(NT\$ millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	\$ 974,174	\$ 459,004	\$ 50,654	\$ 27,182	(\$ 103,461)	\$ 1,407,553
Internal revenue	16,609	3,155	11,203	6,512	(37,479)	-
Operating revenue	990,783	462,159	61,857	33,694	(140,940)	1,407,553
Depreciation and amortization	12,620	2,048	1,240	1,474	-	17,382
Segment operating income (loss)	22,374	14,844	(884)	420)	755	36,669

For the three-month period ended March 31, 2021

(NT\$ millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	\$ 982,767	\$ 427,031	\$ 47,273	\$ 28,272	(\$ 138,230)	\$ 1,347,113
Internal revenue	17,044	3,196	9,899	3,963	(34,102)	-
Operating revenue	999,811	430,227	57,172	32,235	(172,332)	1,347,113
Depreciation and amortization	12,765	2,881	1,329	1,999	-	18,974
Segment operating income (loss)	16,024	12,869	(1,343)	(764)	784	27,570

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: In includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

March 31, 2022

Table 1

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	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	\$ -	138,612,593	\$ 554,450,372	Note 1
1	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other receivables	Y	220,000	220,000	220,000	2.00	2	-	- Business operation	-	None	-	2,040,741	8,162,962	Note 2
1	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other receivables	Y	62,500	-	-	N/A	2	-	- Business operation	-	None	-	2,040,741	8,162,962	Note 2
2	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other receivables	N	702,035	702,035	702,035	3.465	2	-	- Business operation	-	None	-	2,535,803	2,535,803	Note 3
3	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other receivables	Y	110,975	103,638	103,638	3.465	2	-	- Business operation	-	None	-	2,471,448	4,942,896	Note 3
4	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fulong Small Loan Co., Ltd.	Other receivables	Y	2,478,300	2,478,300	2,478,300	4.07-4.235	2	-	- Business operation	-	None	-	284,429,203	568,858,405	Note 3
5	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other receivables	Y	31,542	31,542	31,542	3.00	2	-	- Business operation	-	None	-	111,022	111,022	Note 3
5	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other receivables	Y	112,650	112,650	112,650	3.00	2	-	- Business operation	-	None	-	555,111	1,110,222	Note 3
6	Jusda International Limited	Jusda Europe S.R.O.	Other receivables	Y	70,075	42,945	42,945	1.20	2	-	- Business operation	-	None	-	10,338,904	20,677,808	Note 3
6	Jusda International Limited	Jusda Supply Chain Management Mexico, S.De R.L.De C.V.	Other receivables	Y	80,164	80,164	80,164	1.20	2	-	- Business operation	-	None	-	10,338,904	20,677,808	Note 3
7	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other receivables	Y	139,686	139,686	139,686	6.00	2	-	- Business operation	-	None	-	8,669,879	17,339,757	Note 3
7	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Other receivables	Y	225,300	225,300	225,300	6.00	2	-	- Business operation	-	None	-	8,669,879	17,339,757	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	Value			
8	Jusda Europe S.R.O.	Jusda NL, B.V.	Other receivables	Y	\$ 28,728	\$ 28,728	\$ 28,728	0.60	2	\$	- Business operation	\$ -	None	\$ -	359,438	\$ 718,876	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other receivables	Y	4,590,705	4,506,000	4,506,000	2.50	2		- Business operation	-	None	-	36,663,043	73,326,086	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other receivables	Y	158,611	158,611	158,611	4.00	2		- Business operation	-	None	-	1,833,152	7,332,609	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other receivables	Y	157,710	157,710	157,710	3.00	2		- Business operation	-	None	-	90,676,773	181,353,546	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	360,480	360,480	360,480	3.00	2		- Business operation	-	None	-	90,676,773	181,353,546	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other receivables	Y	1,020,970	-	-	N/A	2		- Business operation	-	None	-	90,676,773	181,353,546	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other receivables	Y	2,050,230	2,050,230	2,050,230	3.465	2		- Business operation	-	None	-	295,753,002	591,506,004	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other receivables	Y	135,180	135,180	135,180	3.465	2		- Business operation	-	None	-	295,753,002	591,506,004	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other receivables	Y	2,253,000	2,253,000	2,253,000	3.465	2		- Business operation	-	None	-	295,753,002	591,506,004	Note 3
12	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	4,372,100	-	-	N/A	2		- Business operation	-	None	-	69,644,802	139,289,605	Note 3
12	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	608,310	608,310	608,310	3.00	2		- Business operation	-	None	-	69,644,802	139,289,605	Note 3
13	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other receivables	Y	10,020,500	10,020,500	10,020,500	0.00	2		- Business operation	-	None	-	2,845,131,654	5,690,263,308	Note 3
14	Smart Technologies Inc.	Smart Technologies Ulc	Other receivables	Y	5,606,973	5,606,973	5,606,973	0-5	2		- Business operation	-	None	-	277,225,186	554,450,372	Note 3
15	Smart Technologies Corp.	Smart Technologies Ulc	Other receivables	Y	722,908	722,908	722,908	0.44	2		- Business operation	-	None	-	277,225,186	554,450,372	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	Value			
16	Smart Technologies ULC	Smart Technologies (China), Co., Ltd.	Other receivables	Y	\$ 57,677	\$ 57,677	\$ 10,942	1.00	2	\$	- Business operation	\$ -	None	\$ -	277,225,186	\$ 554,450,372	Note 3
17	Fuyu Electrical Technology (Huaian) Co., Ltd.	Fumeng Electrical Technology (Heze) Co., Ltd.	Other receivables	Y	189,252	189,252	189,252	3.70	2		- Business operation	-	None	-	2,459,750	4,919,500	Note 4
18	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Sound Solutions International (Zhenjiang) Co., Ltd.	Other receivables	Y	1,422,319	1,422,319	1,422,319	3.915	2		- Business operation	-	None	-	2,380,866	4,761,731	Note 4
18	Fu Ding Precision Components (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other receivables	Y	180,240	180,240	180,240	3.915	2		- Business operation	-	None	-	2,380,866	4,761,731	Note 4
19	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other receivables	Y	429,647	429,647	429,647	0.00	2		- Business operation	-	None	-	4,039,480	4,039,480	Note 5
20	Shunyun Technology Holdings Limited	Shunyun Technology (Hanoi, Vietnam) Limited	Other receivables	Y	100,205	100,205	100,205	0.50	2		- Business operation	-	None	-	1,565,460	3,130,920	Note 5
21	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other receivables	Y	3,920,220	3,920,220	3,920,220	3.465	2		- Business operation	-	None	-	24,190,804	48,381,609	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other receivables	Y	1,477,968	1,477,968	1,477,968	3.420	2		- Business operation	-	None	-	24,190,804	48,381,609	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other receivables	Y	2,253,000	2,253,000	2,253,000	3.465	2		- Business operation	-	None	-	32,023,383	64,046,766	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other receivables	Y	450,600	450,600	450,600	2.96	2		- Business operation	-	None	-	32,023,383	64,046,766	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other receivables	Y	572,600	572,600	572,600	0.00	2		- Business operation	-	None	-	6,121,790	24,487,160	Note 6
23	FIH Mobile Limited	Chief Expertise Limited	Other receivables	Y	3,142,417	3,142,417	3,142,417	0.00	2		- Business operation	-	None	-	6,121,790	24,487,160	Note 6
23	FIH Mobile Limited	TNS Limited	Other receivables	Y	2,936,507	2,936,507	2,936,507	0.00	2		- Business operation	-	None	-	6,121,790	24,487,160	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other receivables	Y	1,145,200	1,145,200	1,145,200	0.00	2		- Business operation	-	None	-	6,121,790	24,487,160	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	Value			
24	Hongfujin Precision Industry Co., Ltd.	Precision Industry (Wuhan) Futaihua Precision Industry (Weihai) Co., Ltd.	Other receivables	Y	\$ 675,900	\$ 675,900	\$ 675,900	3.4200-3.4650	2	\$	- Business operation	\$ -	None	\$ -	\$ 46,163,726	\$ 92,327,452	Note 3
25	Fulian Yuzhan Technology Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Other receivables	Y	8,434,100	4,506,000	4,506,000	3.42	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
25	Fulian Yuzhan Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other receivables	Y	6,759,000	6,759,000	6,759,000	2.96	2		- Business operation	-	None	-	34,289,866	34,289,866	Note 8
26	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Other receivables	Y	-	-	-	N/A	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
26	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Other receivables	Y	6,308,400	6,308,400	6,308,400	3.420-3.465	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
26	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Other receivables	Y	3,154,200	3,154,200	3,154,200	3.465	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
27	Henan Yuzhan Precision Technology Ltd.	Fulian Technology (Lankao) Limited	Other receivables	Y	2,253,000	2,253,000	901,200	3.465	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
27	Henan Yuzhan Precision Technology Ltd.	Fulian Technology (Zhoukou) Limited	Other receivables	Y	450,600	450,600	450,600	2.96	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
27	Henan Yuzhan Precision Technology Ltd.	Foxconn Industrial Internet Co., Ltd.	Other receivables	Y	13,518,000	13,518,000	13,518,000	2.96	2		- Business operation	-	None	-	55,638,931	55,638,931	Note 8
28	Fulian Technology (Jiyuan) Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Other receivables	Y	5,857,800	5,857,800	5,857,800	3.42	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
29	IPL International Limited	Focus Pc Enterprises Limited	Other receivables	Y	12,511,310	12,511,310	12,511,310	0.00	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
29	IPL International Limited	Cloud Network Technology Kft.	Other receivables	Y	19,353,880	19,353,880	19,353,880	0.72-1.5	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8
29	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other receivables	Y	19,525,660	19,525,660	19,525,660	0.00	2		- Business operation	-	None	-	110,785,953	221,571,906	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	Value			
29	IPL International Limited	Foxconn Technology CZ S.R.O.	Other receivables	Y	\$ 3,006,150	\$ 3,006,150	\$ 3,006,150	0.00	2	\$ -	- Business operation	\$ -	None	\$ -	110,785,953	\$ 221,571,906	Note 8
29	IPL International Limited	Foxconn CZ S.R.O.	Other receivables	Y	7,014,350	7,014,350	7,014,350	0.00	2	-	- Business operation	-	None	-	110,785,953	221,571,906	Note 8
30	Foxconn CZ S.R.O.	SAFEDX S.R.O.	Other receivables	Y	36,229	36,229	36,229	0.60	2	-	- Business operation	-	None	-	110,785,953	221,571,906	Note 8
31	Cloud Network Technology KFT.	FII USA INC.	Other receivables	Y	6,355,860	6,355,860	6,355,860	0.74-1.29	2	-	- Business operation	-	None	-	110,785,953	221,571,906	Note 8
32	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Other receivables	Y	10,814,400	10,814,400	10,814,400	3.420-3.465	2	-	- Business operation	-	None	-	110,785,953	221,571,906	Note 8
33	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Fuhuake Precision Industry (Shenzhen) Limited	Other receivables	Y	135,180	135,180	135,180	3.465	2	-	- Business operation	-	None	-	1,791,524	7,166,097	Note 8
34	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Other receivables	Y	4,506,000	4,506,000	4,506,000	3.465	2	-	- Business operation	-	None	-	110,785,953	221,571,906	Note 8
35	Fenix Industria De Eletronicos LTDA.	Foxconn Moebg Industria De Eletronicos Ltda.	Other receivables	Y	360,912	360,912	360,912	0.00	2	-	- Business operation	-	None	-	1,874,225	3,748,450	Note 3
36	Foxconn Brasil Industria E Comercio LTDA.	Foxconn Moebg Industria De Eletronicos LTDA.	Other receivables	Y	3,609,120	3,609,120	3,609,120	0.00	2	-	- Business operation	-	None	-	24,592,028	49,184,056	Note 3
37	AFE Inc.	Achemartek Inc.	Other receivables	Y	349,286	349,286	263,396	2.89	2	-	- Business operation	-	None	-	5,404,132	10,808,263	Note 3
38	ECMMS S.A. DE C.V.	PCE Paragon Solutions (Mexico) S.A. De C.V.	Other receivables	Y	701,435	701,435	701,435	1.83	2	-	- Business operation	-	None	-	2,508,807	5,017,614	Note 3
39	Foxconn Interconnect Technology Singapore Pte Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other receivables	Y	529,941	529,941	529,941	0.01	2	-	- Business operation	-	None	-	9,994,252	19,988,504	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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
													Name	Value			
40	Hyield Venture Capital Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Other receivables	Y	\$ 188,000	\$ -	-	N/A	2	\$ -	- Business operation	\$ -	None	\$ -	\$ 2,752,273	\$ 11,009,093	Note 2
41	Jincheng Futaihua Precision Electronic Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other receivables	Y	2,703,600	2,703,600	2,703,600	2.96	2	-	- Business operation	-	None	-	9,698,146	9,698,146	Note 8
42	Jinchen Fulian Hongren Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other receivables	Y	1,802,400	1,802,400	1,802,400	2.96	2	-	- Business operation	-	None	-	2,088,946	2,088,946	Note 8
43	Fulian Technology (Shanxi) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other receivables	Y	2,253,000	2,253,000	2,253,000	2.96	2	-	- Business operation	-	None	-	6,486,313	6,486,313	Note 8

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of the Company.

The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion.

Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans, 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 policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC. are as follows; ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets. The policy for loans granted by Premier Image Technology (China) Ltd. and Fuhongyuan (Shenzhen) Environmental Technology Limited are as follows; ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 40% of the net assets value of lender.

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

The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

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

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

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly and indirectly holds 100% of the voting shares to the parent company is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of the lender.

Note 6: The policy for loans granted by FIH Mobile Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited.

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

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 60% of the net assets value of lender; limit on loans to a single party is 30% of the net assets value of lender.

Note 8: The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows:

ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII.

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

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

Note 9: Nanning Fugui Precision Industrial Co., Ltd. was renamed Nanning Fulian Fugui Precision Industrial Co., Ltd. on January 5, 2022; Hongfujin Precision Electronics (Tianjin) Co., Ltd. was renamed Fulian Precision Electronics (Tianjin) Co., Ltd. on February 28, 2022; Shenzhen Yuzhan Precision Technology Co., Ltd. was renamed Fulian Yuzhan Technology (Shezhen) Limited on March 2, 2022; Fuhong Cloud Computing (Tianjin) Co., Ltd. was renamed Fulian Cloud Computing (Tianjin) Co., Ltd. on March 2, 2022.

Note 10: The net assets referred to above are based on the latest financial statements reviewed by the CPAs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

March 31, 2022

Table 2

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

No.	Endorser/guarantor	Party being endorsed/guaranteed			Limit on endorsements/guarantees provided for a single party	Maximum outstanding endorsement/guarantee amount in current period	Outstanding endorsement/guarantee amount at March 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of endorser/guarantor (%)	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 a party in Mainland China	Footnote
		Company name	Relationship												
0	Hon Hai Precision Industry Co., Ltd.	AFE INC.	Note 2	\$ 693,062,965	\$ 31,457,213	\$ 31,457,213	\$ 31,457,213	\$ -	2.27	\$ 1,386,125,930	Y	N	N	Notes 4, 9	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	693,062,965	114,520,000	114,520,000	57,019,100	-	8.26	1,386,125,930	Y	N	N	Notes 4, 9	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL. S.R.O.	Note 2	693,062,965	4,788,000	4,788,000	3,192,000	-	0.35	1,386,125,930	Y	N	N	Notes 4, 9	
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	693,062,965	28,630,000	28,630,000	28,630,000	-	2.07	1,386,125,930	Y	N	N	Notes 4, 9	
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	693,062,965	501,025	501,025	501,025	-	0.04	1,386,125,930	Y	N	Y	Notes 4, 9	
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 3	147,876,501	5,774,543	5,774,543	5,774,543	-	0.42	147,876,501	N	N	Y	Notes 5, 9	
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	5,169,452	332,776	332,776	332,776	-	0.02	5,169,452	N	N	N	Notes 6, 9	
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	277,225,186	1,288,350	1,288,350	1,145,200	-	0.09	693,062,965	N	N	N	Notes 6, 9	
4	Shanghai Topone Logistics Co., Ltd.	Xi'an Topone Logistics Co., Ltd.	Note 2	725,072	1,420	488	488	-	0.00	725,072	N	N	Y	Notes 6, 9	
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	725,072	2,271	1,172	1,172	-	0.00	725,072	N	N	Y	Notes 6, 9	
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	725,072	1,530	526	526	-	0.00	725,072	N	N	Y	Notes 6, 9	
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	725,072	457	157	157	-	0.00	725,072	N	N	Y	Notes 6, 9	
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	725,072	571	196	196	-	0.00	725,072	N	N	Y	Notes 6, 9	

No.	Endorser/guarantor	Party being endorsed/guaranteed			Limit on endorsements/guarantees provided for a single party	Maximum outstanding endorsement/guarantee amount in current period	Outstanding endorsement/guarantee amount at March 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of endorser/guarantor (%)	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 a party in Mainland China	Footnote
		Company name	Relationship												
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Co., Ltd.	Note 3	\$ 74,323,681	\$ 4,055,400	\$ 4,055,400	\$ -	-	0.29	\$ 74,323,681	N	N	Y	Notes 5, 9	
6	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Note 2	3,329,189	1,717,800	1,717,800	1,145,200	-	25.80	6,658,378	N	N	N	Notes 6, 9	
7	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	276,964,883	88,753,000	88,753,000	17,178,000	-	6.40	553,929,765	N	N	N	Notes 6, 9	
8	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	61,217,900	8,589,000	8,589,000	-	-	0.62	61,217,900	N	N	N	Notes 7, 9	
9	FIH Mexico Industry S.A. De C.V	FIH (Hong Kong) Limited	Note 3	3,418,582	1,906,040	-	-	-	0.00	6,837,164	N	N	N	Notes 7, 9	
10	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,375,567	700,750	-	-	-	0.00	4,751,135	N	N	N	Notes 7, 9	
11	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	1,266,017	280,300	-	-	-	0.00	2,532,034	N	N	N	Notes 7, 9	
12	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	842,837	364,390	-	-	-	0.00	1,685,675	N	N	N	Notes 7, 9	
13	Foxconn (Far East) Limited	Competition Team Ireland Ltd.	Note 3	1,422,565,827	1,230,086	-	-	-	0.00	2,422,565,827	N	N	N	Notes 8, 9	
13	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S.R.O.	Note 3	1,422,565,827	8,589,000	8,589,000	-	-	0.62	1,422,565,827	N	N	N	Notes 8, 9	
13	Foxconn (Far East) Limited	ECMMS Precision Singapore Pte. Ltd.	Note 3	1,422,565,827	4,484,800	-	-	-	0.00	1,422,565,827	N	N	N	Notes 8, 9	
13	Foxconn (Far East) Limited	Foxconn EV Technology, Inc.	Note 3	1,422,565,827	5,726,000	5,726,000	5,726,000	-	0.41	1,422,565,827	N	N	N	Notes 8, 9	
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2	1,545,191	225,300	225,300	225,300	-	0.02	1,545,191	N	N	Y	Notes 6, 9	
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Jiangsu Yuchi Zhilian Logistics Co., Ltd.	Note 2	1,545,191	45,060	45,060	22,530	-	0.00	1,545,191	N	N	Y	Notes 6, 9	
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Yulin Yuchai Warehousing Service Co., Ltd.	Note 2	1,545,191	157,710	157,710	94,626	-	0.01	1,545,191	N	N	Y	Notes 6, 9	

Table 2, Page 2

No.	Endorser/guarantor	Party being endorsed/guaranteed			Limit on endorsements/guarantees provided for a single party	Maximum outstanding endorsement/guarantee amount in current period	Outstanding endorsement/guarantee amount at March 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of endorser/guarantor (%)	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 a party in Mainland China	Footnote
		Company name	Relationship												
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Note 2	\$ 1,545,191	\$ 315,420	\$ 315,420	\$ 177,460	\$ -	0.02	\$ 1,545,191	N	N	Y	Notes 6, 9	

Note 1: Having business relationship.

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

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

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

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

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

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

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

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. 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 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.

The total endorsements and guarantees of ShunSin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess 50% of its net assets.

The total endorsements and guarantees of ShunSin Technology Holdings Limited 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.

Note7: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. mutually endorse their bank debts and share the limit.

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

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

The 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	61,217,900	61,217,900
FIH Mexico Industry S.A.DE C.V	3,418,582	6,837,164
S&B Industry,Inc.	2,375,567	4,751,134
Great Promote Limited	1,266,017	2,532,034
Eliteday Enterprises Limited	207,709	415,418
Extra High Enterprises Limited	842,837	1,685,674
FIH Co., Ltd.	1,725,261	3,450,522
FIH (Hong Kong) Limited	-	-

Note 8: Foxconn (Far East) Limited endorses the bank debts for Foxconn Singapore Pte.Ltd., Foxconn Slovakia, Spol.S.R.O., Competition Team Ireland Ltd. and eCMMS Precision Singapore Pte.Ltd. The ceiling on the total amount of endorsements/guarantees is US\$300 million. Since there is no company has incurred bank debts, Foxconn Slovakia, Spol.S.R.O. acts as the representative of the guarantee to disclose.

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
March 31, 2022

Table 3

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	End of the Period				
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common stock of Innolux Co., Ltd.	Other related parties	(1)	147,965	\$ 2,485,818	1	\$ 2,485,818	
"	Common stock of Shieh Yong Investment Co., Ltd.	None	(1)	24,368	322,776	2	322,776	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	5,180	153,587	8	153,587	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	135,748	-	135,748	
"	Z COMPANY (Note 4)	None	(1)	56,250	1,300,917	8	1,300,917	
"	Others (Note 3)	None	(1)	-	205	-	205	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,400,304	4	2,400,304	
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	2,749	197,378	10	197,378	
"	Common stock of AES Holding Co., Ltd.	None	(1)	266	338,369	-	338,369	
"	Others (Note 3)	None	(1)(2)	-	66,332	-	66,332	
Hon Yuan International Investment Co., Ltd.	Common stock of Usun Technology Co., Ltd.	None	(1)	784	23,246	1	23,246	
"	Others (Note 3)	None	(1)	-	240	-	240	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common stock of Waltop International Corporation	None	(1)	4	240	-	240	
"	GOGORO INC.	None	(1)	2,000	565,156	1	565,156	
"	Others (Note 3)	None	(1)(2)	-	29,982	-	29,982	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Innolux Co., Ltd.	Other related parties	(1)	176,311	2,962,028	2	2,962,028	
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,550,653	4	2,550,653	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,357,296	1	3,357,296	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	3,836	113,737	6	113,737	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	74,882	3	74,882	
"	Common stock of Gigasolar Materials Corporation	None	(1)	8,000	1,268,480	11	1,268,480	
"	Preferred stock of Nextdrive Holdings	None	(1)	384	64,131	2	64,131	
"	Common stock of AES Holding Co., Ltd.	None	(1)	283	359,564	-	359,564	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	184,119	-	184,119	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	361,239	-	361,239	
"	Others (Note 3)	None	(1)(2)	-	305,225	-	305,225	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	End of the Period				Footnote
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Hongqi Venture Capital Co., Ltd. and subsidiaries	Common stock of Waltop International Corporation	None	(1)	4	\$ 240	-	\$ 240	
Foxconn (Far East) Limited and subsidiaries	Common stock of Digital Currency Group, Inc.	None	(1)	927	1,115,524	1	1,115,524	
"	Common stock of Cloud Minds Inc.	None	(1)	5,590	323,519	1	323,519	
"	Common stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	2,212,331	4	2,212,331	
"	Berkeley Lights, LLC	None	(1)	270	54,968	-	54,968	
"	Nano-X Imaging Ltd.	None	(1)	313	96,984	1	96,984	
"	Common stock of HMD Global Oy	None	(1)	-	4,858,511	-	4,858,511	
"	IDG China Capital Fund III L.P.	None	(2)	-	3,737,904	11	3,737,904	
"	HOPU-ARM INNOVATION FUND, L.P.	None	(2)	-	631,005	3	631,005	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	138,476	4	138,476	
"	Common stock of ZAP Medical System, Ltd.	None	(1)	26,787	145,238	11	145,238	
"	Preferred stock of MEGVII AI Technology Limited	None	(1)	22,758	1,377,830	2	1,377,830	
"	MOLEKULE INC.	None	(1)	2,660	28,630	-	28,630	
"	Preferred stock of Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	12,551	12	12,551	
"	Preferred stock of VIU International Limited	None	(1)	3,000	639,822	5	639,822	
"	Common stock of SK INC.	None	(1)	2,450	13,579,782	3	13,579,782	
"	Skycus China Fund, L.P.	None	(2)	-	1,811,698	-	1,811,698	
"	Softbank Vision Fund L.P.	None	(2)	-	18,352,947	-	18,352,947	
"	Common stock of Best Educational Organization	None	(2)	10,811	107,738	-	107,738	
"	Common stock of Vizio Holding Corp.	None	(1)	4,409	1,122,214	4	1,122,214	
"	Visionnaire Ventures Fund Ii, L.P.	None	(2)	-	464,425	-	464,425	
"	Didi Global Inc.	None	(1)	12,543	807,963	-	807,963	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	43,614	4	43,614	
"	Common stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,451,588	17	4,451,588	
"	Common stock of Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	20,944	2,461,312	2	2,461,312	
"	Contemporary Ampere Technology Co., Limited	None	(1)	16,100	37,164,642	1	37,164,642	
"	Asia IO Holdings Limited	None	(1)	-	424,071	-	424,071	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	210,373	3	210,373	
"	Artificial Intelligent Speech Co., Ltd.	None	(1)	4,639	215,989	1	215,989	
"	Preferred stock of FIGURE TECHNOLOGIES INC.	None	(1)	2,403	160,107	1	160,107	
"	Common stock of Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	55,582	3	55,582	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	259,558	-	259,558	
"	Plume Design Inc.	None	(1)	6,006	640,597	1	640,597	
"	Preferred stock of NUWA ROBOTICS CORP.	None	(1)	-	114,510	-	114,510	
"	Airspan Network Inc.	None	(1)	114	9,471	-	9,471	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	End of the Period				Footnote
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	LIVINGSTONE FUND L.P.	None	(2)	-	\$ 222,221	-	\$ 222,221	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,877,926	8	1,877,926	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	122,601	-	122,601	
"	Pegasus Holdings Limited	None	(2)	4,275	122,393	1	122,393	
"	Idg Breyer Capital Fund L.P.	None	(2)	-	9,085,546	-	9,085,546	
"	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	254,976	-	254,976	
"	Dagang Nexchange Berhad	None	(1)	120,000	825,156	4	825,156	
"	Preferred stock of WITRICITY CORPORATION	None	(1)	419	166,121	-	166,121	
"	Alternative Fuel Technologies, Inc.	None	(1)	-	58,612	-	58,612	
"	Guangdong Hongfu Galaxy Company	None	(2)	-	135,191	-	135,191	
"	AUTOTALKS LTD.	None	(2)	-	286,300	-	286,300	
"	AGILE ROBOTS AG	None	(1)	-	128,829	-	128,829	
"	Shenzhen Lansus Technology Co., Ltd.	None	(2)	-	117,949	-	117,949	
"	Class A common stock of Lordstown Motors Corp.	None	(1)	7,248	707,626	4	707,626	
"	Preferred stock of Nextdrive Holdings	None	(1)	667	104,574	4	104,574	
"	Translink Capital Partners Iv, L.P.	None	(1)	-	117,383	-	117,383	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	770,049	-	770,049	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	9,462,600	-	9,462,600	
"	Usd Term Liquidity Fund (185A4USD)	None	(2)	-	2,863,000	-	2,863,000	
"	Alibaba Group Holding Limited	None	(2)	-	108,608	-	108,608	
"	Others (Note 3)	None	(1)(2)	-	11,574,113	-	11,574,113	
Foxconn Holding Ltd. and subsidiaries	500 STARTUPS III, L.P.	None	(2)	-	396,377	-	396,377	
"	S.A.S. DRAGON HOLDINGS LTD.	None	(1)	124,000	2,216,883	-	2,216,883	
"	AIRSPAN NETWORKS INC.	None	(1)	1,170	97,457	2	97,457	
"	Common stock of CLOUDMINDS INC.	None	(1)	11,179	587,624	2	587,624	
"	GLOBANT S.A. (GLOB)	None	(1)	45	338,831	-	338,831	
"	GVFX1 L.P.	None	(2)	-	282,302	-	282,302	
"	Sinovation Fund III L.P.	None	(2)	-	1,856,859	-	1,856,859	
"	Innovation Works Development Fund.L.P.	None	(2)	-	632,589	-	632,589	
"	Preferred stock of INNOVATION WORKS LIMITED	None	(1)	2,600	134,655	5	134,655	
"	Preferred stock of INUITIVE, LTD.	None	(1)	1,233	172,087	3	172,087	
"	Preferred stock of KINOVA, INC.	None	(1)	1,264	53,689	2	53,689	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	825,346	-	825,346	
"	Playground Global, Llc	None	(2)	-	139,464	-	139,464	

Table 3, Page 3

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	End of the Period				Footnote
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Foxconn Holding Ltd. and subsidiaries	Playground Ventures Ii, L.P.	None	(2)	- \$	5,701,308	- \$	5,701,308	
"	Playground Ventures, L.P.	None	(2)	-	3,706,950	-	3,706,950	
"	Riverwood Capital Partners L.P.	None	(2)	-	137,212	-	137,212	
"	Silverlink Capital, L.P.	None	(2)	-	2,886,147	-	2,886,147	
"	Sinovation Fund IV L.P.	None	(2)	-	1,531,421	-	1,531,421	
"	Softbank Vision Fund L.P.	None	(2)	-	18,352,947	-	18,352,947	
"	TJ 2015. Fund L.P.	None	(2)	-	847,758	-	847,758	
"	Translink Capital Partners II, L.P.	None	(2)	-	336,907	-	336,907	
"	Translink Capital Partners III, L.P.	None	(2)	-	648,385	-	648,385	
"	Translink Capital Partners IV, L.P.	None	(2)	-	190,432	-	190,432	
"	Celesta Capital II-A, L.P.	None	(2)	-	2,761,266	-	2,761,266	
"	Celesta Capital III, L.P.	None	(2)	-	1,356,017	-	1,356,017	
"	Devialet Sa	None	(1)	41	276,294	-	276,294	
"	Preferred stock of Nuwa Robotics Corp.	None	(1)	350	61,586	7	61,586	
"	Common stock of Softbank Robotics Group Corp.	None	(1)	6,618	112,546	7	112,546	
"	AI FUND,L.P.	None	(2)	-	162,155	-	162,155	
"	Msd Special Investments Fund(Cayman) L.P.	None	(2)	-	143,623	-	143,623	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	279,825	-	279,825	
"	Marvell Technology, Inc	None	(2)	57	116,197	-	116,197	
"	Fg Venture, L.P.	None	(2)	-	80,486	-	80,486	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	145,661	-	145,661	
"	Ses AI Corporation	None	(1)	500	129,551	-	129,551	
"	Others (Note 3)	None	(1)(2)	-	275,747	-	275,747	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	223,415	-	223,415	
Foxocnn Singapore Pte.Ltd.	Others (Note 3)	None	(1)(2)	-	77,714	-	77,714	

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: General ledger account code: (1) Financial asset measured at fair value through other comprehensive income; (2) Financial assets at fair value through profit or loss; and (3) Financial assets at amortized cost.

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

Note 4: Because the non-disclosure agreement has been signed, the name of the investee company is coded.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the three-month period ended March 31, 2022

Table 4

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship (Note 5)	Transaction currency	Beginning of the Period		Addition		Sale			End of the Period		
						Number of shares (In thousands)	Amount (In thousands)	Number of shares (In thousands)	Amount (In thousands)	Number of shares (In thousands)	Selling price (In thousands)	Book value (In thousands)	Gain (loss) on disposal (In thousands)	Number of shares (In thousands)	Amount (In thousands)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Limited	Note 6	USD	1,570,512	\$ 1,570,512	18,112	\$ 18,112	-	\$ -	\$ -	-	1,588,624	\$ 2,260,803
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	8,061,628	8,061,628	-	-	252,000	-	252,000	-	7,809,628	49,377,780
"	Sharp Corporation	Note 1	Foxconn (Far East) Limited	Note 6	NTD	130,000	34,432,479	14,900	5,432,599	-	-	-	-	144,900	54,440,711
"	Z Company (Note 9)	Note 2	-	-	NTD	-	-	56,250	1,300,917	-	-	-	-	56,250	1,300,917
Premier Image Technology (H.K.) Ltd.	Foshan Pulida Technology Co., Ltd.	Note 1	Foshan Dongshun Technology Co., Ltd.	None	RMB	-	78,350	-	-	-	373,186	76,966	296,220	-	-
Lin Yih International Investment Co., Ltd.	HH-CTBC Capital Management Co., Ltd.	Note 1	-	-	NTD	-	-	-	400,002	-	-	-	-	-	400,002
"	Gogoro Inc.	Note 2	-	-	NTD	-	-	2,000	572,000	-	-	-	-	2,000	565,156
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Note 1	Hon Hai Precision Industry Co., Ltd.	Note 7	USD	91,555	789,571	-	-	14,900	196,342	196,342	-	76,655	993,903
"	USD Term Liquidity Fund (185A4USD)	Note 3	-	-	USD	-	-	-	100,000	-	-	-	-	-	100,000
"	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	641,039	-	506,960	-	-	-	-	-	18,352,947
"	Shenzhen Hengdrive Electric Co., Ltd.	Note 6	-	-	RMB	-	-	30,776	378,000	-	-	-	-	30,776	378,000
"	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	Note 8	-	-	RMB	-	-	-	6,521,700	-	-	-	-	-	6,521,700

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship (Note 5)	Transaction currency	Beginning of the Period		Addition		Sale			End of the Period		
						Number of shares (In thousands)	Amount (In thousands)	Number of shares (In thousands)	Amount (In thousands)	Number of shares (In thousands)	Selling price (In thousands)	Book value (In thousands)	Gain (loss) on disposal (In thousands)	Number of shares (In thousands)	Amount (In thousands)
Foxconn Holding Ltd. and subsidiaries	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	\$ 641,039	-	\$ 506,960	-	\$ -	\$ -	\$ -	-	\$ 18,352,947

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

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

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

Note 4: Code of general ledger account is “financial assets at amortized cost”, and the gain or loss on disposal upon expiration is interest income.

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

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

Note 7: The counterparty is the parent company of the Company.

Note 8: Code of general ledger account is “Other non-current assets”.

Note 9: Because the non-disclosure agreement has been signed, the name of the investee company is coded.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the three-month period ended March 31, 2022

Table 5

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of acquisition	Transaction currency	Transaction amount (In Thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other agreements	
								Owner	Relationship with the issuer	Date of transfer	Amount				
Foxconn EV Technology Inc.	Land and plant	February 1, 2022	USD	\$ 50,000	Note	Lordstown Corporation	EV	None	Not applicable	Not applicable	Not applicable	Not applicable	By market condition	Develop new business	Note

Note: The total transaction amount is US\$230,000,000 (including US\$151,150,000 for machinery and equipment), the first payment of US\$200,000,000 will be paid in installments in November 2021, February 2022, and April 2022, respectively, and the final payment of US\$30,000,000 will be paid on the transaction completion date.

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-month period ended March 31, 2022

Table 6

Unit: Expressed in thousands of New Taiwan Dollars
(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Sales	\$ 4,128,750	1	45~90 days	Note 1	Note 1	\$ 104,324,385	23	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiaries	Sales	235,814	-	Net 90 days	Note 1	Note 1	222,072	-	
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	2,405,059	-	Net 120 days	Note 1	Note 1	10,406,748	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related parties	Sales	464,993	-	Net 90 days	Note 1	Note 1	553,395	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related parties	Sales	683,138	-	Net 90 days	Note 1	Note 1	552,231	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	Sales	238,215	-	45 days	Note 1	Note 1	29	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Sales	167,223	-	Net 60 days	Note 1	Note 1	47,011	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related parties	Sales	733,671	-	Net 90 days	Note 1	Note 1	871,808	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associates	Sales	1,168,666	-	60 days	Note 1	Note 1	170,191	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Associates	Sales	225,416	-	90 days after validation	Note 1	Note 1	324,964	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiaries	Purchases	56,713,877	7	30~90 days	Note 1	Note 1 (	43,212,476)	(5)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Purchases	339,869,292	42	Net 30 days	Note 1	Note 1 (	373,580,503)	(39)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Purchases	157,372,934	20	Net 60 days	Note 1	Note 1 (	193,055,862)	(20)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Purchases	94,362,648	12	Net 60 days	Note 1	Note 1 (	201,554,114)	(21)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Purchases	66,142,636	8	Net 30 days	Note 1	Note 1 (	71,590,566)	(8)	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related parties	Purchases	567,164	-	90 days	Note 1	Note 1 (	712,594)	-	
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Purchases	515,438	-	Net 30 days	Note 1	Note 1 (	601,777)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	Purchases	14,136,372	2	90 days	Note 1	Note 1 (	13,208,248)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Purchases	155,462	-	60 days	Note 1	Note 1 (	408,603)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte.Ltd.	Associates	Purchases	431,316	-	90 days	Note 1	Note 1 (	544,877)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	267,783	-	90 days	Note 1	Note 1 (	147,569)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associates	Purchases	132,878	-	Net 30 days	Note 1	Note 1 (	136,111)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Expense for processing and molds	198,994	3	-	Note 1	Note 1 (	272,255)	(3)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Expense for processing and molds	1,591,136	26	-	Note 1	Note 1 (	(recognized in other payables) 2,329,278)	(33)	
									(recognized in other payables)		

Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Expense for processing and molds	\$ 4,142,528	69	-	Note 1	Note 1	(\$ 4,257,993)	(64)	
									(recognized in other payables)		
Shanghai Fertile Plant International Logistics Co., Ltd.	Sharp Office Equipment (Changshu) Co., Ltd.	Associates	Sales	150,251	36	30 days	Note 1	Note 1	94,313	33	
Ambit Microsystem (Shanghai) Co.,Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	520,149	20	Net 60 days	Note 1	Note 1	446,505	11	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	1,901,693	7	90 days	Note 1	Note 1	2,593,261	9	
Ingrasys Technology Inc.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	Sales	100,667	-	60 days	Note 1	Note 1	85,052	-	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiaries	Sales	766,260	3	90 days	Note 1	Note 1	1,181,085	4	
Ingrasys Technology Inc.	Foxconn Technology Cz S.R.O.	Subsidiaries	Sales	472,060	2	90 days	Note 1	Note 1	33,611	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	520,742	2	90 days	Note 1	Note 1	684,655	2	
Ingrasys Technology Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	138,346	1	90 days	Note 1	Note 1	323,911	1	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	6,857,297	27	90 days	Note 1	Note 1	14,248,664	49	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiaries	Sales	454,736	2	90 days	Note 1	Note 1	467,750	2	
Ingrasys Technology Inc.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	Sales	1,667,884	6	30 days	Note 1	Note 1	686,984	2	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	491,624	2	60 days	Note 1	Note 1	503,975	2	
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	Sales	828,961	3	60 days	Note 1	Note 1	755,664	3	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiaries	Sales	215,300	1	45 days	Note 1	Note 1	32,151	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	275,052	1	30 days	Note 1	Note 1	280,875	1	
Ingrasys Technology Inc.	Garuda International Limited	Associates	Purchases	123,113	-	75 days	Note 1	Note 1	173,255)	-	
Ingrasys Technology USA Inc.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	352,779	2	90 days	Note 1	Note 1	174,934	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	583,690	3	90 days	Note 1	Note 1	634,497	4	
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiaries	Sales	460,226	2	Net 30 days	Note 1	Note 1	492,224	3	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	667,837	50	Net 30 days	Note 1	Note 1	359,542	45	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	643,024	49	Net 30 days	Note 1	Note 1	439,459	55	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Qunmai Communication System, Inc.	Subsidiaries	Sales	291,694	2	90 days	Note 1	Note 1	298,794	1	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	17,626,892	97	Net 120 days	Note 1	Note 1	18,134,816	79	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	127,294	90	60 days	Note 1	Note 1	131,435	54	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	102,287	13	45 days	Note 1	Note 1	139,003	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	126,512	16	60 days	Note 1	Note 1	146,775	3	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiaries	Sales	6,504,047	18	90 days	Note 1	Note 1	6,399,873	20	
FIH (Hong Kong) Limited	Pan-International Industrial Corporation	Associates	Purchases	224,589	1	90 days	Note 1	Note 1	226,963)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Associates	Purchases	813,277	2	Net 30 days	Note 1	Note 1	39,009)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Associates	Sales	3,709,964	10	Net 25 days	Note 1	Note 1	2,428,722	8	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Associates	Sales	2,858,287	8	60 days	Note 1	Note 1	3,169,413	10	

Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	\$ 926,184	95	30 days	Note 1	Note 1	\$ 719,490	100	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	3,895,262	100	30 days	Note 1	Note 1	3,292,479	100	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associates	Purchases	287,065	8	60 days	Note 1	Note 1 (	126,954)	(3)
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Associates	Purchases	753,389	20	Net 60 days	Note 1	Note 1 (	740,644)	(17)
Futaijing Precision Electronics (Yantai) Co., Ltd.	Taiwan Sharp Co., Ltd.	Associates	Purchases	574,097	15	75 days	Note 1	Note 1 (	445,522)	(10)
Futaijing Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electronics Co., Ltd.	Associates	Purchases	315,844	8	Net 60 days	Note 1	Note 1 (	122,113)	(3)
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	8,632,286	100	120 days	Note 1	Note 1	6,820,093	73	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	1,144,027	41	Net 30 days	Note 1	Note 1	1,100,755	32	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	389,892	14	Net 60 days	Note 1	Note 1	181,238	5	
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	147,736	45	Net 90 days	Note 1	Note 1	152,387	28	
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Sales	3,277,452	84	60 days	Note 1	Note 1	4,831,369	84	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	18,674,417	93	90 days	Note 1	Note 1	8,393,053	84	
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	346,861	6	90 days	Note 1	Note 1	573,824	7	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiaries	Sales	123,513	2	60 days	Note 1	Note 1	78,898	7	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Sales	6,990,930	94	60 days	Note 1	Note 1	835,522	76	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Associates	Purchases	127,844	2	Net 90 days	Note 1	Note 1 (	127,818)	(2)
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	Sales	1,550,092	98	60 days	Note 1	Note 1	2,753,523	100	
Best Ever Industries Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	324,115	1	90 days	Note 1	Note 1	331,526	3	
Best Ever Industries Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	101,519	-	90 days	Note 1	Note 1	110,929	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	6,700,800	73	Net 90 days	Note 1	Note 1	4,087,867	67	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	180,036	2	Net 60 days	Note 1	Note 1	359,410	6	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	232,413	3	Net 90 days	Note 1	Note 1 (	207,367)	(5)
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associates	Purchases	116,808	1	90 days after validation	Note 1	Note 1 (	82,003)	(2)
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electronics Co., Ltd.	Associates	Sales	206,840	2	Net 60 days	Note 1	Note 1	216,198	4	
ECMMS S.A. DE C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	566,802	100	60 days	Note 1	Note 1	356,806	100	
Foxconn CZ S.R.O.	Foxconn Technology Cz S.R.O.	Subsidiaries	Sales	176,705	18	45 days	Note 1	Note 1	172,128	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	704,791	73	45 days	Note 1	Note 1	567,022	2	
Fujin Precision Industry (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	358,935	74	90 days	Note 1	Note 1	121,743	51	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	1,004,209	51	30 days	Note 1	Note 1	1,485,763	53	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	738,652	38	Net 90 days	Note 1	Note 1	1,045,196	37	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiaries	Sales	528,930	90	Net 30 days	Note 1	Note 1	737,441	97	

Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	\$ 440,700	60	30 days	Note 1	Note 1	\$ 275,225	67	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	293,821	40	30 days	Note 1	Note 1	133,043	33	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	107,613	5	Net 60 days	Note 1	Note 1	162,256	5	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Limited	Subsidiaries	Sales	318,954	16	Net 90 days	Note 1	Note 1	218,713	7	
Fuyu Electrical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Sales	3,509,457	98	Net 90 days	Note 1	Note 1	4,977,549	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiaries	Sales	228,839	98	30 days	Note 1	Note 1	251,941	99	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	11,373,880	99	60 days	Note 1	Note 1	13,569,798	100	
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	781,749	100	60 days	Note 1	Note 1	593,894	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	Sales	249,852	1	90 days	Note 1	Note 1	225,031	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	231,458	1	Net 90 days	Note 1	Note 1	267,818	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Purchases	228,923	1	90 days	Note 1	Note 1 (	371,579)	(2)
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	182,717	1	90 days after validation	Note 1	Note 1 (	253,058)	(2)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	Sales	100,618	-	Net 90 days	Note 1	Note 1	135,160	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Associates	Purchases	151,127	-	Net 60 days	Note 1	Note 1 (	48,286)	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related parties	Purchases	268,013	1	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Sales	14,657,456	46	30 days	Note 1	Note 1	6,763,958	45	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Purchases	205,237	1	30 days	Note 1	Note 1 (	107,035)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	233,128	1	90 days after validation	Note 1	Note 1 (	156,516)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Associates	Purchases	108,551	-	90 days after validation	Note 1	Note 1 (	146,477)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associates	Sales	309,239	1	60 days	Note 1	Note 1	157,867	1	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	Sales	150,661	45	Net 45 days	Note 1	Note 1	154,106	28	
Foxconn Technology Cz S.R.O.	Foxconn Cz S.R.O.	Subsidiaries	Sales	335,311	46	45 days	Note 1	Note 1	305,971	11	
Foxconn Technology Cz S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	318,343	44	45 days	Note 1	Note 1	247,612	9	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	Sales	162,379	73	45 days	Note 1	Note 1	64,474	51	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	Sales	262,132	4	Net 90 days	Note 1	Note 1	45,338	15	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiaries	Sales	162,358	3	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Associates	Sales	119,401	2	Net 90 days	Note 1	Note 1	-	-	
PCE Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	768,287	42	60 days	Note 1	Note 1	541,582	58	
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	1,076,035	58	60 days	Note 1	Note 1	397,854	42	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiaries	Sales	150,662	-	Net 90 days	Note 1	Note 1	135,308	-	

Purchaser/seller	Counterparty	Relationship	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiaries	Sales	\$ 136,220	-	Net 90 days	Note 1	Note 1	\$ 158,504	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	110,703,985	92	Net 30 days	Note 1	Note 1	195,550,231	88	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	140,001	-	90 days	Note 1	Note 1	207,883	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiaries	Sales	7,833,158	7	Net 60 days	Note 1	Note 1	8,837,105	4	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	222,134	-	Net 60 days	Note 1	Note 1	542,685	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Associates	Purchases	150,232	-	90 days	Note 1	Note 1 (	154,512)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Associates	Sales	175,129	-	Net 45 days	Note 1	Note 1	105,199	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	1,179,706	10	60 days	Note 1	Note 1	487,380	3	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	1,176,289	10	90 days	Note 1	Note 1	2,445,110	16	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiaries	Sales	1,924,317	17	Net 60 days	Note 1	Note 1	3,904,430	25	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiaries	Sales	6,484,776	56	Net 60 days	Note 1	Note 1	7,741,913	49	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiaries	Sales	123,454	1	Net 60 days	Note 1	Note 1	80,920	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Associates	Sales	229,462	2	60 days	Note 1	Note 1	234,614	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	General Interface Solution Limited	Associates	Purchases	115,420	1	60 days after validation	Note 1	Note 1 (	118,479)	(2)	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related parties	Purchases	159,447	1	Net 90 days	Note 1	Note 1 (	163,501)	(2)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	Sales	247,825	27	90 days	Note 1	Note 1	416,384	32	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	346,868	38	Net 90 days	Note 1	Note 1	530,544	40	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Associates	Purchases	186,358	22	Net 30 days	Note 1	Note 1 (	110,039)	(17)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiaries	Sales	163,889	1	90 days after validation	Note 1	Note 1	176,410	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	133,204	1	30 days	Note 1	Note 1	136,264	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Sales	15,324,605	62	60 days	Note 1	Note 1	21,578,965	59	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	1,843,771	7	90 days	Note 1	Note 1	3,822,411	11	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	585,570	2	Net 30 days	Note 1	Note 1	587,337	2	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiaries	Sales	2,296,338	9	60 days	Note 1	Note 1	5,498,180	15	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	146,311,439	97	Net 90 days	Note 1	Note 1	163,187,003	96	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Associates	Purchases	139,078	-	90 days	Note 1	Note 1 (	148,266)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	205,196	82	Net 90 days	Note 1	Note 1	388,284	84	
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	671,169	70	60 days	Note 1	Note 1	575,082	65	
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	168,412	18	90 days	Note 1	Note 1	142,911	16	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiaries	Sales	184,043	2	Net 30 days	Note 1	Note 1	264,564	4	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	24,840,441	74	90 days	Note 1	Note 1	36,608,676	88	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	14,024,056	100	30 days	Note 1	Note 1	15,976,437	100	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	3,244,455	1	30 days after validation	Note 1	Note 1	5,886,908	2	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	135,539	-	90 days	Note 1	Note 1	82,889	-	

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Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Sales	\$ 408,455,304	99	90 days	Note 1	Note 1	\$ 353,372,321	97	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	1,065,074	-	90 days	Note 1	Note 1	3,077,886	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiaries	Sales	103,353	-	Net 120 days	Note 1	Note 1	2,133,797	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Garuda International Limited	Associates	Purchases	106,388	-	90 days	Note 1	Note 1	(149,284)	-	
Profit New Limited	Ingrasys Technology Inc.	Subsidiaries	Sales	10,107,240	46	30 days	Note 1	Note 1	21,693,347	37	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	1,391,771	6	30 days	Note 1	Note 1	2,237,427	4	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	117,868	1	30 days	Note 1	Note 1	188,652	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	10,066,841	46	30 days	Note 1	Note 1	15,748,899	27	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	50,518,092	97	Net 30 days	Note 1	Note 1	72,247,740	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	Sales	1,157,539	2	Net 30 days	Note 1	Note 1	92,189	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiaries	Sales	175,472	-	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	27,347,066	27	Net 90 days	Note 1	Note 1	28,056,315	23	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	Sales	508,430	6	Net 45 days	Note 1	Note 1	506,027	7	
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	1,442,876	16	Net 10 days	Note 1	Note 1	261,258	4	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiaries	Sales	1,806,315	20	Net 60 days	Note 1	Note 1	1,190,980	17	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	75,321,781	96	Net 90 days	Note 1	Note 1	87,695,235	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	2,420,113	3	Net 90 days	Note 1	Note 1	5,291,980	6	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Associates	Purchases	140,281	-	Net 90 days	Note 1	Note 1	(143,821)	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	7,849,679	97	Net 60 days	Note 1	Note 1	5,249,694	89	
Simply Smart Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	123,964	2	Net 60 days	Note 1	Note 1	126,799	2	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	621,589	100	30 days	Note 1	Note 1	355,318	100	
Fulian Technology (Jiyuan) Limited	IPL International Limited	Subsidiaries	Sales	6,870,594	97	Net 90 days	Note 1	Note 1	5,118,916	96	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	150,840	80	Net 90 days	Note 1	Note 1	137,016	72	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiaries	Sales	102,407	-	90 days	Note 1	Note 1	104,709	-	
Foxconn Interconnect Technology Limited	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	Sales	407,052	2	Net 60 days	Note 1	Note 1	416,258	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	Sales	964,740	4	Net 60 days	Note 1	Note 1	511,689	2	
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiaries	Sales	247,274	1	30 days	Note 1	Note 1	142,262	1	

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Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	Sales	\$ 528,248	2	90 days	Note 1	Note 1	\$ 361,980	1	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiaries	Sales	255,730	1	Net 30 days	Note 1	Note 1	272,688	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	296,917	1	90 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	124,334	-	90 days	Note 1	Note 1	129,005	1	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiaries	Sales	540,141	2	Net 60 days	Note 1	Note 1	754,152	3	
Foxconn Interconnect Technology Limited	Fit Electronics, Inc.	Subsidiaries	Sales	1,254,742	5	Net 60 days	Note 1	Note 1	1,148,884	5	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	Sales	1,762,531	7	Net 90 days	Note 1	Note 1	1,559,064	6	
Foxconn Interconnect Technology Limited	Henan Future High-Tech Co., Ltd.	Subsidiaries	Sales	109,535	-	90 days	Note 1	Note 1	158,061	1	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	164,813	1	Net 60 days	Note 1	Note 1	104,532	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiaries	Sales	1,488,122	6	90 days	Note 1	Note 1	3,580,330	15	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	Sales	149,559	1	90 days	Note 1	Note 1	121,424	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Associates	Sales	227,497	1	90 days	Note 1	Note 1	345,044	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corporation	Associates	Sales	173,224	1	90 days	Note 1	Note 1	374,771	2	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Associates	Purchases	441,355	2	90 days	Note 1	Note 1	(614,315)	(2)	Note 2
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Associates	Sales	326,847	1	90 days	Note 1	Note 1	381,470	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Associates	Sales	180,443	1	90 days	Note 1	Note 1	187,796	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Sales	310,174	1	90 days	Note 1	Note 1	325,190	1	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	13,906,387	98	60 days	Note 1	Note 1	11,428,117	100	
Fit Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiaries	Sales	208,367	14	60 days	Note 1	Note 1	145,869	18	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiaries	Sales	164,499	3	Net 180 days	Note 1	Note 1	159,279	3	
Jusda International Limited	Fusing International Inc.	Subsidiaries	Sales	205,438	4	30 days	Note 1	Note 1	210,135	3	
Jusda International Limited	Competition Team Ireland Limited	Subsidiaries	Sales	129,427	2	Net 60 days	Note 1	Note 1	91,707	1	

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Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiaries	Sales	\$ 1,054,939	18	Net 180 days	Note 1	Note 1	\$ 1,579,179	25	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	491,980	9	Net 60 days	Note 1	Note 1	496,984	8	
Jusda International Limited	Hong Kong Ouxin International Freight Forwarding Co., Ltd.	Subsidiaries	Sales	221,230	4	Net 180 days	Note 1	Note 1	529,832	8	
Jusda International Limited	Innolux Corporation	Other related parties	Sales	137,684	2	Net 90 days	Note 1	Note 1	101,865	2	
Jusda International Limited	Innolux USA Inc.	Other related parties	Sales	741,619	13	Net 30 days	Note 1	Note 1	548,210	9	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	279,922	98	60 days	Note 1	Note 1	92,734	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	2,532,160	100	Net 90 days	Note 1	Note 1	1,135,377	100	
Kunshan Fuchengke Precision Electrical Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	114,365	4	90 days after validation	Note 1	Note 1 (	144,008)	(5)
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiaries	Sales	9,346,504	30	75 days	Note 1	Note 1	7,464,333	31	
ECMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	2,339,447	8	Net 120 days	Note 1	Note 1	3,409,515	14	
ECMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Associates	Purchases	445,077	1	30 days	Note 1	Note 1 (	314,777)	(1)
ECMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Associates	Sales	194,972	1	Net 75 days	Note 1	Note 1	207,682	1	
ECMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Associates	Sales	132,991	-	40 days	Note 1	Note 1	118,630	-	
Jinchen Fulian Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiaries	Sales	159,577	76	90 days	Note 1	Note 1	266,193	75	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	8,272,678	97	60 days	Note 1	Note 1	11,976,136	100	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiaries	Sales	893,598	5	Net 90 days	Note 1	Note 1	913,764	5	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	10,885,096	56	Net 90 days	Note 1	Note 1	10,037,654	52	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	Sales	1,293,813	7	90 days	Note 1	Note 1	2,286,080	12	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiaries	Sales	552,291	3	45 days	Note 1	Note 1	384,108	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiaries	Sales	782,424	4	Net 90 days	Note 1	Note 1	987,000	5	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	331,139	2	60 days	Note 1	Note 1	354,973	2	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	Sales	3,605,873	17	60 days	Note 1	Note 1	2,584,477	13	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiaries	Sales	701,206	4	Net 45 days	Note 1	Note 1	619,822	3	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	484,893	2	60 days	Note 1	Note 1	1,004,220	5	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiaries	Sales	204,688	14	Net 60 days	Note 1	Note 1	191,818	14	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	665,055	100	Net 30 days	Note 1	Note 1	483,721	99	

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Purchaser/seller	Counterparty	Relationship	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	\$ 404,052	1	30 days	Note 1	Note 1	\$ 389,577	2	
Henan Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	426,229	2	90 days	Note 1	Note 1	779,364	2	
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	757,978	3	30 days	Note 1	Note 1	2,242,523	8	
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Sales	25,195,673	94	Net 30 days	Note 1	Note 1	25,405,297	88	
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	162,390	2	90 days	Note 1	Note 1	242,901	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	Sales	221,592	2	90 days	Note 1	Note 1	455,035	3	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiaries	Sales	8,519,243	92	90 days	Note 1	Note 1	12,204,061	86	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Sales	1,051,625	81	Net 60 days	Note 1	Note 1	1,958,766	82	
Fulian Yuzhan Technology (Shezhen) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiaries	Sales	383,863	1	Net 90 days	Note 1	Note 1	960,015	1	
Fulian Yuzhan Technology (Shezhen) Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	199,253	-	90 days	Note 1	Note 1	524,822	-	
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	Sales	151,158	-	30 days after validation 90 days	Note 1	Note 1	872,690	1	
Fulian Yuzhan Technology (Shezhen) Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	197,317	-		Note 1	Note 1	1,318,206	1	
Fulian Yuzhan Technology (Shezhen) Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	3,811,687	7	30 days	Note 1	Note 1	28,183,695	24	
Fulian Yuzhan Technology (Shezhen) Limited	IPL International Limited	Subsidiaries	Sales	44,413,413	87	30 days	Note 1	Note 1	80,056,599	69	
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Zhoukou) Limited	Subsidiaries	Sales	211,729	-	Net 90 days	Note 1	Note 1	393,334	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	173,707	93	90 days	Note 1	Note 1	165,427	91	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation(Us)	Subsidiaries	Sales	159,956	3	Net 30 days	Note 1	Note 1	629,143	18	
Sharp Jusda Logistics Corporation	Sharp Corporation	Associates	Sales	1,516,750	31	30 days	Note 1	Note 1	632,508	18	
Sharp Jusda Logistics Corporation	Sharp Corporation	Associates	Purchases	1,596,620	34	30 days	Note 1	Note 1	(895,066)	(20)	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Associates	Sales	527,263	11	30 days	Note 1	Note 1	278,467	8	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions Europe GmbH	Associates	Sales	101,327	2	Net 30 days	Note 1	Note 1	87,690	2	
HeNan FuChi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	553,547	-	90 days	Note 1	Note 1	567,440	1	
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	154,617,336	99	90 days	Note 1	Note 1	88,274,207	98	
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	1,044,351	1	90 days	Note 1	Note 1	1,070,019	1	
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Ingrasys Technology Inc.	Subsidiaries	Sales	214,205	-	90 days	Note 1	Note 1	360,838	1	
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	474,905	1	90 days	Note 1	Note 1	536,746	1	
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Profit New Limited	Subsidiaries	Sales	17,681,762	41	90 days	Note 1	Note 1	23,059,620	40	
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Mega Well Limited	Subsidiaries	Sales	24,315,586	57	90 days	Note 1	Note 1	32,702,586	57	
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Purchases	123,305	-	Net 90 days	Note 1	Note 1	(164,545)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co.,Ltd.	Subsidiaries	Sales	129,904	-	Net 60 days	Note 1	Note 1	5,313	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	6,801,895	3	Net 60 days	Note 1	Note 1	7,844,399	3	

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Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Transaction		Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
					Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiaries	Sales	\$ 3,311,903	1	Net 180 days	Note 1	Note 1	\$ 9,936,750	4	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiaries	Sales	10,013,942	4	Net 90 days	Note 1	Note 1	4,822,058	2	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	128,612	-	Net 60 days	Note 1	Note 1	97,231	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	Sales	119,777	-	Net 60 days	Note 1	Note 1	391,166	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	4,971,976	2	90 days	Note 1	Note 1	2,182,347	1	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	3,502,487	1	Net 90 days	Note 1	Note 1	2,931,933	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiaries	Sales	286,702	-	30 days	Note 1	Note 1	4 27,310	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	696,481	-	Net 90 days	Note 1	Note 1	1,109,805	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	Sales	529,884	3	Net 60 days	Note 1	Note 1	295,358	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	Sales	2,765,427	1	Net 60 days	Note 1	Note 1	1,423,159	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	12,281,173	5	Net 180 days	Note 1	Note 1	42,042,013	16	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiaries	Sales	149,514	-	30 days	Note 1	Note 1	115,723	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	Sales	11,966,912	5	90 days	Note 1	Note 1	20,067,577	8	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiaries	Sales	1,290,822	1	Net 60 days	Note 1	Note 1	1,992,487	1	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	Sales	9,316,670	4	Net 60 days	Note 1	Note 1	3,366,299	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiaries	Sales	194,814	-	Net 120 days	Note 1	Note 1	174,688	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Associates	Purchases	120,175	-	Net 75 days	Note 1	Note 1 (	122,765)	-
Cloud Network Technology Singapore Pte. Ltd.	Ftp Technology Inc.	Associates	Purchases	109,169	-	90 days	Note 1	Note 1 (	125,318)	-
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Associates	Purchases	194,864	-	Net 90 days	Note 1	Note 1 (	193,476)	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Associates	Sales	175,138	-	60 days	Note 1	Note 1	176,981	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	105,799	-	45 days	Note 1	Note 1	108,191	-	

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Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiaries	Sales	\$ 4,573,438	100	Net 32 days	Note 1	Note 1	\$ 30,473,995	100	
Fulian Technology (Shanxi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	Sales	999,332	19	Net 30 days	Note 1	Note 1	3,322,098	48	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	148,314	3	Net 90 days	Note 1	Note 1	283,454	4	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	3,421,441	64	Net 45 days	Note 1	Note 1	1,593,808	23	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	Sales	267,403	5	Net 90 days	Note 1	Note 1	355,238	5	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Limited	Subsidiaries	Sales	258,495	5	Net 90 days	Note 1	Note 1	579,464	8	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	Purchases	794,476	20	90 days	Note 1	Note 1	(2,582,359)	(38)	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	335,275	13	90 days	Note 1	Note 1	393,564	2	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	2,111,824	83	30 days	Note 1	Note 1	827,709	3	
IPL International Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	Sales	263,163	-	30 days	Note 1	Note 1	355,590	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	Sales	184,407	-	30 days	Note 1	Note 1	271,140	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiaries	Sales	101,801,099	99	30 days	Note 1	Note 1	81,084,360	99	
IPL International Limited	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	152,472	-	30 days	Note 1	Note 1	176,141	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiaries	Sales	362,384	29	30 days	Note 1	Note 1	539,004	44	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiaries	Sales	153,510	12	30 days	Note 1	Note 1	130,330	11	
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Huaian Fultong Trading Co., Ltd.	Subsidiaries	Sales	300,392	85	60 days	Note 1	Note 1	347,204	74	
Hongfucheng Precision Electronics (Chengdu) Limited	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	11,677,766	99	Net 60 days	Note 1	Note 1	10,026,349	99	
Fortunebay Technology Pte Ltd.	Ambit Microsystem (Shanghai) Co.,Ltd.	Subsidiaries	Sales	247,950	4	Net 45 days	Note 1	Note 1	176,522	4	
Fortunebay Technology Pte Ltd.	Ingrasys Technology Inc.	Subsidiaries	Sales	365,634	5	Net 45 days	Note 1	Note 1	141,095	3	
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	959,822	14	Net 45 days	Note 1	Note 1	514,430	12	
Fortunebay Technology Pte Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	181,934	3	Net 45 days	Note 1	Note 1	248,286	6	
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	313,586	5	Net 45 days	Note 1	Note 1	147,046	3	
Fortunebay Technology Pte Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	378,390	6	Net 45 days	Note 1	Note 1	237,272	6	
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	849,557	12	Net 45 days	Note 1	Note 1	626,340	15	
Fortunebay Technology Pte Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	152,818	2	Net 45 days	Note 1	Note 1	96,572	2	
Fortunebay Technology Pte Ltd.	Henan Future High-Tech Co., Ltd.	Subsidiaries	Sales	1,037,714	15	Net 45 days	Note 1	Note 1	700,125	16	
Fortunebay Technology Pte Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	Sales	144,851	2	Net 45 days	Note 1	Note 1	108,121	3	
Fortunebay Technology Pte Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	695,310	10	Net 45 days	Note 1	Note 1	477,335	11	
Fortunebay Technology Pte Ltd.	Taiyuan Future High-Tech Co., Ltd.	Subsidiaries	Sales	188,746	3	Net 45 days	Note 1	Note 1	74,892	2	
Fortunebay Technology Pte Ltd.	Interface Technology (Chengdu) Co., Ltd.	Associates	Sales	146,787	2	Net 45 days	Note 1	Note 1	90,046	2	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Limited	Subsidiaries	Sales	772,623	90	45 days	Note 1	Note 1	898,091	88	

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Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Transaction		Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
					Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Hebi) Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	247,928	17	90 days	Note 1	Note 1	255,532	14	

Purchaser/seller	Counterparty	Relationship	Transaction				Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Hebi) Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	Sales	\$ 312,074	21	90 days	Note 1	Note 1	\$ 362,980	19	
Fulian Technology (Hebi) Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	258,588	17	90 days	Note 1	Note 1	269,984	14	
Fulian Technology (Hebi) Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	Sales	259,797	17	90 days	Note 1	Note 1	413,561	22	
Fulian Technology (Hebi) Limited	Fulian Technology (Lankao) Limited	Subsidiaries	Sales	100,444	7	90 days	Note 1	Note 1	166,881	9	
Fulian Technology (Hebi) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	Sales	145,982	10	90 days	Note 1	Note 1	168,688	9	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	100,603	22	Net 60 days	Note 1	Note 1	112,932	16	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Associates	Sales	151,043	65	30 days	Note 1	Note 1	-	-	
Jincheng Triple Win Precision Electronic Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	1,661,127	80	90 days	Note 1	Note 1	897,344	77	
Jincheng Triple Win Precision Electronic Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	333,439	16	90 days	Note 1	Note 1	149,388	13	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	100,262	-	90 days	Note 1	Note 1	558,116	5	
Fulian Technology (Lankao) Limited	Lankao Yufu Precision Technology Co., Ltd.	Subsidiaries	Sales	107,352	4	Net 30 days	Note 1	Note 1	85,519	5	
Fulian Technology (Lankao) Limited	IPL International Limited	Subsidiaries	Sales	2,384,034	92	Net 45 days	Note 1	Note 1	1,397,228	80	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	11,836,646	100	60 days	Note 1	Note 1	19,680,717	100	
Sharp Jusda Logistics Corporation(Us)	Sharp Electronics Corporation	Associates	Sales	268,421	75	30 days	Note 1	Note 1	112,381	50	
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	138,292	27	90 days	Note 1	Note 1	147,326	19	
Hengyang Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	270,751	53	Net 60 days	Note 1	Note 1	482,891	64	
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiaries	Sales	111,091	22	30 days	Note 1	Note 1	1,104,418	82	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	315,462	3	Net 90 days	Note 1	Note 1	462,866	6	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Sales	375,946	4	90 days	Note 1	Note 1	384,046	5	
Fulian Technology (Zhoukou) Limited	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	Sales	487,261	100	Net 30 days	Note 1	Note 1	574,025	99	
Taiyuan Future High-Tech Co., Ltd.	FAST VICTOR LIMITED	Subsidiaries	Sales	27,345,926	98	Net 30 days	Note 1	Note 1	20,630,187	97	
Taiyuan Future High-Tech Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	483,259	2	Net 30 days	Note 1	Note 1	558,426	3	
Sound Solutions Technology (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	182,124	94	Net 90 days	Note 1	Note 1	186,833	93	
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	1,166,859	90	30 days	Note 1	Note 1	928,365	92	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	513,301	5	60 days	Note 1	Note 1	658,967	6	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	10,515,731	95	60 days	Note 1	Note 1	11,071,788	94	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiaries	Sales	117,956	21	Net 30 days	Note 1	Note 1	127,275	27	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiaries	Sales	129,765	23	Net 30 days	Note 1	Note 1	89,290	19	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	Sales	108,881	20	Net 30 days	Note 1	Note 1	111,095	24	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	1,117,266	33	30 days	Note 1	Note 1	504,690	16	

Purchaser/seller	Counterparty	Relationship	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms and reasons		Notes/Accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Associates	Purchases	\$ 123,335	9	30 days	Note 1	Note 1	(\$ 107,613)	(10)	
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiaries	Sales	116,805	25	Net 90 days	Note 1	Note 1	166,149	25	
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiaries	Sales	355,236	75	Net 90 days	Note 1	Note 1	488,682	75	

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: Transactions of raw material by the Company to some of the abovementioned related parties for the purpose of repurchasing some finished goods have been eliminated in accordance with the economic substance.

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, 2022

Table 7

Unit: Expressed in thousands of New Taiwan Dollars
(Except as otherwise indicated)

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	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	Subsidiaries	\$ 6,545,244	5	\$ 1,684,250	Subsequent collection	\$ 1,634,130	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	65,204,964 (shown as other receivables) (Note)		6,251,792	Subsequent collection	12,997,056	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	179,602,206 (shown as other receivables) (Note)		29,949	Subsequent collection	53,920,005	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	162,041,385 (shown as other receivables) (Note)		20,192,882	Subsequent collection	13,521,578	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	138,845,374 (shown as other receivables) (Note)		207	Subsequent collection	63,469,856	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	70,053,941 (shown as other receivables) (Note)		2,394	Subsequent collection	19,191,300	-
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiaries	98,098,624 (shown as other receivables) (Note)		-	-	58,239,352	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	63,196,854	3	-	-	18,972,900	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Components Co., Ltd.	Subsidiaries	231,488	10	157,099	Subsequent collection	74,837	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	28,893,915	3	10,615,295	Subsequent collection	2,411,059	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	5,688,372	3	42,997	Subsequent collection	1,558,331	-
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	10,406,748	2	5,039,911	Subsequent collection	105,951	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiaries	222,072	4	93,087	Subsequent collection	149,261	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	348,424	5	549	Subsequent collection	154,070	-
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Associates	324,964	3	-	-	79,085	122
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related parties	552,231	5	541	Subsequent collection	155,330	207
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related parties	553,395	3	143	Subsequent collection	199,408	208
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related parties	871,808	4	-	-	223,582	327
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associates	170,191	19	12,047	Subsequent collection	170,191	64
ShunSin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiaries	437,549	-	-	-	292,890	-
Ambit Microsystem (Shanghai) Co.,Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	446,505	1	15,303	Subsequent collection	431,203	-
Ambit Microsystem (Shanghai) Co.,Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	146,855	-	3	Subsequent collection	146,853	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiaries	2,593,261	3	926,114	Subsequent collection	637,238	-
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiaries	1,181,085	3	284,970	Subsequent collection	208	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	684,655	3	72,031	Subsequent collection	6,170	-
Ingrasys Technology Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	323,911	2	539	Subsequent collection	539	-

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	\$ 14,248,664	2	\$ 6,518,664	Subsequent collection	\$ 3,038,999	\$ -
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiaries	467,750	6	-	-	-	-
Ingrasys Technology Inc.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	686,984	10	112	Subsequent collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	503,975	4	31,589	Subsequent collection	6,645	-
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	755,664	7	180,078	Subsequent collection	180,078	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	280,875	7	81,255	Subsequent collection	64,155	-
INGRASYS TECHNOLOGY USA INC.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	174,934	-	4,289	Subsequent collection	1,414	-
INGRASYS TECHNOLOGY USA INC.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	634,497	-	37,613	Subsequent collection	321	-
INGRASYS TECHNOLOGY USA INC.	FII USA Inc.	Subsidiaries	492,224	-	22,116	Subsequent collection	20,756	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	359,542	1	-	-	-	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiaries	439,459	2	-	-	249,086	-
Foxconn Global Network Corp.	Asia Pacific Telecom Co., Ltd.	Subsidiaries	159,962	1	-	-	25,439	-
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Qunmai Communication System, Inc.	Subsidiaries	298,794	4	-	-	50,265	-
Shenzhen FuTaiHong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	18,134,816	4	-	-	7,701,534	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	131,435	4	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	139,003	5	-	-	57,601	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	146,775	3	-	-	3,764	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiaries	6,399,873	2	-	-	3,034,780	-
FIH (Hong Kong) Limited	Sharp Corporation	Associates	2,428,722	8	-	-	364,909	911
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Associates	3,169,413	4	-	-	2,536,801	1,189
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	719,490	8	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	3,292,479	5	-	-	1,435,337	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	6,820,093	4	-	-	-	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiaries	137,424	-	137,424	Subsequent collection	-	-
Foxconn (Far East) Limited	Foxconn (Far East) Holdings Limited	Subsidiaries	137,424	-	137,424	Subsequent collection	-	-
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiaries	137,424	-	137,424	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	161,738	-	100,869	Subsequent collection	34,028	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	117,848	1	40,395	Subsequent collection	44,980	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	1,100,755	1	-	-	548,002	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	173,471	-	14,339	Subsequent collection	77,452	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	181,238	1	-	-	150,652	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	347,235	-	136,613	Subsequent collection	98,683	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	110,556	-	6,562	Subsequent collection	50,314	-
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiaries	152,387	1	-	-	64,111	-
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiaries	230,693	-	-	-	-	-

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Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	\$ 4,831,369	2	\$ -	-	\$ -	\$ -
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	8,393,053	1	-	-	8,393,053	-
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	573,824	1	-	-	419,678	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	835,522	14	-	-	-	-
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	2,753,523	2	-	-	-	-
Hightech Electronics Components Inc.	Competition Team Ireland Ltd.	Subsidiaries	376,485	-	-	-	-	-
Best Ever Industries Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	331,526	2	-	-	-	-
Best Ever Industries Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	110,929	1	-	-	20,187	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	4,087,867	1	-	-	1,635,218	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	359,410	1	288,797	Subsequent collection	359,410	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Associates	216,198	1	6,518	Subsequent collection	59,220	81
ECMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	356,806	2	-	-	263,272	-
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	132,457	1	26,460	Subsequent collection	76,088	-
Foxconn Cz S.R.O.	Foxconn Technology Cz S.R.O.	Subsidiaries	172,128	8	18,812	Subsequent collection	73,857	-
Foxconn Cz S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	567,022	6	157,524	Subsequent collection	259,193	-
Fujin Precision Industry (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiaries	121,743	3	-	-	121,743	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	1,485,763	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	1,045,196	1	-	-	210	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiaries	737,441	-	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	275,225	4	-	-	275,225	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	133,043	2	-	-	-	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	109,167	-	-	-	38,584	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	162,256	1	-	-	34,117	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	153,768	1	-	-	45,142	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	112,359	1	-	-	32,339	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Limited	Subsidiaries	218,713	2	-	-	218,713	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	134,075	1	-	-	8,488	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shanghai Yinhua International Freight Forwarding Co., Ltd.	Subsidiaries	427,926	-	-	-	-	-
Fuyu Electrical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	4,977,549	3	-	-	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiaries	251,941	5	15,202	Subsequent collection	24,453	-
Funing Precision Components Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	13,569,798	3	5,997,264	Subsequent collection	1,673,781	-

Table 7, Page 3

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	\$ 593,894	1	\$ -	-	\$ 65,230	\$ -
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	225,031	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	267,818	2	-	-	317	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	214,473	-	-	-	52,953	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	135,160	1	-	-	32,367	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	6,763,958	1	-	-	4,285,819	2,536
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associates	157,867	2	-	-	80,035	59
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	154,106	1	-	-	-	-
Foxconn Technology Cz S.R.O.	Foxconn Cz S.R.O.	Subsidiaries	305,971	9	-	-	165,380	-
Foxconn Technology Cz S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	247,612	9	-	-	19,842	-
Huaian Fultong Trading Co., Ltd.	Huizhou Tekcon Electronics Co., Ltd.	Associates	128,351	1	76,023	Subsequent collection	7,263	48
PCE Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	541,582	2	-	-	448,458	-
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	397,854	2	-	-	397,854	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiaries	206,031	1	38,263	Subsequent collection	38,263	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiaries	1,126,341	-	-	-	286,172	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiaries	135,308	1	48,782	Subsequent collection	10,468	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	118,756	1	-	-	30,527	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	14,711,988	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiaries	158,504	1	633	Subsequent collection	87,026	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	195,550,231	1	79,450,786	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	207,883	-	4	Subsequent collection	50,641	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiaries	8,837,105	1	1,042,508	Subsequent collection	5,723,431	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	542,685	-	235,401	Subsequent collection	133,294	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Associates	105,199	1	-	-	33,583	39
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	487,380	3	-	-	487,380	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	2,445,110	-	1,658,846	Subsequent collection	393,762	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiaries	3,904,430	1	1,936,074	Subsequent collection	1,981,227	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Ltd.	Subsidiaries	7,741,913	1	1,105,691	Subsequent collection	3,344,187	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiaries	105,484	-	105,484	Subsequent collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiaries	121,261	1	-	-	1,456	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiaries	113,340	-	44,056	Subsequent collection	31,723	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Associates	234,614	1	-	-	92,766	88
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	416,384	1	-	-	128,359	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	530,544	1	41,377	Subsequent collection	140,871	-

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Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	\$ 108,917	1	\$ -	-	\$ 38,248	\$ 41
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiaries	176,410	4	9,651	Subsequent collection	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	136,264	4	42,207	Subsequent collection	90,607	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	21,578,965	3	5,890,243	Subsequent collection	2,392,298	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	3,822,411	2	2,007,490	Subsequent collection	909,613	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	587,337	4	114,899	Subsequent collection	101,960	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiaries	5,498,180	2	2,824,481	Subsequent collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	163,187,003	1	6,405,793	Subsequent collection	75,400,394	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	388,284	1	102,040	Subsequent collection	53,849	-
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	575,082	4	-	-	-	-
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	142,911	5	-	-	-	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiaries	264,564	-	186,806	Subsequent collection	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	36,608,676	3	11,206,395	Subsequent collection	11,198,481	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiaries	15,976,437	3	6,068,329	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	5,886,908	1	3,713,602	Subsequent collection	2,583,978	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	381,936	-	3,820	Subsequent collection	294	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Future High-Tech Co., Ltd.	Subsidiaries	141,030	-	50,375	Subsequent collection	45,181	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	353,372,321	1	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	3,077,886	-	1,539,369	Subsequent collection	324,315	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiaries	2,133,797	-	1,454,213	Subsequent collection	-	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiaries	21,693,347	2	336,378	Subsequent collection	1,289,106	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	2,237,427	3	2,237,427	Subsequent collection	1,089,004	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	188,652	3	20,112	Subsequent collection	48,008	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	15,748,899	3	-	-	64,665	-
Profit New Limited	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiaries	120,211	5	1,880	Subsequent collection	1,880	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	72,247,740	1	3,476,891	Subsequent collection	2,108,866	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	28,056,315	1	-	-	7,157,666	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	506,027	1	157,066	Subsequent collection	143,621	-
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	261,258	5	122,480	Subsequent collection	217,298	-
Competition Team Ireland Limited	Fusing International Inc.	Subsidiaries	175,295	-	167,144	Subsequent collection	175,295	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiaries	1,190,980	1	658,819	Subsequent collection	576,181	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	87,695,235	1	-	-	39,124,995	-

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Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	\$ 5,291,980	1	\$ -	-	\$ 346,713	\$ -
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiaries	225,268	-	120,117	Subsequent collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	5,249,694	1	82,186	Subsequent collection	2,967,609	-
Simply Smart Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	126,799	1	-	-	33,748	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	355,318	2	38,661	Subsequent collection	332,661	-
Fulian Technology (Jiyuan) Limited	IPL International Limited	Subsidiaries	5,118,916	1	26,257	Subsequent collection	26,257	-
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	137,016	1	-	-	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiaries	104,709	4	-	-	911	-
Foxconn Interconnect Technology Limited	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	416,258	3	5,915	Subsequent collection	2,072	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	511,689	7	1,387	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiaries	142,262	6	326	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	361,980	6	1	Subsequent collection	2,235	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiaries	272,688	4	6,112	Subsequent collection	7,357	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	112,888	2	41	Subsequent collection	489	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	358,194	4	2,106	Subsequent collection	1,655	-
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	129,005	4	-	-	1,285	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiaries	754,152	3	11,016	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	Fit Electronics, Inc.	Subsidiaries	1,148,884	4	8,848	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	1,559,064	4	994	Subsequent collection	29,531	-
Foxconn Interconnect Technology Limited	Henan Future High-Tech Co., Ltd.	Subsidiaries	158,061	3	-	-	1,591	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	104,532	5	39	Subsequent collection	883	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiaries	3,580,330	2	70,718	Subsequent collection	5,035	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	121,424	5	206	Subsequent collection	1,946	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Associates	345,044	2	-	-	3,810	129

Table 7, Page 6

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Tekcon Electronics Corporation	Associates	\$ 374,771	2	\$ 5,052	Subsequent collection	\$ 2,592	\$ 141
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Associates	381,470	3	-	-	-	143
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Associates	187,796	3	1	Subsequent collection	-	70
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related parties	325,190	4	-	-	-	122
Fit Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiaries	145,869	8	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiaries	159,279	1	-	-	43,833	-
Jusda International Limited	Fusing International Inc.	Subsidiaries	210,135	-	-	-	78,608	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiaries	1,579,179	1	-	-	680,858	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	496,984	1	-	-	218,875	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiaries	384,511	-	-	-	-	-
Jusda International Limited	Hong Kong Ouxin International Freight Forwarding Co., Ltd.	Subsidiaries	529,832	-	-	-	155,169	-
Jusda International Limited	Innolux Corporation	Other related parties	101,865	1	-	-	34,574	38
Jusda International Limited	Innolux USA Inc.	Other related parties	548,210	2	-	-	265,198	206
Chongqing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	1,135,377	2	-	-	104,270	-
Kunshan Fuchengke Precision Electrical Co., Ltd.	Fuyu Electrical Technology (Huai'an) Co., Ltd.	Subsidiaries	137,946	1	-	-	40,366	-
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	166,664	-	51,434	Subsequent collection	9,457	-
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiaries	7,464,333	1	-	-	3,040,400	-
ECMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	3,409,515	1	886,351	Subsequent collection	943,078	-
ECMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Associates	207,682	1	2,984	Subsequent collection	-	78
ECMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Associates	118,630	1	-	-	98,801	44
Chengdu Fulian Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	131,400	1	32,551	Subsequent collection	64,215	-
Jinchen Fulian Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiaries	266,193	1	81,795	Subsequent collection	26,142	-
New Wing Interconnect Technology (Bac Giang) Co.,Ltd	Foxconn Interconnect Technology Limited	Subsidiaries	11,976,136	3	3,158	Subsequent collection	3,158	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiaries	913,764	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	10,037,654	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	2,286,080	-	75	Subsequent collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiaries	384,108	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiaries	987,000	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	354,973	-	-	-	-	-

Table 7, Page 7

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	\$ 2,584,477	-	\$ -	-	\$ -	\$ -
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiaries	619,822	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	1,004,220	-	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	1,835,175	-	1,835,175	Subsequent collection	1,835,175	-
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiaries	191,818	4	2,350	Subsequent collection	1,502	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	483,721	1	61,386	Subsequent collection	195,861	-
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	389,577	10	-	-	52,711	-
Henan Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	779,364	10	-	-	6,013	-
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	2,242,523	5	2,242,523	Subsequent collection	1,430,249	-
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	25,405,297	10	4,911,311	Subsequent collection	4,004,698	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	407,273	-	314,345	Subsequent collection	74,993	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Jiyuan) Limited	Subsidiaries	299,926	-	273,315	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	288,051	-	214,565	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	242,901	1	79,575	Subsequent collection	76	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	455,035	1	23,701	Subsequent collection	195,618	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiaries	12,204,061	1	8,245,345	Subsequent collection	914,718	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Lankao) Limited	Subsidiaries	179,174	-	65,587	Subsequent collection	34,599	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	1,958,766	1	-	-	-	-
Fulian Yuzhan Technology (Shezhen) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiaries	960,015	2	508,881	Subsequent collection	508,881	-
Fulian Yuzhan Technology (Shezhen) Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	524,822	1	43,519	Subsequent collection	595	-
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	872,690	1	317,915	Subsequent collection	13,056	-
Fulian Yuzhan Technology (Shezhen) Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	1,318,206	1	132,813	Subsequent collection	28,421	-
Fulian Yuzhan Technology (Shezhen) Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	356,790	-	303,584	Subsequent collection	10,778	-
Fulian Yuzhan Technology (Shezhen) Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	28,183,695	-	28,183,586	Subsequent collection	-	-
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	562,418	-	302,279	Subsequent collection	41,403	-
Fulian Yuzhan Technology (Shezhen) Limited	IPL International Limited	Subsidiaries	80,056,599	3	47,175,968	Subsequent collection	12,586,195	-
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	169,866	-	131,310	Subsequent collection	14,842	-
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Lankao) Limited	Subsidiaries	325,004	-	221,246	Subsequent collection	110,777	-
Fulian Yuzhan Technology (Shezhen) Limited	Fulian Technology (Zhoukou) Limited	Subsidiaries	393,334	3	81,101	Subsequent collection	28,270	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	165,427	1	165,427	Subsequent collection	-	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiaries	629,143	-	-	-	323,299	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Associates	632,508	2	-	-	632,506	237
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Associates	278,467	2	-	-	278,467	104
HeNan FuChi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	567,440	1	-	-	-	-
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	88,274,207	1	12,994,085	Subsequent collection	61,799,793	-
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	1,070,019	1	474,290	Subsequent collection	492,043	-

Table 7, Page 8

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Ingrasys Technology Inc.	Subsidiaries	\$ 360,838	3	\$ 160,798	Subsequent collection	\$ 4,019	\$ -
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	158,990	1	131,748	Subsequent collection	95,630	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	536,746	3	58,555	Subsequent collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Profit New Limited	Subsidiaries	23,059,620	3	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd	Mega Well Limited	Subsidiaries	32,702,586	3	2,673	Subsequent collection	2,673	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	7,844,399	3	2,066,076	Subsequent collection	1,493,892	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiaries	9,936,750	1	2,059,217	Subsequent collection	1,467,719	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Components Co., Ltd.	Subsidiaries	4,822,058	4	161,792	Subsequent collection	101,587	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	391,166	1	273,890	Subsequent collection	273,890	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	2,182,347	1	6,278	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	2,931,933	4	96,073	Subsequent collection	2	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiaries	427,310	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	1,109,805	-	272,038	Subsequent collection	37,311	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	295,358	4	1,314	Subsequent collection	384	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	1,423,159	5	114,284	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiaries	42,042,013	1	10,712,131	Subsequent collection	1,817,294	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiaries	115,723	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiaries	249,092	-	181,918	Subsequent collection	26,816	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	20,067,577	2	5,341,893	Subsequent collection	1,359,465	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiaries	1,992,487	3	657,974	Subsequent collection	657,974	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	3,366,299	5	161,792	Subsequent collection	110,960	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiaries	174,688	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Associates	176,981	2	-	-	-	66
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	108,191	-	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiaries	30,473,995	1	30,460,287	Subsequent collection	1,455,615	-

Table 7, Page 9

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Limited	Subsidiaries	\$ 154,119	1	\$ 65,923	Subsequent collection	\$ 39,649	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	3,322,098	1	78,566	Subsequent collection	2,156,647	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	283,454	3	32,961	Subsequent collection	53,338	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiaries	1,593,808	8	-	-	286,172	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	355,238	2	9,950	Subsequent collection	129,908	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Limited	Subsidiaries	579,464	1	32,300	Subsequent collection	77,097	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	388,537	-	303	Subsequent collection	84,425	146
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiaries	393,564	-	548	Subsequent collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	827,709	-	3,057	Subsequent collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	355,590	-	-	-	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	271,140	-	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiaries	81,084,360	1	5,490,875	Subsequent collection	18,226,055	-
IPL International Limited	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	176,141	-	55,806	Subsequent collection	125,074	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	204,739	-	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiaries	539,004	1	-	-	11,403	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiaries	130,330	2	-	-	34,356	-
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related parties	197,958	1	-	-	-	74
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Huaian Fultong Trading Co., Ltd.	Subsidiaries	347,204	7	-	-	-	-
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	123,860	1	-	-	-	-
Hongfucheng Precision Electronics (Chengdu) Limited	Falcon Precision Trading Pte. Ltd.	Subsidiaries	10,026,349	1	-	-	7,544,899	-
Fortunebay Technology Pte Ltd.	Ambit Microsystem (Shanghai) Co.,Ltd.	Subsidiaries	176,522	2	-	-	143,113	-
Fortunebay Technology Pte Ltd.	Ingrasys Technology Inc.	Subsidiaries	141,095	2	-	-	102,736	-
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiaries	514,430	2	-	-	326,580	-
Fortunebay Technology Pte Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	248,286	1	-	-	62,200	-
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	147,046	1	-	-	112,203	-
Fortunebay Technology Pte Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	237,272	2	-	-	144,586	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	626,340	1	-	-	264,561	-
Fortunebay Technology Pte Ltd.	Henan Future High-Tech Co., Ltd.	Subsidiaries	700,125	1	-	-	388,847	-
Fortunebay Technology Pte Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Subsidiaries	108,121	1	-	-	68,551	-
Fortunebay Technology Pte Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	477,335	2	-	-	199,037	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Limited	Subsidiaries	898,091	2	339,473	Subsequent collection	339,473	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiaries	124,810	1	88,899	Subsequent collection	901	-
Fulian Technology (Hebi) Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	255,532	3	-	-	-	-
Fulian Technology (Hebi) Limited	Fulian Technology (Jiyuan) Limited	Subsidiaries	362,980	4	235,980	Subsequent collection	-	-
Fulian Technology (Hebi) Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	269,984	3	9,413	Subsequent collection	-	-

Table 7, Page 10

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Hebi) Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	\$ 413,561	2	\$ 297,932	Subsequent collection	\$ -	\$ -
Fulian Technology (Hebi) Limited	Fulian Technology (Lankao) Limited	Subsidiaries	166,881	2	50,814	Subsequent collection	-	-
Fulian Technology (Hebi) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	168,688	3	-	-	-	63
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	112,932	4	84	Subsequent collection	-	-
Jincheng Triple Win Precision Electronic Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	897,344	2	-	-	327,738	-
Jincheng Triple Win Precision Electronic Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	149,388	2	-	-	-	-
Hezhichuang (Hong Kong) Technology Inc.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiaries	139,752	-	-	-	67,576	-
Bang Tai International Logistics Corporation	Jusda International Limited	Subsidiaries	253,727	-	-	-	94,664	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiaries	558,116	10	71,710	Subsequent collection	11,727	-
FII USA Inc.	Afe, Inc.	Subsidiaries	284,075	10	-	-	-	-
Fulian Technology (Lankao) Limited	IPL International Limited	Subsidiaries	1,397,228	2	46,352	Subsequent collection	46,352	-
Fulian Technology (Lankao) Limited	Fulian Technology (Hebi) Limited	Subsidiaries	105,382	1	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	19,680,717	-	11,669,055	Subsequent collection	1,874,392	-
Sharp Jusda Logistics Corporation(Us)	Sharp Electronics Corporation	Associates	112,381	1	-	-	-	42
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiaries	147,326	3	4,117	Subsequent collection	39,915	-
Hengyang Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	482,891	3	156,096	Subsequent collection	154,991	-
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiaries	1,104,418	-	-	-	297,745	-
Shenzhen Fulian Lingyun Optical Technology Co., Ltd.	Fulian Technology (Jiyuan) Limited	Subsidiaries	204,485	-	100,886	Subsequent collection	-	-
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	462,866	1	97,675	Subsequent collection	196,888	-
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	384,046	1	542	Subsequent collection	-	-
Fulian Technology (Zhoukou) Limited	Fulian Yuzhan Technology (Shezhen) Limited	Subsidiaries	574,025	3	280,120	Subsequent collection	138,526	-
Taiyuan Future High-Tech Co., Ltd.	FAST VICTOR LIMITED	Subsidiaries	20,630,187	1	-	-	1,468,497	-
Taiyuan Future High-Tech Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	558,426	2	-	-	-	-
Sound Solutions Technology (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	186,833	8	735	Subsequent collection	735	-
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	928,365	2	75,589	Subsequent collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiaries	658,967	4	288,352	Subsequent collection	20,718	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	11,071,788	4	2,920,028	Subsequent collection	1,703,156	-
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiaries	127,275	1	-	-	30,381	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	111,095	1	-	-	75,822	-
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	504,690	4	-	-	503,989	-
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiaries	166,149	1	-	-	81,144	-
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiaries	488,682	1	-	-	44,726	-

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
For the three-month period ended March 31, 2022

Table 8

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

No. (Note 1)	Trader name	Counterparty	Relationship with the trader (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Purchases	\$ 56,713,877	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Accounts payable	43,212,476	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Other receivables	65,204,964	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	Purchases	14,136,372	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Purchases	94,362,648	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Accounts payable	201,554,114	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Other receivables	162,041,385	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Other receivables	138,845,374	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Accounts receivable	63,196,854	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Other receivables	179,602,206	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Purchases	66,142,636	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts payable	71,590,566	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Other receivables	70,053,941	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Purchases	157,372,934	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Accounts payable	193,055,862	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Henan Future High-Tech Co., Ltd.	Subsidiaries	Other receivables	98,098,624	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Purchases	339,869,292	Note 3	24
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Accounts payable	373,580,503	Note 3	10
1	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	18,674,417	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	110,703,985	Note 3	8
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Accounts receivable	195,550,231	Note 3	5
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	146,311,439	Note 3	10
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Accounts receivable	163,187,003	Note 3	4
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Sales	408,455,304	Note 3	29

No. (Note 1)	Trader name	Counterparty	Relationship with the trader (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	\$ 353,372,321	Note 3	9
5	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	27,347,066	Note 3	2
6	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	75,321,781	Note 3	5
6	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts receivable	87,695,235	Note 3	2
7	Henan Future High-Tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	154,617,336	Note 3	11
7	Henan Future High-Tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Accounts receivable	88,274,207	Note 3	2
8	Taiyuan Future High-Tech Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	27,345,926	Note 3	2
9	Shenzhen FuTaiHong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	17,626,892	Note 3	1
10	Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Sales	15,324,605	Note 3	1
11	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	24,840,441	Note 3	2
12	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	50,518,092	Note 3	4
12	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	72,247,740	Note 3	2
13	Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Sales	25,195,673	Note 3	2
14	Fulian Yuzhan Technology (Shezhen) Limited	IPL International Limited	Subsidiaries	Sales	44,413,413	Note 3	3
14	Fulian Yuzhan Technology (Shezhen) Limited	IPL International Limited	Subsidiaries	Accounts receivable	80,056,599	Note 3	2
15	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Profit New Limited	Subsidiaries	Sales	17,681,762	Note 3	1
15	Shenzhen FuLian Fugui Precision Industry Co., Ltd	Mega Well Limited	Subsidiaries	Sales	24,315,586	Note 3	2
16	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiaries	Accounts receivable	42,042,013	Note 3	1
17	IPL International Limited	Foxconn Precision International Limited	Subsidiaries	Sales	101,801,099	Note 3	7
17	IPL International Limited	Foxconn Precision International Limited	Subsidiaries	Accounts receivable	81,084,360	Note 3	2

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in "No." column.

- (1). The number 0 represents the parent company.
- (2). The consolidated subsidiaries are numbered in order from number 1.

Note 2: The transaction relationships with the counterparties are as follows. Please specify the type (The same transaction shall not be disclosed repetitively. For example, if the transaction between the parent company and a subsidiary has been disclosed by the parent company, it need not be disclosed by the subsidiary.

Transactions between one subsidiary and another subsidiary, if one subsidiary has disclosed the transaction, the other subsidiary does not have to disclose it again):

- (1). The parent company to the consolidated subsidiary.
- (2). The consolidated subsidiary to the parent company.
- (3). The consolidated subsidiary to another consolidated subsidiary.

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

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

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

Note 6: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which was reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Names, locations and other information of investee companies (excluding investees in Mainland China):

March 31, 2022

Table 9

Unit: Expressed in thousands of New Taiwan Dollars

Investor name	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2022			Net profit (loss) of the investee for the period ended March 31, 2022	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Note
				End of the period	End of last year	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn(Far East) Limited	Cayman Islands	Investment holding	\$ 222,516,166	\$ 230,694,843	7,809,628,748	100	\$ 1,413,685,846	\$ 25,881,446	\$ 27,319,187	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	39,865,078	34,432,479	144,900,000	24	54,440,711	3,789,137	837,574	Notes 1 & 6
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	13,746,264	(107,607)	(107,551)	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Holding and re-investment business	7,399,903	7,399,903	1,174,960,419	98	26,939,766	5,826	5,900	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Holding and re-investment business	2,998,500	2,998,500	1,163,730,000	100	20,407,588	352,462	352,462	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Holding and re-investment business	8,907,895	8,907,895	275,980,200	100	18,273,325	11,471	11,471	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Holding and re-investment business	2,393,965	2,393,965	74,572,281	100	59,494,876	1,468,184	1,468,184	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. - Netherland	Netherlands	Holding and re-investment business	6,486,934	6,486,934	108,355,209	100	10,871,260	187,285	187,285	
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	932,135	24,519	24,389	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda- Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	765,573	370,980	370,943	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripherals, power supplies and components	481,782	481,782	139,725,803	10	10,353,164	838,407	83,473	Notes 1 & 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Holding and re-investment business	48,600,401	48,092,764	1,588,622,689	100	64,726,798	(2,656,982)	(2,656,982)	

Investor name	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2022			Net profit (loss) of the investee for the period ended March 31, 2022	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Note
				End of the period	End of last year	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Holding and re-investment business	\$ 1,799,500	\$ 1,611,500	360,478,900	100	\$ 5,151,137	\$ 79,729	\$ 79,729	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Holding and re-investment business	1,500,500	1,500,500	300,280,000	100	4,608,542	84,878	84,878	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte.Ltd.	Singapore	Holding and re-investment business	13,757,514	13,757,514	451,837,543	39	12,466,844	(853,107)	(320,298)	Notes 1 & 9
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherlands	Holding and re-investment business	3,247,330	3,247,330	72,163,188	100	1,329,111	(782)	(782)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,668,202	282,054	35,311	Notes 1 & 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Holding and re-investment business	2,554,411	2,554,411	261,900,000	100	2,458,676	(2,374)	(2,374)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and provision of information software services	1,836,463	1,836,463	183,646,250	75	948,010	9,120	6,822	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	116,874	1,463,458	10,399	Notes 1 & 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	65	457,812	22,647	14,627	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	16,821,609	16,821,609	1,253,026,812	29	9,517,158	(1,608,468)	(466,901)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Development and sales of IPC motherboard, host card and computer system	170,614	170,614	503,768	-	187,999	764,848	2,037	Notes 1 & 8
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles/platforms, motor, power battery and electronic control system/ autonomous driving/IoV and other subsystem products. Complete vehicle design, development, testing, verification, and other technical services	7,944,000	7,944,000	794,400,000	51	7,310,269	(60,430)	(30,820)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Electronic component manufacturing industry	3,170,000	3,170,000	317,000,000	100	3,024,179	(131,530)	(131,530)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		382,969	379,397	-	-	48,620	15,432	5,747	Notes 1 & 10

Investor name	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2022			Net profit (loss) of the investee for the period ended March 31, 2022	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Note
				End of the period	End of last year	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	\$ 20,164,627	\$ 24,973,175	76,655,069	13	\$ 28,455,432	\$ 3,789,137	\$ 443,560	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 peripherals, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,757,977	838,407	167,385	Notes 2 & 11
Hon Yuan, Bon Shin, Hon Chi and Hon Jing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	765,204	282,054	9,876	Notes 3 & 11
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	CyberTAN Technology Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	357,397	357,397	35,122,013	11	565,132 (	94,764) (	15,177)	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	G-TECH Optoelectronics Corporation	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	46,270,023	22	244,114 (	46,154) (	9,662)	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	16	1,437,350	535,022	88,384	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennocom Corporation	Taiwan	Development and sales of IPC motherboard, host card and computer system	1,282,650	1,282,650	36,249,744	34	4,364,586	764,848	149,286	Notes 8 & 11
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	913,762	913,762	49,928,316	100	82,458	7,046	7,046	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	168,065 (	2,334) (	2,334)	Note 11
Hyield	Burrage Capital Healthcare Offshare Fund II Ltd.	Cayman Islands	Holding and re-investment business	441,300	441,300	15,000,000	100	545,358 (	47,963) (	47,963)	Note 11
Bon Shin, Hyield, Hon Yuan, and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Electronic component manufacturing industry, manufacturing output industry, integrated circuit, and import and export trade business related to the Company's business	863,956	863,956	46,544,106	25	4,341,426	1,608,317	273,640	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	56,601,286	21	543,892 (	9,110) (	1,866)	Note 11
Bon Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMDLEDs, imports, exports and sales of relevant material and semi-manufactured goods	353,120	353,120	17,559,000	12	342,011	47,563	5,950	Note 11

Investor name	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2022			Net profit (loss) of the investee for the period ended March 31, 2022	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Note
				End of the period	End of last year	Number of shares	Ownership (%)	Book value			
Bon Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	\$ 276,170	\$ 276,170	24,637,025	54	\$ 544,587	\$ 21,270	\$ 11,608	Note 11
Bon Shin, Hon Chi, and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	2,094,532	(1,608,468)	(112,539)	Notes 7 & 11
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and accessories and activation of mobile phone numbers	273,444	273,444	12,777,765	30	217,750	(14,863)	(4,386)	Note 11
Bon Shin, Hyield, Hon Yuan, and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	993,848	993,848	20,651,493	26	537,637	(103,527)	(27,510)	Note 11
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi		Others		4,565,582	3,344,196	-	-	4,760,486	6,245	29,087	Note 10

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

Note 2: The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and its subsidiaries, directly and indirectly, own 26.51% of Pan-International Industrial Corporation's outstanding shares.

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

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

Note 6: The Company and the direct and indirect investee companies own 36.3% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 36.02% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 34.66% of Ennoconn Corporation's outstanding shares.

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

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

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

Note 12: The aforementioned 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 only as the overseas holding companies are reported in consolidated financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China - Basic information
For the three-month period ended March 31, 2022

Table 10

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of mobile phone IC	\$ 1,969,744	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 28,329)	63.57	(\$ 17,995)	\$ 7,689,047	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of electronic product peripherals, plastic products, precision modules, equipment, and components	1,501,644	(2)	143,150	-	-	143,150	(3,135)	100	(3,135)	546,927	124,827	Note 2
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Manufacturing and marketing business of plugs, sockets less than 1 KV, mobile shell, and mobile printed circuit board.	5,111,028	(2)	-	-	-	-	33,681	63.57	21,395	12,484,527	-	Note 2
Foxconn Precision Components (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,741,849	(2)	85,890	-	-	85,890	8,227	100	8,227	1,632,921	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of plugs and sockets less than 1kV	3,630,284	(2)	-	-	-	-	23,583	63.57	14,980	6,508,932	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	429,450	(2)	-	-	-	-	4,163	100	4,163	757,266	-	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,276,898	(2)	143,150	-	-	143,150	(111,500)	72.61	(80,960)	6,277,367	204,418	Note 2
Fuding Precision Components (Shenzhen) Co., Ltd.	Plugs, sockets, plastic products, molds and their components, telecommunication connectors, computer connectors, instrument and equipment	1,374,240	(2)	-	-	-	-	555,715	72.61	403,505	8,643,733	-	Note 2
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,838,470	(2)	-	-	-	-	2,314,852	100	2,314,852	142,214,601	1,002,623	Note 2
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Manufacturing and marketing of plugs, sockets less than 1kV and carrier current systems	3,550,120	(2)	1,603,280	-	-	1,603,280	51,409	72.61	37,328	3,718,897	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computers without printers, keyboards, and computer components	343,560	(2)	-	-	-	-	(2,966)	100	(2,966)	863,459	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and sales of plugs, plastics, modules and components, telecom connectors, computer web connectors, equipment, electronic components, electrical and electronic components and photovoltaic components	\$ 329,245	(2)	\$ -	\$ -	\$ -	\$ -	\$ 4,160	100	\$ 4,160	\$ 1,154,301	\$ 62,127	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,462,180	(2)	-	-	-	-	321,717	100	321,717	10,837,357	77,874	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Sales of computer components and peripheral metal compressor modules and plastic ejection modules	4,179,980	(2)	830,270	-	-	830,270	35,033	100	35,033	7,012,711	-	Note 2
FutaiKang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of plugs and sockets less than 1kV	164,623	(2)	-	-	-	-	9,894	100	9,894	414,144	-	Note 2
Fujin Precision Industry (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	19,096,210	(2)	10,049,130	-	-	10,049,130	(147,535)	100	(147,535)	34,822,401	-	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	1,231,090	(2)	1,231,090	-	-	1,231,090	905,185	100	905,185	12,595,204	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	357,875	(2)	-	-	-	-	924	100	924	1,172,188	-	Note 2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	6,540,524	(2)	-	-	-	-	264,470	100	264,470	16,299,179	-	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	3,030,692	(2)	701,435	-	-	701,435	(94,597)	59.52	(56,304)	5,801,723	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	10,449,950	(2)	715,750	-	-	715,750	81,075	100	81,075	19,314,308	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Dongguan Hongsong Precision Component Co., Ltd.	Manufacturing and marketing of keyboards, mouse casing, and components of computer peripherals	\$ 286,300	(2)	\$ -	\$ -	\$ -	\$ -	\$ 2,044	100	\$ 2,044	\$ 469,247	\$ -	Note 2
FIH (Tianjin) Precision Industry Co., Ltd.	Manufacturing and marketing of digital wireless phone and cell phone components	1,511,664	(2)	-	-	-	(135,886)	63.57	(86,317)	(2,291,024)	-	Note 2	
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	392,023	(2)	-	-	-	19,526	70	13,668	414,524	-	Note 2	
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing, marketing and maintenance of automotive and motorbike cables and components	272,128	(2)	143,150	-	-	143,150	-	100	-	9,633	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of cell phone and relevant components, and LCD TV and digital TV assembly	4,695,320	(2)	938,715	-	-	938,715	7,731	100	7,731	5,599,658	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	4,345,004	(2)	18,610	-	-	18,610	89,114	100	89,114	6,339,508	-	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	R&D of computer components and software including precision stamping die, precision die opening, and modules and marketing & sales	2,840,096	(2)	-	-	-	-	31,058	100	31,058	5,218,969	-	Note 2
Fuyu Electrical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables and relevant software	7,621,306	(2)	4,867,100	-	-	4,867,100	(95,232)	72.61	(69,148)	8,930,122	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	13,556,305	(2)	2,058,342	-	-	2,058,342	1,142,165	100	1,142,165	50,149,958	-	Note 2
Avary Holding (Shenzhen) Co., Ltd.	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,467,888	(2)	-	-	-	-	2,627,865	27.33	718,227	21,660,006	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,147,250	(2)	-	-	-	(65,930)	63.57	(41,880)	1,949,627	-	Note 2	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,613,565	(2)	-	-	-	(272,954)	63.57	(173,385)	10,178,632	-	Note 2	

Table 10, Page 3

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of electrical connectors, cable components and standardized modules	572,600	(2)	\$ -	\$ -	\$ -	\$ -	8,701	100	\$ 8,701	\$ 679,905	\$ -	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of portable micro computers, computer parts (chassis, casing), digital cameras and parts (chassis) and new tablet monitors	8,382,864	(2)	5,522,727	-	-	5,522,727	101,855	100	101,855	23,081,863	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and sales of computer components	2,027,004	(2)	-	-	-	-	713,029	100	713,029	45,338,386	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and sales of wired phones with attached wireless handset and phone equipment	501,025	(2)	-	-	-	-	30,538	63.57	19,398	305,517	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Manufacturing and sales of computer software, computer servers, computer work stations, PCs, computer monitors, printers, network switches, routers, and other computer peripheral components	916,160	(2)	-	-	-	(18,605)	18,605	100	(18,605)	1,662,027	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,717,800	(2)	1,717,800	-	-	1,717,800	18,273	100	18,273	886,903	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,689,001	(2)	-	-	-	-	1,549	69.23	1,072	1,190,688	-	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and sales of portable micro computers, digital audio devices, precision die stamping, precision die opening and standardized modules	11,308,850	(2)	7,586,950	-	-	7,586,950	1,668,706	100	1,668,706	18,331,522	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers and LCD monitors	3,292,450	(2)	3,292,450	-	-	3,292,450	14,407	100	14,407	2,824,146	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	329,245	(2)	286,300	-	-	286,300	4,001	100	4,001	386,084	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers, cell phones, and cell phone components	\$ 10,593,100	(2)	\$ 10,593,100	\$ -	\$ -	\$ 10,593,100	\$ 5,843,790	100	\$ 5,843,790	\$ 299,370,738	\$ -	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	53,247	(2)	-	-	-	-	28,732	25.71	7,387	49,441	-	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	690,272	(2)	-	-	-	(7,665)	(7,665)	25.71	(1,971)	74,960	-	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,736,523	(2)	-	-	-	-	29,290	25.71	7,530	715,467	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	138,723	(2)	-	-	-	-	3,290	25.71	846	54,843	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and sales of flexible monitors and molds	395,178	(2)	57,260	-	-	57,260	(22,573)	5.76	-	57,260	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and sales of metal or metallic carbonised injection molds or compressor molds, injection or compressor molds for rubber, and components for portable micro computers	5,458,310	(2)	5,458,310	-	-	5,458,310	245,716	100	245,716	10,380,384	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Innovation (Beijing) Software Development Co., Ltd.	Management of software publication, software design and computer integrated systems	\$ 449,221	(2)	\$ 74,438	\$ -	\$ -	\$ 74,438	(\$ 4,536)	8.88	\$ -	\$ 74,438	\$ -	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	57,260,000	(2)	48,671,000	-	-	48,671,000	4,895,256	100	4,895,256	147,876,501	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	27,198,500	(2)	14,315,000	-	-	14,315,000	1,172,870	100	1,172,870	74,323,681	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and sales of new types of electronic components	1,145,200	(2)	286,300	-	-	286,300	91,123	72.61	66,164	1,675,308	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and sales of new types of electronic components	5,210,660	(2)	486,710	-	-	486,710	(26,193)	100	(26,193)	2,012,606	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	429,450	(2)	429,450	-	-	429,450	(108,368)	100	(108,368)	235,023	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and sales of injection molding for plastic and metal compression molding	1,488,760	(2)	1,488,760	-	-	1,488,760	16,806	100	16,806	2,740,617	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and sales of computer, microcomputers and components	1,431,500	(2)	1,145,200	-	-	1,145,200	(45,588)	100	(45,588)	1,288,641	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and sales of cell phones	1,431,500	(2)	-	-	-	-	37,037	63.57	23,527	973,223	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,927,617	(2)	877,196	-	-	877,196	(76,586)	100	(76,586)	822,747	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Production and marketing of solar cell battery business	1,574,650	(2)	1,574,650	-	-	1,574,650	(17,675)	100	(17,675)	1,079,393	-	Note 2

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Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and sales of cell phones and its components, PCB, plugs, socket less than 1kV, mobile shell, other game consoles, table or indoor game products	\$ 572,600	(2)	\$ -	\$ -	\$ -	\$ -	\$ 22,905	63.57	\$ 14,550	\$ 1,156,254	\$ -	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, processing machines that utilize laser or other light beams (assembly equipment), bolt machine and inspection devices	1,087,940	(2)	1,087,940	-	-	1,087,940	13,487	100	13,487	3,967,059	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD back-end modules, components, and systems	85,890	(2)	113,775	-	-	113,775	13	100	13	(92,982)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installations	171,780	(2)	-	-	-	-	1,235	100	1,235	231,218	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related display monitor materials	9,123,626	(2)	730,065	-	-	730,065	(6,621)	22.54	(1,492)	8,300,293	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	158,038	(2)	158,038	-	-	158,038	(2,079)	100	(2,079)	83,789	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacture and sales of polylactic acid plastics	458,653	(2)	389,855	-	-	389,855	(2,223)	85	(1,890)	318,275	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacture and sales of degradable plastic resins	45,808	(2)	45,808	-	-	45,808	(275)	85	(234)	50,661	-	Note 2
Fuhongyuan (Shenzhen) Environmental Technology Limited	Environmental protection technology development, service and consulting, and wholesale of pollution control equipment	5,726	(2)	-	-	-	-	1,331	87.98	1,171	244,193	-	Note 2

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Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	\$ 125,972	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 83,184)	51	(\$ 42,424)	\$ 397,875	\$ -	Note 2
Guizhou Funayuanhuang Technology Co., Ltd	Manufacturing and marketing of liquid crystal display components	1,173,830	(2)	1,173,830	-	-	1,173,830	(560)	99.38	(557)	681,489	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibers, optical fiber bundles or cables	85,890	(2)		-	-	-	13,332	72.61	9,680	200,755	-	Note 2
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Production and sales 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)	1,874,471	(2)	572,600	-	-	572,600	(28,551)	100	(28,551)	565,179	-	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadienestyrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, and other polystyrene in primary forms	343,560	(2)	343,560	-	-	343,560	29,752	100	29,752	1,235,724	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multi- functional industrial robot	89,465,873	(2)	24,634,102	-	-	24,634,102	14,167,685	84.08	11,915,773	466,990,940	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression molds, workpiece holder (fixture) for metal or metal carbides	429,450	(2)	429,450	-	-	429,450	(1,273)	100	(1,273)	371,297	-	Note 2
Fujinji Network Technology (Henan) Co., Ltd.	Comprehensive commodity wholesale, technology development and sales of computer software, and mechanical equipment leasing	450,600	(2)	78,634	-	-	78,634	8,876	100	8,876	672,754	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
	and maintenance business												

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 10,193,069	(2)	\$ 1,462,134	\$	\$	\$ 1,462,134	\$ 1,122,672	65.53	\$ 735,685	\$ 13,725,626	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Manufacturing of automobile parts, manufacturing of locomotives and their parts, wholesale and retailing of automobiles and locomotives and their parts and articles	467,723	(2)	-	-	-	-	(20,601)	31.11	(6,409)	4,733	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing services	858,900	(2)	214,725	-	-	214,725	14,367	100	14,367	1,581,370	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Manufacture and sales of thermal conduction articles including paste, plastic particles, adhesives, sandpaper, sanding wheel and liquid, cutting oil, polishing wax and diamond-sanding liquid	568,716	(2)	57,260	-	-	57,260	23,318	9.45	-	57,260	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Technical development of communication products, import and export and wholesale of electronic equipment and components	10,438	(2)	18,749	-	-	18,749	(28)	40	(11)	7,600	-	Notes 2 & 3
Kunshan Fuchengke Precision Electrical Co., Ltd.	Design, process and manufacture of surface mount technology for circuit boards	715,750	(2)	715,750	-	-	715,750	50,772	100	50,772	1,287,934	-	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 data storage media	371,139	(2)	257,670	-	-	257,670	-	53.98	-	-	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fushirui Precision Industry (Chengdu) Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines and customs services for import/export	\$ 200,410	(2)	\$ 200,410	\$ -	\$ -	\$ 200,410	\$ -	100	\$ -	\$ -	\$ -	Note 2
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	Manufacture, sales and customs declaration of comprehensive processors (automation equipment) and other automatic data processing machines	343,560	(2)	343,560	-	-	343,560	40,022	100	40,022	585,983	-	Note 2
Hongqing Precision Machinery Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	396,092	(2)	396,092	-	-	396,092	(7,081)	100	(7,081)	230,730	-	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines (system models) and customs services for import/export	220,513	(2)	229,040	-	-	229,040	497	100	497	319,942	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturing and sales of electrical conductors for communication (with connectors, with a voltage less than 1KV)	143,150	(2)	-	-	-	(19,907)	72.61	(14,454)	(123,669)	-	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and modules	73,282	(2)	4,007	-	-	4,007	(2,240)	5	-	4,007	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale of chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	858,900	(2)	125,972	-	-	125,972	(1,185)	96.23	(1,140)	195,826	-	Note 2
Beijing Jide Network Technology Limited	Online shopping and mail order, computer software design, computer system integration services and other information providers services	581,002	(2)	85,890	-	-	85,890	-	6.38	-	85,890	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Shenzhen Nafuhai Photoelectric Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	\$ 8,688	(2)	\$ 9,850	\$ -	\$ -	\$ 9,850	(\$ 2,268)	9.45	\$ -	\$ 9,850	\$ -	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, and service of abrasion materials and components and maintenance and aftersale services	300,615	(2)	300,615	-	-	300,615	29	96.23	28	309,801	-	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	1,002,050	(2)	1,002,050	-	-	1,002,050	85,272	100	85,272	2,943,640	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Manufacture and sales of injection molding for metal or metal carbides, compression molding, and other molding for rubber or plastic	1,002,050	(2)	1,002,050	-	-	1,002,050	(3,725)	100	(3,725)	1,356,365	-	Note 2
Fuyu Real Estate (Shanghai) Co., Ltd.	Industrial design, other specialized design services, car rental, other general merchandise retail, e-commerce of computers and peripherals, software, retail communications equipment, audiovisual equipment retail, automobile spare parts and supplies retail	5,278,890	(2)	7,157,500	-	-	7,157,500	25,266	83.13	21,004	3,874,153	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	858,900	(2)	858,900	-	-	858,900	3,185	100	3,185	973,947	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	\$ 12,419,240	(2)	\$ 10,593,100	\$ -	\$ -	\$ 10,593,100	\$ 266,274	100	\$ 266,274	\$ 10,492,995	\$ -	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of cell phones for 3G or higher mobile communication systems as well as design and manufacturing of metal and non-metal molds	437,137	(2)	107,363	-	-	107,363	62,420	100	62,420	1,217,134	-	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marketing; domestic trade and business in imports and exports	26,867	(2)	-	-	-	(5,098)	37.88	(1,931)	(28,470)	-	-	Note 2
Qi Ding Technology Qinquangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	2,150,983	(2)	-	-	-	-	441,419	26.57	117,294	642,776	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and cooperative measures and equipment; application and consultation service of related technologies	4,051,480	(2)	-	-	-	(35,702)	100	(35,702)	-	3,984,013	-	Note 2
Efeihu (Yantai) Limited	Tourism information service, ticket agency, warehousing, international trade and commission agency, retail of electronics, repair of electronic appliance and online retailing	90,120	(2)	58,359	-	-	58,359	4,049	70	2,834	134,600	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	\$ 77,504	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 50,895)	9.45	\$ -	(\$ 42,538)	\$ -	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,431,500	(2)	-	-	-	(7,236)	100	(7,236)	207,969	-	-	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electrooptics 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	5,688,793	(2)	4,867,100	-	-	4,867,100	-	-	-	-	-	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	208,969	(2)	114,491	-	-	114,491	2,342	53.33	1,249	43,748	-	Note 2
TNS Trading (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	133,273	(2)	-	-	-	-	(12,414)	63.57	(7,886)	(643,881)	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Megvii (Beijing) Technology Co., Ltd.	Computer software technology development, technology promotion, technology transfer, technology consulting, technical services, computer system integration, data processing, animation model design, computer animation design, economic and trade consulting, business management consulting; wholesale of self-developed products, mechanical equipment, electronic products, hardware and electrical equipment, computer, software and auxiliary equipment, daily necessities business	\$ 14,007,351	(2)	\$ 37,759	\$ -	\$ -	\$ 37,759	\$ -	3.30	\$ -	\$ 37,759	\$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self-produced products, machine, electrical equipment, electronic products and software, communication products and software	544,081	(2)	-	-	-	-	(29,453)	59.52	(17,530)	356,592	-	Note 2
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, high-speed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	332,555	(2)	-	-	-	-	13,249	36.31	4,810	230,100	-	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production, heat treatment processing, metal material shear processing	\$ 42,945	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 878)	100	(\$ 878)	\$ 4,643	\$ -	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,116	(2)	4,424			4,424	(703)	50	(352)	(683)		- Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	735,837	(2)	-	-	-	-	(155)	37.96	(59)	276,460		- Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other related business	24,529	(2)	-	-	-	-	35	50	18	3,650		- Note 2
Hongyi Electromechanical Technology (Anhui) Co., Ltd.	Development, manufacturing, operation, and leasing of automation equipment and its key components, automated peripheral equipment, automation fixtures, precision spindles, server drive systems, fieldbus control system, injection molding machines, and smart home devices; import/export affairs of these products and technologies	1,057,750	(2)	-	-	-	-	(18,988)	100	(18,988)	369,149		- Note 2

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Hongfei Precision Technology (Shenzhen) Co., Ltd.	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	\$ 282,512	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 469)	100	(\$ 469)	\$ 171,494	\$ -	Note 2
Chengdu NUWA Robotics Corp.	Wholesale and production of toys and smart robots; information system integration; market information consultation; wholesale, commission, and import/export of communication products, intelligent equipment, computer software, teaching equipment, electronic products, and computer software and other related services.	-	(2)	-	-	-	-	-	-	-	-	-	Note 5
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	486,625	(2)	-	-	-	-	58,200	22.54	13,118	97,566	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and after-sales service.	18,894	(2)	-	-	-	-	(514)	26.47	(136)	3,990	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services.	2,664,252	(2)	-	-	-	-	560,100	26.57	148,830	1,062,275	-	Note 2
Zettmage Solutions, Inc.	Design of integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property.	412,592	(2)	-	-	-	-	(116,210)	26.07	(30,298)	125,112	-	Note 2

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Zhuhai Aisheng Technology Co., Ltd.	Design of integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property.	\$ 202,995	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 18,151)	26.07	(\$ 4,732)	\$ 77,750	\$ -	Note 2
Lanyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property.	165,037	(2)	-	-	-	-	(71,787)	26.07	(18,716)	45,398	-	Note 2
Foshan Pulida Technology Co., Ltd.	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multi- dimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die.	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Kore Semiconductor, Inc.	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.	1,342,788	(2)	-	-	-	-	(111,325)	20.13	(22,410)	170,757	-	Note 2
Sound Solutions Technology (Zhenjiang) Co., Ltd.	Manufacture and research and development of acoustic components	3,187,188	(2)	-	-	-	-	(236,202)	72.61	(171,506)	(457,166)	-	Note 2
Futaihua Precision Industry (Weihai)	Manufacture and sale of copying and offset printing equipment	2,059,959	(2)	-	-	-	-	(23,626)	100	(23,626)	2,044,002	-	Note 2

Investee in Mainland China Company name	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2022		Accumulated amount of remittance from Taiwan as of the end of period	Net profit (loss) of the investee for the period ended March 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2022	Book value of investments in Mainland China as of March 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2022	Note
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Co., Ltd.													

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Epicmems Communication Technology (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.	\$ -	(3)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Note 6
Shanghai Bito Intelligent Technology 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.	17,088	(2)	-	-	-	-	-	10.08	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of the end of period	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (M.O.E.A.)	Ceiling on investments in Mainland China imposed by the Investment Commission of M.O.E.A.
Hon Hai Precision Industry Co., Ltd.	\$ 187,375,140	\$ 354,917,104	\$ -

Note 1: Investment methods are classified into the following three categories: (1) Directly invest in a company in Mainland China.

(2) Through investing in Foxconn (Far East) Limited in the third area, which then invested in the investee in Mainland China. (3) Others.

Note 2: Part of the investment income (loss) recognition is based on financial statements from the investee company, which had not been reviewed by the CPAs.

Note 3: In 2014, the Company remitted US\$654,890 from its own funds to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares of 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 the Investment Commission, M.O.E.A. of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of March 31, 2022.

Note 5: The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of March 31, 2022.

Note 6: The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$2,079,663 in Epicmems Communication Technology (Xiamen) Co., Ltd., which has not yet been established as of March 31, 2022.

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, M.O.E.A.:

1. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which was liquidated in 2005.
2. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which was liquidated in April 2009.
3. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares were transferred in 2009.
4. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares were sold out in 2012.
5. The Company was approved by the Investment Commission, M.O.E.A. 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., all of which were sold out in 2012.
6. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$2,500,000 in Hongfujiang Precision Electronics (Yingkou) Co., Ltd., which was liquidated in 2012.
7. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
8. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
9. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$6,000,000 in Qunkang Precision Component (Kunshan) Co, Ltd. and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the local competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$18,000,000 in Foshan Fuhuake Precision Electronics Co., Ltd., which was liquidated in December 2017. On October 22, 2018, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which was liquidated by the local competent authority on January 18, 2018.
12. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which was sold out in 2018. On April 26, 2019, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$20,000 in n Jin Ji Trading (Linyi) Co., Ltd., which was liquidated in 2019.
14. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$112,689,109 in Kangzhun Electronic Technology (Kunshan) Co., Ltd. and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the local competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which was liquidated in 2019.
16. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which was liquidated in 2019.
17. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which was liquidated in 2019.
18. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares were sold out in 2020.
19. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which was 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) Corporation, 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 Fuchengke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by the Investment Commission, M.O.E.A. 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. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$45,000,000 in Lankao Yude Environmental Material Technology Co., Ltd. and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the local competent authority in 2021. The surviving company is Lankao Yufu Precision Technology Co., Ltd.
31. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in 2021.
32. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$5,800,000 in Hongye Precision Component (Kunshan) Co, Ltd. and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the local competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.

- 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. The total investment of US\$216,509,695 has been approved by the Investment Commission, M.O.E.A. The investees include Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Honghengsheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd., and Yuding Precision Electronics (Huaian) Co., Ltd. However, Avary Holding (Shenzhen) Co., Limited acquired the abovementioned investees in response to the adjustment in the investment structure of Zhen Ding Technology Holding Limited. The Company was approved by the Investment Commission, M.O.E.A. on September 20, 2017.
 2. The total investment of US\$922,949,697 in the investees in Mainland China has been approved by the Investment Commission of M.O.E.A. The investees include Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Hongfujing Precision Electronics (Tianlin) Co., Ltd., System Integration Electronics (Hangzhou) Co., Ltd., Nanning Fugui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., and Henan Yuzhan Precision Technology Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. acquired the aforementioned investees in Mainland China in response to the adjustment in the Company's investment structure. The Company was approved by the Investment Commission, M.O.E.A. on May 26, 2017.
- III. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau, M.O.E.A., the ceiling amount of the investment in Mainland China is not applicable to the Company.
- IV. The investee companies in Mainland China reinvested by the investment division of the Company in Mainland China include Shanghai Topone Logistics Co., Ltd., Shanghai Wanghui Trading Co., Ltd., Shanghai Ketai Huajie Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai FNConn Commercial Factoring Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhunxuntong Import and Export Co., Ltd., Shanghai Pengzhan Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Chengshang Energy Co., Ltd., FII (Hangzhou) Data Technology Co., Ltd., FII Foshan Intelligent Manufacturing Valley Co., Ltd., FII Hengyang Intelligent Manufacturing Valley Co., Ltd., Yuanfu (Shenzhen) Technology Co., Ltd., Inner Mongolia Xinjing Photovoltaic Power Generation Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Future High-tech Co., Ltd., Beijing Fuxia Electronic Commerce Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., Hezhichuang (Hong Kong) Technology Co., Ltd., Mingyang Real Estate Development (Kunshan) Co., Ltd., Leapsy Advanced Technology Co., Ltd., Chengdu Zhunxuntong Import and Export Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Allion Information Technology (Beijing) Co., Ltd., Foshan Intelligent Manufacturing Valley Industry Demonstration Base Co., Ltd., Foshan Intelligent Manufacturing Valley Innovation Center Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., Yueyang Jusda Supply Chain Management Co., Ltd., Kunshan Xinyang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Co., Ltd., Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dongguan Fuyi Precision Industry Co., Ltd., Dongying GCL Photovoltaic Technology Co., Ltd., Wuhan Jusda Supply Chain Management 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 Future Technology Co., Ltd., Henan Yuzhan Precision Technology Co., Ltd., Xinyang Technology (Foshan) Co., Ltd., Nanjing Futeng New Energy Vehicle Technology Co., Ltd., Nanning Fugui Precision Industry Co., Ltd., Smart Technology (Shenzhen) Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Futaitong Logistics Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Chongqing Zhunxun Customs Declaration Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Jusda Energy Technology (Zhoushan) Co., Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Jincheng Futaihua Precision Electronics Co., Ltd., Jincheng Fulian Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical Electromechanical Research Institute Co., Ltd., Jincheng Hongshuo Intelligent Technology Co., Ltd., Xunzhe Microelectronics (Hefei) Co., Ltd., Guozhou Electronics (Shanghai) Co., Ltd., Guoji Electronics (Shanghai) Co., Ltd., Guoji Electronic Commerce (Jiashan) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Huaian Mingyang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang New Energy Technology Co., Ltd., Shenzhen Hezhichuang Technology Co., Ltd., Shenzhen Jinchangzhi Technology Co., Ltd., Shenzhen Jin Ji Full Investment Holdings Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Co., Ltd. Company, Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Productivity Training Institute, Shenzhen Fujinfu Technology Co., Ltd., Shenzhen Futaitong International Logistics Co., Ltd., Shenzhen Funeng New Energy Technology Co., Ltd., Shenzhen Fulianwang Internet of Things Smart Home Co., Ltd., Shenzhen Fulong Small Loan Co., Ltd., Shenzhen Fulian Lingyunguang Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Yuzhan Precision Technology Co., Ltd., Shenzhen Dingwei Information Technology Co., Ltd., Shenzhen Huiyitong Intelligent Office System Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Shenzhen Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hengdrive Motor Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trading Co., Ltd., Innovation Smart Factory Accelerator (Shenzhen) Co., Ltd., Fuyou Wande (Wuhan) Trading Co., Ltd., Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fumingtuo Property Management (Shenzhen) Co., Ltd., Fujintong Financial Information Service (Shanghai) Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Fuzhizao (Fujian) Digital Technology Co., Ltd., Fuxiang (Shanghai) Equity Investment Fund Partnership (Limited Partnership), Fumeng Electronic Technology (Heze) Co., Ltd., Fusheng Optoelectronics Technology (Kunshan) Co., Ltd., Fumengwang (Hangzhou) Technology Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fulian Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Hongzhihui Technology (Shenzhen) Co., Ltd., Fuhong Cloud Computing (Tianjin) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Langfang Fuyang New Energy Technology Co., Ltd., Langfang Futaitong Freight Service Co., Ltd., Langfang Yuzhan Technology Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Supply Chain Management (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Yantai Fulitong Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Development Zone Hongfu Vocational Training School, Yantai Youer New Material Technology Co., Ltd., Jiashan Fusheng New Energy Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Jiaxing Aifengpai Trading Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Guangzhou Youer Material Technology Co., Ltd., Guangxi Zhongtaida Supply Chain Management Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Panzhou Fuguikang Precision Electronics Co., Ltd., Zhengzhou Yongyang Testing Service Co., Ltd., Zhengzhou Airport Economic Comprehensive Experimental Zone Zhongyuan Small Loan Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Jushida Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhengzhou Wanmayun Electronic Technology Co., Ltd., Hengyang Fuxiangyun Culture Co., Ltd., Hengyang Yuzhan Precision Technology Co., Ltd., Hengyang Hengzhifu Finance and Taxation Service Co., Ltd., Youer Industrial Materials (Langfang) Co., Ltd., Youer New Material Technology (Wuhan) Co., Ltd., Youer Hongxin Testing Technology (Dongguan) Co., Ltd., Youer Hongxin Testing Technology (Shenzhen) Co., Ltd., Jinan Tuozhan Property Development Co., Ltd., Hongzhaoda Technology Service (Kunshan) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hongfucheng Technology (Tianjin) Co., Ltd., Hongfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfujin Precision Electronics (Tianjin) Co., Ltd., Hongfujin Precision Electronics (Kaili) Co., Ltd., Hongfujin Precision Electronics (Guiyang) Co., Ltd., Honghua Advanced Technology (Hangzhou) Co., Ltd., Hongchi Consulting (Shenzhen) Co., Ltd., Hongding Management Consulting (Shenzhen) Co., Ltd., Jiangyu Health Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd., and Tengyi New Energy Technology (Kunshan) Co., Ltd. If the investment division in the Mainland China is a holding company, a permission should be applied for the re-investment from the Investment Commission of the Ministry of Economic Affairs in advance, while the other re-investment is not subject to such permission.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds payable

March 31, 2022

Table 11

Unit: Expressed in thousands of New Taiwan Dollars

(Except as otherwise indicated)

Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount				Status of guarantee	Note	
						Issued amount	Repaid amount	Balance - end of period	Discount unamortized			Book value
First debenture issue of 2014	Bank SinoPac											
Bond D		2014/03/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"											
Bond D		2014/05/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond B		2014/07/08	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/08	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Fifth debenture issue of 2014	"											
Bond C		2015/01/14	7 years	"	1.80	2,800,000	(2,800,000)	-	-	-	"	
First debenture issue of 2015	"											
Bond E		2015/04/14	7 years	"	1.75	1,000,000	-	1,000,000	-	1,000,000	"	
Second debenture issue of 2015	"											
Bond F		2015/06/24	7 years	"	1.70	2,300,000	-	2,300,000	-	2,300,000	"	
Bond G		"	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond G		2015/09/29	7 years	"	1.45	1,000,000	-	1,000,000	-	1,000,000	"	
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond F		2015/11/30	7 years	"	1.40	1,400,000	-	1,400,000	-	1,400,000	"	
Bond G		"	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond E		2016/06/07	6 years	"	0.88	1,300,000	-	1,300,000	-	1,300,000	"	
Bond F		"	7 years	"	0.95	1,800,000	-	1,800,000	-	1,800,000	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond E		2016/08/08	6 years	"	0.83	1,700,000	-	1,700,000	-	1,700,000	"	
Bond F		"	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"	
First debenture issue of 2017	"											
Bond C		2017/05/17	5 years	"	1.12	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	

Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount				Status of guarantee	Note	
						Issued amount	Repaid amount	Balance - end of period	Discount unamortized			Book value
Second debenture issue of 2017	Bank SinoPac											
Bond D		2017/08/08	5 years	Note 1	1.04	\$ 3,100,000	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000	None	
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	200,000	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond B		2017/11/16	5 years	"	1.00	2,950,000	-	2,950,000	-	2,950,000	"	
Bond C		"	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond B		2018/05/09	5 years	"	0.89	3,100,000	-	3,100,000	-	3,100,000	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond B		2018/07/27	4 years	"	0.80	200,000	-	200,000	-	200,000	"	
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond A		2019/10/22	3 years	"	0.68	100,000	-	100,000	-	100,000	"	
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	"											
Bond A		2020/5/14	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	"											
Bond A		2020/9/9	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	

Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount				Status of guarantee	Note	
						Issued amount	Repaid amount	Balance - end of period	Discount unamortized			Book value
Third debenture issue of 2020	Bank SinoPac											
Bond A		2020/12/28	5 years	Note 1	0.53	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	None	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/5/14	3 years	"	0.48	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/8	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	US\$400,000 thousand	-	US\$400,000 thousand	-	US\$400,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	5 years	"	0.52	JPY6,000,000 thousand	-	JPY6,000,000 thousand	-	JPY6,000,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of JPY	-	"	7 years	"	0.70	JPY2,500,000 thousand	-	JPY2,500,000 thousand	-	JPY2,500,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	"	3.75	US\$700,000 thousand	-	US\$700,000 thousand	-	US\$700,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	US\$300,000 thousand	-	US\$300,000 thousand	-	US\$300,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	US\$800,000 thousand	-	US\$800,000 thousand	-	US\$800,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	US\$600,000 thousand	-	US\$600,000 thousand	-	US\$600,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	US\$110,000 thousand	-	US\$110,000 thousand	-	US\$110,000 thousand	"	
First overseas convertible debenture issue of 2017	-	2017/11/6	5 years	Note 1	0.00	15,096,000	(1,817,558)	13,278,442	(124,750)	13,153,692	"	
First convertible debenture issue of 2018	-	2018/2/12	5 years	"	0.00	1,500,000	-	1,500,000	(17,343)	1,482,657	"	
First overseas convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

Note 1: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on an annual basis since the date of issuance based on the coupon rate.

Note 2: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on a six-month basis since the date of issuance based on the coupon rate.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major shareholders' information

March 31, 2022

Table 12

Name of major shareholder	Shareholding	
	Number of shares held	Ownership (%)
Terry Gou	1,742,198,518	12.56%