

**HON HAI PRECISION INDUSTRY CO., LTD. AND
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT**

SEPTEMBER 30, 2025 AND 2024

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2025 and 2024, as well as the consolidated statements of changes in equity and of cash flows for the nine months ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT\$473,879,641 thousand and NT\$608,320,312 thousand, constituting 9.68% and 14.24% of the consolidated total assets, and total liabilities of NT\$170,777,305 thousand and NT\$139,939,009 thousand, constituting 5.56% and 5.66% of the consolidated total liabilities as at September 30, 2025 and 2024, respectively, and the total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT\$6,229,337 thousand, NT\$6,564,566 thousand, NT\$9,927,211 thousand and (NT\$2,813,231) thousand, constituting 3.68%, 9.28%, 18.21% and 1.40% of the consolidated total comprehensive income for the three months and nine months ended September 30, 2025 and 2024, respectively. These amounts

and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at September 30, 2025 and 2024.

Qualified conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024 and its consolidated cash flows for the nine months ended September 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Hsu, Sheng-Chung Hsu, Chieh-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan

November 12, 2025

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

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	September 30, 2025		December 31, 2024		September 30, 2024		
		Amount	%	Amount	%	Amount	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 865,251,541	18	\$ 937,108,093	21	\$ 791,143,869	19
1110	Financial assets at fair value through profit or loss - current	6(2)	9,390,060	-	7,233,944	-	4,370,218	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	420,431,199	8	371,477,333	9	348,991,774	8
1139	Financial assets for hedging - current	6(5)	-	-	15,496	-	-	-
1170	Accounts receivable, net	6(6)	1,223,155,211	25	1,104,240,863	25	1,169,998,540	27
1180	Accounts receivable - related parties, net	7	29,341,510	1	37,177,391	1	17,817,071	-
1200	Other receivables	6(7)	45,836,411	1	44,170,609	1	44,492,651	1
1210	Other receivables - related parties	7	5,319,410	-	12,533,487	-	11,134,444	-
130X	Inventories	6(8)	1,185,675,170	24	835,016,178	19	883,537,035	21
1410	Prepayments		35,916,559	1	25,151,735	1	22,953,955	1
1470	Other current assets	6(4)	1,522,302	-	1,639,947	-	1,784,945	-
11XX	Total current assets		<u>3,821,839,373</u>	<u>78</u>	<u>3,375,765,076</u>	<u>77</u>	<u>3,296,224,502</u>	<u>77</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	96,317,158	2	91,862,201	2	89,131,743	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	141,532,706	3	98,239,322	2	100,687,362	3
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	7,684,565	-	7,372,135	-	7,249,455	-
1550	Investments accounted for using equity method	6(9)	189,781,479	4	200,117,473	5	203,268,462	5
1600	Property, plant and equipment	6(10) and 8	491,835,361	10	468,837,633	11	434,691,195	10
1755	Right-of-use assets	6(11) and 7	55,320,400	1	55,494,116	1	51,240,848	1
1760	Investment property - net	6(12)	8,194,905	-	8,677,594	-	9,395,770	-
1780	Intangible assets	6(13)	38,931,827	1	42,437,265	1	41,056,007	1
1840	Deferred income tax assets		25,070,940	1	24,013,864	1	22,647,939	1
1900	Other non-current assets	6(14) and 7	17,946,201	-	21,682,832	-	16,689,266	-
15XX	Total non-current assets		<u>1,072,615,542</u>	<u>22</u>	<u>1,018,734,435</u>	<u>23</u>	<u>976,058,047</u>	<u>23</u>
1XXX	Total assets		<u>\$ 4,894,454,915</u>	<u>100</u>	<u>\$ 4,394,499,511</u>	<u>100</u>	<u>\$ 4,272,282,549</u>	<u>100</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity	Notes	September 30, 2025		December 31, 2024		September 30, 2024		
		Amount	%	Amount	%	Amount	%	
Current liabilities								
2100	Short-term loans	6(15)	\$ 736,925,274	15	\$ 491,787,037	11	\$ 488,719,052	12
2110	Short-term notes and bills payable	6(16)	104,855,613	2	87,675,921	2	82,664,618	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,399,013	-	4,444,433	-	2,615,117	-
2170	Accounts payable		1,358,406,534	28	1,112,806,321	25	1,135,926,452	27
2180	Accounts payable - related parties	7	22,476,335	-	20,246,173	-	13,252,679	-
2200	Other payables	6(17) and 7	247,005,223	5	255,946,717	6	216,758,833	5
2230	Current tax liabilities		27,291,527	1	27,479,813	1	15,219,938	-
2250	Provisions for liabilities - current	6(24)	7,678,191	-	2,855,829	-	2,497,699	-
2280	Lease liabilities - current	7	7,124,625	-	7,061,892	-	7,687,452	-
2320	Long-term liabilities, current portion	6(19)(20)	80,972,035	2	63,319,799	2	24,469,689	1
2399	Other current liabilities - other	6(18)	106,625,167	2	101,193,632	2	100,594,786	2
21XX	Total current liabilities		<u>2,701,759,537</u>	<u>55</u>	<u>2,174,817,567</u>	<u>49</u>	<u>2,090,406,315</u>	<u>49</u>
Non-current liabilities								
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	721,262	-	-	-	-	-
2530	Corporate bonds payable	6(19)	246,519,819	5	255,048,782	6	251,421,741	6
2540	Long-term loans	6(20)	26,188,686	1	32,743,829	1	45,506,759	1
2550	Provisions for liabilities - non-current	6(24)	11,507,295	-	5,382,688	-	3,343,386	-
2570	Deferred income tax liabilities		41,593,973	1	37,388,246	1	47,195,047	1
2580	Lease liabilities - non-current	7	25,197,467	1	23,921,158	1	23,158,628	1
2600	Other non-current liabilities	6(23)	19,042,145	-	13,609,193	-	13,484,072	-
25XX	Total non-current liabilities		<u>370,770,647</u>	<u>8</u>	<u>368,093,896</u>	<u>9</u>	<u>384,109,633</u>	<u>9</u>
2XXX	Total liabilities		<u>3,072,530,184</u>	<u>63</u>	<u>2,542,911,463</u>	<u>58</u>	<u>2,474,515,948</u>	<u>58</u>
Equity								
Equity attributable to owners of parent								
Share capital								
3100	Share capital	6(25)	139,642,223	3	138,917,019	3	138,907,293	3
Capital reserve								
3200	Capital surplus	6(26)	221,510,648	4	197,922,008	5	193,775,192	4
Retained earnings								
3310	Legal reserve	6(27)	229,107,982	5	213,430,086	5	213,430,086	5
3320	Special reserve		42,604,522	1	113,221,954	2	113,221,954	3
3350	Unappropriated retained earnings		1,142,006,501	23	1,024,330,213	23	976,047,291	23
Other equity interest								
3400	Other equity interest	6(28)	(138,690,323)	(3)	(42,604,521)	(1)	(39,036,997)	(1)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		<u>1,636,166,359</u>	<u>33</u>	<u>1,645,201,565</u>	<u>37</u>	<u>1,596,329,625</u>	<u>37</u>
36XX	Non-controlling interest	6(29)	185,758,372	4	206,386,483	5	201,436,976	5
3XXX	Total equity		<u>1,821,924,731</u>	<u>37</u>	<u>1,851,588,048</u>	<u>42</u>	<u>1,797,766,601</u>	<u>42</u>
Commitments and contingent liabilities								
Subsequent events								
3X2X	Total liabilities and equity		<u>\$ 4,894,454,915</u>	<u>100</u>	<u>\$ 4,394,499,511</u>	<u>100</u>	<u>\$ 4,272,282,549</u>	<u>100</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2025		2024		2025		2024		
		Amount	%	Amount	%	Amount	%	Amount	%	
4000	Operating revenue	6(30) and 7	\$ 2,058,949,127	100	\$ 1,854,569,119	100	\$ 5,496,732,736	100	\$ 4,729,111,661	100
5000	Operating costs	6(8)(34) and 7	(1,928,192,485)	(94)	(1,739,835,632)	(94)	(5,151,898,671)	(94)	(4,431,209,311)	(94)
5900	Gross profit		<u>130,756,642</u>	<u>6</u>	<u>114,733,487</u>	<u>6</u>	<u>344,834,065</u>	<u>6</u>	<u>297,902,350</u>	<u>6</u>
	Operating expenses	6(34)								
6100	Selling expenses		(6,756,906)	-	(6,400,345)	-	(18,426,766)	-	(16,855,598)	-
6200	General and administrative expenses		(23,242,928)	(1)	(24,391,398)	(1)	(65,724,003)	(1)	(63,274,076)	(1)
6300	Research and development expenses		(30,220,612)	(1)	(29,170,370)	(2)	(87,050,921)	(2)	(81,646,307)	(2)
6000	Total operating expenses		<u>(60,220,446)</u>	<u>(2)</u>	<u>(59,962,113)</u>	<u>(3)</u>	<u>(171,201,690)</u>	<u>(3)</u>	<u>(161,775,981)</u>	<u>(3)</u>
6900	Operating profit		<u>70,536,196</u>	<u>4</u>	<u>54,771,374</u>	<u>3</u>	<u>173,632,375</u>	<u>3</u>	<u>136,126,369</u>	<u>3</u>
	Non-operating income and expenses									
7100	Interest income	6(31)	7,118,038	-	8,750,263	-	22,900,308	-	35,986,084	1
7010	Other income	6(32)	3,526,966	-	3,101,637	-	8,073,656	-	7,290,402	-
7020	Other gains and losses	6(33)	12,021,782	1	5,628,830	-	21,111,036	-	2,935,407	-
7050	Finance costs	6(36)	(9,773,887)	-	(8,770,356)	-	(26,031,820)	-	(28,669,840)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	3,464,157	-	4,171,463	-	11,477,464	-	(5,106,676)	-
7000	Total non-operating income and expenses		<u>16,357,056</u>	<u>1</u>	<u>12,881,837</u>	<u>-</u>	<u>37,530,644</u>	<u>-</u>	<u>12,435,377</u>	<u>-</u>
7900	Profit before income tax		<u>86,893,252</u>	<u>5</u>	<u>67,653,211</u>	<u>3</u>	<u>211,163,019</u>	<u>3</u>	<u>148,561,746</u>	<u>3</u>
7950	Income tax expense	6(37)	(20,862,628)	(1)	(12,308,423)	(1)	(49,762,078)	(1)	(29,399,388)	(1)
8200	Profit for the period		<u>\$ 66,030,624</u>	<u>4</u>	<u>\$ 55,344,788</u>	<u>2</u>	<u>\$ 161,400,941</u>	<u>2</u>	<u>\$ 119,162,358</u>	<u>2</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2025		2024		2025		2024		
		Amount	%	Amount	%	Amount	%	Amount	%	
Other comprehensive income										
Components of other comprehensive income (loss) that will not be reclassified to profit or loss										
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(28)(29)	\$ 20,146,758	1	\$ 10,469,970	1	\$ 22,832,833	-	\$ 13,956,948	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	960,069	-	(191,808)	-	(698,353)	-	(1,319,180)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	(4,620,105)	-	(2,300,514)	-	(4,167,273)	-	(2,802,166)	-
8310	Other comprehensive income that will not be reclassified to profit or loss		<u>16,486,722</u>	<u>1</u>	<u>7,977,648</u>	<u>1</u>	<u>17,967,207</u>	<u>-</u>	<u>9,835,602</u>	<u>-</u>
Components of other comprehensive income (loss) that will be reclassified to profit or loss										
8361	Financial statements translation differences of foreign operations	6(28)(29)	84,700,449	4	3,923,864	-	(120,323,518)	(2)	68,782,169	1
8368	Gain on hedging instrument	6(5)	59,959	-	-	-	57,991	-	-	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	1,913,067	-	3,493,416	-	(2,654,804)	-	2,782,718	-
8399	Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss	6(37)	30,076	-	-	-	(1,925,798)	-	-	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		<u>86,703,551</u>	<u>4</u>	<u>7,417,280</u>	<u>-</u>	<u>(124,846,129)</u>	<u>(2)</u>	<u>71,564,887</u>	<u>1</u>
8300	Other comprehensive income (loss) for the period		<u>\$ 103,190,273</u>	<u>5</u>	<u>\$ 15,394,928</u>	<u>1</u>	<u>\$ (106,878,922)</u>	<u>(2)</u>	<u>\$ 81,400,489</u>	<u>1</u>
8500	Total comprehensive income for the period		<u>\$ 169,220,897</u>	<u>9</u>	<u>\$ 70,739,716</u>	<u>3</u>	<u>\$ 54,522,019</u>	<u>-</u>	<u>\$ 200,562,847</u>	<u>3</u>
Profit attributable to:										
8610	Owners of the parent		\$ 57,672,785	3	\$ 49,325,069	3	\$ 144,141,397	3	\$ 106,379,192	2
8620	Non-controlling interest		8,357,839	-	6,019,719	-	17,259,544	-	12,783,166	-
			<u>\$ 66,030,624</u>	<u>3</u>	<u>\$ 55,344,788</u>	<u>3</u>	<u>\$ 161,400,941</u>	<u>3</u>	<u>\$ 119,162,358</u>	<u>2</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 152,167,577	7	\$ 65,027,786	4	\$ 47,496,384	1	\$ 181,500,890	4
8720	Non-controlling interest		17,053,320	1	5,711,930	-	7,025,635	-	19,061,957	-
			<u>\$ 169,220,897</u>	<u>8</u>	<u>\$ 70,739,716</u>	<u>4</u>	<u>\$ 54,522,019</u>	<u>1</u>	<u>\$ 200,562,847</u>	<u>4</u>
Earnings per share (in dollars)										
9750	Basic earnings per share	6(38)	<u>\$ 4.15</u>		<u>\$ 3.55</u>		<u>\$ 10.38</u>		<u>\$ 7.67</u>	
9850	Diluted earnings per share		<u>\$ 4.08</u>		<u>\$ 3.52</u>		<u>\$ 10.19</u>		<u>\$ 7.56</u>	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent												
Notes	Retained Earnings					Other Equity Interest						
	Share capital	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
2024												
Balance at January 1, 2024	\$ 138,629,906	\$ 198,652,898	\$ 199,205,382	\$ 82,154,208	\$ 987,703,855	\$ (121,542,242)	\$ 8,320,289	\$ -	\$ (15,194)	\$ 1,493,109,102	\$ 193,134,544	\$ 1,686,243,646
Profit	-	-	-	-	106,379,192	-	-	-	-	106,379,192	12,783,166	119,162,358
Other comprehensive income	6(28)(29)	-	-	-	-	65,266,676	9,855,022	-	-	75,121,698	6,278,791	81,400,489
Total comprehensive income		-	-	-	106,379,192	65,266,676	9,855,022	-	-	181,500,890	19,061,957	200,562,847
Appropriations of 2023 earnings:	6(27)											
Legal reserve		-	14,224,704	-	(14,224,704)	-	-	-	-	-	-	-
Special reserve		-	-	31,067,746	(31,067,746)	-	-	-	-	-	-	-
Cash dividends		-	-	-	(74,860,149)	-	-	-	-	(74,860,149)	-	(74,860,149)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(26)	-	371,946	-	1,180,335	-	-	-	-	1,552,281	-	1,552,281
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	(8,949,105)	-	(50)	-	-	-	-	(8,949,155)	-	(8,949,155)
Disposal of investments accounted for using equity method	6(26)(28)	-	68,963	-	-	(184)	-	-	-	68,779	-	68,779
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(10,759,525)	(10,759,525)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	936,558	-	(936,558)	-	-	-	-	-
Convertible bonds converted into shares of common stock	6(25)(26)	277,387	3,630,490	-	-	-	-	-	-	3,907,877	-	3,907,877
Balance at September 30, 2024	<u>\$ 138,907,293</u>	<u>\$ 193,775,192</u>	<u>\$ 213,430,086</u>	<u>\$ 113,221,954</u>	<u>\$ 976,047,291</u>	<u>\$ (56,275,750)</u>	<u>\$ 17,238,753</u>	<u>\$ -</u>	<u>\$ (15,194)</u>	<u>\$ 1,596,329,625</u>	<u>\$ 201,436,976</u>	<u>\$ 1,797,766,601</u>
2025												
Balance at January 1, 2025	\$ 138,917,019	\$ 197,922,008	\$ 213,430,086	\$ 113,221,954	\$ 1,024,330,213	\$ (54,901,956)	\$ 12,338,872	\$ (41,437)	\$ (15,194)	\$ 1,645,201,565	\$ 206,386,483	\$ 1,851,588,048
Profit	-	-	-	-	144,141,397	-	-	-	-	144,141,397	17,259,544	161,400,941
Other comprehensive income (loss)	6(28)(29)	-	-	-	-	(114,687,966)	18,001,516	41,437	-	(96,645,013)	(10,233,909)	(106,878,922)
Total comprehensive income (loss)		-	-	-	144,141,397	(114,687,966)	18,001,516	41,437	-	47,496,384	7,025,635	54,522,019
Appropriations of 2024 earnings:	6(27)											
Legal reserve		-	15,677,896	-	(15,677,896)	-	-	-	-	-	-	-
Special reserve		-	-	(70,617,432)	70,617,432	-	-	-	-	-	-	-
Cash dividends		-	-	-	(80,571,871)	-	-	-	-	(80,571,871)	-	(80,571,871)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(26)	-	491,234	-	119,475	-	-	-	-	610,709	-	610,709
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	318,461	-	(28)	-	-	-	-	318,433	-	318,433
Disposal of investments accounted for using equity method	6(26)(28)	-	(4,331)	-	-	(393,010)	-	-	-	(397,341)	-	(397,341)
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(27,653,746)	(27,653,746)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	(952,221)	-	952,221	-	-	-	-	-
Convertible bonds converted into shares of common stock	6(25)(26)	389	5,092	-	-	-	-	-	-	5,481	-	5,481
Issuance of new shares	6(25)(26)	724,815	22,778,184	-	-	-	-	-	-	23,502,999	-	23,502,999
Balance at September 30, 2025	<u>\$ 139,642,223</u>	<u>\$ 221,510,648</u>	<u>\$ 229,107,982</u>	<u>\$ 42,604,522</u>	<u>\$ 1,142,006,501</u>	<u>\$ (169,982,932)</u>	<u>\$ 31,292,609</u>	<u>\$ -</u>	<u>\$ (15,194)</u>	<u>\$ 1,636,166,359</u>	<u>\$ 185,758,372</u>	<u>\$ 1,821,924,731</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Nine months ended September 30	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		\$ 211,163,019	\$ 148,561,746
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(12)(34)	69,261,719	58,969,967
Amortization	6(34)	2,695,659	2,404,927
Cost of share-based payments	6(35)	2,116,863	1,612,048
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(351,285)	698,813
Impairment loss	6(33)	1,297,699	172,901
Gain on disposal of property, plant and equipment	6(33)	(6,245,190)	(572,466)
Gain on financial assets or liabilities at fair value through profit or loss	6(33)	(10,046,626)	(4,343,319)
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(9)	(11,477,464)	5,106,676
(Gain) loss on disposal of investments	6(33)	(822,888)	113,145
Loss on early termination of long-term loans	6(33)	406,661	-
Interest expense	6(36)	23,622,704	27,613,491
Interest income	6(31)	(22,900,308)	(35,986,084)
Dividend income	6(32)	(4,074,290)	(3,233,653)
Gain from lease modification	6(11)	(131,983)	(116,943)
Gain on disposal of intangible assets		-	(327)
Gain on disposal of right-of-use assets	6(11)	(1,586,620)	(15,978)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(4,738,562)	463,334
Hedging instruments		73,487	-
Notes receivable		(353,355)	(101,428)
Accounts receivable		(156,319,457)	(290,694,916)
Accounts receivable - related parties		6,660,635	(1,518,983)
Other receivables		3,529,013	3,177,702
Inventories		(408,438,980)	(126,889,716)
Prepayments		(10,733,593)	(10,445,448)
Changes in operating liabilities			
Accounts payable		287,483,866	234,147,825
Accounts payable - related parties		2,144,589	(1,231,119)
Other payables		7,258,817	7,230,355
Provisions for liabilities		11,628,294	2,195,492
Contract liabilities		10,113,508	4,631,878
Other current liabilities		(5,223,900)	(4,979,897)
Accrued pension liabilities		82,876	(5,356)
Cash (outflow) inflow generated from operations		(3,905,092)	16,964,667
Income taxes paid		(45,630,632)	(35,598,312)
Net cash flows used in operating activities		(49,535,724)	(18,633,645)

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Nine months ended September 30	
		2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		\$ (6,462,679)	\$ (3,621,238)
Proceeds from disposal of financial assets at fair value through profit or loss		450,871	152,075
Acquisition of financial assets at amortised cost - current		(67,804,808)	(191,093,560)
Acquisition of financial assets at amortised cost - non-current		(2,621,222)	(3,496,353)
Proceeds from disposal of financial assets at amortised cost - non-current		459,230	-
Repayment of financial assets at amortised cost at due date		-	4,512,160
Acquisition of financial assets at fair value through other comprehensive income		(1,084,400)	(1,432,964)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,969,692	2,524,958
Increase in other receivables due from related parties		(173,437)	(450,358)
Decrease (increase) in other current assets		117,645	(483,437)
Net cash flows from (used in) acquisition of subsidiaries		562,974	(1,462,729)
Proceeds from disposal of subsidiaries		711,101	220,465
Acquisition of investments accounted for using equity method		(173,439)	(10,828,217)
Proceeds from disposal of investments accounted for using equity method		1,602,711	239,106
Return of capital from investments accounted for using equity method	6(9)	5,099,556	4,959,734
Acquisition of property, plant and equipment	6(40)	(112,799,116)	(96,090,297)
Proceeds from disposal of property, plant and equipment	6(40)	17,408,715	4,822,274
Proceeds from disposal of investment properties		-	41,995
Acquisition of right-of-use assets		(36,562)	(2,035,755)
Proceeds from disposal of right-of-use assets		2,220,158	21,943
Acquisition of intangible assets		(1,325,065)	(2,064,252)
Proceeds from disposal of intangible assets		8,961	12,871
Increase in other non-current assets		(4,130,626)	(1,462,995)
Dividends received		14,335,636	13,475,077
Interest received		23,847,825	45,732,413
Other investing activities		(528,944)	482,003
Net cash flows used in investing activities		<u>(128,345,223)</u>	<u>(237,325,081)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans		266,804,122	(25,119,002)
Increase in short-term notes and bills payable		17,060,000	21,970,089
Proceeds from issuance of bonds		31,542,010	19,400,000
Repayments of bonds		(15,850,000)	(40,308,875)
Proceeds from long-term debt		45,783	20,622,885
Repayments of long-term debt		(5,804,715)	(36,611,970)
Decrease in other non-current liabilities		(1,236,283)	(2,310,231)
Payment of lease liabilities		(5,376,075)	(5,504,932)
Changes in other non-controlling interests	6(29)	(1,135,362)	(13,895,357)
Cash dividends paid to non-controlling interest	6(29)	(28,463,417)	(8,255,018)
Interest paid		(22,245,971)	(35,673,452)
Cash dividends paid	6(27)	(80,571,871)	(74,860,149)
Net cash flows from (used in) financing activities		<u>154,768,221</u>	<u>(180,546,012)</u>
Net effect of changes in foreign currency exchange rates		<u>(48,743,826)</u>	<u>29,985,912</u>
Net decrease in cash and cash equivalents		<u>(71,856,552)</u>	<u>(406,518,826)</u>
Cash and cash equivalents at beginning of period		937,108,093	1,197,662,695
Cash and cash equivalents at end of period		<u>\$ 865,251,541</u>	<u>\$ 791,143,869</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorised for issuance by the Board of Directors on November 12, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

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

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’	January 1, 2026
Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’	January 1, 2026
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, ‘Insurance contracts’	January 1, 2023

New Standards, Interpretations and Amendments	Effective date by IASB
Amendment to IFRS 17, ‘Initial application of IFRS 17 and IFRS 9 – comparative information’	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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

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

The IASB issued the amendments to:

- (a) Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met. The conditions for the exception are that the entity making the payment does not have:
 - i. the practical ability to withdraw, stop or cancel the payment instruction;
 - ii. the practical ability to access the cash used for settlement; and
 - iii. significant settlement risk.
- (b) Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to some instruments with features linked to the achievement of environment, social and governance (ESG) targets), non-recourse features and contractually-linked instruments.
- (c) Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of ESG targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.
- (d) Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

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

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

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

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

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

- i. The variability in the underlying amount of basic electricity and the risk that the entity would be required to buy electricity during a delivery interval in which it cannot use the electricity;
 - ii. Unrecognised contract commitments, including the expected future cash flows from buying electricity under these contracts; and
 - iii. The effects of the contracts on the entity's financial performance for the reporting period.
- (b) Permitting hedge accounting if these contracts referencing nature-dependent electricity are used as hedging instruments:

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

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

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 10 and IAS 28, ‘Sale or contribution of assets between an investor and its associate or joint venture’	To be determined by IASB
IFRS 18, ‘Presentation and disclosure in financial statements’	January 1, 2027 (Note)
IFRS 19, ‘Subsidiaries without public accountability: disclosures’	January 1, 2027

Note: The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

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

IFRS 18, ‘Presentation and disclosure in financial statements’

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

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

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

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.

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

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2025	December 31, 2024	September 30, 2024	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(c) (d) (e) (f) (h) (i) (j)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(j)
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	(j)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic and foreign investments in companies primarily engaged in foundry business, laser business and manufacture of computer terminal display and its related components, as well as design of integrated circuit	100	100	100	(j)
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	(j)
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, design and development and manufacture of routers and electric vehicles	100	100	100	(b) (j)
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC	Logistics services in America	100	100	100	(j)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2025	December 31, 2024	September 30, 2024	
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(j)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(j)
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	(j)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(j)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(j)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2025	December 31, 2024	September 30, 2024	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd. and subsidiaries	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	46.25	46.25	(a)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, development, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	100	(j)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries		100	100	100	(g) (j)

- (a) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.
- (b) As the Group's investee, Horizon Plus Company Limited, reduced its capital and the refund of capital was not in proportion to its ownership on March 11, 2025, the Group's shareholding ratio increased from 40% to 60% and the Group obtained control over the company.
- (c) On May 31, 2025, the Group acquired a 60% equity interest in Guangzhou Aquila Precise Tools Ltd. This company was included in the consolidated financial statements starting from the acquisition date. The related information is provided in Note 6(39), 'Business combinations'.
- (d) On June 30, 2025, the Group acquired a 100% equity interest in Saigon Stec Co., Ltd. This company was included in the consolidated financial statements starting from the acquisition date. The related information is provided in Note 6(39), 'Business combinations'.
- (e) In the second quarter of 2025, the Group fully disposed of its 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. amounting to \$1,541,601 (RMB 351,498 thousand). This company was no longer included in the consolidated financial statements starting from the disposal date.

- (f) In the second quarter of 2025, the Group disposed of assets that did not meet the Company's long-term development strategy by disposing of its 100% equity interest in PHYN LLC for a total transaction amount not exceeding USD 24,900 thousand. This company was no longer included in the consolidated financial statements starting from the disposal date.
 - (g) On April 29, 2024, the Group injected capital into the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., and on April 30, 2024, the Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares through the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., for a consideration of EUR 272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% equity interest in ZF Chassis.
 - (h) On July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for \$579,222 (USD 17,890 thousand) and obtained the control over SFA Semicon (Suzhou) Co., Ltd. The related information is provided in Note 6(40) Business combinations.
 - (i) On August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for \$974,644 (RMB 220,683 thousand) and obtained the control over Ccloud Electro Optics Technology Co., Ltd. The related information is provided in Note 6(40) Business combinations.
 - (j) The financial statements of the entity as of and for the nine months ended September 30, 2025 and 2024 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
 - (k) The financial statements of certain consolidated subsidiaries for the nine months ended September 30, 2025 and 2024 were not reviewed by independent auditors, which statements reflect total assets of \$359,886,010 and \$490,965,751, constituting 7.35% and 11.49% of total consolidated assets, and total liabilities of \$170,777,305 and \$139,939,009, constituting 5.56% and 5.66% of the consolidated total liabilities as of September 30, 2025 and 2024, respectively, as well as total comprehensive income of \$3,347,375, \$1,186,057, \$2,713,626 and \$5,728,732, constituting 1.98%, 1.68%, 4.98% and 2.86% of the consolidated total comprehensive income for the three months and nine months then ended, respectively.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.

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

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

Name of subsidiary	Principal place of business	Non-controlling interest September 30, 2025		Non-controlling interest December 31, 2024		Description
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 16,352,322	36 %	\$ 17,031,060	36 %	
Foxconn Interconnect Technology Limited	Cayman	22,956,819	29 %	23,497,094	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	8,662,393	46 %	28,172,912	46 %	
Foxconn Industrial Internet Co., Ltd.	China	110,004,553	16 %	109,261,718	16 %	
		<u>\$157,976,087</u>		<u>\$177,962,784</u>		

Name of subsidiary	Principal place of business	Non-controlling interest September 30, 2024		Description
		Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,197,280	36 %	
Foxconn Interconnect Technology Limited	Cayman	23,255,339	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	27,120,868	46 %	
Foxconn Industrial Internet Co., Ltd.	China	103,686,029	16 %	
		<u>\$171,259,516</u>		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 114,871,273	\$ 98,602,993	\$ 109,638,393
Non-current assets	24,242,945	26,721,127	26,695,530
Current liabilities	(92,428,019)	(76,673,591)	(87,259,012)
Non-current liabilities	(599,961)	(657,008)	(628,696)
Total net assets	<u>\$ 46,086,238</u>	<u>\$ 47,993,521</u>	<u>\$ 48,446,215</u>

	Foxconn Interconnect Technology Limited		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 102,899,466	\$ 102,021,336	\$ 103,078,764
Non-current assets	74,659,228	75,280,517	65,437,588
Current liabilities	(76,320,410)	(71,361,072)	(66,416,928)
Non-current liabilities	(21,801,363)	(24,447,591)	(21,482,107)
Total net assets	<u>\$ 79,436,921</u>	<u>\$ 81,493,190</u>	<u>\$ 80,617,317</u>

Foxconn Ventures Pte. Ltd.

	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 7,951,636	\$ 48,921,333	\$ 46,324,195
Non-current assets	11,270,104	13,000,227	13,286,147
Current liabilities	(2,644)	(3,073)	(4,039)
Non-current liabilities	(161,769)	-	-
Total net assets	<u>\$ 19,057,327</u>	<u>\$ 61,918,487</u>	<u>\$ 59,606,303</u>

Foxconn Industrial Internet Co., Ltd.

	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 1,694,396,621	\$ 1,228,820,880	\$ 1,223,392,036
Non-current assets	195,889,113	194,833,843	176,137,055
Current liabilities	(1,166,414,718)	(711,625,434)	(711,182,883)
Non-current liabilities	(30,486,263)	(24,666,630)	(35,261,717)
Total net assets	<u>\$ 693,384,753</u>	<u>\$ 687,362,659</u>	<u>\$ 653,084,491</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended September 30,	
	2025	2024
Revenue and other operating revenue	\$ 97,592,222	\$ 72,591,487
Profit for the period from continuing operations	1,117,203	169,882
Other comprehensive (loss) income, net of tax	(497,953)	657,356
Total comprehensive income for the period	<u>\$ 619,250</u>	<u>\$ 827,238</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 224,629</u>	<u>\$ 285,617</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	FIH Mobile Limited	
	Nine months ended September 30,	
	2025	2024
Revenue and other operating revenue	\$ 163,268,121	\$ 133,058,905
Profit (loss) for the period from continuing operations	1,314,050	(839,535)
Other comprehensive income (loss), net of tax	352,995	(122,182)
Total comprehensive income (loss) for the period	<u>\$ 1,667,045</u>	<u>\$ (961,717)</u>
Comprehensive income (loss) attributable to non-controlling interest	<u>\$ 598,583</u>	<u>\$ (361,983)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Foxconn Interconnect Technology Limited		
Three months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ 37,949,490	\$ 37,403,417
Profit for the period from continuing operations	2,302,984	2,179,468
Other comprehensive (loss) income, net of tax	(945,731)	2,943,471
Total comprehensive income for the period	\$ 1,357,253	\$ 5,122,939
Comprehensive income attributable to non-controlling interest	\$ 410,953	\$ 1,467,785
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Interconnect Technology Limited		
Nine months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ 111,382,353	\$ 102,569,028
Profit for the period from continuing operations	3,265,556	3,224,671
Other comprehensive income, net of tax	378,828	249,452
Total comprehensive income for the period	\$ 3,644,384	\$ 3,474,123
Comprehensive income attributable to non-controlling interest	\$ 1,062,885	\$ 990,323
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
Three months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	1,264,772	1,240,730
Other comprehensive loss, net of tax	-	(94)
Total comprehensive income for the period	\$ 1,264,772	\$ 1,240,636
Comprehensive income attributable to non-controlling interest	\$ 574,895	\$ 564,490
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
Nine months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	2,735,844	2,722,661
Other comprehensive loss, net of tax	-	(23,169)
Total comprehensive income for the period	\$ 2,735,844	\$ 2,699,492
Comprehensive income attributable to non-controlling interest	\$ 1,243,562	\$ 1,228,269
Dividends paid to non-controlling interest	\$ 17,850,761	\$ -

Foxconn Industrial Internet Co., Ltd.		
Three months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ 1,023,760,010	\$ 758,809,496
Profit for the period from continuing operations	44,231,124	29,374,361
Other comprehensive loss, net of tax	(3,095,002)	(8,259,715)
Total comprehensive income for the period	\$ 41,136,122	\$ 21,114,646
Comprehensive income attributable to non-controlling interest	\$ 6,567,984	\$ 3,278,951
Dividends paid to non-controlling interest	\$ 10,563,628	\$ 8,151,184

Foxconn Industrial Internet Co., Ltd.		
Nine months ended September 30,		
	2025	2024
Revenue and other operating revenue	\$ 2,604,063,163	\$ 1,929,339,600
Profit for the period from continuing operations	97,609,209	67,784,690
Other comprehensive loss, net of tax	(5,228,646)	(4,153,446)
Total comprehensive income for the period	\$ 92,380,563	\$ 63,631,244
Comprehensive income attributable to non-controlling interest	\$ 14,705,420	\$ 10,170,444
Dividends paid to non-controlling interest	\$ 10,563,628	\$ 8,151,184

Statements of cash flows

FIH Mobile Limited		
Nine months ended September 30,		
	2025	2024
Net cash provided by (used in) operating activities	\$ 7,674,566	\$ (3,627,590)
Net cash used in investing activities	(6,226,788)	(5,960,591)
Net cash used in financing activities	(5,862,455)	(10,447,225)
Effect of exchange rates on cash and cash equivalents	502,741	416
Decrease in cash and cash equivalents	(3,911,936)	(20,034,990)
Cash and cash equivalents, beginning of period	47,340,531	59,105,696
Cash and cash equivalents, end of period	\$ 43,428,595	\$ 39,070,706

Foxconn Interconnect Technology Limited		
Nine months ended September 30,		
	2025	2024
Net cash provided by operating activities	\$ 3,739,651	\$ 5,337,447
Net cash used in investing activities	(14,207,770)	(14,267,411)
Net cash provided by financing activities	4,480,806	3,706,736
Effect of exchange rates on cash and cash equivalents	773,626	(1,005,550)
Decrease in cash and cash equivalents	(5,213,687)	(6,228,778)
Cash and cash equivalents, beginning of period	34,744,144	42,163,139
Cash and cash equivalents, end of period	<u>\$ 29,530,457</u>	<u>\$ 35,934,361</u>

Foxconn Ventures Pte. Ltd.		
Nine months ended September 30,		
	2025	2024
Net cash used in operating activities	\$ (5,649)	\$ (4,930)
Net cash provided by investing activities	3,727,991	5,451,886
Net cash used in financing activities	(42,150,105)	-
Effect of exchange rates on cash and cash equivalents	-	-
(Decrease) increase in cash and cash equivalents	(38,427,763)	5,446,956
Cash and cash equivalents, beginning of period	46,579,158	41,430,079
Cash and cash equivalents, end of period	<u>\$ 8,151,395</u>	<u>\$ 46,877,035</u>

Foxconn Industrial Internet Co., Ltd.		
Nine months ended September 30,		
	2025	2024
Net cash (used in) provided by operating activities	\$ (17,684,374)	\$ 18,444,795
Net cash used in investing activities	(107,287,499)	(72,833,411)
Net cash provided by (used in) financing activities	141,184,585	(109,912,326)
Effect of exchange rates on cash and cash equivalents	(1,398,663)	(1,154,590)
Increase (decrease) in cash and cash equivalents	14,814,049	(165,455,532)
Cash and cash equivalents, beginning of period	251,146,097	370,314,573
Cash and cash equivalents, end of period	<u>\$ 265,960,146</u>	<u>\$ 204,859,041</u>

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and

translated into New Taiwan Dollars at the closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period, respectively.

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

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

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

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

(b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group

still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

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

- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - a. The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
 - b. The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
 - a. The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
 - b. Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.

- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

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

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee

assumes substantially all the risks and rewards incidental to ownership of the leased asset.

- (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as 'lease receivables' at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as 'unearned finance income of finance lease'.
- (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.
- (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.

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

(14) Inventories

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

(15) Non-current assets held for sale

Non-current assets are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

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

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

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

C. When changes in an associate's equity do not arise from profit or loss or other

comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred. The amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings proportionately on the same basis if the relevant assets or liabilities were disposed of and transferred to retained earnings directly according to the requirements in IFRSs.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of or the amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings on the same basis if the relevant assets or liabilities were disposed of and transferred to retained earnings directly according to the requirements in IFRSs. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.
- I. The Group conducts impairment testing at each balance sheet date for those associates

where there is an indication that they are impaired. When assessing impairment, the Group treats the entire carrying amount of the investment (including goodwill) as a single asset, compares the recoverable amount (the higher of value in use or fair value less costs of disposal) with the carrying amount, conducts impairment testing. The impairment loss recognised will be included in the carrying amount of the investment. The reversal of impairment loss is recognised to the extent that the recoverable amount of the investment subsequently increases.

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

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

(18) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is recognised as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Buildings	6 ~ 51 years
(Auxiliary buildings	4 ~ 16 years)
Machinery and equipment	5 ~ 9 years
Other equipment	4 ~ 15 years

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

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

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

- (a) Fixed payments, less any lease incentives receivable;
- (b) Variable lease payments that depend on an index or a rate;
- (c) Amounts expected to be payable by the lessee under residual value guarantees;
- (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

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

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

- (a) The amount of the initial measurement of lease liability;
- (b) Any lease payments made at or before the commencement date;
- (c) Any initial direct costs incurred by the lessee; and
- (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

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

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

other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(20) 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.

(21) Intangible assets

- A. Trademark and brands are amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.
- E. Customer relationship are obtained as a result of a business combination and are amortised on a straight-line basis over its estimated life of 5 to 12 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 to 10 years.
- G. Internally generated intangible assets—research and development expenditures
 - (a) Research expenditures are recognised as an expense as incurred.
 - (b) Development expenditures that do not meet the following criteria are recognised as expenses as incurred, but are recognised as intangible assets when the following criteria are met:
 - i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;
 - ii. An entity intends to complete the intangible asset and use or sell it;
 - iii. An entity has the ability to use or sell the intangible asset;
 - iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;
 - v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible assets are available; and
 - vi. The expenditure attributable to the intangible asset during its development can be reliably measured.
 - (c) Upon being available for use, internally generated intangible assets are amortised on a straight-line basis over their estimated useful life.

(22) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.
- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(23) Borrowings

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

(24) Notes and accounts payable

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

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

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

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

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

(26) Bonds payable

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

(27) Convertible bonds payable

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

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

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

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

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

(e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the

total book value of the abovementioned liability component and ‘capital surplus—share options’.

(28) Derecognition of financial liabilities

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

(29) Offsetting financial instruments

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

(30) Non-hedging and embedded derivatives

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

(31) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

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

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- ii. the cumulative change in fair value of the hedged item from inception of the hedge.

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

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

- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash

flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.

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

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

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

(32) Provisions

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

(33) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value

of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' remuneration

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

(34) Employee share-based payment

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

B. Restricted stocks:

- (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
- (b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign

during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

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

(35) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recognised as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated 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 and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future

taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.

- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilised.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(36) Dividends

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

(37) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers have full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.

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

(38) Government grants

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

(39) Business combinations

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

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

(40) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

above information is addressed below:

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

A. Revenue recognition

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

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

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

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

(2) Critical accounting estimates and assumptions

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

A. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill

is provided in Note 6(13).

As of September 30, 2025, the Group recognised goodwill after impairment assessment of \$20,320,742.

B. Impairment assessment of investments accounted for using equity method

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

As of September 30, 2025, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing exchange rate at the end of period, amounted to \$8,936,049.

C. Evaluation of inventories

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

As of September 30, 2025, the carrying amount of inventories was \$1,185,675,170.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Cash on hand and revolving funds	\$ 49,304	\$ 46,387	\$ 49,800
Checking accounts and demand deposits	544,654,875	640,255,903	449,742,403
Cash equivalents			
Time deposits	320,203,853	296,621,469	340,260,574
Repo bonds	343,509	184,334	1,091,092
	<u>\$ 865,251,541</u>	<u>\$ 937,108,093</u>	<u>\$ 791,143,869</u>

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

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

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

<u>Assets</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,342,184	\$ 1,351,220	\$ 1,547,222
Beneficiary certificates	928,668	943,792	975,001
Derivatives	7,003,895	4,938,932	1,847,995
Contingent consideration	115,313	-	-
	<u>\$ 9,390,060</u>	<u>\$ 7,233,944</u>	<u>\$ 4,370,218</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 4,352,051	\$ 1,165,477	\$ 1,028,547
Debt instruments	3,253,517	3,523,794	2,710,344
Beneficiary certificates	87,971,579	82,950,199	82,037,844
Derivatives	629,620	4,222,731	3,355,008
Contingent consideration	110,391	-	-
	<u>\$ 96,317,158</u>	<u>\$ 91,862,201</u>	<u>\$ 89,131,743</u>
<u>Liabilities</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	\$ (2,399,013)	\$ (4,444,433)	\$ (2,615,117)
Non-current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Contingent consideration	\$ (721,262)	\$ -	\$ -

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

- (a) Equity instruments: Including listed, unlisted and emerging stocks.
- (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities, etc.
- (c) Beneficiary certificates: Including investment in open-end funds and private equity funds.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts, future contract, convertible bond and stock option.

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

	Three months ended September 30,	
	2025	2024
Equity instruments	\$ 3,334,392	\$ 14,452
Debt instruments	(249,117)	(208,150)
Beneficiary certificates	3,606,021	710,048
Derivatives	3,216,261	3,414,666
	<u>\$ 9,907,557</u>	<u>\$ 3,931,016</u>

	Nine months ended September 30,	
	2025	2024
Equity instruments	\$ 3,661,661	\$ (321,778)
Debt instruments	(251,323)	(416,871)
Beneficiary certificates	12,977,994	1,483,209
Derivatives	(6,341,706)	3,598,759
	<u>\$ 10,046,626</u>	<u>\$ 4,343,319</u>

C. For the three months and nine months ended September 30, 2025 and 2024, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$803,807, \$560,963, \$1,466,522 and \$1,187,945, respectively.

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

September 30, 2025		
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)	Contract period
Current items:		
Foreign exchange forward contracts	USD (BUY)	1,924,460 2025.08.15~2025.12.26
	RMB (BUY)	11,494,120 2025.07.15~2025.11.28
	CZK (BUY)	3,887,958 2025.08.14~2025.11.18
	EUR (BUY)	75,000 2025.07.17~2025.10.21
	MXN (BUY)	6,271,644 2025.08.27~2025.11.10
	JPY (BUY)	29,581,070 2025.09.03~2025.10.15
	USD (SELL)	2,419,228 2025.07.15~2025.11.28
	TWD (SELL)	40,968,999 2025.08.15~2025.12.26
	INR (SELL)	49,654,568 2025.08.18~2025.12.16
Cross currency swap contracts	USD (BUY)	1,497,000 2016.09.13~2026.09.24
	JPY (BUY)	9,500,000 2025.09.22~2026.07.27
	TWD (SELL)	34,586,210 2025.06.17~2026.07.27
	JPY (SELL)	41,064,000 2016.09.13~2026.09.24
Future contracts	115,347	2025.09.25~2025.12.29

September 30, 2025

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)	Contract period	
Current items:			
Foreign exchange forward contracts	USD (BUY)	739,124	2025.04.29~2026.03.27
	JPY (BUY)	179,819,513	2025.09.04~2025.10.22
	KRW (BUY)	2,755,695,221	2025.09.11~2025.10.27
	RMB (BUY)	16,685,480	2025.07.14~2025.12.16
	TWD (BUY)	1,708,917	2025.09.16~2025.10.17
	VND (BUY)	206,924,000	2025.05.28~2026.03.02
	USD (SELL)	5,627,000	2025.05.28~2026.03.02
	BRL (SELL)	2,704,136	2025.09.03~2025.12.12
	MXN (SELL)	407,634	2025.04.29~2026.03.27
	TWD (SELL)	7,088,984	2025.09.01~2025.12.05
	Cross currency swap contracts	USD (BUY)	300,000
JPY (BUY)		10,000,000	2025.04.18~2025.10.30
TWD (SELL)		12,184,000	2025.03.11~2026.01.22

December 31, 2024

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

December 31, 2024

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

September 30, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)	Contract period
Current items:		
Foreign exchange forward contracts	USD (BUY) 313,977	2024.04.23~2025.03.28
	RMB (BUY) 22,800,036	2024.08.21~2024.12.27
	CZK (BUY) 1,524,511	2024.09.12~2024.12.16
	EUR (BUY) 200,000	2024.09.11~2024.12.13
	TWD (BUY) 415,220	2024.09.19~2024.10.11
	JPY (BUY) 63,166,412	2024.09.23~2024.12.10
	VND (SELL) 2,454,100,000	2024.09.12~2024.10.28
	USD (SELL) 3,982,596	2024.08.21~2024.12.27
	MXN (SELL) 249,031	2024.04.23~2025.03.28
	TWD (SELL) 6,280,350	2024.08.26~2024.10.28
Cross currency swap contracts	USD (BUY) 300,000	2024.02.02~2025.02.20
	JPY (BUY) 10,000,000	2024.04.22~2024.10.30
	TWD (SELL) 11,500,000	2024.02.02~2025.02.20
Non-current items:		
Cross currency swap contracts	USD (BUY) 400,000	2016.09.13~2026.09.24
	JPY (SELL) 41,064,000	2016.09.13~2026.09.24

September 30, 2024

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,149,308	2024.07.11~2024.12.27
	JPY (BUY)	11,551,276	2024.09.13~2024.12.17
	MXN (BUY)	3,855,078	2024.08.27~2024.11.25
	RMB (BUY)	5,590,568	2024.09.25~2024.11.29
	EUR (SELL)	150,000	2024.09.13~2024.11.18
	USD (SELL)	1,081,000	2024.08.27~2024.12.17
	BRL (SELL)	1,158,066	2024.08.16~2024.11.21
	INR (SELL)	10,934,102	2024.08.14~2024.10.21
	RMB (SELL)	1,397,030	2024.09.30~2024.10.30
	TWD (SELL)	110,014,190	2024.07.11~2024.12.27
Cross currency swap contracts	USD (BUY)	680,000	2024.08.07~2025.03.27
	JPY (BUY)	9,500,000	2024.09.18~2025.03.26
	TWD (SELL)	24,192,600	2024.08.07~2025.03.27

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

- i. Operating activities: Import of raw materials and export sales.
- ii. Investing activities: Import of equipment.
- iii. Financing activities: Long-term and short-term foreign currency assets and liabilities.

(c) Future contract

The Group entered into futures contracts, which are gold, to earn the spread. As of September 30, 2025, margin deposits for these contracts were \$15,218, with excess margin of \$12,644.

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

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

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

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

Items	September 30, 2025	December 31, 2024	September 30, 2024
Non-current items:			
Equity instruments at cost	\$ 103,326,799	\$ 83,172,480	\$ 82,885,380
Fair value adjustments	38,205,907	15,066,842	17,801,982
	\$ 141,532,706	\$ 98,239,322	\$ 100,687,362

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

B. The Company conducted a share swap with Teco Electric & Machinery Co., Ltd. and acquired non-current financial assets at fair value through other comprehensive income of \$23,502,999, please refer to 6(25) for details.

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

	Three months ended September 30,	
	2025	2024
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income	\$ 20,146,758	\$ 10,469,970
Cumulative (loss) gain reclassified to retained earnings due to derecognition	\$ (532,709)	\$ 638,535
Dividend income recognised in profit or loss	\$ 1,397,010	\$ 1,175,990
	Nine months ended September 30,	
	2025	2024
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income	\$ 22,832,833	\$ 13,956,948
Cumulative (loss) gain reclassified to retained earnings due to derecognition	\$ (952,221)	\$ 936,558
Dividend income recognised in profit or loss	\$ 2,607,768	\$ 2,045,708

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

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

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

<u>Items</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current items:			
Time deposits with maturity over three months	\$ 418,079,639	\$ 369,640,441	\$ 345,312,114
Financial bonds	2,131,150	1,475,550	3,400,900
Restricted bank deposits	53,466	164,838	150,417
Pledged time deposits	166,944	196,504	128,343
	<u>\$ 420,431,199</u>	<u>\$ 371,477,333</u>	<u>\$ 348,991,774</u>
Non-current items:			
Financial bonds	\$ 5,446,233	\$ 3,600,440	\$ 2,704,850
Time deposits with maturity over twelve months	2,193,522	3,711,868	4,485,918
Restricted bank deposits	11,658	30,800	34,200
Pledged time deposits	33,152	29,027	24,487
	<u>\$ 7,684,565</u>	<u>\$ 7,372,135</u>	<u>\$ 7,249,455</u>
Other current assets	<u>\$ 1,522,302</u>	<u>\$ 1,639,947</u>	<u>\$ 1,784,945</u>

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

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest income	<u>\$ 1,934,747</u>	<u>\$ 2,213,479</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest income	<u>\$ 6,454,955</u>	<u>\$ 5,714,256</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 2024, the Group has invested a total of RMB 3,500,000 thousand, which has been fully redeemed. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

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

(5) Hedging financial assets and liabilities

Assets	September 30, 2025	December 31, 2024	September 30, 2024
Cash flow hedges:			
<u>Exchange rate risk</u>			
Foreign exchange option	\$ -	\$ 15,496	\$ -

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

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

December 31, 2024			
Hedged items	Hedging instruments	Notional amount	Contract period
<u>Financial assets</u>			
Cash flow hedges:			
Forecast transaction	Foreign exchange option	RMB (BUY)	1,072,500
		USD (SELL)	150,000
			2024.11.08~2025.03.28
			2024.11.08~2025.03.28

C. Cash flow hedge

	2025
<u>Other equity - cash flow hedge reserve</u>	
At January 1	\$ (49,292)
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income	100,237
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(50,945)
At September 30	\$ -

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

(b) The Group separates changes in spot price and time value, designating only the changes in spot price as hedging instruments. Changes in fair value, which are associated with hedged items, are recognised in other comprehensive income. Meanwhile, the time value at hedging commencement date, which is associated with hedged items, is amortised

during the period the hedging instrument affects profit or loss. The amortisation will be reclassified from other comprehensive income to profit or loss.

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

(6) Notes and accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable	\$ 1,424,329	\$ 1,146,172	\$ 943,795
Accounts receivable	1,236,820,309	1,119,217,114	1,185,917,382
Less: Allowance for uncollectible accounts	(15,089,427)	(16,122,423)	(16,862,637)
	<u>\$ 1,223,155,211</u>	<u>\$ 1,104,240,863</u>	<u>\$ 1,169,998,540</u>

A. As of September 30, 2025, December 31, 2024 and September 30, 2024, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to \$888,971,667.

B. On September 30, 2025, December 31, 2024 and September 30, 2024, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$407,225,593, \$180,185,069 and \$120,260,725, respectively.

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

As of September 30, 2025, December 31, 2024 and September 30, 2024, the relevant information of accounts receivable factored but unsettled was as follows:

September 30, 2025			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 168,789,731	\$ 168,789,731	\$ 168,789,731	\$ -

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

September 30, 2024			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 79,906,975	\$ 79,906,975	\$ 79,906,975	\$ -

As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group has no retention for the factoring of accounts receivable.

D. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months and nine months ended September 30, 2025 and 2024, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(36).

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

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

(7) Other receivables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Tax refund receivable	\$ 25,910,720	\$ 25,620,646	\$ 23,546,671
Interest receivable	4,023,177	4,970,693	4,916,243
Government grants receivable	1,160,943	1,217,211	1,583,051
Others	14,741,571	12,362,059	14,446,686
	<u>\$ 45,836,411</u>	<u>\$ 44,170,609</u>	<u>\$ 44,492,651</u>

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

(8) Inventories

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Raw materials	\$ 476,694,551	\$ 247,378,166	\$ 289,593,966
Work in process	287,530,766	160,519,163	206,706,637
Finished goods	392,587,067	378,470,484	368,692,142
Inventory in transit	49,378,723	66,393,622	34,940,957
	<u>1,206,191,107</u>	<u>852,761,435</u>	<u>899,933,702</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(20,515,937)</u>	<u>(17,745,257)</u>	<u>(16,396,667)</u>
	<u>\$ 1,185,675,170</u>	<u>\$ 835,016,178</u>	<u>\$ 883,537,035</u>

Expenses and losses incurred on inventories for the three months and nine months ended September 30, 2025 and 2024 were as follows:

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Cost of inventories sold	\$ 1,928,970,622	\$ 1,740,412,900
Loss on inventory obsolescence and market price decline	1,798,828	1,968,394
Revenue from sale of scraps	(3,109,352)	(2,574,838)
Others	532,387	29,176
	<u>\$ 1,928,192,485</u>	<u>\$ 1,739,835,632</u>

	Nine months ended September 30,	
	2025	2024
Cost of inventories sold	\$ 5,155,949,562	\$ 4,443,924,603
Loss on inventory obsolescence and market price decline (Gain from price recovery)	3,665,170	(5,912,216)
Revenue from sale of scraps	(8,284,754)	(6,997,461)
Others	568,693	194,385
	<u>\$ 5,151,898,671</u>	<u>\$ 4,431,209,311</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the nine months ended September 30, 2024.

(9) Investments accounted for using equity method

	2025	2024
At January 1	\$ 200,117,473	\$ 198,480,355
Addition of investments accounted for using equity method	173,439	10,828,217
Disposal of investments accounted for using equity method	(3,946,782)	(70,019)
Proceeds from capital reduction of investments accounted for using equity method	(5,099,556)	(4,959,734)
Earnings distribution of investments accounted for using equity method	(4,088,497)	(3,017,017)
Share of profit or loss of investments accounted for using equity method	11,477,464	(5,106,676)
Changes in retained earnings	119,475	1,180,335
Changes in capital surplus	491,234	371,946
Changes in other equity items	(3,353,157)	1,463,538
Others	(6,109,614)	4,097,517
At September 30	<u>\$ 189,781,479</u>	<u>\$ 203,268,462</u>
	<u>September 30, 2025</u>	<u>September 30, 2024</u>
Associates	\$ 173,016,865	\$ 182,327,738
Joint ventures	16,764,614	20,940,724
	<u>\$ 189,781,479</u>	<u>\$ 203,268,462</u>

A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to \$113,993,631 and \$117,354,561, constituting 2.33% and 2.75% of the consolidated total assets as of September 30, 2025 and 2024, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to \$2,881,962, \$5,378,509, \$7,213,585 and (\$8,541,963), constituting 1.70%, 7.60%, 13.23% and 4.26% of the consolidated total comprehensive

income for the three months and nine months ended September 30, 2025 and 2024, respectively.

B. In April 2024, the Group acquired 50% equity interest in ZF Foxconn Chassis Modules GmbH, for a purchase consideration of \$9,441,598 thousand (EUR 272,014 thousand).

C. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed to the shares of the fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of September 30, 2025, the Group had recovered RMB 7,419,500 thousand from its investment.

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

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

F. Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		September 30, 2025	December 31, 2024	September 30, 2024		
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	28%	28%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	29%	32%	32%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 197,056,397	\$ 214,817,159	\$ 222,694,583
Non-current assets	94,576,924	115,336,128	122,074,711
Current liabilities	(222,728,638)	(182,761,452)	(183,730,728)
Non-current liabilities	(23,366,115)	(113,614,212)	(128,792,173)
Total net assets	45,538,568	33,777,623	32,246,393
Effect of accounting principles	1,296,512	52,329	586,011
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	79,397,454	81,154,971	86,012,602
Total net assets after adjustment	\$ 126,232,534	\$ 114,984,923	\$ 118,845,006
Share in associate's net assets	\$ 42,217,720	\$ 38,223,375	\$ 39,479,596
Goodwill	8,615,932	8,768,870	9,276,730
Others	51,582	(2,826)	(946,266)
Carrying amount of the associate	\$ 50,885,234	\$ 46,989,419	\$ 47,810,060
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)			
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 1,398	\$ 29,993	\$ 30,267
Non-current assets	7,982,521	12,714,041	12,610,996
Total net assets	\$ 7,983,919	\$ 12,744,034	\$ 12,641,263
Share in associate's net assets	\$ 7,983,120	\$ 12,742,759	\$ 12,639,998
Others	(15,942)	(13,953)	(17,891)
Carrying amount of the associate	\$ 7,967,178	\$ 12,728,806	\$ 12,622,107
Foxconn Technology Co., Ltd.			
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 128,028,499	\$ 129,863,970	\$ 100,685,581
Non-current assets	31,739,158	37,004,004	43,054,252
Current liabilities	(56,205,383)	(55,612,334)	(32,537,304)
Non-current liabilities	(1,032,584)	(1,051,918)	(1,015,941)
Total net assets	\$ 102,529,690	\$ 110,203,722	\$ 110,186,588
Share in associate's net assets	\$ 29,067,096	\$ 31,237,641	\$ 32,539,657
Goodwill	320,117	320,117	338,190
Others	(5,075)	(433)	(3,098)
Carrying amount of the associate	\$ 29,382,138	\$ 31,557,325	\$ 32,874,749

Zhen Ding Technology Holding Limited

	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 133,500,730	\$ 132,508,624	\$ 128,373,385
Non-current assets	141,287,038	133,484,668	131,312,111
Current liabilities	(83,887,815)	(69,204,250)	(71,999,856)
Non-current liabilities	(37,090,851)	(44,765,432)	(43,598,788)
Total net assets	<u>\$ 153,809,102</u>	<u>\$ 152,023,610</u>	<u>\$ 144,086,852</u>
Share in associate's net assets	\$ 33,171,804	\$ 34,752,088	\$ 32,968,671
Others	-	5,301	-
Carrying amount of the associate	<u>\$ 33,171,804</u>	<u>\$ 34,757,389</u>	<u>\$ 32,968,671</u>

Statement of comprehensive income

	Sharp Corporation	
	Three months ended September 30,	
	2025	2024
Revenue	\$ 97,027,716	\$ 122,224,868
Profit for the period from continuing operations	3,607,017	4,732,540
Other comprehensive income (loss), net of tax	3,644,236	(12,787,951)
Total comprehensive income (loss) for the period	7,251,253	(8,055,411)
Effect of accounting principles	(209,427)	209,325
Total comprehensive income (loss) after adjustment	<u>\$ 7,041,826</u>	<u>\$ (7,846,086)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

	Sharp Corporation	
	Nine months ended September 30,	
	2025	2024
Revenue	\$ 306,193,204	\$ 350,732,104
Profit (loss) for the period from continuing operations	18,103,980	(27,404,308)
Other comprehensive (loss) income, net of tax	(5,111,533)	1,198,943
Total comprehensive income (loss) for the period	12,992,447	(26,205,365)
Effect of accounting principles	665,402	789,297
Total comprehensive income (loss) after adjustment	<u>\$ 13,657,849</u>	<u>\$ (25,416,068)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
Three months ended September 30,		
	2025	2024
Revenue	\$ -	\$ -
(Loss) profit for the period from continuing operations	(826)	163
Other comprehensive income, net of tax	-	-
Total comprehensive (loss) income for the period	\$ (826)	\$ 163
Dividends received from associates	\$ 167,465	\$ -

Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
Nine months ended September 30,		
	2025	2024
Revenue	\$ -	\$ -
Profit for the period from continuing operations	52,647	11,175
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	\$ 52,647	\$ 11,175
Dividends received from associates	\$ 167,465	\$ -

Foxconn Technology Co., Ltd.		
Three months ended September 30,		
	2025	2024
Revenue	\$ 42,331,575	\$ 20,225,644
Profit for the period from continuing operations	864,244	943,684
Other comprehensive income, net of tax	6,528,367	1,600,482
Total comprehensive income for the period	\$ 7,392,611	\$ 2,544,166
Dividends received from associates	\$ 559,560	\$ 625,381

Foxconn Technology Co., Ltd.		
Nine months ended September 30,		
	2025	2024
Revenue	\$ 113,555,634	\$ 42,583,129
Profit for the period from continuing operations	2,334,715	2,612,174
Other comprehensive (loss) income, net of tax	(8,030,548)	4,532,376
Total comprehensive (loss) income for the period	\$ (5,695,833)	\$ 7,144,550
Dividends received from associates	\$ 559,560	\$ 625,381

Zhen Ding Technology Holding Limited		
Three months ended September 30,		
	2025	2024
Revenue	\$ 47,366,168	\$ 50,608,998
Profit for the period from continuing operations	3,589,226	4,751,296
Other comprehensive income (loss), net of tax	6,739,813	(1,005,465)
Total comprehensive income for the period	<u>\$ 10,329,039</u>	<u>\$ 3,745,831</u>
Dividends received from associates	<u>\$ 1,562,900</u>	<u>\$ 983,492</u>

Zhen Ding Technology Holding Limited		
Nine months ended September 30,		
	2025	2024
Revenue	\$ 125,651,516	\$ 115,530,587
Profit for the period from continuing operations	6,001,808	6,854,675
Other comprehensive (loss) income, net of tax	(7,481,361)	5,384,844
Total comprehensive (loss) income for the period	<u>\$ (1,479,553)</u>	<u>\$ 12,239,519</u>
Dividends received from associates	<u>\$ 1,562,900</u>	<u>\$ 983,492</u>

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

As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group's individually immaterial associates amounted to \$51,610,511, \$52,800,239 and \$56,052,151, respectively.

Three months ended September 30,		
	2025	2024
Profit for the period from continuing operations	\$ 1,697,321	\$ 1,394,160
Other comprehensive income, net of tax	382,974	1,053,801
Total comprehensive income for the period	<u>\$ 2,080,295</u>	<u>\$ 2,447,961</u>
Nine months ended September 30,		
	2025	2024
Profit for the period from continuing operations	\$ 3,731,692	\$ 3,805,061
Other comprehensive (loss) income, net of tax	(2,912,722)	2,372,569
Total comprehensive income for the period	<u>\$ 818,970</u>	<u>\$ 6,177,630</u>

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

	September 30, 2025	December 31, 2024	September 30, 2024
Sharp Corporation	\$ 37,840,148	\$ 45,802,192	\$ 46,779,257
Foxconn Technology Co., Ltd.	28,097,882	29,736,592	27,766,897
Zhen Ding Technology Holding Limited	50,715,594	36,661,875	34,981,539
	<u>\$ 116,653,624</u>	<u>\$ 112,200,659</u>	<u>\$ 109,527,693</u>

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

As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to \$16,764,614, \$21,284,295 and \$20,940,724, respectively.

	Three months ended September 30,	
	2025	2024
(Loss) profit for the period from continuing operations	\$ (190,750)	\$ 169,374
Other comprehensive income, net of tax	10,633	131,056
Total comprehensive (loss) income for the period	<u>\$ (180,117)</u>	<u>\$ 300,430</u>
	Nine months ended September 30,	
	2025	2024
Loss for the period from continuing operations	\$ (1,162,042)	\$ (326,795)
Other comprehensive income, net of tax	70,179	41,896
Total comprehensive loss for the period	<u>\$ (1,091,863)</u>	<u>\$ (284,899)</u>

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

- i. The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
- ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 28% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.
- iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the

Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.

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

(10) Property, plant and equipment

2025

	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>						
Cost	\$ 14,786,829	\$ 293,829,415	\$ 387,808,576	\$ 279,127,895	\$ 86,898,188	\$1,062,450,903
Accumulated depreciation and impairment	-	(149,210,943)	(258,368,271)	(185,919,886)	(114,170)	(593,613,270)
	<u>\$ 14,786,829</u>	<u>\$ 144,618,472</u>	<u>\$ 129,440,305</u>	<u>\$ 93,208,009</u>	<u>\$ 86,784,018</u>	<u>\$ 468,837,633</u>
Opening net book amount as at January 1	\$ 14,786,829	\$ 144,618,472	\$ 129,440,305	\$ 93,208,009	\$ 86,784,018	\$ 468,837,633
Additions	7,351,454	13,229,449	28,473,812	21,535,188	37,716,374	108,306,277
Transfers	(25,531)	30,410,591	19,599,261	2,172,039	(46,390,487)	5,765,873
Acquired from business combinations	1,252,610	1,497,524	321,806	87,921	1,084,593	4,244,454
Changes in control of subsidiaries	-	-	(58,152)	(13,981)	-	(72,133)
Disposals	(652,331)	(1,029,257)	(6,569,980)	(1,736,362)	(1,266,725)	(11,254,655)
Depreciation charge	-	(11,205,876)	(27,468,538)	(23,877,960)	-	(62,552,374)
Impairment loss	-	-	(234,270)	-	-	(234,270)
Net exchange differences	(2,406,495)	(6,017,708)	(6,068,592)	(4,219,573)	(2,493,076)	(21,205,444)
Closing net book amount as at September 30	<u>\$ 20,306,536</u>	<u>\$ 171,503,195</u>	<u>\$ 137,435,652</u>	<u>\$ 87,155,281</u>	<u>\$ 75,434,697</u>	<u>\$ 491,835,361</u>
<u>At September 30</u>						
Cost	\$ 20,306,536	\$ 323,925,909	\$ 429,726,766	\$ 273,080,425	\$ 75,538,062	\$1,122,577,698
Accumulated depreciation and impairment	-	(152,422,714)	(292,291,114)	(185,925,144)	(103,365)	(630,742,337)
	<u>\$ 20,306,536</u>	<u>\$ 171,503,195</u>	<u>\$ 137,435,652</u>	<u>\$ 87,155,281</u>	<u>\$ 75,434,697</u>	<u>\$ 491,835,361</u>

2024

	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>						
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 234,063,608	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(158,515,252)	-	(522,884,580)
	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 75,548,356</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>
Opening net book amount as at January 1	\$ 11,294,628	\$ 127,142,366	\$ 125,649,615	\$ 75,548,356	\$ 54,332,428	\$ 393,967,393
Additions	821,498	9,048,751	13,419,538	18,581,839	43,306,674	85,178,300
Transfers	-	5,562,484	11,449,275	5,494,357	(22,515,918)	(9,802)
Acquired from business combinations	-	202,252	225,337	15,823	-	443,412
Disposals	(164,766)	(211,657)	(2,278,465)	(820,040)	(661,892)	(4,136,820)
Depreciation charge	-	(9,193,812)	(21,632,743)	(20,750,189)	-	(51,576,744)
Net exchange differences	94,764	3,978,573	4,027,462	1,901,818	822,839	10,825,456
Closing net book amount as at September 30	<u>\$ 12,046,124</u>	<u>\$ 136,528,957</u>	<u>\$ 130,860,019</u>	<u>\$ 79,971,964</u>	<u>\$ 75,284,131</u>	<u>\$ 434,691,195</u>
<u>At September 30</u>						
Cost	\$ 12,046,124	\$ 282,376,842	\$ 384,862,147	\$ 260,462,372	\$ 75,284,131	\$ 1,015,031,616
Accumulated depreciation and impairment	-	(145,847,885)	(254,002,128)	(180,490,408)	-	(580,340,421)
	<u>\$ 12,046,124</u>	<u>\$ 136,528,957</u>	<u>\$ 130,860,019</u>	<u>\$ 79,971,964</u>	<u>\$ 75,284,131</u>	<u>\$ 434,691,195</u>

- A. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(20)
- B. In the second quarter of 2025, the Group terminated the sale and leaseback transaction and repurchased the asset. In addition, the Group disposed of the assets in the third quarter of 2025, and the gain on disposal amounted to \$4,926,392 (shown as gain on disposal of property, plant and equipment under 'other gains and losses').
- B. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(39).
- C. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Leasing arrangements - lessee

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

Land and land use right: 1~50 years

Buildings: 1~20 years

Other equipment: 1~6 years

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

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

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 26,571,778	\$ 28,807,578	\$ 25,533,478
Buildings	27,657,282	26,264,315	25,057,022
Other equipment	1,091,340	422,223	650,348
	<u>\$ 55,320,400</u>	<u>\$ 55,494,116</u>	<u>\$ 51,240,848</u>

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 232,781	\$ 183,640
Buildings	1,626,057	2,328,677
Other equipment	89,096	54,880
	<u>\$ 1,947,934</u>	<u>\$ 2,567,197</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 623,164	\$ 784,181
Buildings	5,462,427	5,783,788
Other equipment	217,414	210,448
	<u>\$ 6,303,005</u>	<u>\$ 6,778,417</u>

D. For the three months and nine months ended September 30, 2025 and 2024, the additions to right-of-use assets was \$1,903,232, \$2,573,142, \$9,332,723 and \$10,913,658, respectively.

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

	Three months ended September 30,	
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 289,286	\$ 319,562
Expense on short-term lease contracts	\$ 836,036	\$ 765,362
Gain from lease modification	\$ 104,623	\$ 12,222
Gain on disposal of right-of-use assets	\$ 1,189,416	\$ -
	Nine months ended September 30,	
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 987,360	\$ 807,563
Expense on short-term lease contracts	\$ 2,585,933	\$ 2,763,615
Gain from lease modification	\$ 131,983	\$ 116,943
Gain on disposal of right-of-use assets	\$ 1,586,620	\$ 15,978

F. For the three months and nine months ended September 30, 2025 and 2024, the Group's total cash outflow for leases were \$1,417,210, \$3,381,764, \$6,765,772 and \$11,089,922, respectively.

(12) Investment property

	Land and buildings	
	2025	2024
<u>At January 1</u>		
Cost	\$ 15,921,898	\$ 17,217,578
Accumulated depreciation and impairment	(7,244,304)	(7,507,282)
	\$ 8,677,594	\$ 9,710,296
Opening net book amount as at January 1	\$ 8,677,594	\$ 9,710,296
Transfer in	302,888	18,180
Transfer out	(335)	(64,119)
Disposals	-	(41,995)
Depreciation charge	(406,340)	(614,806)
Net exchange differences	(378,902)	388,214
Closing net book amount as at September 30	\$ 8,194,905	\$ 9,395,770
<u>At September 30</u>		
Cost	\$ 15,571,494	\$ 17,701,185
Accumulated depreciation and impairment	(7,376,589)	(8,305,415)
	\$ 8,194,905	\$ 9,395,770

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

	Three months ended September 30,	
	2025	2024
Rental income from the lease of the investment property	\$ 233,996	\$ 248,514
Direct operating expenses arising from the investment property that generated rental income for the period	\$ 117,357	\$ 181,038
	Nine months ended September 30,	
	2025	2024
Rental income from the lease of the investment property	\$ 693,554	\$ 755,299
Direct operating expenses arising from the investment property that generated rental income for the period	\$ 406,340	\$ 614,806

B. The fair value of the investment property held by the Group as at September 30, 2025, December 31, 2024 and September 30, 2024 was \$22,358,144, \$23,044,763 and \$26,154,484, respectively. Some properties were valued by independent appraisers. The valuation is based on the latest market price of similar investment property in the same area and condition which is categorised within Level 3 in the fair value hierarchy.

(13) Intangible assets

	2025						
	Goodwill	Patents	Trademarks and brands	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>							
Cost	\$ 25,617,369	\$ 1,399,712	\$ 8,109,357	\$ 15,804,620	\$ 2,790,634	\$ 8,763,189	\$ 62,484,881
Accumulated amortisation and impairment	(3,492,238)	(768,196)	(2,030,912)	(6,696,207)	(1,091,998)	(5,968,065)	(20,047,616)
	<u>\$ 22,125,131</u>	<u>\$ 631,516</u>	<u>\$ 6,078,445</u>	<u>\$ 9,108,413</u>	<u>\$ 1,698,636</u>	<u>\$ 2,795,124</u>	<u>\$ 42,437,265</u>
Opening net book amount as at January 1	\$ 22,125,131	\$ 631,516	\$ 6,078,445	\$ 9,108,413	\$ 1,698,636	\$ 2,795,124	\$ 42,437,265
Transfers	-	-	-	-	-	539,620	539,620
Additions	-	9,451	-	250,646	-	1,064,968	1,325,065
Acquired from business combinations	1,440,222	73,506	61,664	-	-	65,999	1,641,391
Disposals	-	-	-	-	-	(8,961)	(8,961)
Disposal of subsidiaries	(1,486,461)	-	-	-	-	(4,133)	(1,490,594)
Amortization charge	-	(39,905)	(311,150)	(1,039,085)	(140,407)	(1,165,112)	(2,695,659)
Impairment loss	(667,183)	-	-	-	-	-	(667,183)
Net exchange differences	(1,090,967)	(41,929)	(464,277)	(418,011)	(26,856)	(107,077)	(2,149,117)
Closing net book amount as at September 30	<u>\$ 20,320,742</u>	<u>\$ 632,639</u>	<u>\$ 5,364,682</u>	<u>\$ 7,901,963</u>	<u>\$ 1,531,373</u>	<u>\$ 3,180,428</u>	<u>\$ 38,931,827</u>
<u>At September 30</u>							
Cost	\$ 23,894,053	\$ 1,318,950	\$ 7,903,081	\$ 14,547,620	\$ 2,462,758	\$ 10,047,918	\$ 60,174,380
Accumulated amortisation and impairment	(3,573,311)	(686,311)	(2,538,399)	(6,645,657)	(931,385)	(6,867,490)	(21,242,553)
	<u>\$ 20,320,742</u>	<u>\$ 632,639</u>	<u>\$ 5,364,682</u>	<u>\$ 7,901,963</u>	<u>\$ 1,531,373</u>	<u>\$ 3,180,428</u>	<u>\$ 38,931,827</u>

	2024						
	Goodwill	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>							
Cost	\$ 23,718,992	\$ 4,508,214	\$ 7,340,395	\$ 13,839,820	\$ 2,612,652	\$ 6,897,520	\$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	<u>\$ 20,398,374</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>
Opening net book amount as at January 1	\$ 20,398,374	\$ 627,318	\$ 5,833,463	\$ 8,561,191	\$ 1,750,877	\$ 2,429,919	\$ 39,601,142
Transfers	-	-	-	-	-	465	465
Additions	-	-	23	251,339	2,258	1,810,632	2,064,252
Acquired from business combinations	588,228	-	-	472,212	10,878	521	1,071,839
Disposals	-	-	-	-	-	(12,544)	(12,544)
Amortization charge	-	(78,644)	(326,865)	(875,442)	(92,443)	(1,031,533)	(2,404,927)
Net exchange differences	672,840	17,757	182,791	38,010	49,967	(225,585)	735,780
Closing net book amount as at September 30	<u>\$ 21,659,442</u>	<u>\$ 566,431</u>	<u>\$ 5,689,412</u>	<u>\$ 8,447,310</u>	<u>\$ 1,721,537</u>	<u>\$ 2,971,875</u>	<u>\$ 41,056,007</u>
<u>At September 30</u>							
Cost	\$ 25,057,619	\$ 1,277,975	\$ 7,566,291	\$ 14,713,363	\$ 2,694,103	\$ 8,426,731	\$ 59,736,082
Accumulated amortisation and impairment	(3,398,177)	(711,544)	(1,876,879)	(6,266,053)	(972,566)	(5,454,856)	(18,680,075)
	<u>\$ 21,659,442</u>	<u>\$ 566,431</u>	<u>\$ 5,689,412</u>	<u>\$ 8,447,310</u>	<u>\$ 1,721,537</u>	<u>\$ 2,971,875</u>	<u>\$ 41,056,007</u>

A. Details of the aforementioned intangible assets acquired from business combinations are provided in Note 6(39). Details of the derecognition of intangible assets due to changes in loss of control in subsidiaries are provided in Note 6(40).

B. Impairment assessment for goodwill of Belkin International Inc.

As of September 30, 2025, the Group's goodwill from the acquisition of Belkin International Inc. (referred to herein as "Belkin") decreased to \$11,462,833 (USD 376,510 thousand) as a result of the disposal of Phyn, a subsidiary of Belkin, in 2025. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from the acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

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

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

Based on the above assessment, there is no impairment loss on goodwill as of September 30, 2025.

C. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of September 30, 2025, the Group's acquisition of FIT Voltaira Group GmbH (referred herein as "Voltaira") has generated goodwill of \$2,477,570 (USD 69,264 thousand). Impairment assessment of goodwill is allocated to Voltaira's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Voltaira was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

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

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

Based on the above assessment, there is no impairment loss on goodwill as of September 30, 2025.

D. The details of amortisation are as follows:

	Three months ended September 30,	
	2025	2024
Operating costs and operating expenses	\$ 872,189	\$ 869,751
	Nine months ended September 30,	
	2025	2024
Operating costs and operating expenses	\$ 2,695,659	\$ 2,404,927

(14) Other non-current assets

	September 30, 2025	December 31, 2024	September 30, 2024
Prepayments for equipment	\$ 5,968,734	\$ 9,491,317	\$ 5,798,869
Long-term other accounts receivable	548,010	466,624	450,401
Refundable deposits	3,383,140	2,600,948	2,487,679
Others	8,046,317	9,123,943	7,952,317
	<u>\$ 17,946,201</u>	<u>\$ 21,682,832</u>	<u>\$ 16,689,266</u>

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

(15) Short-term loans

Type of loans	September 30, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 735,692,251	0.61%~8.05%	None
Other short-term credit loans	1,233,023	4.9839%	None
	<u>\$ 736,925,274</u>		

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

Type of loans	September 30, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 488,719,052</u>	0%~8.35%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. As of September 30, 2025, the Group had no such agreement. Details of the offset as of December 31, 2024 and September 30, 2024 are as follows:

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

September 30, 2024

Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 20,918,350	\$ 20,918,350	\$ -

(16) Short-term notes and bills payable

	September 30, 2025	December 31, 2024	September 30, 2024
Commercial paper	\$ 105,670,000	\$ 88,610,000	\$ 83,460,000
Less: Unamortised discount	(814,387)	(934,079)	(795,382)
	<u>\$ 104,855,613</u>	<u>\$ 87,675,921</u>	<u>\$ 82,664,618</u>
Interest rates per annum	<u>1.58%~1.98%</u>	<u>1.918%~2.188%</u>	<u>1.54%~2.028%</u>

(17) Other payables

	September 30, 2025	December 31, 2024	September 30, 2024
Awards and salaries payable	\$ 48,970,110	\$ 51,281,359	\$ 46,026,468
Payables for equipment	27,539,399	33,814,970	22,409,318
Employees' bonuses payable	28,455,216	21,713,431	21,972,545
Consumption goods expense payable (including indirect materials)	14,248,019	13,168,676	12,788,486
Accrued interest payable	4,045,865	4,360,493	5,866,199
Royalty fees payable	2,001,377	1,792,740	2,016,852
Tax payable	7,160,102	7,163,536	5,775,553
Others	114,585,135	122,651,512	99,903,412
	<u>\$ 247,005,223</u>	<u>\$ 255,946,717</u>	<u>\$ 216,758,833</u>

(18) Other current liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Receipts in advance of payments for materials and equipment on behalf of others	\$ 40,737,114	\$ 44,054,692	\$ 46,706,014
Deposits received	21,083,562	22,345,725	19,462,189
Contract liabilities	40,546,296	30,060,655	31,012,079
Others	4,258,195	4,732,560	3,414,504
	<u>\$ 106,625,167</u>	<u>\$ 101,193,632</u>	<u>\$ 100,594,786</u>

(19) Bonds payable

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Convertible bonds payable	\$ 40,162,938	\$ 37,668,419	\$ 15,275,241
Less: Discount on bonds payable	(3,359,831)	(3,753,537)	-
	<u>36,803,107</u>	<u>33,914,882</u>	<u>15,275,241</u>
Corporate bonds payable	207,450,000	194,350,000	189,100,000
Foreign unsecured corporate bonds	67,283,450	72,465,900	69,946,500
	<u>311,536,557</u>	<u>300,730,782</u>	<u>274,321,741</u>
Less: Current portion or exercise of put options (shown as “Long-term liabilities, current portion”)	(65,016,738)	(45,682,000)	(22,900,000)
	<u>\$ 246,519,819</u>	<u>\$ 255,048,782</u>	<u>\$ 251,421,741</u>

A. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds’ face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price of NT\$138.53 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 8, 2025 based on the conversion rules of the first overseas convertible bond issue of 2021. As of September 30, 2025, certain convertible bonds have been converted based on the abovementioned regulation for issuance of convertible bonds. The related information is provided in Note 6(25).
- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
- (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as ‘capital surplus - share options’ amounting to \$336,012.
- (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds’ par value upon three years from the issue date. As the put options were exercised in the third quarter of 2024,

the convertible corporate bonds were transferred to ‘long-term liabilities, current portion’ since 2023. On August 5, 2024, the unexercised put options were transferred back to ‘bonds payable’ because they meet the definition of non-current liabilities.

B. First overseas unsecured convertible bond issue of 2024

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on September 18, 2024. The bonds carry zero coupon rate over five years. The circulation period is from October 24, 2024 to October 24, 2029. The Company will fully redeem the bonds at the price of the bonds’ face value plus 0% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2025, no bonds were converted into common stock at the conversion price of NT\$288.86 in dollars (using the exchange rate of 1 USD: 32.1860 TWD), which was adjusted by the Company on July 10, 2025 based on the conversion rules of the first overseas convertible bond issue of 2024.
- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
- (e) The conversion options for the first overseas convertible bond issue of 2024 are separated from the liabilities and recorded as ‘capital surplus - share options’ amounting to \$3,840,462.
- (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds’ par value upon three years from the issue date.

C. Second convertible debenture issue of 2025

- (a) ShunSin Technology Holdings Limited, a subsidiary of the Company, issued the Second domestic unsecured convertible bonds totaling \$2.5 billion with the approval of the competent authority on January 9, 2025. The bonds carry zero coupon rate over three years. The circulation period is from February 27, 2025 to February 27, 2028.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price of NT\$240.6 in dollars was adjusted by the subsidiary, ShunSin Technology Holdings Limited, on August 2, 2024 (the ex-dividend date).
- (c) In accordance with IFRS 9, the conversion options of the bonds are separated from liabilities and recognised as equity and liabilities as follows:

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

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

	<u>September 30, 2025</u>
Embedded financial derivatives (put options) beginning balance	\$ -
Issued in this period	6,724
Less: Unrealized loss for this period	(5,224)
	<u>\$ 1,500</u>

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

(20) Long-term loans

Institution	Loan period	Interest rate	Collateral	September 30, 2025
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	4.8934%	None	\$ 18,267,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~2.9000%	Yes	164,323
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	2.5130%	None	357,700
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,182,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	706,065
CTBC Bank Co., Ltd.	2024.11.27~2027.11.26	2.4280%	None	600,000
Taipei Fubon Bank	2024.12.10~2027.12.10	2.4609%	None	500,000
Taishin International Bank	2024.12.10~2027.12.10	2.4500%	None	700,000
E.SUN Commercial Bank.	2024.12.20~2027.12.20	5.0000%	None	456,675
Taiwan Cooperative Bank	2024.12.20~2027.12.20	5.3900%	None	304,450
Bank of China	2022.01.24~2032.01.24	2.9000%	None	3,224,538
Bank of Communications	2024.05.23~2028.04.25	3.6500%~3.8500%	Yes	325,550
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	4.6600%	None	15,222,500
Bank of China	2024.01.12~2027.01.11	3.0500%	Yes	18,152
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,181
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	125,244
				<u>42,161,235</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(15,955,297)
Administration fee of syndicated loans				(17,252)
				<u>\$ 26,188,686</u>

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

Institution	Loan period	Interest rate	Collateral	September 30, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.6399%	None	\$ 18,990,000
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.8580%	None	707,600
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	794,323
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	459,483
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.3632%	None	397,380
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	5.8200%	None	822,900
Bank of China	2022.01.24~2032.01.24	3.1500%~ 4.6000%	None	3,479,281
Bank of Communications	2024.05.23~2028.04.25	4.3000%	Yes	358,652
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	5.8687%	None	15,825,000
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,441
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8800%	None	3,843,126
				47,107,043
Less: Current portion (shown as “Long-term liabilities, current portion”)				(1,569,689)
Administration fee of syndicated loans				(30,595)
				\$ 45,506,759

- A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 12 banks, including CTBC Bank., and in accordance with the loan agreement signed with First Commercial Bank, CTBC Bank Co., Ltd., Taipei Fubon Bank, Taishin International Bank, Industrial and Commercial Bank of China, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), to be tested semi-annually and annually on consolidated basis.
- B. As of December 31, 2024 and September 30, 2024, the Group’s long term loan with Banc of America Leasing & Capital, LLC (“Boa Leasing”) was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$3,488,893 and

\$3,597,580, respectively, for the consideration received as long-term loans. As of September 30, 2025, the Group had paid off the abovementioned long-term borrowings related to BOA LEASING in advance.

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

(21) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.
- (b) For the aforementioned pension plan, the Company recognised pension costs of \$3,816, \$3,799, \$11,448 and \$11,397 for the three months and nine months ended September 30, 2025 and 2024, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2026 amount to \$12,202.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) The Group's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution

percentage was 16%. Other than the monthly contributions, the Group has no further obligations.

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

(d) The pension costs under the defined contribution pension plans of the Group for the three months and the nine months ended September 30, 2025 and 2024 were \$3,977,337, \$4,462,719, \$14,063,624 and \$13,284,916, respectively.

(22) Share-based payment

As of September 30, 2025, December 31, 2024 and September 30, 2024, the share-based payment transactions of the subsidiaries of the Company, Foxconn Industrial Internet Co., Ltd., FIH Mobile Limited, Foxtron Vehicle Technologies Co., Ltd., ShunYun Technology (Zhongshan) Limited, ShunSin Technology Holdings Limited and Foxconn Interconnect Technology Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	April 2019	149,183,352	Note 1
Restricted share plan	September 2019	11,255,180	Note 1
Restricted share plan	April 2020	18,881,226	Note 1
Restricted share plan	February 2023	147,752,200	Note 1
Restricted share plan	October 2023	6,804,732	Note 1
Restricted share plan	April 2025	29,788,570	Note 1
Employee stock options	April 2019	25,947,021	Note 2
Employee stock options	September 2019	473,000	Note 2
Employee stock options	December 2019	6,013,755	Note 2
Share award program	September 2023	1,366,993	Note 3
Share award program	November 2023	1,979,598	Note 3
Share award program	March 2024	4,405,978	Note 3
Share award program	September 2024	2,592,601	Note 3
Share award program	May 2025	7,001,902	Note 3
Share award program	August 2025	27,238,190	Note 3
Stock options plan	January 2023	46,728,000	Note 4
Restricted share plan	September 2022	44,450,000	Note 5
Restricted share plan	November 2022	37,550,000	Note 5
Treasury stock award program	Note 6 (22) 6	-	Note 6
Treasury stock award program	Note 6 (22) 7	-	Note 7

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

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

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

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

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

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

Note 7: It pertains to the acquisition of the Company's shares from the open market for transfer to employees and are vested immediately.

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

The fair value of shares granted was RMB 5,312,274 thousand. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on restricted share plan were \$336,996 (RMB 83,184 thousand), \$241,917 (RMB 52,442 thousand), \$1,780,543 (RMB 412,325 thousand) and \$1,521,044 (RMB 342,362 thousand), respectively.

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

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on employee stock options were \$0 (RMB 0 thousand), \$234 (RMB 34 thousand), \$0 (RMB 0 thousand) and \$12,451 (RMB 2,803 thousand), respectively.

C. Share incentive plan - FIH Mobile Limited

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on share incentive plan were \$148,788 (USD 4,772 thousand), \$4,521 (USD 140 thousand), \$159,047 (USD 5,094 thousand) and \$11,922 (USD 372 thousand), respectively.

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

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT\$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on employee stock options were \$3,130, \$3,122, \$9,390 and \$9,367, respectively.

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

The above plan pertained to the issuance of new shares in 2022 which all were subscribed by employees, and the expected duration of the plan is 6 years. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on restricted share plan were \$10,042, \$14,611, \$31,697 and \$57,264 respectively.

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

The fair value of stock options of the above share-based payment was measured using the Black-Scholes option-pricing model amounting to NT\$0 per share. For the three months and nine months ended September 30, 2025 and 2024, expense incurred on the treasury stock award program was \$0.

G. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the three months and nine months ended September 30, 2025 and 2024, expenses incurred on restricted share plan were \$136,186 (USD 4,362 thousand), \$0 (USD 0 thousand), \$136,186 (USD 4,362 thousand) and \$0 (USD 0 thousand), respectively.

(23) Other non-current liabilities

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Deferred government grants	\$ 4,012,884	\$ 4,767,979	\$ 5,420,900
Reserve for retirement pension	1,095,280	1,012,404	950,084
Tax payable	7,155,774	-	-
Advance rent receipts	1,241,351	1,377,086	1,416,368
Others	5,536,856	6,451,724	5,696,720
	<u>\$ 19,042,145</u>	<u>\$ 13,609,193</u>	<u>\$ 13,484,072</u>

(24) Provisions

	<u>2025</u>	<u>2024</u>
At January 1	\$ 8,238,517	\$ 3,645,592
Provisions during the period	17,036,611	3,498,004
Used during the period	(380,290)	(252,465)
Unused amounts reversed	(4,899,342)	(1,085,902)
Exchange differences	(810,010)	35,856
At September 30	<u>\$ 19,185,486</u>	<u>\$ 5,841,085</u>

Analysis of total provisions:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current	\$ 7,678,191	\$ 2,855,829	\$ 2,497,699
Non-current	<u>\$ 11,507,295</u>	<u>\$ 5,382,688</u>	<u>\$ 3,343,386</u>

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

(25) Share capital

A. Capital stock

	September 30, 2025	December 31, 2024	September 30, 2024
Authorized shares (in thousands)	18,000,000	18,000,000	18,000,000
Authorized capital	<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>
Issued shares (in thousands)	13,964,222	13,890,729	13,862,991
Paid-in Capital	<u>\$ 139,642,223</u>	<u>\$ 138,907,293</u>	<u>\$ 138,629,906</u>

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

	2025	2024
	<u>Shares in thousands</u>	<u>Shares in thousands</u>
At January 1	13,890,219	13,861,508
Convertible bonds were converted into shares of common stock	39	27,738
Issuance of new shares for a share-swap transaction	72,481	
At September 30	<u>13,962,739</u>	<u>13,889,246</u>

C. To combine the strengths of both companies, the Board of Directors of the Company during its meeting on July 30, 2025 resolved to jointly develop AI data center businesses with Teco Electric & Machinery Co., Ltd. and enhance long-term competitiveness. The effective date for share exchange was set by the Company and Teco Electric & Machinery Co., Ltd. on September 25, 2025. The Company plans to issue new shares and exchange 0.305 common shares for 1 common share of Teco Electric & Machinery Co., Ltd. The Company issued 72,481 thousand ordinary shares as consideration for exchanging 237,644 thousand shares of Teco Electric & Machinery Co., Ltd., and the registration for the share exchanging was completed. The ordinary shares issued by the Company have the same rights as other shares in issue. The Company has elected to classify the acquisition of ordinary shares of Teco Electric & Machinery Co., Ltd. that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

D. The Company's bonds totalling USD 200 thousand (face value) had been converted into \$389 of ordinary shares (39 thousand shares) with a par value of \$10 (in dollars) per share during the year ended June 30, 2025, which resulted in 'capital surplus, additional paid-in capital' arising from bond conversion of \$5,188 and the reversal of 'capital surplus, share options' of \$96. As of September 30, 2025, the registration has been completed.

E. The Company's bonds had been converted into ordinary shares. As of December 31, 2024, the registration of \$9,726 (973 thousand shares) has not yet been completed and therefore the shares were shown as 'certificate of entitlement to new shares from convertible bonds'. The registration amendment was completed on February 27, 2025.

F. The Company's bonds totalling USD 142,600 thousand (face value) had been converted into \$277,387 of ordinary shares (27,738 thousand shares) with a par value of \$10 (in dollars) per share during the nine months ended September 30, 2024, which resulted in 'capital surplus, additional paid-in capital' arising from bond conversion of \$3,698,940 and the reversal of 'capital surplus, share options' of \$68,450. The registration amendment was completed on December 20, 2024.

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

(a) Voting

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of September 30, 2025, 44,794 thousand units of GDRs were outstanding, which represents 89,588 thousand shares of common stock.

H. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2025, December 31, 2024 and September 30, 2024, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(26) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital reserve to be

capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient. Movements in capital reserve are as follows:

	2025				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 93,428,920	\$ 93,545,052	\$ 6,842,412	\$4,105,624	\$ 197,922,008
Adjustments arising from changes in percentage of ownership in subsidiaries	-	318,461	-	-	318,461
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	491,234	-	491,234
Disposal of investments accounted for using equity method	-	-	(4,331)	-	(4,331)
Convertible bonds were converted into shares of common stock	5,188	-	-	(96)	5,092
Premium on new shares issued in a share exchange	22,778,184	-	-	-	22,778,184
At September 30	<u>\$116,212,292</u>	<u>\$ 93,863,513</u>	<u>\$ 7,329,315</u>	<u>\$4,105,528</u>	<u>\$ 221,510,648</u>

2024

	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$89,600,284	\$ 103,977,271	\$ 4,739,331	\$ 336,012	\$ 198,652,898
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(8,949,105)	-	-	(8,949,105)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	371,946	-	371,946
Disposal of investments accounted for using equity method	-	-	68,963	-	68,963
Convertible bonds were converted into shares of common stock	3,698,940	-	-	(68,450)	3,630,490
At September 30	<u>\$93,299,224</u>	<u>\$ 95,028,166</u>	<u>\$ 5,180,240</u>	<u>\$ 267,562</u>	<u>\$ 193,775,192</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(29) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details; for the recognition of the capital surplus from convertible bonds which were converted into shares of common stock and premium on new shares issued in a share exchange, refer to Note 6(25) for details.

(27) Retained earnings

- A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:
- Recovery of losses;
 - Appropriation of 10% for legal reserve.
 - Appropriation or reversal of special reserve pursuant to applicable law or regulation.

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

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

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital

budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less than 10% of total dividends.

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company’s paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When a debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2024 and 2023 earnings had been resolved at the shareholders’ meeting on May 29, 2025 and May 31, 2024, respectively. Details are summarised as follows:

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

The information on the above distribution of earnings which was approved by the shareholders will be posted on the “Market Observation Post System” of the TSEC.

(28) Other equity items

	2025			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 12,338,872	\$ (54,901,956)	\$ (41,437)	\$ (42,604,521)
Revaluation:				
- Group	22,867,142	-	-	22,867,142
- Associates	(698,353)	-	-	(698,353)
Revaluation – tax	(4,167,273)	-	-	(4,167,273)
Revaluation transferred to retained earnings	952,221	-	-	952,221
Currency translation:				
- Group	-	(110,116,063)	-	(110,116,063)
- Group – tax	-	(1,917,099)	-	(1,917,099)
- Associates	-	(2,654,804)	-	(2,654,804)
Cash flow hedges:				
- Fair value gains during the period	-	-	99,181	99,181
- Tax on fair value gains	-	-	(14,877)	(14,877)
- Transfers to other equity items	-	-	(42,867)	(42,867)
Disposal of investments accounted for using equity method	-	(393,010)	-	(393,010)
At September 30	<u>\$ 31,292,609</u>	<u>\$ (169,982,932)</u>	<u>\$ -</u>	<u>\$ (138,690,323)</u>
				2024
	Financial assets at fair value through other comprehensive income	Currency translation adjustments		Total
At January 1	\$ 8,320,289	\$ (121,542,242)		\$ (113,221,953)
Revaluation:				
- Group	13,976,368	-		13,976,368
- Associates	(1,319,180)	-		(1,319,180)
Revaluation – tax	(2,802,166)	-		(2,802,166)
Revaluation transferred to retained earnings	(936,558)	-		(936,558)
Currency translation:				
- Group	-	62,483,958		62,483,958
- Associates	-	2,782,718		2,782,718
Disposal of investments accounted for using equity method	-	(184)		(184)
At September 30	<u>\$ 17,238,753</u>	<u>\$ (56,275,750)</u>		<u>\$ (39,036,997)</u>

(29) Non-controlling interests

	Nine months ended September 30,	
	2025	2024
At January 1	\$ 206,386,483	\$ 193,134,544
Shares attributable to non-controlling interests:		
Profit for the period	17,259,544	12,783,166
Currency translation difference	(10,207,455)	6,298,211
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(34,309)	(19,420)
Gain on hedging instrument	7,855	-
Earnings distribution to non-controlling interests	(28,463,417)	(8,255,018)
Changes in non-controlling interests	809,671	(2,504,507)
At September 30	<u>\$ 185,758,372</u>	<u>\$ 201,436,976</u>

A. Some subsidiaries of the Group have repurchased treasury shares, retired treasury shares, issued employee share-based payment, issued new shares and the Group lost control over subsidiaries during the nine months ended September 30, 2025 and 2024. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by \$195,926, increased by \$471,812, decreased by \$1,135,362 and increased by \$884,144 and equity attributable to owners of the parent decreased by \$505,771, increased by \$1,153,492, increased by \$318,461 and increased by \$2,274,831 for the three months and nine months ended September 30, 2025 and 2024, respectively.

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

C. In 2024, the Group obtained the non-controlling interest in Jusda Supply Chain Management International Co., Ltd., which resulted in a decrease in non-controlling interest and equity attributable to owners of the parent by \$3,388,651 and \$11,223,936, respectively.

(30) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

Revenue from external customer contracts	Three months ended September 30,	
	2025	2024
U.S.A.	\$ 1,009,269,670	\$ 650,785,359
Singapore	383,386,779	506,222,746
Ireland	213,032,268	263,355,401
China	89,421,389	84,899,433
Taiwan	49,390,217	29,221,010
Japan	56,880,560	66,280,371
India	37,307,362	46,204,456
Vietnam	2,498,172	1,507,352
Mexico	1,566,844	1,143,948
Others	216,195,866	204,949,043
	<u>\$ 2,058,949,127</u>	<u>\$ 1,854,569,119</u>

Revenue from external customer contracts	Nine months ended September 30,	
	2025	2024
U.S.A.	\$ 2,428,731,673	\$ 1,631,998,376
Singapore	1,181,004,192	1,350,345,538
Ireland	636,405,593	686,632,139
China	285,162,856	218,277,019
Taiwan	141,529,167	72,791,676
Japan	128,769,288	123,155,395
India	96,191,379	115,186,137
Vietnam	7,470,834	3,258,292
Mexico	3,774,051	3,560,010
Others	587,693,703	523,907,079
	<u>\$ 5,496,732,736</u>	<u>\$ 4,729,111,661</u>

B. Information on product types

	Three months ended September 30,	
	2025 (in millions)	2024 (in millions)
Smart Consumer Electronics	\$ 774,174	\$ 831,735
Cloud and Networking Products	859,441	588,432
Computing Products	307,922	323,367
Components and Others	117,412	111,035
	<u>\$ 2,058,949</u>	<u>\$ 1,854,569</u>

	Nine months ended September 30,	
	2025 (in millions)	2024 (in millions)
Smart Consumer Electronics	\$ 2,067,332	\$ 2,092,489
Cloud and Networking Products	2,156,531	1,452,146
Computing Products	930,617	894,622
Components and Others	342,253	289,855
	<u>\$ 5,496,733</u>	<u>\$ 4,729,112</u>

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

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

C. Contract liabilities

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

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Contract liabilities	\$ 40,546,296	\$ 30,060,655	\$ 31,012,079	\$ 26,380,201

Contract liabilities at the beginning of the period amounting to \$3,028,986, \$1,524,562, \$17,397,413 and \$12,053,203 were recognised as revenues for the three months and nine months ended September 30, 2025 and 2024, respectively.

(31) Interest income

	Three months ended September 30,	
	2025	2024
Interest income from bank deposits	\$ 5,183,291	\$ 6,536,784
Interest income from financial assets at amortised cost	1,934,747	2,213,479
	\$ 7,118,038	\$ 8,750,263
	Nine months ended September 30,	
	2025	2024
Interest income from bank deposits	\$ 16,445,353	\$ 30,271,828
Interest income from financial assets at amortised cost	6,454,955	5,714,256
	\$ 22,900,308	\$ 35,986,084

(32) Other income

	Three months ended September 30,	
	2025	2024
Rental income	\$ 682,674	\$ 561,687
Dividend income	2,200,817	1,736,953
Government grants	42,700	30,238
Other non-operating income	600,775	772,759
	<u>\$ 3,526,966</u>	<u>\$ 3,101,637</u>

	Nine months ended September 30,	
	2025	2024
Rental income	\$ 1,991,939	\$ 1,728,800
Dividend income	4,074,290	3,233,653
Government grants	126,472	123,836
Other non-operating income	1,880,955	2,204,113
	<u>\$ 8,073,656</u>	<u>\$ 7,290,402</u>

(33) Other gains and losses

	Three months ended September 30,	
	2025	2024
Gain on financial assets or liabilities at fair value through profit or loss	\$ 9,907,557	\$ 3,931,016
Gain on disposal of property, plant and equipment	5,472,091	396,264
Gain (loss) on disposal of investments	361,615	(174,641)
Net currency exchange (loss) gain	(3,858,876)	1,871,771
Impairment loss	(32,730)	(172,901)
Other gains (losses)	172,125	(222,679)
	<u>\$ 12,021,782</u>	<u>\$ 5,628,830</u>

	Nine months ended September 30,	
	2025	2024
Gain on financial assets or liabilities at fair value through profit or loss	\$ 10,046,626	\$ 4,343,319
Gain on disposal of property, plant and equipment	6,245,190	572,466
Gain (loss) on disposal of investments	822,888	(113,145)
Loss on early termination of long-term loans	(406,661)	-
Net currency exchange gain (loss)	5,928,563	(1,089,264)
Impairment loss	(1,297,699)	(172,901)
Other losses	(227,871)	(605,068)
	<u>\$ 21,111,036</u>	<u>\$ 2,935,407</u>

(34) Expenses by nature

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

	Three months ended September 30,	
	2025	2024
Repairing services and product warranty costs	\$ 5,770,476	\$ 9,994,027
Employee benefit expense	73,538,133	67,289,478
Depreciation	23,962,136	20,570,967
Amortisation	872,189	869,751
	<u>\$ 104,142,934</u>	<u>\$ 98,724,223</u>
	Nine months ended September 30,	
	2025	2024
Repairing services and product warranty costs	\$ 21,626,715	\$ 24,473,972
Employee benefit expense	236,101,946	219,981,689
Depreciation	68,855,379	58,355,161
Amortisation	2,695,659	2,404,927
	<u>\$ 329,279,699</u>	<u>\$ 305,215,749</u>

(35) Employee benefit expense

	Three months ended September 30,	
	2025	2024
Wages and salaries	\$ 60,467,487	\$ 55,350,181
Share-based payment	635,142	264,405
Labor and health insurance fees	4,185,175	3,728,973
Pension costs	3,981,153	4,466,518
Other personnel expenses	4,269,176	3,479,401
	<u>\$ 73,538,133</u>	<u>\$ 67,289,478</u>
	Nine months ended September 30,	
	2025	2024
Wages and salaries	\$ 196,048,362	\$ 182,539,235
Share-based payment	2,116,863	1,612,048
Labor and health insurance fees	11,404,725	11,083,018
Pension costs	14,075,072	13,296,313
Other personnel expenses	12,456,924	11,451,075
	<u>\$ 236,101,946</u>	<u>\$ 219,981,689</u>

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

B. For the three months and nine months ended September 30, 2025 and 2024, employees' compensation was accrued at \$3,575,480, \$2,928,126, \$8,617,779 and \$6,133,209, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the nine months ended September

30, 2025 and 2024 were estimated and accrued based on 5% of profit of current year distributable.

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

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

(36) Financial costs

	Three months ended September 30,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 7,097,346	\$ 6,844,730
Corporate bonds	1,320,810	1,061,922
Interest expense from lease liability	289,286	319,562
Financing expense from accounts receivable factoring	1,066,445	544,142
	<u>\$ 9,773,887</u>	<u>\$ 8,770,356</u>
	Nine months ended September 30,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 18,743,632	\$ 23,461,774
Corporate bonds	3,891,712	3,344,154
Interest expense from lease liability	987,360	807,563
Financing expense from accounts receivable factoring	2,409,116	1,056,349
	<u>\$ 26,031,820</u>	<u>\$ 28,669,840</u>

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended September 30,	
	2025	2024
Current tax:		
Current tax on profits for the period	\$ 21,797,308	\$ 12,511,255
Tax on undistributed surplus earnings	-	24,640
Adjustments in respect of prior period	(71,622)	(906,090)
Total current tax	21,725,686	11,629,805
Deferred tax:		
Origination and reversal of temporary differences	(863,058)	678,618
Income tax expense	\$ 20,862,628	\$ 12,308,423

	Nine months ended September 30,	
	2025	2024
Current tax:		
Current tax on profits for the period	\$ 45,529,406	\$ 27,133,432
Tax on undistributed surplus earnings	6,570,973	1,134,874
Adjustments in respect of prior period	606,119	(144,085)
Total current tax	52,706,498	28,124,221
Deferred tax:		
Origination and reversal of temporary differences	(2,944,420)	1,275,167
Income tax expense	\$ 49,762,078	\$ 29,399,388

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

	Three months ended September 30,	
	2025	2024
Measured at fair value through other comprehensive income from changes in fair value	\$ 4,620,105	\$ 2,300,514
Financial statements translation differences of foreign operations	(39,070)	-
Cash flow hedges	8,994	-
	\$ 4,590,029	\$ 2,300,514

	Nine months ended September 30,	
	2025	2024
Measured at fair value through other comprehensive income from changes in fair value	\$ 4,167,273	\$ 2,802,166
Financial statements translation differences of foreign operations	1,917,099	-
Cash flow hedges	8,699	-
	<u>\$ 6,093,071</u>	<u>\$ 2,802,166</u>

- B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.
- C. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- D. The current tax expense related to Pillar Two income taxes that the Group recognised for the three months and nine months ended September 30, 2025 were \$3,209,741 and \$7,251,187.
- E. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

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

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

(38) Earnings per share

<u>Three months ended September 30, 2025</u>			
<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>	
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 57,672,785	13,894,985	\$ 4.15
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 57,672,785	13,894,985	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	35,717	
Convertible bonds-overseas	-	190,133	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 57,672,785	14,120,835	\$ 4.08
<u>Three months ended September 30, 2024</u>			
<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>	
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 49,325,069	13,882,070	\$ 3.55
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 49,325,069	13,882,070	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	32,710	
Convertible bonds-overseas	-	108,995	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 49,325,069	14,023,775	\$ 3.52

Nine months ended September 30, 2025

	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 144,141,397	13,891,829	\$ 10.38
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 144,141,397	13,891,829	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	56,675	
Convertible bonds-overseas	-	190,133	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 144,141,397	14,138,637	\$ 10.19

Nine months ended September 30, 2024

	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 106,379,192	13,868,412	\$ 7.67
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 106,379,192	13,868,412	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	88,262	
Convertible bonds-overseas	-	108,995	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 106,379,192	14,065,669	\$ 7.56

(39) Business combinations

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

- B. On May 31, 2025, the Group acquired a 100% equity interest in Guangzhou Aquila Precise Tools Ltd. with a price including contingent consideration amounting to \$1,763,183 (HKD 438,600 thousand). Guangzhou Aquila Precise Tools Ltd. is primarily engaged in manufacture of medical machinery. The main purpose of this acquisition is to integrate its technological and resource advantages and strengthen its intelligent manufacturing capabilities in the field of high-end medical machinery. The above merger involved acquisition of inventories and property, plant and equipment, and the fair value of these assets is still in the measurement period and is waiting for the final valuation.
- C. On June 30, 2025, the Group acquired a 100% equity interest in Saigon STEC Co., Ltd. with a price including contingent consideration amounting to \$300,899 (USD 10,269 thousand). The company is primarily engaged in manufacture of smartphone camera modules. This transaction aims to strengthen the vertical integration and operational layout of smartphone camera module business. The assets and liabilities mainly acquired in the above merger were property, plant and equipment and short-term borrowings.
- D. On September 29, 2025, the Group acquired a 100% equity interest in Sharp Fukuyama Laser Co., Ltd. and its subsidiaries in the amount of \$3,175,985 (JPY 15,500,000 thousand). The company is primarily engaged in foundry business and laser business. The above merger involved acquisition of cash and cash equivalents and property, plant and equipment, and the fair value of these assets is still in the measurement period and is waiting for the final valuation.
- E. To expand the product line to the service of OEM of basic packaging and testing, on July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for \$579,222 (USD 17,890 thousand) and obtained control over SFA Semicon (Suzhou) Co., Ltd. The aforementioned business combination arose mainly from acquiring property, plant and equipment, and right-of-use assets.
- F. To enhance the technology and market layout of high-speed optical module and co-packaged optics (CPO), on August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for \$974,644 (RMB 220,683 thousand) and obtained control over Ccloud Electro Optics Technology Co., Ltd. The aforementioned business combination arose mainly from acquiring intangible assets.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Nine months ended September 30,	
	2025	2024
Purchase of property, plant and equipment	\$ 108,306,277	\$ 85,178,300
Add: Opening balance of payable on equipment	33,814,970	32,071,277
Less: Ending balance of payable on equipment	(27,539,399)	(22,409,318)
Net exchange differences	(1,782,732)	1,250,038
Cash paid during the period	<u>\$ 112,799,116</u>	<u>\$ 96,090,297</u>
Disposal of property, plant and equipment	\$ 17,499,845	\$ 4,709,286
Add: Opening balance of receivable on equipment	2,923,693	2,471,515
Less: Ending balance of receivable on equipment	(2,805,450)	(2,446,751)
Net exchange differences	(209,373)	88,224
Cash received during the period	<u>\$ 17,408,715</u>	<u>\$ 4,822,274</u>

B. Financing activities with no cash flow effects

	Nine months ended September 30,	
	2025	2024
Issuance of shares	\$ 23,502,999	\$ -
Acquisition of financial assets at fair value through other comprehensive income	(23,502,999)	-
Conversion of bonds payable	389	277,387
Capital surplus of bonds payable conversion	5,092	3,630,490
Conversion of convertible bonds payable	(5,481)	(3,907,877)
Cash paid during the period	<u>\$ -</u>	<u>\$ -</u>

On September 25, 2025, the Company issued new shares to exchange shares with TECO Electric & Machinery Co., Ltd. Please refer to Note 6(25) for more details.

C. Changes in liabilities from financing activities

	2025					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 87,675,921	\$ 491,787,037	\$ 50,381,628	\$ 300,730,782	\$ 30,983,050	\$ 961,558,418
Changes in cash flow from financing activities	17,060,000	266,804,122	(5,758,932)	15,692,010	(5,376,075)	288,421,125
Impact of changes in foreign exchange rate	-	(22,852,535)	(2,509,067)	(5,182,450)	(2,223,856)	(32,767,908)
Changes in other non-cash items	119,692	1,186,650	30,354	296,215	8,938,973	10,571,884
At September 30	<u>\$ 104,855,613</u>	<u>\$ 736,925,274</u>	<u>\$ 42,143,983</u>	<u>\$ 311,536,557</u>	<u>\$ 32,322,092</u>	<u>\$ 1,227,783,519</u>

2024

	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 61,328,531	\$ 501,772,585	\$ 61,122,931	\$ 296,394,318	\$ 22,453,737	\$ 943,072,102
Changes in cash flow from financing activities	21,970,089	(25,119,002)	(15,989,085)	(20,908,875)	(5,504,932)	(45,551,805)
Impact of changes in foreign exchange rate	-	11,999,002	1,972,020	2,744,173	1,332,253	18,047,448
Changes in other non-cash items	(634,002)	66,467	(29,418)	(3,907,875)	12,565,022	8,060,194
At September 30	<u>\$ 82,664,618</u>	<u>\$ 488,719,052</u>	<u>\$ 47,076,448</u>	<u>\$ 274,321,741</u>	<u>\$ 30,846,080</u>	<u>\$ 923,627,939</u>

D. In the second quarter of 2025, the Group fully disposed of its 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. amounting to \$1,541,601 (RMB 351,498 thousand), and derecognised related assets, liabilities and non-controlling interest. The abovementioned main items derecognised were cash and cash equivalents, accounts receivable and accounts payable.

E. In the second quarter of 2025, the Group disposed of its 100% equity interest in PHYN LLC for a total transaction amount not exceeding USD 24,900 thousand, and derecognised related assets and liabilities. The abovementioned main items derecognised were intangible assets and inventories.

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution (GIS) Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Limited and subsidiaries	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
AMAX Engineering Corporation	Associate

Names of related parties	Relationship with the Group
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Beijing Digital China Management Systems Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate
Sakai SK Holdings Pte. Ltd.	Associate
Sakai GK Partners LP	Associate
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy Co., Ltd.	Associate
XSemi Corporation	Associate
Field Delivery Service Co., Ltd.	Associate
Sharp Sensing Technology Corporation	Associate
SiliconAuto Taiwan Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industrial Investment Development Co., Ltd.	Joint venture
SiliconAuto B.V.	Joint venture
ZF Foxconn Chassis Modules GmbH	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
YongLin Charity Foundation	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	Three months ended September 30,	
	2025	2024
Sales of goods and services:		
Associates	\$ 41,792,255	\$ 24,457,665
Other related party	1,320,680	1,840,123
	<u>\$ 43,112,935</u>	<u>\$ 26,297,788</u>
	Nine months ended September 30,	
	2025	2024
Sales of goods and services:		
Associates	\$ 122,541,013	\$ 55,416,417
Other related party	4,376,637	5,074,239
	<u>\$ 126,917,650</u>	<u>\$ 60,490,656</u>

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

B. Purchases

	Three months ended September 30,	
	2025	2024
Purchases of goods:		
Associates	\$ 12,306,492	\$ 8,919,733
Other related party	4,247,006	2,131,233
	<u>\$ 16,553,498</u>	<u>\$ 11,050,966</u>
	Nine months ended September 30,	
	2025	2024
Purchases of goods:		
Associates	\$ 38,949,606	\$ 25,480,384
Other related party	11,746,404	4,899,105
	<u>\$ 50,696,010</u>	<u>\$ 30,379,489</u>

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

C. Receivables from related parties

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable:			
Associates			
Current	\$ 29,120,958	\$ 36,563,591	\$ 17,139,634
Non-Current	548,010	-	-
Other related party	1,042,284	1,500,302	1,545,209
Less: Allowance for doubtful accounts	(821,732)	(886,502)	(867,772)
	<u>29,889,520</u>	<u>37,177,391</u>	<u>17,817,071</u>
Other receivables - sale of property, plant and equipment:			
Associates	41,545	46,232	61,473
Other related party	-	1,122	1,105
Other receivables - purchase of materials on behalf of related parties:			
Associates	4,690,614	3,778,906	2,549,316
Other related party	3,079	2,675	2,698
Other receivables - disposal of investment:			
Associates	-	231,241	334,803
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	433,833	7,584,296	7,320,615
Non-Current	-	466,624	450,401
Others	-	731,389	705,224
	<u>5,169,071</u>	<u>12,842,485</u>	<u>11,425,635</u>
	<u>\$ 35,058,591</u>	<u>\$ 50,019,876</u>	<u>\$ 29,242,706</u>

- (a) The amount is due 45 to 90 days after the transaction date.
- (b) Except for the receivable from SDP, the aforementioned receivables are unsecured and non-interest bearing.
- (c) In the first quarter of 2024, the Company entered into a five-year product procurement agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), with a total contract value of \$7,543,590 (US\$246,000 thousand). Based on liquidity, \$1,152,493 was shown as "prepayments," and \$6,391,097 was shown as "other non-current assets." In the second quarter of 2024, the prepayment was agreed to be collected in accordance with the agreement entered into by both parties and reclassified to "other receivables - related parties" and "other non-current assets", respectively, based on the repayment schedule. As of September 30, 2025, the outstanding amount yet to be received from SDP was \$433,833.

D. Payables to related parties

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Accounts payable:			
Associates	\$ 17,697,456	\$ 16,254,387	\$ 10,782,869
Other related party	4,778,879	3,991,786	2,469,810
	<u>22,476,335</u>	<u>20,246,173</u>	<u>13,252,679</u>
Other payables - acquisition of property, plant and equipment:			
Associates	680,751	213,216	182,092
Other related party	-	3,191	-
Other payables - procurement of raw materials on behalf of others:			
Associates	8,706,437	10,970,596	4,512,173
Other related party	85,876	193,427	183,591
	<u>9,473,064</u>	<u>11,380,430</u>	<u>4,877,856</u>
	<u>\$ 31,949,399</u>	<u>\$ 31,626,603</u>	<u>\$ 18,130,535</u>

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

E. Contract liabilities

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates			
Lingyange Semiconductor, Inc.	\$ 2,228	\$ 1,303,446	\$ 2,196,979
Others	4,448	4,764	565
	<u>\$ 6,676</u>	<u>\$ 1,308,210</u>	<u>\$ 2,197,544</u>

F. Lease transactions - lessee

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

(b) For the three months and nine months ended September 30, 2025 and 2024, the Group acquired right-of-use assets of \$3,233, \$8,398, \$448,081 and \$23,005, respectively, from related parties.

(c) Lease liabilities

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates	\$ 329,714	\$ 124,318	\$ 136,009
Other related party	2,162	2,440	5,496
	<u>\$ 331,876</u>	<u>126,758</u>	<u>\$ 141,505</u>

(d) For the three months and nine months ended September 30, 2025 and 2024, the interest expense incurred on lease liabilities were \$4,351, \$1,933, \$15,205 and \$6,780, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended September 30,	
	2025	2024
Acquisition of property, plant and equipment:		
Associates	\$ 608,086	\$ 146,155
Other related party	708	-
	<u>\$ 608,794</u>	<u>\$ 146,155</u>
	Nine months ended September 30,	
	2025	2024
Acquisition of property, plant and equipment:		
Associates	\$ 936,215	\$ 327,511
Other related party	708	-
	<u>\$ 936,923</u>	<u>\$ 327,511</u>

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

	Three months ended September 30,			
	2025		2024	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 55,101	\$ 75,709	\$ 8,250	\$ 1,997
Other related party	-	-	19	-
	<u>\$ 55,101</u>	<u>\$ 75,709</u>	<u>\$ 8,269</u>	<u>\$ 1,997</u>
	Nine months ended September 30,			
	2025		2024	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 107,157	\$ 76,141	\$ 14,247	\$ 5,622
Other related party	-	-	1,117	58
	<u>\$ 107,157</u>	<u>\$ 76,141</u>	<u>\$ 15,364</u>	<u>\$ 5,680</u>

(c) Acquisition of financial assets:

				Nine months ended September 30, 2025
	Accounts	No. of shares (thousand shares)	Objects	Consideration
Associates				
Sharp Sensing Technology Corporation	Investment accounted for using equity method	-	Shares	\$ 163,526
Sharp Corporation	"	1	Common Shares	3,175,985
Others	"	17,344	"	173,439
				<u>\$ 3,512,950</u>
				Nine months ended September 30, 2024
	Accounts	No. of shares (thousand shares)	Objects	Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using equity method	-	Shares	\$ 220,871
Sakai SK Holdings Pte. Ltd.	"	1,785,510	Common Shares	405,668
Sakai GK Partners LP	"	-	Shares	97,079
Qingdao New Core Technology Co., Ltd.	"	-	"	444,280
Others	"	12,658	Common Shares	126,581
				<u>\$ 1,294,479</u>

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

	Accounts	No. of shares (thousand shares)	Objects	Nine months ended September 30, 2025	
				Proceeds	Gain on disposal
Associates					
General Interface Solution (GIS) Holding Limited	Investment accounted for using equity method	4,704	Reco Technology Holding Limited	67,175	695
Ennoconn International Investment Co., Ltd.	"	628	Dudoo Ltd.	25,580	2,027
				<u>\$ 92,755</u>	<u>\$ 2,722</u>

(e) Acquisition of other assets:

	Accounts	Nine months ended September 30,	
		2025	2024
		Consideration	Consideration
Associates	Intangible assets	\$ 5,633	\$ 52,546

H.Loans to related parties

(a) Receivables from related parties

	September 30, 2025	December 31, 2024	September 30, 2024
Associates	\$ 150,339	\$ 157,626	\$ 159,210

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended September 30,	
	2025	2024
Associates	\$ 1,486	\$ 1,598
	Nine months ended September 30,	
	2025	2024
Associates	\$ 4,548	\$ 4,696

For the three months and nine months ended September 30, 2025 and 2024, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	\$ 120,025	\$ 229,079
Post-employment benefits	566	614
Share-based payments	149,896	54,332
	<u>\$ 270,487</u>	<u>\$ 284,025</u>

	Nine months ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	\$ 423,482	\$ 534,029
Post-employment benefits	1,663	1,895
Share-based payments	342,706	214,489
	<u>\$ 767,851</u>	<u>\$ 750,413</u>

8. PLEGGED ASSETS

As of September 30, 2025, December 31, 2024 and September 30, 2024, the book values of the Group's pledged assets are as follows:

Assets	Nature	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 166,944	\$ 196,504	\$ 128,343
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	53,466	164,838	150,417
Time deposits and cash (shown as "non- current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	33,152	29,027	24,487
Restricted deposits (shown as "non- current financial assets at amortised cost")	Security deposit for provisional attachment	11,658	30,800	34,200
Buildings and structures	Long-term loans	5,072,871	4,795,787	3,855,645
		<u>\$ 5,338,091</u>	<u>\$ 5,216,956</u>	<u>\$ 4,193,092</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

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

As of September 30, 2025, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair value through other comprehensive income' and 'non-current financial assets at fair value through profit or loss'.

However, there was a dispute between the Group and NuRide over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, NuRide filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of NuRide were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by NuRide, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Property, plant and equipment	\$ 18,477,564	\$ 25,236,804	\$ 16,261,195
Financial assets at fair value through profit or loss	3,974,793	4,763,426	5,093,942
Financial assets at fair value through other comprehensive income	407,557	1,531,949	1,478,688
Investments accounted for using equity method	27,573,529	4,310,169	4,550,648
Business combinations	840,906	-	-
	<u>\$ 51,274,349</u>	<u>\$ 35,842,348</u>	<u>\$ 27,384,473</u>

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) To raise capital, the Group's subsidiary, Foxconn Singapore Pte Ltd, intended to issue corporate bonds for a total amount of EUR 650,000 thousand through the medium term note (MTN) guaranteed by the Company.
- (2) The Company issued the fourth unsecured corporate bonds of 2025 amounting to \$16,250,000, as approved by the regulatory authority on October 27, 2025. The bonds were issued on OTC on November 5, 2025.
- (3) To expand cloud computing service platforms and accelerate development of the Group's three AI platforms, the Board of Directors resolved to purchase commercial information equipment of AI cloud computing for building an AI computer cluster and supercomputing center. For the period from December 2025 to December 2026, the investment amount is no higher than \$42,000,000.

12. OTHERS

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may

adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

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

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.
- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.
- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2) and (5).

(c) Management system:

- i. Risk management is executed by the Corporate Finance by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

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

(ii) Management:

- a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.
- b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Corporate Finance.

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

(iv) Extent

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

(Foreign currency: Functional currency)	September 30, 2025				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 42,528,944	30.445	\$ 1,294,793,708	5 %	\$ 64,739,685
USD : RMB	47,409,051	7.1283	1,443,368,551	5 %	72,168,428
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 66,558,300	30.445	\$ 2,026,367,443		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 46,825,706	30.445	\$ 1,425,608,618	5 %	\$ 71,280,431
USD : RMB	41,144,917	7.1283	1,252,656,994	5 %	62,632,850

December 31, 2024					
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 44,295,252	32.79	\$ 1,452,441,312	5 %	\$ 72,622,066
USD : RMB	53,691,274	7.3225	1,760,536,871	5 %	88,026,844
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 59,263,084	32.79	\$ 1,943,236,512		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 48,635,623	32.79	\$ 1,594,762,067	5 %	\$ 79,738,103
USD : RMB	47,003,127	7.3225	1,541,232,547	5 %	77,061,627
September 30, 2024					
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 40,370,879	31.65	\$ 1,277,738,306	5 %	\$ 63,886,915
USD : RMB	50,474,597	6.9976	1,597,520,987	5 %	79,876,049
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 61,339,326	31.65	\$ 1,941,389,678		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 44,722,103	31.65	\$ 1,415,454,566	5 %	\$ 70,772,728
USD : RMB	41,141,769	6.9976	1,302,136,978	5 %	65,106,849

Note: Information relating to monetary assets and liabilities denominated in foreign currencies disclosed by the Group on September 30, 2025, was prepared using data from inter-company transaction within the Group that had not been eliminated. The information on comparative period was prepared and presented by the same logic.

- (v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months and nine months ended September 30, 2025 and 2024 amounted to (\$3,858,876), \$1,871,771, \$5,928,563 and (\$1,089,264), respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$1,472,269 and \$1,032,631 for the nine months ended September 30, 2025 and 2024, respectively.

iii. Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings consist of fixed and floating interest rates. During the nine months ended September 30, 2025 and 2024, the Group's borrowings at variable rate were mainly denominated in USD, EUR and CZK.

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

(iii) If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the nine months ended September 30, 2025 and 2024 would have decreased/increased by \$1,458,475 and \$1,043,896, respectively. The main factor is that changes in interest expense result from floating-rate borrowings.

(b) Credit risk

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

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

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

- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.
- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) Default or delinquency in interest or principal repayments;
 - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.
- iv. The aging analysis of notes receivable and accounts receivable (including related parties) is as follows:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Not past due	\$ 1,239,790,995	\$ 1,127,956,445	\$ 1,178,180,200
Up to 90 days	12,582,299	13,239,908	8,965,757
91 to 180 days	2,020,896	1,703,727	1,559,125
181 to 270 days	316,183	384,747	645,178
271 to 360 days	230,477	761,317	1,488,368
Over 361 days	14,015,040	14,381,035	14,707,392
	<u>\$ 1,268,955,890</u>	<u>\$ 1,158,427,179</u>	<u>\$ 1,205,546,020</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
 - (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
 - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
 - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.

(iv) As of September 30, 2025, December 31, 2024 and September 30, 2024, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>September 30, 2025</u>						
Expected loss rate	100%	0.05%	0.11%	0.01%~34.6%	0.08%~99.0%	
Total book value	\$ 14,024,158	\$ 831,275,919	\$ 364,590,507	\$ 19,192,829	\$ 39,872,477	\$ 1,268,955,890
Loss allowance	<u>\$ 14,024,158</u>	<u>\$ 415,638</u>	<u>\$ 401,050</u>	<u>\$ 444,277</u>	<u>\$ 626,036</u>	<u>\$ 15,911,159</u>

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

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

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

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

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

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

vi. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.

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

	2025	2024
At January 1	\$ 17,008,925	\$ 16,701,504
(Reversal of) provision for impairment loss	(351,285)	698,813
Effect of foreign exchange	(746,481)	330,092
At September 30	<u>\$ 15,911,159</u>	<u>\$ 17,730,409</u>

(c) Liquidity risk

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

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

Non-derivative financial liabilities:

September 30, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Financial liabilities at fair value through profit or loss	\$ -	\$ -	\$ 721,262	\$ -	\$ 721,262
Bonds payable	65,016,738	30,700,000	157,702,819	58,117,000	311,536,557
Long-term loans	15,955,297	19,536,160	3,077,608	3,592,170	42,161,235
Lease liabilities	7,124,625	10,682,171	11,087,876	7,091,423	35,986,095
	<u>\$ 88,096,660</u>	<u>\$ 60,918,331</u>	<u>\$ 172,589,565</u>	<u>\$ 68,800,593</u>	<u>\$ 390,405,149</u>
December 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 45,682,000	\$ 46,204,219	\$ 144,020,563	\$ 64,824,000	\$ 300,730,782
Long-term loans	17,637,799	385,656	25,004,292	7,382,299	50,410,046
Lease liabilities	7,061,892	5,754,830	11,032,104	10,629,820	34,478,646
	<u>\$ 70,381,691</u>	<u>\$ 52,344,705</u>	<u>\$ 180,056,959</u>	<u>\$ 82,836,119</u>	<u>\$ 385,619,474</u>
September 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 22,900,000	\$ 66,605,241	\$ 123,926,500	\$ 60,890,000	\$ 274,321,741
Long-term loans	1,569,689	16,860,859	20,792,909	7,883,586	47,107,043
Lease liabilities	7,687,452	3,802,568	10,122,651	8,960,408	30,573,079
	<u>\$ 32,157,141</u>	<u>\$ 87,268,668</u>	<u>\$ 154,842,060</u>	<u>\$ 77,733,994</u>	<u>\$ 352,001,863</u>

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

Derivative financial liabilities:

<u>September 30, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 1,548,362	\$ -	\$ -	\$ -	\$ 1,548,362
Cross currency swap contracts	850,651	-	-	-	850,651
	<u>\$ 2,399,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,399,013</u>
<u>December 31, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 4,247,392	\$ -	\$ -	\$ -	\$ 4,247,392
Cross currency swap contracts	197,041	-	-	-	197,041
	<u>\$ 4,444,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,444,433</u>
<u>September 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 2,078,466	\$ -	\$ -	\$ -	\$ 2,078,466
Cross currency swap contracts	536,651	-	-	-	536,651
	<u>\$ 2,615,117</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,615,117</u>

(3) Fair value information

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

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

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in listed stocks during the lock-up period 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, bond investment, beneficiary certificates and contingent consideration without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(12).

C. Financial instruments not measured at fair value:

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

	September 30, 2025			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 311,536,557	\$ -	\$ 302,303,801	\$ -
	December 31, 2024			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 300,730,782	\$ -	\$ 288,094,625	\$ -
	September 30, 2024			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 274,321,741	\$ -	\$ 261,311,503	\$ -

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2025, December 31, 2024 and September 30, 2024 is as follows:

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

September 30, 2025	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 1,098,980	\$ 3,822,677	\$ 772,578	\$ 5,694,235
Debt instruments	-	-	3,253,517	3,253,517
Beneficiary certificates	123,305	805,363	87,971,579	88,900,247
Derivatives	-	7,005,395	628,120	7,633,515
Contingent consideration	-	-	225,704	225,704
Financial assets at fair value through other comprehensive income				
Equity instruments	125,758,908	2,548,584	13,225,214	141,532,706
Accounts receivable expected factoring	-	407,225,593	-	407,225,593
Total	<u>\$ 126,981,193</u>	<u>\$ 421,407,612</u>	<u>\$ 106,076,712</u>	<u>\$ 654,465,517</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (2,399,013)	\$ -	\$ (2,399,013)
Contingent consideration	-	-	(721,262)	(721,262)
Total	<u>\$ -</u>	<u>\$ (2,399,013)</u>	<u>\$ (721,262)</u>	<u>\$ (3,120,275)</u>

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 710,779	\$ 1,157,915	\$ 648,003	\$ 2,516,697
Debt instruments	-	-	3,523,794	3,523,794
Beneficiary certificates	125,670	818,122	82,950,199	83,893,991
Derivatives	-	9,161,663	-	9,161,663
Derivative financial assets for hedging	-	15,496	-	15,496
Financial assets at fair value through other comprehensive income				
Equity instruments	85,449,361	651,401	12,138,560	98,239,322
Accounts receivable expected factoring	-	180,185,069	-	180,185,069
Total	<u>\$ 86,285,810</u>	<u>\$ 191,989,666</u>	<u>\$ 99,260,556</u>	<u>\$ 377,536,032</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (4,444,433)	\$ -	\$ (4,444,433)
September 30, 2024				
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 618,777	\$ 1,317,918	\$ 639,074	\$ 2,575,769
Debt instruments	-	-	2,710,344	2,710,344
Beneficiary certificates	124,059	850,942	82,037,844	83,012,845
Derivatives	-	5,203,003	-	5,203,003
Financial assets at fair value through other comprehensive income				
Equity instruments	87,687,014	883,740	12,116,608	100,687,362
Accounts receivable expected factoring	-	120,260,725	-	120,260,725
Total	<u>\$ 88,429,850</u>	<u>\$ 128,516,328</u>	<u>\$ 97,503,870</u>	<u>\$ 314,450,048</u>

September 30, 2024	Level 1	Level 2	Level 3	Total
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (2,615,117)	\$ -	\$ (2,615,117)

- (b) The methods and assumptions the Group used to measure fair value are as follows:
- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed shares</u>	<u>Open-end fund</u>
Market quoted price	Closing price	Net asset value

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, cross currency swap contracts, the Group adopts a valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- vi. Contingent consideration is used as the basis for fair value measurement of the acquired company based on the probability of achieving its future financial performance.
 - vii. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the nine months ended September 30, 2025 and 2024, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the nine months ended September 30, 2025 and 2024:

Financial assets at fair value through profit or loss / Financial assets at fair value through other comprehensive income	2025	2024
At January 1	\$ 99,260,556	\$ 94,938,791
Gains recognised in profit or loss	12,944,120	784,366
Gains and losses recognised in other comprehensive income or loss	1,506,275	(276,423)
Acquired during the period	6,343,381	5,499,892
Sold during the period	(1,420,049)	(120,881)
Investment cost refund	(6,054,821)	(6,789,091)
Transfer in to Level 3	114,512	480,450
Effect of exchange rate changes	(6,617,262)	2,986,766
At September 30	<u>\$ 106,076,712</u>	<u>\$ 97,503,870</u>

Financial liabilities at fair value through profit or loss	2025	2024
At January 1	\$ -	\$ -
Acquired during the period	729,250	-
Effect of exchange rate changes	(7,988)	-
At September 30	<u>\$ 721,262</u>	<u>\$ -</u>

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

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

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,166,163</u>	Market comparable companies	Revenue multiple	0.56~4.27 (3.93)	The higher the revenue multiple, net value multiple, value to NIAT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (2.72)	
			Discount for lack of marketability	16.00%~37.00% (24.87%)	
			Value to NIAT multiple	0.19~15.18 (5.94)	
			Implied equity value multiple	17.93	
	<u>\$ 1,035,307</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~37.00% (29.02%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	28.28%~107.15% (51.26%)	
			Revenue multiple	1.29~58.34 (19.75)	
			Net value multiple	0.86~36.69 (12.92)	
			Value to NIAT multiple	0.43~18.05 (11.27)	
<u>\$ 406,753</u>	Net assets value	Discount for lack of marketability	18.00%~32.00% (23.42%)	The higher the discount for lack of marketability, the lower the fair value.	
<u>\$ 1,090,826</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.	
<u>\$ 10,298,743</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable	
Venture capital shares and private equity fund investment	<u>\$ 65,060,655</u>	Net assets value	Discount for lack of marketability	1.85%~7.61% (3.87%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	<u>\$ 21,770,580</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	0.98% 21.54%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,140,344</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	<u>\$ 3,253,517</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~31.00%	The higher the expected equity value volatility and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	(21.04%) 50.69%~72.82 %	
			Net value multiple	(52.79%) 1.93~18.54 (3.50)	
Non-derivative other instrument:					
Contingent consideration	<u>\$ 225,704</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Derivative debt instrument:					
Convertible corporate bonds	<u>\$ 628,120</u>	Stock value in complex convertible bond structure	Discount for lack of marketability	29.00%	The higher the expected equity value volatility and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	33.84%	
			Revenue multiple	2.18	
Non-derivative financial liabilities:					
Contingent consideration	<u>\$ (721,262)</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value	
Non-derivative equity instrument:						
Unlisted shares	<u>\$ 1,365,400</u>	Market comparable companies	Revenue multiple	0.20~16.69 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.	
			Net value multiple	0.25~9.57 (3.02)		
	Discount for lack of marketability	16.00%~37.00% (24.77%)				
	Value to NIAT multiple	0.19~15.18 (3.80)				
	Value to EBIT multiple	85.40				
	Implied equity value multiple	17.93				
	<u>\$ 1,206,013</u>	Stock value in complex capital structure	Discount for lack of marketability	16.00%~38.00% (27.98%)		The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.00%~107.15 % (45.25%)		
			Revenue multiple	1.29~6.18 (5.54)		
			Net value multiple	0.86~20.21 (6.59)		
<u>\$ 2,602,026</u>	Net assets value	Discount for lack of marketability	13.00%~32.00% (20.33%)	The higher the discount for lack of marketability, the lower the fair value.		
Venture capital shares and private equity fund investment	<u>\$ 412,822</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.	
	<u>\$ 7,200,302</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable	
<u>\$ 56,673,268</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.24%)	The higher the discount for lack of marketability, the lower the fair value.		
	<u>\$ 25,064,709</u>	Stock value in complex capital structure	Discount for lack of marketability	1.34%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.	
			Expected equity value volatility	25.93%		
<u>\$ 1,212,222</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable		

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value	
Non-derivative debt instrument:						
Unlisted shares - Preferred stock	<u>\$ 501,346</u>	Stock value in complex capital structure	Discount for lack of marketability	21.00%	The higher the expected equity value volatility, net value multiple and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.	
			Expected equity value volatility	44.43%		
			Net value multiple	19.85		
			Revenue multiple	1.31		
	<u>\$ 3,022,448</u>	Market approach	Discount for lack of marketability	21.40%		The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.57%		
	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value	
Non-derivative equity instrument:						
Unlisted shares	<u>\$ 1,831,855</u>	Market comparable companies	Revenue multiple	0.20~16.69 (4.05)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.	
			Net value multiple	0.96~15.47 (3.52)		
			Discount for lack of marketability	16.00%~37.00% (23.83%)		
			Value to NIAT multiple	0.14~14.89 (4.46)		
			Value to EBIT multiple	85.40		
			Implied equity value multiple	18.34		
			<u>\$ 1,498,381</u>	Stock value in complex capital structure		Discount for lack of marketability
	Expected equity value volatility	25.00%~81.91% (43.38%)				
	Revenue multiple	1.54~3.28 (2.94)				
	Net value multiple	0.86~19.35 (5.98)				
	Value to NIAT multiple	0.56~19.28 (16.47)				

	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
	<u>\$ 2,745,868</u>	Net assets value	Discount for lack of marketability	13.00%~39.00% (20.30%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 289,796</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,389,782</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment					
	<u>\$ 55,232,478</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 25,635,044</u>	Stock value in complex capital structure	Discount for lack of marketability	0.75%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,170,322</u>	Recent non-active market price	Expected equity value volatility	24.50%	
	<u>\$ 1,170,322</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock					
	<u>\$ 358,737</u>	Recent non-active market price	Not applicable	Not applicable	The higher the expected equity value volatility and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 234,114</u>	Stock value in complex capital structure	Discount for lack of marketability	26.00%	
			Expected equity value volatility	67.88%	
			Net value multiple	12.57	Not applicable
	<u>\$ 2,117,493</u>	Market approach	Discount for lack of marketability	21.44%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.52%	

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

		September 30, 2025				
		Recognised in profit or loss		Recognised in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 967,714	\$ (967,714)	\$ 95,906	\$ (95,906)
		December 31, 2024				
		Recognised in profit or loss		Recognised in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 859,802	\$ (859,802)	\$ 75,375	\$ (75,375)
		September 30, 2024				
		Recognised in profit or loss		Recognised in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 844,920	\$ (844,920)	\$ 73,073	\$ (73,073)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

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

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

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

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

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

(2) Information on investees

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

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

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

14. SEGMENT INFORMATION

(1) General information

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

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

(2) Measurement of segment information

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

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

(3) Segment information

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

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

Three months ended September 30, 2025 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,004,948	\$ 1,017,654	\$ 85,368	\$ 36,822	\$ (85,843)	\$ 2,058,949
Internal revenue	30,065	6,106	12,224	3,510	(51,905)	-
Operating revenue	<u>\$ 1,035,013</u>	<u>\$ 1,023,760</u>	<u>\$ 97,592</u>	<u>\$ 40,332</u>	<u>\$ (137,748)</u>	<u>\$ 2,058,949</u>
Depreciation and amortisation	<u>\$ 13,741</u>	<u>\$ 9,893</u>	<u>\$ 905</u>	<u>\$ 1,207</u>	<u>\$ (912)</u>	<u>\$ 24,834</u>
Segment operating income	<u><u>\$ 10,495</u></u>	<u><u>\$ 54,272</u></u>	<u><u>\$ 1,567</u></u>	<u><u>\$ 3,283</u></u>	<u><u>\$ 919</u></u>	<u><u>\$ 70,536</u></u>
Three months ended September 30, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,091,740	\$ 754,789	\$ 61,160	\$ 36,459	\$ (89,579)	\$ 1,854,569
Internal revenue	22,669	4,021	11,432	3,038	(41,160)	-
Operating revenue	<u>\$ 1,114,409</u>	<u>\$ 758,810</u>	<u>\$ 72,592</u>	<u>\$ 39,497</u>	<u>\$ (130,739)</u>	<u>\$ 1,854,569</u>
Depreciation and amortisation	<u>\$ 12,126</u>	<u>\$ 6,762</u>	<u>\$ 1,028</u>	<u>\$ 2,415</u>	<u>\$ (890)</u>	<u>\$ 21,441</u>
Segment operating income	<u><u>\$ 12,947</u></u>	<u><u>\$ 36,720</u></u>	<u><u>\$ 829</u></u>	<u><u>\$ 3,254</u></u>	<u><u>\$ 1,021</u></u>	<u><u>\$ 54,771</u></u>
Nine months ended September 30, 2025 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 2,880,825	\$ 2,591,962	\$ 137,510	\$ 109,171	\$ (222,735)	\$ 5,496,733
Internal revenue	84,329	12,101	25,758	9,802	(131,990)	-
Operating revenue	<u>\$ 2,965,154</u>	<u>\$ 2,604,063</u>	<u>\$ 163,268</u>	<u>\$ 118,973</u>	<u>\$ (354,725)</u>	<u>\$ 5,496,733</u>
Depreciation and amortisation	<u>\$ 38,700</u>	<u>\$ 26,259</u>	<u>\$ 2,889</u>	<u>\$ 6,297</u>	<u>\$ (2,594)</u>	<u>\$ 71,551</u>
Segment operating income	<u><u>\$ 48,512</u></u>	<u><u>\$ 115,524</u></u>	<u><u>\$ 1,865</u></u>	<u><u>\$ 4,948</u></u>	<u><u>\$ 2,783</u></u>	<u><u>\$ 173,632</u></u>

Nine months ended September 30,
2024 (in millions)

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

The descriptions for the above group systems are as follows:

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

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

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

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
September 30, 2025

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$ 5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 163,616,636	\$ 654,466,544	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	571,625	-	-	N/A	2	-	Business operation	-	None	-	58,904,065	117,808,131	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	239,136	-	-	N/A	2	-	Business operation	-	None	-	104,111,001	208,222,002	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,534,080	-	-	N/A	2	-	Business operation	-	None	-	344,748,851	689,497,703	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	146,124	133,958	133,958	4.00	2	-	Business operation	-	None	-	1,781,961	3,563,923	Note 3
5	BAKER STREET LLC	Q-Edge Corporation	Other Receivables	Y	608,900	608,900	608,900	4.00	2	-	Business operation	-	None	-	2,994,993	5,989,985	Note 3
6	FEWI Development Corporation	Q-Edge Corporation	Other Receivables	Y	913,350	913,350	913,350	4.00	2	-	Business operation	-	None	-	11,792,763	23,585,526	Note 3
7	Hyield Venture Capital Co., Ltd.	Hon Young Semiconductor Corporation	Other Receivables	Y	367,000	367,000	367,000	2.15	2	-	Business operation	-	None	-	3,055,897	12,223,588	Note 2
8	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	266,400	-	-	N/A	2	-	Business operation	-	None	-	2,826,148	11,304,592	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
8	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	2.15	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,826,148	\$ 11,304,592	Note 2
9	Foxconn (Far East) Limited	Zettimage Technologies Japan Inc.	Other Receivables	Y	4,932	-	-	N/A	2	-	Business operation	-	None	-	3,288,499,908	6,576,999,816	Note 3
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	498,150	-	-	N/A	2	-	Business operation	-	None	-	3,288,499,908	6,576,999,816	Note 3
9	Foxconn (Far East) Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	730,620	-	-	N/A	2	-	Business operation	-	None	-	3,288,499,908	6,576,999,816	Note 3
10	Foxconn Hon Hai Technology India Mega Development Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	554,885	-	-	N/A	2	-	Business operation	-	None	-	47,846,525	47,846,525	Note 3
11	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,604	10,837	10,837	5.50	2	-	Business operation	-	None	-	562,662	1,125,324	Note 3
12	Foxconn Singapore Pte Ltd	Yuzhan Technology (India) Private Limited	Other Receivables	Y	7,383,400	6,536,000	6,536,000	6.80	2	-	Business operation	-	None	-	384,941,524	769,883,048	Note 3
13	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	597,780	548,010	548,010	5.00	2	-	Business operation	-	None	-	37,862,849	75,725,697	Note 3
14	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	838,553	-	-	N/A	2	-	Business operation	-	None	-	2,113,356	4,226,711	Note 3
15	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,628,138	5,303,841	5,303,841	0.00 ~5.00	2	-	Business operation	-	None	-	20,966,826	34,944,710	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,201,100	2,989,700	2,989,700	2.10 ~2.17	2	-	Business operation	-	None	-	55,603,864	111,207,729	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	\$ 3,694,920	\$ 3,160,540	\$ 3,160,540	1.65	2	\$ -	Business operation	\$ -	None	\$ -	\$ 75,951,514	\$ 151,903,028	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	160,970	150,339	150,339	4.00	2	-	Business operation	-	None	-	3,797,576	15,190,303	Note 3
18	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	64,022	59,794	59,794	2.10	2	-	Business operation	-	None	-	3,594,653	7,189,307	Note 3
19	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	971,500	860,000	344,000	6.30	2	-	Business operation	-	None	-	20,895,847	41,791,693	Note 4
20	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,645,116	3,341,631	3,341,631	0.00	2	-	Business operation	-	None	-	4,599,440	18,397,762	Note 4
20	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,160,512	2,897,374	2,897,374	0.00	2	-	Business operation	-	None	-	4,599,440	18,397,762	Note 4
20	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,130,502	1,036,378	1,036,378	0.00	2	-	Business operation	-	None	-	4,599,440	18,397,762	Note 4
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	135,360	-	-	N/A	2	-	Business operation	-	None	-	19,465,706	38,931,412	Note 4
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,698,070	2,519,890	2,519,890	2.10	2	-	Business operation	-	None	-	19,465,706	38,931,412	Note 4
22	Futaijing Precision Electronics Yantai Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	643,800	640,650	640,650	2.10	2	-	Business operation	-	None	-	1,817,306	3,634,611	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
23	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	\$ 137,190	\$ 128,130	\$ 128,130	2.345	2	\$ -	Business operation	\$ -	None	\$ -	\$ 9,943,557	\$ 19,887,113	Note 4
23	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,188,980	1,110,460	1,110,460	2.345	2	-	Business operation	-	None	-	9,943,557	19,887,113	Note 4
23	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables	Y	457,300	427,100	427,100	2.345	2	-	Business operation	-	None	-	9,943,557	19,887,113	Note 4
23	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	3,292,560	1,708,400	1,708,400	2.345	2	-	Business operation	-	None	-	9,943,557	19,887,113	Note 4
24	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	7,296,400	7,260,700	7,260,700	2.10	2	-	Business operation	-	None	-	25,848,634	51,697,268	Note 4
25	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,515,150	2,349,050	2,349,050	2.10	2	-	Business operation	-	None	-	5,110,631	10,221,261	Note 4
26	FIT Voltaira Autokabel Gruppe GmbH	Auto Kabel of North America Inc.	Other Receivables	Y	2,002,000	1,967,350	1,788,500	5.40	2	-	Business operation	-	None	-	18,416,806	36,833,612	Note 5
26	FIT Voltaira Autokabel Gruppe GmbH	FIT Voltaira Group GmbH	Other Receivables	Y	536,550	536,550	-	N/A	2	-	Business operation	-	None	-	18,416,806	36,833,612	Note 5
27	FIT Voltaira Group GmbH	FIT Voltaira Autokabel Gruppe GmbH	Other Receivables	Y	536,550	536,550	-	N/A	2	-	Purchase equipment/ Business operation	-	None	-	2,402,281	4,804,562	Note 5
27	FIT Voltaira Group GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	600,600	590,205	590,205	5.90	2	-	Purchase equipment/ Business operation	-	None	-	2,402,281	4,804,562	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
							Item						Value				
28	Foxconn Interconnect Technology GmbH	FIT Voltaira Autokabel Gruppe GmbH	Other Receivables	Y	\$ 1,223,600	\$ 1,217,800	\$ 1,217,800	5.52	2	\$ -	Business operation	\$ -	None	\$ -	\$ 27,835,294	\$ 55,670,587	Note 5
28	Foxconn Interconnect Technology GmbH	FIT Voltaira Group GmbH	Other Receivables	Y	1,345,960	1,339,580	1,339,580	5.52	2	-	Business operation	-	None	-	27,835,294	55,670,587	Note 5
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Autokabel Gruppe GmbH	Other Receivables	Y	830,250	761,125	761,125	5.52	2	-	Business operation	-	None	-	210,525,510	421,051,019	Note 5
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	664,200	608,900	608,900	5.52	2	-	Business operation	-	None	-	210,525,510	421,051,019	Note 5
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	Foxconn Interconnect Technology GmbH	Other Receivables	Y	2,569,560	2,557,380	2,557,380	5.52	2	-	Business operation	-	None	-	210,525,510	421,051,019	Note 5
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	709,034	650,001	650,001	5.52	2	-	Business operation	-	None	-	210,525,510	421,051,019	Note 5
30	Foxconn OE Technologies Inc.	FIT Electronics, Inc.	Other Receivables	Y	611,800	608,900	-	N/A	2	-	Business operation	-	None	-	1,239,529	2,479,058	Note 5
31	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	2,070,260	2,070,260	2,070,260	0.00	2	-	Business operation	-	None	-	6,678,274	13,356,548	Note 5
32	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,611,983	1,505,528	1,505,528	3.10	2	-	Business operation	-	None	-	32,665,554	65,331,109	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
33	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	\$ 1,943,925	\$ 1,896,324	\$ 1,896,324	3.00~3.1	2	\$ -	Business operation	\$ -	None	\$ -	\$ 28,935,141	\$ 57,870,283	Note 5
34	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	917,700	913,350	913,350	4.30	2	-	Business operation	-	None	-	24,625,902	49,251,803	Note 6
35	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,673,140	1,622,980	1,622,980	2.30	2	-	Business operation	-	None	-	8,683,379	17,366,758	Note 6
35	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	257,520	256,260	-	N/A	2	-	Business operation	-	None	-	8,683,379	17,366,758	Note 6
36	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,646,280	1,537,560	1,537,560	2.50	2	-	Business operation	-	None	-	2,722,516	10,890,062	Note 6
36	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	315,420	-	-	N/A	2	-	Business operation	-	None	-	2,722,516	10,890,062	Note 6
37	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	993,128	-	-	N/A	2	-	Purchase equipment/Business operation	-	None	-	207,600,547	346,000,912	Note 7, Note 8
38	Ingrasys Technology USA Inc.	Foxconn Assembly LLC	Other Receivables	Y	7,188,650	7,154,575	3,348,950	3.8539~4.1914	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7
39	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	12,672,936	11,617,812	11,617,812	0.00	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
39	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	\$ 24,747,310	\$24,630,005	\$24,021,105	0.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 207,600,547	\$ 346,000,912	Note 7
39	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	18,354,000	18,267,000	15,222,500	0.00	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7
39	IPL International Limited	FII AMC Mexico S. de R.L. de C.V.	Other Receivables	Y	6,515,670	5,114,760	-	0.00	2	-	Purchase equipment	-	None	-	207,600,547	346,000,912	Note 7
39	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	4,075,526	3,878,693	3,878,693	0.00	2	-	Purchase equipment/ Business operation	-	None	-	207,600,547	346,000,912	Note 7
39	IPL International Limited	Likom de Mexico SA de CV	Other Receivables	Y	664,200	608,900	233,818	0.00	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7
40	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	10,730,000	10,677,500	10,677,500	2.100~ 2.170	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7
41	Fulian Yuzhan Precision Technology Co., Ltd.	Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd.	Other Receivables	Y	257,520	256,260	256,260	2.10	2	-	Business operation	-	None	-	207,600,547	346,000,912	Note 7

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

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

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

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

- Note 5: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 400% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 200% 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 400% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 200% of the net assets value of Foxconn Interconnect Technology Limited. The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares loan to Foxconn Interconnect Technology Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.
- Note 6: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender. The policy for loans granted by overseas subsidiaries of which Jusda Supply Chain Management International Co., Ltd. directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.
- Note 7: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd.(FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII. The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender. The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.
- Note 8: Yuzhan Technology (India) Private Limited had settled the actual drawdown amount of Foxconn Technology (India) Private Limited on March 24, 2025. The above table was announced based on situations on the repayment date. Subsequently, Yuzhan Technology (India) Private Limited became a wholly-owned subsidiary of Hon Hai due to an equity transaction on March 27, 2025.
- Note 9: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
September 30, 2025

Table 2

Expressed in thousands of TWD
(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 as of September 30, 2025	Outstanding endorsement/ guarantee amount at September 30, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 818,083,180	\$ 36,489,488	\$ 33,451,444	\$33,451,444	\$ -	2.04	\$1,636,166,359	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	818,083,180	6,475,950	-	-	-	0.00	1,636,166,359	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	818,083,180	156,087,000	143,091,500	58,149,950	-	8.75	1,636,166,359	Y	N	N	4, 6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	818,083,180	5,460,000	5,365,500	357,700	-	0.33	1,636,166,359	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	818,083,180	9,963,000	9,133,500	9,133,500	-	0.56	1,636,166,359	Y	N	N	4, 6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	818,083,180	39,228,000	28,922,750	14,156,925	-	1.77	1,636,166,359	Y	N	N	4, 6, 7
0	Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	2	818,083,180	8,314,486	7,795,380	7,795,380	-	0.48	1,636,166,359	Y	N	N	4, 7, 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	2	818,083,180	771,112	214,380	214,380	-	0.01	1,636,166,359	Y	N	N	4, 8

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2025	Outstanding endorsement/ guarantee amount at September 30, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	2	\$ 818,083,180	\$ 3,435	\$ -	\$ -	\$ -	0.00	\$1,636,166,359	Y	N	Y	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	2	818,083,180	274,122	254,133	254,133	-	0.02	1,636,166,359	Y	N	Y	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ S.R.O.	2	818,083,180	2,648	609	609	-	0.00	1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	2	818,083,180	15,196	961	961	-	0.00	1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	2	818,083,180	110,126	35,475	35,475	-	0.00	1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	2	818,083,180	108,190	1,477	1,477	-	0.00	1,636,166,359	Y	N	Y	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	2	818,083,180	417,032	129,318	129,318	-	0.01	1,636,166,359	Y	N	Y	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	2	818,083,180	30,599	7,664	7,664	-	0.00	1,636,166,359	Y	N	Y	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Inc.	2	818,083,180	4,894,536	369,233	369,233	-	0.02	1,636,166,359	Y	N	N	4, 8

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2025	Outstanding endorsement/ guarantee amount at September 30, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	\$ 818,083,180	\$164,883,422	\$ 150,948,531	\$55,844,030	\$ -	9.23	\$1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology USA Inc.	2	818,083,180	440,093	68,883	68,883	-	0.00	1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	2	818,083,180	326,287	10,206	10,206	-	0.00	1,636,166,359	Y	N	N	4, 8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	818,083,180	2,589,585	2,408,563	2,408,563	-	0.15	1,636,166,359	Y	N	Y	4
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	172,374,426	130,758	-	-	-	0.00	172,374,426	N	N	Y	5
2	Jusda International Limited	Jusda Europe S.R.O.	2	12,312,951	379,481	372,914	372,914	-	0.02	12,312,951	N	N	N	11
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	2	12,312,951	415,125	380,563	380,563	-	0.02	12,312,951	N	N	N	11
3	Smart Technologies Inc.	Smart Technologies ULC	3	327,233,272	1,494,450	1,370,025	-	-	0.08	818,083,180	N	N	N	5
4	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	346,000,912	83,025,000	76,112,500	15,222,500	-	4.65	692,001,824	N	N	N	12
5	FIH Mobile Limited	FIH (Hong Kong) Limited	2	45,994,404	9,963,000	9,133,500	-	-	0.56	45,994,404	N	N	N	13

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2025	Outstanding endorsement/ guarantee amount at September 30, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
6	FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	3	\$ 3,050,922	\$ 1,145,418	\$ -	\$ -	\$ -	0.00	\$ 6,101,844	N	N	N	13
7	S&B Industry, Inc.	FIH (Hong Kong) Limited	3	2,594,424	820,500	-	-	-	0.00	5,188,847	N	N	N	13
8	Great Promote Limited	FIH (Hong Kong) Limited	3	135,662	131,280	-	-	-	0.00	271,323	N	N	N	13
9	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	753,000	283,893	-	-	-	0.00	1,506,001	N	N	N	13
10	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,644,249,954	9,963,000	9,133,500	-	-	0.56	1,644,249,954	N	N	N	5, 9
10	Foxconn (Far East) Limited	Competition Team Ireland Limited	3	1,644,249,954	-	-	-	-	0.00	1,644,249,954	N	N	N	5, 9
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,644,249,954	4,903,500	-	-	-	0.00	1,644,249,954	N	N	N	5, 9
10	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd	3	1,644,249,954	7,298,040	-	-	-	0.00	1,644,249,954	N	N	N	5, 9
10	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	3	1,644,249,954	2,114,294	-	-	-	0.00	1,644,249,954	N	N	N	5, 9
10	Foxconn (Far East) Limited	Foxconn EV System LLC	3	1,644,249,954	1,070,650	-	-	-	0.00	1,644,249,954	N	N	N	5, 10
10	Foxconn (Far East) Limited	Foxconn EV Asset Management LLC	3	1,644,249,954	3,823,750	-	-	-	0.00	1,644,249,954	N	N	N	5, 10
10	Foxconn (Far East) Limited	Foxconn EV Property Development LLC	3	1,644,249,954	2,447,200	2,435,600	2,435,600	-	0.15	1,644,249,954	N	N	N	5, 10

Note 1: Having business relationship.

- Note 2: The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed company.
- Note 3: The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
- Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets. The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets. The endorsements and guarantees of the Company's domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.
- Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets. The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.
- Note 6: Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd issued bands denominated in foreign currencies through Medium Term Note (MTN) Program, and share the guaranteed amount of US\$5 billion provided by Hon Hai. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Foxconn (Far East) Limited.
- Note 7: Three corporations including Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd., and Falcon Precision Trading Pte. Ltd. jointly applied for a syndicated credit facility, sharing the limit of guarantees on Hon Hai of USD 1.2 billion. Currently, The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Foxconn Singapore Pte Ltd.
- Note 8: Cloud Network Technology Singapore Pte. Ltd., Cloud Network Technology USA Inc., eCMMS Precision Singapore Pte. Ltd., Foxconn CZ S.R.O., Foxconn European Manufacturing Services S.R.O., Foxconn Technology CZ S.R.O., Ingrasys (Singapore) Pte. Ltd., Ingrasys Technology USA Inc., Shenzhen Fulian Fugui Precision Industry Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Fulian Cloud Computing (TianJin) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Ingrasys Technology Inc., HongFuTai Precision Electronics (YanTai) Co., Ltd., Hongfujin Precision Industry (Wuhan) Co., Ltd., totalling 15 legal entities, jointly applied for credit line for purchasing products from suppliers, and share the guaranteed amount of US\$5 billion provided by Hon Hai. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Cloud Network Technology Singapore Pte. Ltd.
- Note 9: The debts of Foxconn Singapore Pte Ltd, Foxconn Slovakia, spol. s r.o., Competition Team Ireland Ltd., eCMMS Precision Singapore Pte. Ltd., Foxconn Infinite Pte. Ltd., Foxteq Singapore Pte. Ltd. at BMG Bank are covered under a shared guaranteed amount of US\$0.3 billion provided by Foxconn (Far East) Limited. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Foxconn Slovakia, spol. s r.o.
- Note 10: Foxconn EV Property Development LLC, Foxconn EV System LLC, and Foxconn EV Asset Management LLC jointly applied for a credit facility, sharing Foxconn (Far East) Limited of USD 80 million. As this shared limit cannot be apportioned, and to avoid duplicate disclosures, the shared guarantee limit is included in the calculations and disclosures of Foxconn EV Property Development LLC.
- Note 11: The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets. The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.
- Note 12 : The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII) to others should not be in excess 100% of the Foxconn Industrial Internet Co., Ltd. (FII)'s net assets, and for a single party should not be in excess of 50% of the Foxconn Industrial Internet Co., Ltd. (FII)'s net assets. The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII) and its subsidiaries to others should not be in excess 100% of Foxconn Industrial Internet Co., Ltd. (FII)'s net assets, and for a single party should not be in excess 50% of Foxconn Industrial Internet Co., Ltd. (FII)'s net assets.
- Note 13: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry, S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million. Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry, S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	45,994,404	45,994,404
FIH Mexico Industry, S.A. de C.V.	3,050,922	6,101,844
S&B Industry, Inc.	2,594,424	5,188,847
Great Promote Limited	135,662	271,323
Eliteday Enterprises Limited	18,312	36,624
Extra High Enterprises Limited	753,000	1,506,001
FIH Co., Ltd.	2,446,816	4,893,633
FIH (Hong Kong) Limited	-	-

Note 14: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of significant marketable securities (not including subsidiaries, associates and joint ventures)
September 30, 2025

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

		As of September 30, 2025							
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	111,947	\$ 1,612,046	1	\$ 1,612,046		
"	Ceer National Automotive Company	None	(1)	51,230	4,159,193	8	4,159,193		
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,350,188	3	10,350,188		
"	Teco Electronic & Machinery Co., Ltd.	None	(1)	237,644	22,599,951	3	22,599,951		
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	1,600,000	-	1,600,000		
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	2,860,266	4	2,860,266		
"	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,121,546	5	1,121,546		
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,854	-	5,854		
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000		
Hon Yuan International Investment Co., Ltd.	Fitipower Integrated Technology Inc.	None	(1)	579	99,035	-	99,035		
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	130,394	1,877,667	2	1,877,667		
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,039,425	4	3,039,425		
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,485,193	1	3,485,193		
"	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,428,192	7	1,428,192		
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,485,903	1	2,485,903		
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000		
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,057,464	5	1,057,464		
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	2,990	-	2,990		
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	280,000	-	280,000		
Foxconn (Far East) Limited and subsidiaries	Galaxy Digital Holdings Ltd.	None	(1)	4,337	4,465,647	1	4,465,647		
"	IDG China Capital Fund III, L.P.	None	(2)	-	6,964,182	-	6,964,182		
"	SK Inc.	None	(1)	2,450	11,152,734	3	11,152,734		

As of September 30, 2025

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)	Fair value	Footnote
					Book value			
Foxconn (Far East) Limited and subsidiaries	Pink Crystal China Fund, L.P.	None	(2)	-	\$ 1,983,549	-	\$ 1,983,549	
"	Softbank Vision Fund, L.P.	None	(2)	-	10,885,290	-	10,885,290	
"	DiDi Global Inc.	None	(1)	12,543	1,882,567	-	1,882,567	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,246,195	13	3,246,195	
"	Contemporary Ampere Technology Co., Limited	None	(1)	28,707	49,288,657	1	49,288,657	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	29,761,159	-	29,761,159	
"	Agile Robots AG	None	(1)	358,185	1,989,689	2	1,989,689	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	1,002,589	-	1,002,589	
"	Figure Technology Solutions, Inc.	None	(2)	2,633	2,623,766	-	2,623,766	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	913,350	-	913,350	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,183	-	286,183	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	761,125	-	761,125	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	456,675	-	456,675	
Foxconn Infinite Pte. Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,173,296	19	2,173,296	
"	Sinovation Fund III, L.P.	None	(2)	-	1,033,710	-	1,033,710	
"	Playground Ventures II, L.P.	None	(2)	-	5,102,865	-	5,102,865	
"	Playground Ventures, L.P.	None	(2)	-	3,622,854	-	3,622,854	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,777,206	-	1,777,206	
"	Softbank Vision Fund, L.P.	None	(2)	-	10,885,290	-	10,885,290	
"	Celesta Capital II-A, L.P.	None	(2)	-	1,795,036	-	1,795,036	
"	Celesta Capital III, L.P.	None	(2)	-	949,637	-	949,637	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	274,005	-	274,005	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules GmbH	None	(2)	-	2,944,895	-	2,944,895	

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

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

Note 3: The Company determines securities presented in this chart based on principles of materiality.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more
For the nine months ended September 30, 2025

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 4

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 13,563,157	1	Payment term 45~90 days	Note 1	Note 1	\$ 81,120,936	16	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	4,859,411	-	Payment term 45 days	Note 1	Note 1	4,308,208	1	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	2,751,459	-	Net 90 days	Note 1	Note 1	1,471,698	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	105,276	-	Net 30 days	Note 1	Note 1	36,229	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	736,912	-	Payment term 60 days	Note 1	Note 1	68,740	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	9,940,304	1	Net 120 days	Note 1	Note 1	5,803,047	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	347,553	-	Net 90 days	Note 1	Note 1	126,062	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	384,186	-	Net 90 days	Note 1	Note 1	107,238	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	766,998	-	Payment term 30 days	Note 1	Note 1	465,704	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Sales	156,139	-	Net 90 days	Note 1	Note 1	17,165	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	301,428	-	Payment term 90 days	Note 1	Note 1	180,453	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	252,569	-	Net 60 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	669,148	-	Net 90 days	Note 1	Note 1	184,641	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics(SZ) Co., Ltd.	Affiliate	Sales	257,996	-	Payment term 45 days	Note 1	Note 1	82,556	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	396,271	-	Payment term 60~90 days	Note 1	Note 1	395,744	-	Note 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	\$ 123,418	-	Payment term 60 days	Note 1	Note 1	\$ 57,233	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	636,740	-	Payment term 60 days	Note 1	Note 1	43,630	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	264,733	-	Net 30 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	6,062,968	-	Payment term 45 days	Note 1	Note 1	449,419	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	Sales	125,854	-	Payment term 75 days	Note 1	Note 1	9,123	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	298,867,719	16	Payment term 30~90 days	Note 1	Note 1	(148,170,227)	(17)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	774,967,276	41	Net 30 days	Note 1	Note 1	(395,602,158)	(45)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	391,741,589	21	Net 60 days	Note 1	Note 1	(160,485,489)	(18)	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	272,003	-	Net 30 days	Note 1	Note 1	(837,494)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	263,968,227	14	Net 60 days	Note 1	Note 1	(114,545,566)	(13)	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	6,899,437	-	Net 90 days	Note 1	Note 1	(151,094)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	1,298,012	-	Net 30 days	Note 1	Note 1	(371,970)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	896,992	-	Payment term 90 days	Note 1	Note 1	(637,558)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	188,562	-	Payment term 60 days	Note 1	Note 1	(106,975)	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	366,274	-	Payment term 60 days	Note 1	Note 1	(54,942)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	2,397,650	-	Payment term 90 days	Note 1	Note 1	(1,180,355)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	3,198,600	-	Net 30 days	Note 1	Note 1	(4,520,814)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and molding costs	862,019	4	-	Note 1	Note 1	(347,681)	(5)	
									(Shown as other payables)		

Table 4 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	\$ 8,660,954	39	-	Note 1	Note 1	\$ (2,950,714)	(42)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	12,660,589	57	-	Note 1	Note 1	(3,711,850)	(53)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	511,642	46	Payment term 45 days	Note 1	Note 1	317,818	72	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	128,167	21	Payment term 30 days	Note 1	Note 1	-	-	
Shanghai Futaitong International Logistics Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	107,019	17	Payment term 30 days	Note 1	Note 1	73,967	38	
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	Sales	253,745	74	Payment term 90 days	Note 1	Note 1	60,381	75	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	63,719,352	-	Payment term 90 days	Note 1	Note 1	50,782,450	-	
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	Sales	185,210	-	Payment term 90 days	Note 1	Note 1	78,372	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	171,378	-	Payment term 30 days	Note 1	Note 1	58,511	-	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	73,917,171	2	Payment term 90 days	Note 1	Note 1	21,197,176	3	
Ingrasys Technology Inc.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	121,039	-	Payment term 90 days	Note 1	Note 1	51,578	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	2,531,748	-	Payment term 30 days	Note 1	Note 1	602,612	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	36,330,164	43	Payment term 75 days	Note 1	Note 1	7,841,864	72	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	721,687	-	Payment term 45 days	Note 1	Note 1	481,469	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	736,455	-	Payment term 30 days	Note 1	Note 1	128,488	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	\$ 134,624	-	Payment term 90 days	Note 1	Note 1	\$ 122,643	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	583,648	-	Payment term 75 days	Note 1	Note 1	(182,000)	-	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	237,551	-	Payment term 90 days	Note 1	Note 1	(143,332)	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	500,097	-	Payment term 90 days	Note 1	Note 1	247,531	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,316,372	-	Net 90 days	Note 1	Note 1	3,608,640	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	186,477	-	Payment term 90 days	Note 1	Note 1	178,173	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	242,060	-	Payment term 90 days	Note 1	Note 1	-	-	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	132,976	19	Payment term 60 days	Note 1	Note 1	23,774	14	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	298,309	44	Net 30 days	Note 1	Note 1	44,514	26	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	1,748,748	31	Advance payment	Note 1	Note 1	-	-	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,022,918	44	Net 30 days	Note 1	Note 1	259,650	47	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	829,378	35	Net 30 days	Note 1	Note 1	167,251	30	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	488,579	21	Net 30 days	Note 1	Note 1	122,770	22	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,779,255	2	Payment term 90 days	Note 1	Note 1	486,524	1	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	75,637,165	97	Net 120 days	Note 1	Note 1	35,736,019	97	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	Sales	378,373	1	Payment term 60 days	Note 1	Note 1	248,553	1	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,216,176	2	Payment term 90 days	Note 1	Note 1	(663,116)	(2)	
Chiun Mai Communication Systems, Inc.	FIH (Hong Kong) Limited	Subsidiary	Sales	465,533	52	Payment term 60 days	Note 1	Note 1	131,943	12	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 143,224	3	Payment term 60 days	Note 1	Note 1	\$ 51,974	2	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	4,285,501	97	Net 161 days	Note 1	Note 1	2,895,986	98	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	4,467,713	78	Payment term 30 days	Note 1	Note 1	2,407,364	82	
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	280,625	-	Payment term 60 days	Note 1	Note 1	488,644	1	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	332,762	-	Payment term 90 days	Note 1	Note 1	213,640	1	
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary	Sales	1,047,177	1	Payment term 60 days	Note 1	Note 1	755,780	2	
FIH (Hong Kong) Limited	Nextpert Inc.	Subsidiary	Sales	127,167	-	Net 60 days	Note 1	Note 1	17,404	-	
FIH (Hong Kong) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	114,443	-	Payment term 45 days	Note 1	Note 1	51,870	-	
FIH (Hong Kong) Limited	General Interface Solution Limited	Affiliate	Purchases	212,794	-	Payment term 60 days	Note 1	Note 1	(33,349)	-	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	114,938	-	Payment term 60 days	Note 1	Note 1	(18,396)	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	240,673	-	Payment term 90 days	Note 1	Note 1	(131,354)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	826,076	1	Payment term 90 days	Note 1	Note 1	(570,200)	(1)	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	269,470	-	Net 25 days	Note 1	Note 1	46,300	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	5,060,732	4	Payment term 60 days	Note 1	Note 1	974,842	3	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	10,719,811	99	Payment term 120 days	Note 1	Note 1	7,237,641	99	
Rising Stars Hi-Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	113,391	13	Payment term 60 days	Note 1	Note 1	32,820	15	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	130,973	100	Net 30 days	Note 1	Note 1	86,407	100	
Precision Technology Investments Pte Ltd	Best Ever Industries Limited	Subsidiary	Sales	163,189	61	Payment term 90 days	Note 1	Note 1	33,396	37	

Table 4 Page 5

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 156,583	4	Net 90 days	Note 1	Note 1	\$ 26,196	2	
Foxconn Technology Group Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	115,435	3	Net 90 days	Note 1	Note 1	45,968	3	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	224,882	6	Net 90 days	Note 1	Note 1	104,489	8	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	772,993	21	Net 60 days	Note 1	Note 1	238,936	18	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	160,182	4	Net 60 days	Note 1	Note 1	78,538	6	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	216,866	6	Net 90 days	Note 1	Note 1	(103,853)	(15)	
Foxconn Technology Group Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	143,019	4	Net 60 days	Note 1	Note 1	(35,469)	(5)	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	11,005,354	87	Payment term 60 days	Note 1	Note 1	11,061,003	95	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	3,876,526	24	Net 90 days	Note 1	Note 1	1,795,526	28	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,016,654	12	Payment term 30 days	Note 1	Note 1	998,501	16	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	137,162,956	94	Net 45 days	Note 1	Note 1	35,348,067	89	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	6,124,598	4	Net 45 days	Note 1	Note 1	3,456,587	9	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	4,162,268	26	Payment term 90 days	Note 1	Note 1	2,057,485	23	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	510,153	3	Net 30 days	Note 1	Note 1	226,493	3	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,208,689	14	Payment term 90 days	Note 1	Note 1	1,131,719	13	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	404,936	3	Payment term 90 days	Note 1	Note 1	(374,068)	(9)	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	18,887,282	96	Payment term 60 days	Note 1	Note 1	7,123,008	97	

Table 4 Page 6

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	\$ 3,200,625	100	Payment term 60 days	Note 1	Note 1	\$ 4,314,659	100	
Yantaishi Fultong International Trading Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	104,467	29	Net 60 days	Note 1	Note 1	23,788	23	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	28,253,976	78	Payment term 90 days	Note 1	Note 1	3,232,577	55	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	426,336	1	Net 90 days	Note 1	Note 1	(357,911)	(6)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	278,760	1	90 days after validation	Note 1	Note 1	(141,577)	(2)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,412,119	100	Payment term 60 days	Note 1	Note 1	1,457,966	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	2,073,995	34	Payment term 45 days	Note 1	Note 1	926,868	48	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	676,269	59	Payment term 45 days	Note 1	Note 1	160,318	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	194,325	19	Payment term 45 days	Note 1	Note 1	476,856	1	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	113,973	-	Net 45 days	Note 1	Note 1	37,319	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	101,981	4	Net 90 days	Note 1	Note 1	16,779	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	2,400,767	84	Net 30 days	Note 1	Note 1	1,131,068	90	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,563,558	31	Payment term 30 days	Note 1	Note 1	1,022,367	34	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,005,232	40	Net 90 days	Note 1	Note 1	1,319,603	44	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	459,194	9	Payment term 60 days	Note 1	Note 1	273,140	9	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	569,427	11	Payment term 30 days	Note 1	Note 1	129,293	4	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	353,160	93	Payment term 60 days	Note 1	Note 1	185,306	97	

Table 4 Page 7

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	\$ 186,244	32	Net 30 days	Note 1	Note 1	\$ 44,453	35	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	178,768	100	Payment term 60 days	Note 1	Note 1	110,413	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,066,584	44	Payment term 45 days	Note 1	Note 1	629,097	52	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,628,081	56	Payment term 45 days	Note 1	Note 1	577,765	48	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	132,938	50	Net 90 days	Note 1	Note 1	70,497	55	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,329,480	25	Net 60 days	Note 1	Note 1	190,357	28	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,999,149	75	Net 60 days	Note 1	Note 1	495,604	72	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	133,458	2	Net 90 days	Note 1	Note 1	63,117	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	128,400	2	Net 30 days	Note 1	Note 1	42,250	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	166,319	3	Net 30 days	Note 1	Note 1	46,108	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	138,575	2	Net 90 days	Note 1	Note 1	51,266	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	175,576	3	Net 60 days	Note 1	Note 1	89,713	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	123,962	2	Net 90 days	Note 1	Note 1	27,110	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	285,114	5	Net 90 days	Note 1	Note 1	99,624	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	522,727	8	Net 30 days	Note 1	Note 1	57,739	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	108,263	2	Net 30 days	Note 1	Note 1	32,109	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	136,729	2	Net 30 days	Note 1	Note 1	55,113	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 153,347	2	Net 30 days	Note 1	Note 1	\$ 73,769	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	461,175	7	Net 365 days	Note 1	Note 1	623,040	25	
Fuyu Electrical Technology (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	119,915	1	Payment term 60 days	Note 1	Note 1	-	-	
Fuyu Electrical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	12,383,576	99	Payment term 60 days	Note 1	Note 1	6,528,021	99	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	801,288	99	Payment term 30 days	Note 1	Note 1	357,930	90	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	139,568	1	Payment term 90 days	Note 1	Note 1	58,476	-	
Funing Precision Component Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	170,574	1	Payment term 90 days	Note 1	Note 1	162,857	1	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	22,709,757	98	Payment term 90 days	Note 1	Note 1	11,540,147	98	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,517,955	100	Net 60 days	Note 1	Note 1	685,681	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	214,883	-	Net 60 days	Note 1	Note 1	75,741	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	1,408,070	2	Net 60 days	Note 1	Note 1	(446,427)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	646,892	1	90 days after validation	Note 1	Note 1	(338,107)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	100,151	-	Net 90 days	Note 1	Note 1	(47,327)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantaishi Fultong International Trading Co., Ltd.	Subsidiary	Sales	213,739	-	Payment term 90 days	Note 1	Note 1	31,674	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	4,068,780	2	Net 90 days	Note 1	Note 1	1,732,784	3	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	127,838	-	Payment term 90 days	Note 1	Note 1	(80,033)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	388,613	-	Net 60 days	Note 1	Note 1	(120,313)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	\$ 104,923	-	Net 60 days	Note 1	Note 1	\$ (2,559)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	8,348,378	5	Net 90 days	Note 1	Note 1	(3,843,740)	(9)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Zheng Yi Precision Electronics Co., Ltd.	Affiliate	Purchases	263,838	-	90 days after validation	Note 1	Note 1	(147,449)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	722,720	-	90 days after validation	Note 1	Note 1	(402,715)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	7,815,252	5	Net 15 days	Note 1	Note 1	(2,017,942)	(5)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	91,897,006	56	Payment term 50 days	Note 1	Note 1	20,694,377	37	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	4,084,133	3	Payment term 50 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,959,661	1	90 days after validation	Note 1	Note 1	(1,017,464)	(3)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,423,787	94	Payment term 45 days	Note 1	Note 1	434,864	19	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	255,320	66	Net 45 days	Note 1	Note 1	44,283	55	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,501,641	4	Net 90 days	Note 1	Note 1	1,981	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	543,521	2	Net 90 days	Note 1	Note 1	53,613	9	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	554,522	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	456,278	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	357,163	1	Net 90 days	Note 1	Note 1	15,859	3	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	530,855	2	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	145,931	11	Payment term 60 days	Note 1	Note 1	196,022	39	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	\$ 313,080	-	Payment term 80 days	Note 1	Note 1	\$ 124,764	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,442,902	2	Net 60 days	Note 1	Note 1	199,997	1	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	2,157,129	3	Payment term 60 days	Note 1	Note 1	2,103,426	6	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,621,088	46	Payment term 60 days	Note 1	Note 1	1,747,955	51	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,599,722	46	Payment term 60 days	Note 1	Note 1	1,591,432	46	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	670,207	8	Payment term 60 days	Note 1	Note 1	67,309	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	131,220	-	Net 90 days	Note 1	Note 1	55,005	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	156,004	-	Net 90 days	Note 1	Note 1	81,232	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	124,554	-	Net 90 days	Note 1	Note 1	55,366	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	169,783	-	Net 90 days	Note 1	Note 1	180,812	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	Sales	365,532	-	Net 90 days	Note 1	Note 1	359,811	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	130,445	-	Net 90 days	Note 1	Note 1	19,274	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	56,814,869	17	Net 90 days	Note 1	Note 1	24,481,198	15	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	189,211	-	Net 60 days	Note 1	Note 1	118,655	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	1,754,399	1	Net 60 days	Note 1	Note 1	874,358	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	105,214	-	Net 60 days	Note 1	Note 1	(27,080)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	134,491	-	Payment term 90 days	Note 1	Note 1	63,735	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	495,874	-	Net 90 days	Note 1	Note 1	348,801	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	270,186,515	81	Net 90 days	Note 1	Note 1	120,963,061	76	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	\$ 104,277	-	Net 90 days	Note 1	Note 1	\$ 84,747	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	891,332	-	Net 60 days	Note 1	Note 1	60,853	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	180,296	-	Payment term 90 days	Note 1	Note 1	(75,175)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	1,642,051	12	Net 100 days	Note 1	Note 1	775,279	10	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,217,929	9	Payment term 30 days	Note 1	Note 1	404,329	5	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	9,908,317	74	Net 60 days	Note 1	Note 1	6,443,744	82	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	553,497	20	Net 90 days	Note 1	Note 1	254,773	23	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,363,834	50	Net 90 days	Note 1	Note 1	521,209	47	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	112,623	4	Net 60 days	Note 1	Note 1	46,472	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	794,761	31	Net 30 days	Note 1	Note 1	(171,636)	(24)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	898,460	2	Net 90 days	Note 1	Note 1	129,410	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	1,070,328	2	Payment term 30 days	Note 1	Note 1	460,346	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	34,120,897	73	Payment term 60 days	Note 1	Note 1	27,833,213	83	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	526,494	1	Payment term 90 days	Note 1	Note 1	100,324	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,752,698	10	Net 75 days	Note 1	Note 1	1,823,483	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,005,862	11	Payment term 60 days	Note 1	Note 1	2,643,707	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	517,708	1	Net 60 days	Note 1	Note 1	515,713	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 143,815	2	90 days after validation	Note 1	Note 1	\$ (41,196)	(1)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	136,534	-	Net 30 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	353,634,478	79	Net 90 days	Note 1	Note 1	144,492,611	84	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	78,996,784	18	Net 90 days	Note 1	Note 1	18,139,495	11	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,097,007	-	Net 90 days	Note 1	Note 1	1,219,282	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	386,572	-	Payment term 60 days	Note 1	Note 1	(97,740)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	100,565	-	Net 90 days	Note 1	Note 1	(23,025)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	122,427	19	Net 45 days	Note 1	Note 1	89,098	27	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	296,032	46	Payment term 90 days	Note 1	Note 1	114,583	35	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,209,261	88	Payment term 60 days	Note 1	Note 1	1,591,813	90	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	100,353	20	Net 90 days	Note 1	Note 1	56,940	22	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	138,767	27	Net 90 days	Note 1	Note 1	93,998	36	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	104,179	5	Net 30 days	Note 1	Note 1	12,435	2	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	102,885	5	Net 90 days	Note 1	Note 1	21,156	3	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	140,358	6	Net 25 days	Note 1	Note 1	26,904	3	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,273,076	-	Payment term 90 days	Note 1	Note 1	2,602,161	-	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	270,986	-	Net 30 days	Note 1	Note 1	22,067	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	\$ 3,275,875	-	Payment term 90 days	Note 1	Note 1	\$ 3,538,715	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	16,556,466	-	Net 90 days	Note 1	Note 1	9,670,597	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	730,737	-	Payment term 90 days	Note 1	Note 1	245,083	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	108,966	-	Net 90 days	Note 1	Note 1	58,189	-	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,351,955	35	Net 30 days	Note 1	Note 1	3,609,610	42	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	11,590,339	65	Net 90 days	Note 1	Note 1	4,912,345	58	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	13,076,063	1	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	291,839	-	Payment term 90 days	Note 1	Note 1	24,098	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Purchases	201,744	-	45 days after validation	Note 1	Note 1	(199,505)	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	826,593,593	88	Net 90 days	Note 1	Note 1	325,295,994	93	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	10,225,842	1	Net 150 days	Note 1	Note 1	3,307,907	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	7,932,383	1	Net 90 days	Note 1	Note 1	10,181,563	3	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	491,806	1	Payment term 90 days	Note 1	Note 1	207,412	-	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,164,340	4	Payment term 90 days	Note 1	Note 1	2,080,857	5	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	29,783,408	41	Payment term 90 days	Note 1	Note 1	17,603,169	38	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	38,613,597	53	Payment term 90 days	Note 1	Note 1	25,434,328	55	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	975,579	1	Net 30 days	Note 1	Note 1	-	-	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	295,729	-	Net 90 days	Note 1	Note 1	236,204	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 216,699	-	Net 90 days	Note 1	Note 1	\$ 12,346	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	58,035,561	95	Payment term 90 days	Note 1	Note 1	29,066,899	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	143,362	-	Net 90 days	Note 1	Note 1	44,474	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,380,018	2	Net 90 days	Note 1	Note 1	-	-	
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	1,771,094	50	Payment term 90 days	Note 1	Note 1	(157,454)	(8)	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	609,347	14	Net 30 days	Note 1	Note 1	(133,975)	(9)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,378,963	24	Net 60 days	Note 1	Note 1	1,460,005	30	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	2,381,012	17	Net 60 days	Note 1	Note 1	935,920	19	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	238,642	2	Net 30 days	Note 1	Note 1	32,159	1	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	103,039	25	Net 30 days	Note 1	Note 1	16,377	9	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	185,897	47	Payment term 30 days	Note 1	Note 1	18,089	51	
Mexus Solutions Inc.	Garuda International Limited	Affiliate	Sales	165,651	42	Payment term 10 days	Note 1	Note 1	12,805	36	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	92,576,838	96	Net 90 days	Note 1	Note 1	21,620,905	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,206,198	1	Net 90 days	Note 1	Note 1	473,202	2	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	566,617	1	Net 90 days	Note 1	Note 1	(261,799)	(1)	
Simply Smart Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	128,289	1	Net 60 days	Note 1	Note 1	79,322	1	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,877,076	14	Net 60 days	Note 1	Note 1	327,234	5	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	243,116	2	Net 60 days	Note 1	Note 1	90,972	1	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	588,042	4	Net 30 days	Note 1	Note 1	573,403	8	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	\$ 1,791,634	14	Net 60 days	Note 1	Note 1	\$ 1,807,518	26	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	7,733,543	59	Net 60 days	Note 1	Note 1	3,756,226	54	
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	Sales	191,632	1	Payment term 90 days	Note 1	Note 1	101,665	1	
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	Sales	413,656	3	Payment term 90 days	Note 1	Note 1	168,785	2	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,266,000	100	Payment term 30 days	Note 1	Note 1	592,701	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,181,510	5	Net 60 days	Note 1	Note 1	1,129,868	21	
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	8,085,153	33	Payment term 30 days	Note 1	Note 1	2,195,777	40	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	14,815,658	61	Net 90 days	Note 1	Note 1	2,123,347	39	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	197,495	1	Net 30 days	Note 1	Note 1	-	-	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,210,922	97	Net 90 days	Note 1	Note 1	1,237,229	97	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	2,041,630	93	Net 90 days	Note 1	Note 1	(1,431,997)	(97)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	788,649	1	Payment term 60 days	Note 1	Note 1	296,394	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,404,764	2	Payment term 60 days	Note 1	Note 1	605,587	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,138,028	3	Payment term 60 days	Note 1	Note 1	542,129	2	
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	501,745	1	Payment term 60 days	Note 1	Note 1	176,567	1	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,302,651	2	Payment term 60 days	Note 1	Note 1	233,381	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	468,915	1	Payment term 60 days	Note 1	Note 1	116,343	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,494,101	3	Payment term 60 days	Note 1	Note 1	255,548	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	9,234,195	11	Payment term 60 days	Note 1	Note 1	3,533,273	12	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	\$ 8,183,161	10	Payment term 60 days	Note 1	Note 1	\$ 2,663,292	9	
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	382,015	-	Payment term 60 days	Note 1	Note 1	106,471	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,306,651	2	Payment term 60 days	Note 1	Note 1	504,143	2	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	2,452,449	3	Payment term 60 days	Note 1	Note 1	1,666,505	6	
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	Sales	317,395	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	Sales	282,278	-	Payment term 60 days	Note 1	Note 1	209,903	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	963,020	1	Payment term 60 days	Note 1	Note 1	330,451	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,049,189	1	Payment term 60 days	Note 1	Note 1	434,488	2	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	605,560	1	Payment term 60 days	Note 1	Note 1	176,073	1	
Foxconn Interconnect Technology Limited	Newocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	981,678	1	Payment term 60 days	Note 1	Note 1	(307,024)	(1)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,417,640	2	Payment term 60 days	Note 1	Note 1	685,815	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	774,507	1	Payment term 60 days	Note 1	Note 1	216,644	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	197,000	-	Payment term 60 days	Note 1	Note 1	-	-	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	11,714,768	100	Payment term 60 days	Note 1	Note 1	10,376,542	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	808,369	9	Payment term 60 days	Note 1	Note 1	145,459	8	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	404,035	4	Payment term 60 days	Note 1	Note 1	-	-	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	190,907	2	Net 30 days	Note 1	Note 1	52,227	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	\$ 299,675	3	Net 10 days	Note 1	Note 1	\$ 36,694	1	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	234,103	3	Net 180 days	Note 1	Note 1	59,074	2	
Jusda International Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	113,772	1	Net 30 days	Note 1	Note 1	12,210	-	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	713,371	8	Net 75 days	Note 1	Note 1	267,730	8	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,234,028	14	Net 30 days	Note 1	Note 1	451,624	14	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	197,920	2	Net 30 days	Note 1	Note 1	58,078	2	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	244,171	3	Net 180 days	Note 1	Note 1	345,846	10	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	163,612	2	Net 30 days	Note 1	Note 1	61,595	2	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	153,569	2	Net 365 days	Note 1	Note 1	637,750	19	
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	Sales	147,304	2	Net 180 days	Note 1	Note 1	211,336	6	
Jusda International Limited	Innolux Corporation	Other related party	Sales	172,368	2	Net 90 days	Note 1	Note 1	75,739	2	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	153,577	2	Net 90 days	Note 1	Note 1	31,557	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,072,917	100	Payment term 60 days	Note 1	Note 1	205,155	99	
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	501,585	15	Net 100 days	Note 1	Note 1	161,410	12	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,859,404	85	Net 60 days	Note 1	Note 1	1,208,551	88	
Big Innovation Company Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	120,419	40	Payment term 30 days	Note 1	Note 1	75,199	71	
Kunshan Fuchengke Precision Electrical Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	160,574	4	Net 90 days	Note 1	Note 1	71,976	5	
Kunshan Fuchengke Precision Electrical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	199,445	5	Net 90 days	Note 1	Note 1	(84,103)	(6)	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	330,059	-	Net 60 days	Note 1	Note 1	(16,157)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	\$ 14,321,160	18	Payment term 75 days	Note 1	Note 1	\$ 4,736,985	17	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,834,855	17	Net 60 days	Note 1	Note 1	5,145,646	18	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	394,868	1	Net 60 days	Note 1	Note 1	(36,245)	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	518,546	1	Payment term 90 days	Note 1	Note 1	373,748	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	177,387	-	Payment term 40 days	Note 1	Note 1	31,115	-	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	31,119,782	99	Payment term 60 days	Note 1	Note 1	12,920,006	98	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	268,948	1	Payment term 60 days	Note 1	Note 1	155,304	1	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	141,443	39	Net 90 days	Note 1	Note 1	56,640	27	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	3,752,104	1	Net 45 days	Note 1	Note 1	2,459,248	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	116,300,438	38	Payment term 90 days	Note 1	Note 1	59,764,157	52	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,260,206	-	Payment term 90 days	Note 1	Note 1	351,085	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	7,676,199	2	Payment term 90 days	Note 1	Note 1	817,642	1	
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	171,611	-	Payment term 90 days	Note 1	Note 1	158,297	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,967,029	5	Net 60 days	Note 1	Note 1	15,470,041	13	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	15,828,109	5	Net 60 days	Note 1	Note 1	3,888,026	3	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	15,783,868	5	Net 45 days	Note 1	Note 1	7,464,849	6	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	181,094	-	Payment term 90 days	Note 1	Note 1	185,031	-	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	1,309,830	-	Payment term 90 days	Note 1	Note 1	(435,072)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Falcon Precision Trading Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	\$ 26,992,535	7	Net 60 days	Note 1	Note 1	\$ 26,320,538	14	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	147,632	18	Net 90 days	Note 1	Note 1	43,537	18	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	123,888	15	Net 90 days	Note 1	Note 1	41,802	17	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,908,694	-	Net 60 days	Note 1	Note 1	815,867	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	468,291	1	Payment term 90 days	Note 1	Note 1	517,619	2	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	17,900,820	41	Net 30 days	Note 1	Note 1	12,025,126	50	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	24,821,965	57	Net 90 days	Note 1	Note 1	11,701,520	48	
Ur Materials Industry (Shenzhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	100,906	6	Payment term 90 days	Note 1	Note 1	42,848	6	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	228,531	1	Payment term 90 days	Note 1	Note 1	213,895	4	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	444,713	2	Payment term 90 days	Note 1	Note 1	343,122	7	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	411,276	2	Payment term 90 days	Note 1	Note 1	395,154	8	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	744,767	4	Payment term 90 days	Note 1	Note 1	480,811	9	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	4,872,395	25	Payment term 90 days	Note 1	Note 1	983,389	19	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	526,489	3	Payment term 90 days	Note 1	Note 1	475,792	9	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	11,731,421	59	Payment term 90 days	Note 1	Note 1	1,415,544	28	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	197,096	1	Payment term 90 days	Note 1	Note 1	188,944	4	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	180,349	1	Payment term 90 days	Note 1	Note 1	166,511	3	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	\$ 266,257	1	Payment term 90 days	Note 1	Note 1	\$ 324,468	6	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	163,778	19	Payment term 90 days	Note 1	Note 1	108,840	19	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	180,131	21	Net 60 days	Note 1	Note 1	107,704	18	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	172,424	20	Payment term 60 days	Note 1	Note 1	113,994	20	
Foxconn Precision International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	469,522	-	Net 30 days	Note 1	Note 1	251,206	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	185,027	-	Net 90 days	Note 1	Note 1	62,123	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	105,298	-	Net 90 days	Note 1	Note 1	1,933	-	
Foxconn Precision International Limited	IPL International Limited	Subsidiary	Sales	140,509	-	Payment term 30 days	Note 1	Note 1	24,354	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,108,034	1	Net 90 days	Note 1	Note 1	580,831	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,456,992	1	Payment term 90 days	Note 1	Note 1	990,325	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,795,009	1	30 days after validation	Note 1	Note 1	580,681	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,775,586	1	Payment term 90 days	Note 1	Note 1	1,343,602	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,834,715	1	Net 30 days	Note 1	Note 1	660,502	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	464,631	-	Net 30 days	Note 1	Note 1	259,429	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	33,449,990	27	Payment term 30 days	Note 1	Note 1	24,878,673	27	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	1,034,899	1	Net 30 days	Note 1	Note 1	621,179	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	75,239,983	60	Net 120 days	Note 1	Note 1	58,175,228	63	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	793,401	1	Net 90 days	Note 1	Note 1	413,965	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	\$ 953,642	1	Net 90 days	Note 1	Note 1	\$ 591,446	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	241,446	-	Net 30 days	Note 1	Note 1	209,522	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	594,780	-	Net 90 days	Note 1	Note 1	373,091	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	2,775,305	2	Net 30 days	Note 1	Note 1	1,824,644	2	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,120,062	92	Payment term 90 days	Note 1	Note 1	321,155	89	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	179,154	100	Net 90 days	Note 1	Note 1	21,793	100	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	560,608	97	Net 90 days	Note 1	Note 1	(31)	-	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	148,101	13	Net 45 days	Note 1	Note 1	34,772	10	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	139,530	12	Net 45 days	Note 1	Note 1	31,909	9	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	927,271	-	Net 90 days	Note 1	Note 1	126,858	-	
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	105,214	39	Net 30 days	Note 1	Note 1	31,053	37	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	2,555,863	39	Payment term 30 days	Note 1	Note 1	319,958	25	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	2,236,428	36	Payment term 30 days	Note 1	Note 1	(270,391)	(21)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	159,030	2	Payment term 30 days	Note 1	Note 1	22,438	2	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	941,487	14	Payment term 30 days	Note 1	Note 1	126,830	10	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Affiliate	Sales	153,019	2	Payment term 30 days	Note 1	Note 1	37,862	3	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	307,669,740	99	Payment term 90 days	Note 1	Note 1	22	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	\$ 1,488,275	-	Payment term 90 days	Note 1	Note 1	\$ -	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	133,784	-	Payment term 90 days	Note 1	Note 1	(54,172)	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	384,659	-	Payment term 90 days	Note 1	Note 1	377,200	-	
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	133,990	25	Net 60 days	Note 1	Note 1	102,406	28	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	866,580	1	Payment term 90 days	Note 1	Note 1	621,455	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	292,943	-	Payment term 90 days	Note 1	Note 1	310,409	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,232,147	1	Payment term 90 days	Note 1	Note 1	516,690	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	55,994,068	56	Payment term 90 days	Note 1	Note 1	33,244,737	64	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	38,463,834	38	Payment term 90 days	Note 1	Note 1	14,265,383	27	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	723,233	1	Payment term 90 days	Note 1	Note 1	627,924	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,426,418	1	Payment term 90 days	Note 1	Note 1	1,698,425	3	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	172,629	-	Payment term 90 days	Note 1	Note 1	241,288	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	143,264	-	Payment term 90 days	Note 1	Note 1	119,040	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	81,859,365	5	Payment term 90 days	Note 1	Note 1	66,036,453	14	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	307,266,729	18	Net 60 days	Note 1	Note 1	23,564,711	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	9,590,380	1	Net 180 days	Note 1	Note 1	4,970,809	1	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	17,894,649	1	Net 90 days	Note 1	Note 1	4,928,685	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	\$ 2,404,800	-	Net 60 days	Note 1	Note 1	\$ 777,110	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,188,972	-	Payment term 90 days	Note 1	Note 1	836,722	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,531,846	-	Net 90 days	Note 1	Note 1	392,625	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	285,866	-	Payment term 30 days	Note 1	Note 1	126,542	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,887,714	-	Payment term 30 days	Note 1	Note 1	680,900	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	34,939,836	2	Net 90 days	Note 1	Note 1	26,223,432	5	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,035,749	-	Net 60 days	Note 1	Note 1	1,507	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	192,395,428	11	Payment term 30 days	Note 1	Note 1	15,361,149	3	
Cloud Network Technology Singapore Pte. Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	289,227	-	Payment term 90 days	Note 1	Note 1	265,732	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	2,465,312	-	Net 60 days	Note 1	Note 1	581,624	-	
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	226,634	-	Payment term 60 days	Note 1	Note 1	46,893	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	4,364,958	-	Net 45 days	Note 1	Note 1	1,737,481	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	82,184,063	5	Net 180 days	Note 1	Note 1	49,180,554	9	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	485,894	-	Payment term 30 days	Note 1	Note 1	74,814	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	5,717,122	-	Payment term 60 days	Note 1	Note 1	2,497,133	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	159,450,566	9	Payment term 90 days	Note 1	Note 1	96,090,625	18	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	13,103,812	1	Net 60 days	Note 1	Note 1	2,581,608	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	18,077,342	1	Net 60 days	Note 1	Note 1	10,526,954	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 26,838,217	2	Net 60 days	Note 1	Note 1	\$ 7,152,872	1	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	669,595	-	Net 75 days	Note 1	Note 1	(127,724)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	536,685	-	Payment term 90 days	Note 1	Note 1	(254,126)	-	
Cloud Network Technology Singapore Pte. Ltd.	Pan-International Electronics (Malaysia) Sdn. Bhd.	Affiliate	Purchases	131,970	-	Payment term 90 days	Note 1	Note 1	(50,550)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	450,271	-	Net 90 days	Note 1	Note 1	(151,937)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,091,625	-	Payment term 60 days	Note 1	Note 1	212,046	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	100,376	-	Payment term 45 days	Note 1	Note 1	1,996	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	7,858,109	7	Payment term 60 days	Note 1	Note 1	1,938,023	6	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	24,920,940	23	Payment term 45 days	Note 1	Note 1	10,877,757	35	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	768,454	1	Payment term 60 days	Note 1	Note 1	126,092	-	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	65,566,911	47	Payment term 90 days	Note 1	Note 1	48,902,892	67	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	73,571,298	52	Net 90 days	Note 1	Note 1	22,566,598	32	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	320,933	1	Net 90 days	Note 1	Note 1	267,299	3	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	659,365	4	Net 90 days	Note 1	Note 1	569,028	11	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	100,912	1	Net 90 days	Note 1	Note 1	41,116	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	349,943	2	Net 90 days	Note 1	Note 1	197,145	5	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	445,897	3	Net 90 days	Note 1	Note 1	296,278	7	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,724,612	35	Net 270 days	Note 1	Note 1	2,340,766	14	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	7,929,994	37	Net 270 days	Note 1	Note 1	3,452,556	22	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	\$ 559,030	3	Payment term 90 days	Note 1	Note 1	\$ 541,825	10	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	747,654	5	Net 90 days	Note 1	Note 1	102,293	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	1,160,430	6	Payment term 90 days	Note 1	Note 1	1,212,983	21	
Cloud Network Technology USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	196,217	-	Payment term 90 days	Note 1	Note 1	190,866	1	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	215,239	-	Net 45 days	Note 1	Note 1	14,898	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,369,036	38	Net 180 days	Note 1	Note 1	1,959,159	74	
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	141,890	-	Payment term 90 days	Note 1	Note 1	139,104	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	524,663	-	Net 30 days	Note 1	Note 1	434,857	1	
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	3,619,274	2	Net 90 days	Note 1	Note 1	3,436,882	6	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	80,184,077	39	Net 30 days	Note 1	Note 1	36,926,790	67	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,554,116	1	Net 30 days	Note 1	Note 1	1,693,876	3	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	118,181,610	57	Net 30 days	Note 1	Note 1	11,931,265	22	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	213,251	-	Net 90 days	Note 1	Note 1	105,380	-	
IPL International Limited	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	159,153	-	Payment term 90 days	Note 1	Note 1	51,578	-	
IPL International Limited	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	332,875	-	Net 90 days	Note 1	Note 1	216,083	-	
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	396,645	-	Net 90 days	Note 1	Note 1	113,169	-	
IPL International Limited	Yuzhan Technology (India) Private Limited	Subsidiary	Sales	183,203	-	Payment term 90 days	Note 1	Note 1	72,809	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	164,622	5	Net 180 days	Note 1	Note 1	170,059	16	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	1,473,021	46	Net 30 days	Note 1	Note 1	450,524	43	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	\$ 85,951,631	55	Net 30 days	Note 1	Note 1	\$ 18,506,955	48	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	71,472,940	45	Net 90 days	Note 1	Note 1	19,892,834	52	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,571,656	4	Net 45 days	Note 1	Note 1	221,099	3	
Fortunebay Technology Pte. Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	148,043	-	Net 45 days	Note 1	Note 1	18,087	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	492,185	1	Payment term 60 days	Note 1	Note 1	126,820	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	849,620	2	Payment term 90 days	Note 1	Note 1	684,903	8	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	124,493	-	Net 45 days	Note 1	Note 1	22,987	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	127,743	-	Net 45 days	Note 1	Note 1	30,022	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,827,346	4	Net 45 days	Note 1	Note 1	358,043	4	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,911,601	5	Net 45 days	Note 1	Note 1	448,098	5	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	299,538	1	Net 45 days	Note 1	Note 1	31,441	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,741,928	9	Net 45 days	Note 1	Note 1	658,879	7	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,551,275	9	Net 45 days	Note 1	Note 1	866,239	10	
Fortunebay Technology Pte. Ltd.	Kunshan Fuchengke Precision Electrical Co., Ltd.	Subsidiary	Sales	102,406	-	Net 45 days	Note 1	Note 1	52,538	1	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	228,315	1	Net 45 days	Note 1	Note 1	72,094	1	
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	610,619	1	Net 45 days	Note 1	Note 1	136,493	2	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,719,267	11	Net 45 days	Note 1	Note 1	1,266,233	14	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	2,660,206	6	Net 45 days	Note 1	Note 1	488,975	6	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	8,662,459	21	Net 45 days	Note 1	Note 1	1,586,122	18	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	\$ 186,825	-	Net 45 days	Note 1	Note 1	\$ 47,543	1	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	533,766	1	Net 45 days	Note 1	Note 1	69,780	1	
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	166,354	-	Net 45 days	Note 1	Note 1	62,240	1	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	156,825	-	Net 45 days	Note 1	Note 1	23,291	-	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	131,903	-	Net 45 days	Note 1	Note 1	25,072	-	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	448,970	1	Net 45 days	Note 1	Note 1	70,144	1	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	147,369	-	Net 45 days	Note 1	Note 1	21,201	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	1,939,659	5	Net 45 days	Note 1	Note 1	311,208	4	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	3,998,703	10	Net 45 days	Note 1	Note 1	736,475	8	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	116,473	-	Net 45 days	Note 1	Note 1	1,280	-	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	381,510	1	Net 45 days	Note 1	Note 1	94,677	1	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	799,879	65	Net 45 days	Note 1	Note 1	1,818	-	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	437,337	35	Net 30 days	Note 1	Note 1	375,543	99	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	725,008	11	Payment term 90 days	Note 1	Note 1	300,468	10	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,483,256	23	Payment term 90 days	Note 1	Note 1	639,774	20	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,192,765	18	Payment term 90 days	Note 1	Note 1	826,733	26	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	934,266	14	Payment term 90 days	Note 1	Note 1	418,676	13	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	494,362	8	Payment term 90 days	Note 1	Note 1	347,500	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	279,962	4	Payment term 90 days	Note 1	Note 1	40,481	1	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	468,834	7	Payment term 90 days	Note 1	Note 1	399,484	13	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 496,569	8	Payment term 90 days	Note 1	Note 1	\$ -	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	172,106	3	Payment term 90 days	Note 1	Note 1	3,221	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	192,149	3	Payment term 90 days	Note 1	Note 1	130,912	4	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	115,373	76	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	206,015	18	Payment term 90 days	Note 1	Note 1	167,303	19	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	569,002	49	Payment term 90 days	Note 1	Note 1	458,437	52	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	120,595	10	Payment term 90 days	Note 1	Note 1	121,345	14	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,524,527	80	Net 45 days	Note 1	Note 1	179,809	58	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	195,396	10	Net 45 days	Note 1	Note 1	2,740	1	
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	195,169	10	Net 45 days	Note 1	Note 1	117,611	38	
Likom de Mexico SA de CV	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	939,651	100	Payment term 30 days	Note 1	Note 1	37,630	100	
Bang Tai International Logistics Co., Limited	Mega Well Limited	Subsidiary	Sales	109,976	8	Payment term 60 days	Note 1	Note 1	27,023	4	
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	Sales	292,694	22	Payment term 60 days	Note 1	Note 1	447,730	69	
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	298,392	-	Net 45 days	Note 1	Note 1	224,000	-	
FII USA Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	375,762	-	Net 60 days	Note 1	Note 1	11,780	-	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	149,402	-	Net 30 days	Note 1	Note 1	153,333	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	139,057	100	Net 90 days	Note 1	Note 1	51,122	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	168,248	46	Payment term 60 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 164,628	96	Net 60 days	Note 1	Note 1	\$ 75,481	93	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Purchases	160,613	94	Net 60 days	Note 1	Note 1	(73,640)	(33)	
Fulian Lankao Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	200,454	2	Payment term 90 days	Note 1	Note 1	39,985	1	
Fulian Lankao Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,718,986	27	Net 45 days	Note 1	Note 1	-	-	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	7,041,824	70	Net 30 days	Note 1	Note 1	3,386,856	99	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	206,149	12	Payment term 60 days	Note 1	Note 1	64,275	12	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	183,789,271	100	Payment term 60 days	Note 1	Note 1	120,575,813	100	
Fuyu Precision Component Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	158,769	-	Payment term 90 days	Note 1	Note 1	81,597	-	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	159,281	-	Net 90 days	Note 1	Note 1	319,368	-	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	1,221,972	100	Payment term 60 days	Note 1	Note 1	554,179	100	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	171,996	-	30 days after validation	Note 1	Note 1	122,373	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	118,867	-	Payment term 90 days	Note 1	Note 1	78,405	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,129,733	-	Net 60 days	Note 1	Note 1	594,171	-	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	1,017,956	78	Payment term 180 days	Note 1	Note 1	909,098	100	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	281,193	22	Payment term 180 days	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	1,274,882	27	Payment term 60 days	Note 1	Note 1	1,696,049	64	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	154,414	15	Payment term 90 days	Note 1	Note 1	171,746	15	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	\$ 145,962	15	Payment term 90 days	Note 1	Note 1	\$ 162,698	15	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	252,773	24	Net 60 days	Note 1	Note 1	265,419	24	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	179,342	17	Net 30 days	Note 1	Note 1	200,436	18	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	164,687	16	Payment term 90 days	Note 1	Note 1	178,936	16	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	8,694,327	-	Payment term 90 days	Note 1	Note 1	3,586,862	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	154,462	6	Payment term 30 days	Note 1	Note 1	62,605	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	238,391	9	Net 90 days	Note 1	Note 1	77,438	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,278,965	47	Net 30 days	Note 1	Note 1	753,634	57	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	313,298	11	Net 30 days	Note 1	Note 1	186,810	14	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	216,310	8	Net 30 days	Note 1	Note 1	65,365	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	135,494	5	Net 30 days	Note 1	Note 1	59,159	4	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	225,673	8	Net 30 days	Note 1	Note 1	62,637	5	
BEST EVER PTE. LTD.	SAIGON STEC Co., Ltd.	Subsidiary	Sales	3,861,261	46	Net 45 days	Note 1	Note 1	3,573,144	59	
BEST EVER PTE. LTD.	Sharp Corporation	Affiliate	Purchases	626,509	8	Net 60 days	Note 1	Note 1	(60,915)	(1)	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	9,944,973	28	Net 90 days	Note 1	Note 1	11,904,296	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	25,933,879	72	Net 30 days	Note 1	Note 1	-	-	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	7,787,627	89	Net 45 days	Note 1	Note 1	3,409,910	93	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	939,607	11	Net 45 days	Note 1	Note 1	221,414	6	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,899,445	49	Payment term 30 days	Note 1	Note 1	278,379	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,026,974	51	Payment term 30 days	Note 1	Note 1	476,067	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	\$ 18,320,892	99	Net 80 days	Note 1	Note 1	\$ 7,032,614	99	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	245,340	1	60 days after validation	Note 1	Note 1	(65,085)	(1)	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	475,450	73	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	2,053,456	85	Payment term 45 days	Note 1	Note 1	112,560	87	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	356,693	15	Payment term 45 days	Note 1	Note 1	28,521	9	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	746,733	7	Payment term 60 days	Note 1	Note 1	322,084	8	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	168,643	2	Payment term 60 days	Note 1	Note 1	104,129	2	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	335,154	97	Payment term 60 days	Note 1	Note 1	727,049	94	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,284,153	1	Net 90 days	Note 1	Note 1	219,147	1	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,176,613	2	Net 90 days	Note 1	Note 1	1,246,318	3	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	436,128	-	Net 90 days	Note 1	Note 1	448,265	1	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	58,695,806	49	Net 270 days	Note 1	Note 1	26,199,861	60	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	55,253,686	46	Net 270 days	Note 1	Note 1	13,630,221	31	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	1,382,576	1	Payment term 90 days	Note 1	Note 1	1,541,254	4	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	786,089	-	Payment term 90 days	Note 1	Note 1	262,349	-	
Changyi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,196,043	71	Payment term 60 days	Note 1	Note 1	1,615,245	65	
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	Sales	888,181	29	Payment term 60 days	Note 1	Note 1	844,799	34	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	\$ 15,286,054	31	Payment term 90 days	Note 1	Note 1	\$ 7,459,439	26	
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	15,710,129	32	Payment term 60 days	Note 1	Note 1	11,396,475	40	
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	17,583,571	36	Payment term 60 days	Note 1	Note 1	9,654,420	34	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	260,525	99	Payment term 30 days	Note 1	Note 1	37,771	100	
FIT Voltaira Group GmbH	FIT Voltaira Europe GmbH	Subsidiary	Sales	334,854	4	Payment term 60 days	Note 1	Note 1	-	-	
FIT Voltaira Americas Corp.	FIT Voltaira Group GmbH	Subsidiary	Sales	218,574	3	Payment term 60 days	Note 1	Note 1	-	-	
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	Sales	554,757	81	Net 90 days	Note 1	Note 1	193,454	87	
FIT Voltaira Slovakia s. r. o.	FIT Voltaira Group GmbH	Subsidiary	Sales	103,290	1	Payment term 60 days	Note 1	Note 1	-	-	
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	560,900	71	Payment term 60 days	Note 1	Note 1	535,227	71	
Hong Yi Interconnect Technology (India) Private Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	Sales	230,098	29	Payment term 60 days	Note 1	Note 1	218,860	29	
SAIGON STEC Co., Ltd.	BEST EVER PTE. LTD.	Subsidiary	Sales	4,942,205	100	Net 45 days	Note 1	Note 1	3,415,365	100	
SAIGON STEC Co., Ltd.	Sharp Corporation	Affiliate	Purchases	152,044	3	Net 60 days	Note 1	Note 1	(148,259)	(3)	
Foxconn Infinite Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	8,072,003	3	Net 60 days	Note 1	Note 1	7,871,045	6	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,274,304	89	Payment term 30 days	Note 1	Note 1	1,408,788	94	
Foxconn Singapore Pte Ltd	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	13,571,264	1	Payment term 60 days	Note 1	Note 1	13,426,131	3	
Foxconn Singapore Pte Ltd	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	4,922,065	1	Payment term 60 days	Note 1	Note 1	4,841,936	1	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	580,993	40	Net 90 days	Note 1	Note 1	232,060	31	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	105,533	7	Payment term 90 days	Note 1	Note 1	51,586	7	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,785,423	10	Payment term 60 days	Note 1	Note 1	1,700,409	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fuhong Precision Component (Bac Giang) Company Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	\$ 156,342	-	Net 90 days	Note 1	Note 1	\$ 38,543	-	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	32,410,094	78	Payment term 60 days	Note 1	Note 1	13,394,200	24	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	741,370	39	Payment term 30 days	Note 1	Note 1	454,307	38	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	150,186	8	Payment term 90 days	Note 1	Note 1	167,107	14	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	117,290	6	Payment term 30 days	Note 1	Note 1	65,592	5	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	Sales	193,196	10	Payment term 30 days	Note 1	Note 1	199,496	17	
Foxconn MOEBG Industria de Eletronicos Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	112,742	1	Payment term 120 days	Note 1	Note 1	(36,468)	(2)	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,392,507	20	Payment term 30 days	Note 1	Note 1	191,644	6	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	346,879	1	Payment term 90 days	Note 1	Note 1	(59,843)	(1)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	2,572,341	7	Payment term 60 days	Note 1	Note 1	(638,386)	(7)	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	164,634	2	Net 75 days	Note 1	Note 1	22,387	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	FIH India Developer Private Limited	Subsidiary	Purchases	547,990	-	Net 90 days	Note 1	Note 1	(221,015)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Bharat FIH Limited	Subsidiary	Purchases	1,276,185	-	Net 90 days	Note 1	Note 1	(959,604)	(2)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	867,996	-	Net 90 days	Note 1	Note 1	401,333	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	115,294	-	Net 90 days	Note 1	Note 1	74,750	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	\$ 163,446,404	51	Net 60 days	Note 1	Note 1	\$ 28,584,013	42	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	156,217	-	Net 90 days	Note 1	Note 1	(3,420)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,311,846	-	Net 90 days	Note 1	Note 1	(402,115)	(1)	
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	226,904	4	Payment term 60 days	Note 1	Note 1	212,825	10	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	741,847	13	Payment term 60 days	Note 1	Note 1	34,410	2	
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	Sales	1,932,308	1	Net 60 days	Note 1	Note 1	1,390,222	2	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	13,023,206	6	Net 90 days	Note 1	Note 1	3,427,159	5	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	21,646,158	11	Net 30 days	Note 1	Note 1	3,850,746	5	
Fukang Technology Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	205,989	-	Net 60 days	Note 1	Note 1	(25,143)	-	
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	6,990,466	3	Net 30 days	Note 1	Note 1	1,689,850	2	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	105,952,653	52	Payment term 90 days	Note 1	Note 1	37,461,933	50	
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	46,386,813	23	Payment term 90 days	Note 1	Note 1	26,995,793	36	
Fukang Technology Company Limited	Garuda International Limited	Affiliate	Purchases	104,421	-	Net 90 days	Note 1	Note 1	(72,693)	-	
Foxconn Precision Engineering Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	213,109	99	Payment term 90 days	Note 1	Note 1	111,922	98	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	161,014	89	Payment term 90 days	Note 1	Note 1	25,313	57	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
September 30, 2025

Table 5

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 11,603,132	2	\$ 3,548,943	Subsequent Collection	\$ 2,586,047	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	66,399,831		12,167,223	Subsequent Collection	14,770,559	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	164,331,599		38,182,614	Subsequent Collection	31,804,330	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	113,495,430		33,512,624	Subsequent Collection	3,780,343	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	100,071,554		32,458,428	Subsequent Collection	13,169,893	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	14,457,632		4,609,871	Subsequent Collection	-	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	87,592,749		6,852,347	Subsequent Collection	28,864,624	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	55,048,246	5	11,904,284	Subsequent Collection	10,653,901	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	14,469,558	4	4,796,853	Subsequent Collection	481,957	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	5,803,047	3	4,438,752	Subsequent Collection	92	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	4,308,208	1	3,250,890	Subsequent Collection	319,419	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	\$ 1,471,698	3	\$ 349,445	Subsequent Collection	\$ 572,218	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	27,297,342	3	-	-	-	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	126,062	3	-	-	45,283	63
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	465,704	4	3,017	Subsequent Collection	800	233
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	107,238	3	-	-	53,061	54
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	180,453	3	-	-	-	90
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	184,641	3	-	-	59,942	92
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	395,744	10	-	-	55,329	198
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	805,835	-	805,835	Subsequent Collection	-	805,835
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	449,419	10	-	-	290,111	225
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	317,818	1	-	-	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	50,782,450	3	7,824,504	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	21,197,176	6	3,954,029	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	602,612	8	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,841,864	6	7,532,012	Subsequent Collection	9,319	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	481,469	3	433,796	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	128,488	3	-	-	-	-
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	122,643	3	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	247,531	-	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,608,640	-	-	-	-	-
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	178,173	-	-	-	-	-
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	259,650	1	-	-	149,845	-
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	167,251	2	-	-	75,931	-
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	122,770	1	-	-	70,652	-
Sharp Fukuyama Laser Co., Ltd.	Sharp Corporation	Affiliate	624,486	-	-	-	289,925	234

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
P.T. Sharp Semiconductor Indonesia	Sharp Corporation	Affiliate	\$ 100,667	-	\$ -	-	\$ 100,667	\$ 38
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	486,524	5	-	-	405,497	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	35,736,019	3	-	-	35,736,019	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	248,553	1	-	-	-	-
Chiun Mai Communication Systems, Inc.	FIH (Hong Kong) Limited	Subsidiary	131,943	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	2,895,986	2	-	-	64,561	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,407,364	5	-	-	343,255	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	488,644	-	-	-	-	-
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	213,640	3	-	-	162,537	-
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary	755,780	2	-	-	99,221	-
FIH (Hong Kong) Limited	Hong Fujin Precision Industry (HengYang) Co., Ltd.	Subsidiary	1,436,594	3	-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	974,842	6	-	-	65,680	366
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	7,237,641	2	-	-	61,988	-
Bharat FIH Limited	Fusing International Inc.	Subsidiary	331,609	10	-	-	150,982	-
Bharat FIH Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	960,070	3	-	-	213,669	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	104,489	1	26,087	Subsequent Collection	26,087	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	238,936	1	-	-	-	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	11,061,003	1	8,260,937	Subsequent Collection	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,795,526	1	-	-	814,915	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	998,501	1	-	-	440,599	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	35,348,067	2	-	-	20,413,683	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	3,456,587	1	-	-	578,351	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	2,057,485	1	-	-	801,874	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	226,493	1	-	-	85,327	-

Table 5 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	\$ 1,131,719	1	\$ -	-	\$ 405,732	\$ -
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	134,627	-	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,123,008	3	166,408	Subsequent Collection	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	4,314,659	1	3,418,345	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	3,232,577	1	59,928	Subsequent Collection	961,711	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,457,966	1	870,043	Subsequent Collection	295,442	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	926,868	1	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	160,318	4	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	476,856	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	1,131,068	1	-	-	252,647	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,022,367	1	-	-	183,786	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,319,603	1	-	-	229,419	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	273,140	1	-	-	49,420	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	129,293	1	-	-	26,617	-
NWE Technology Inc.	IPL International Limited	Subsidiary	185,306	3	-	-	-	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	110,413	2	-	-	-	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	629,097	5	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	577,765	5	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	190,357	3	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	495,604	3	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	623,040	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	6,528,021	2	-	-	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	357,930	2	267,805	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	162,857	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 11,540,147	3	\$ 6,077,110	Subsequent Collection	\$ -	\$ -
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	685,681	1	-	-	573,485	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	1,732,784	1	-	-	704,659	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	20,694,377	1	-	-	9,694,064	7,760
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	434,864	4	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	196,022	-	146,652	Subsequent Collection	-	74
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	124,764	1	1,393	Subsequent Collection	27,258	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	199,997	2	7,661	Subsequent Collection	199,997	-
Foxconn Image & Printing Product Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	2,103,426	1	1,458,067	Subsequent Collection	-	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,747,955	1	-	-	523,302	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,591,432	1	-	-	255,505	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	9,654,037	-	9,654,037	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	180,812	1	90	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	359,811	1	-	-	73,190	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	24,481,198	1	16,704,163	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	118,655	1	10,960	Subsequent Collection	26,610	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	874,358	-	563,292	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	348,801	1	105,479	Subsequent Collection	68,853	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	148,251	-	148,042	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	120,963,061	1	13,326,860	Subsequent Collection	26,169,564	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	775,279	1	604,274	Subsequent Collection	244,925	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	404,329	1	248,119	Subsequent Collection	112,382	-

Table 5 Page 5

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	\$ 6,443,744	1	\$ 5,341,945	Subsequent Collection	\$ 1,664,864	\$ -
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	254,773	1	30,075	Subsequent Collection	64,938	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	521,209	1	4,873	Subsequent Collection	162,926	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	129,410	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	460,346	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	27,833,213	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	100,324	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,823,483	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,643,707	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	515,713	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	144,492,611	1	1,846,207	Subsequent Collection	38,638,949	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	18,139,495	2	1,598	Subsequent Collection	876	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,219,282	1	7,636	Subsequent Collection	817,658	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	114,583	1	6,317	Subsequent Collection	17,463	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,591,813	1	711,050	Subsequent Collection	-	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	2,602,161	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	3,538,715	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	9,670,597	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	245,083	-	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,609,610	2	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	4,912,345	3	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	2,810,194	-	157,001	Subsequent Collection	1,146,535	-

Table 5 Page 6

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	\$ 325,295,994	1	\$ 2,766,610	Subsequent Collection	\$ 75,522,860	\$ -
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,307,907	1	-	-	363,655	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	10,181,563	-	7,358,282	Subsequent Collection	13,382	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	207,412	2	-	-	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,080,857	2	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	17,603,169	2	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	25,434,328	2	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	236,204	2	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	29,066,899	3	-	-	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	105,012,962	-	-	-	-	-
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	8,344,226	-	-	-	-	-
			(Shown as other receivables) (Note)	-				
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,460,005	1	778,317	Subsequent Collection	595,427	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	935,920	1	396,213	Subsequent Collection	483,050	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	21,620,905	1	-	-	1,182,678	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	473,202	-	-	-	56,211	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	327,234	-	-	-	139,282	-
Simply Smart Limited	Mega Well Limited	Subsidiary	573,403	1	-	-	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,807,518	-	-	-	304,450	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	3,756,226	1	-	-	1,347,863	-
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	101,665	1	-	-	-	-
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	168,785	1	-	-	31,830	-
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	592,701	6	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,129,868	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,195,777	7	157,860	Subsequent Collection	-	-

Table 5 Page 7

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	\$ 2,123,347	1	\$ -	-	\$ -	\$ -
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,237,229	1	18,664	Subsequent Collection	514,690	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	296,394	-	28,482	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	605,587	-	274,164	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	542,129	-	1,996	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	176,567	-	12,847	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	450,094	-	3,940	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	233,381	-	93,497	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	116,343	-	-	-	-	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	255,548	-	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	3,533,273	-	1,168,219	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	2,663,292	-	173,674	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	106,471	-	8,785	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	504,143	-	48,300	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,666,505	-	910,284	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	209,903	-	181,486	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	330,451	-	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	434,488	-	-	-	-	163
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	176,073	-	-	-	-	66
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	685,815	-	-	-	-	257
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	216,644	-	-	-	-	81
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	115,548	-	-	-	-	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	10,376,542	1	-	-	-	-

Table 5 Page 8

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
						Amount	Action taken			
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	\$	145,459	1	\$	-	-	\$	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary		267,730	1		-	-	65,085	-
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary		138,428	-		-	-	23,918	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		451,624	1		-	-	190,838	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary		345,846	-		-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary		637,750	-		-	-	18,916	-
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary		211,336	-		-	-	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary		205,155	4		-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary		161,410	2		-	-	35,753	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary		1,208,551	1	337,252	Subsequent Collection		427,702	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary		4,736,985	1	1,905	Subsequent Collection		2,141,859	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		5,145,646	1	-	-		1,358,355	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate		373,748	-	-	-		32,496	140
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary		12,920,006	3	894,720	Subsequent Collection		-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary		155,304	-	75,196	Subsequent Collection		-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary		2,459,248	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary		59,764,157	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary		189,461	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		351,085	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary		817,642	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary		158,297	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		15,470,041	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary		3,888,026	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary		7,464,849	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary		185,031	4	-	-		-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary		638,322	4	-	-		-	-
Falcon Precision Trading Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		26,320,538	1	26,320,538	Subsequent Collection		-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
						Amount	Action taken		
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$	815,867	-	\$	-	\$	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		517,619	10	2	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		12,025,126	8	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary		11,701,520	9	-	-	-	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Subsidiary		447,686	-	447,686	Subsequent Collection	21,732	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		213,895	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		343,122	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		395,154	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		480,811	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		983,389	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		475,792	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary		1,415,544	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary		188,944	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary		166,511	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		324,468	2	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		108,840	1	13,948	Subsequent Collection	37,395	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		107,704	-	44,963	Subsequent Collection	16,650	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		113,994	-	13,631	Subsequent Collection	10,054	-
Foxconn Precision International Limited	FIH (Hong Kong) Limited	Subsidiary		251,206	6	-	-	-	-
Foxconn Precision International Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		200,125	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary		580,831	3	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		990,325	2	21,495	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		580,681	3	30,120	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		1,343,602	2	65,747	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
						Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	\$	660,502	4	\$ 22,290	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary		259,429	3	70,796	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		24,878,673	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		621,179	3	20,474	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary		58,175,228	1	1,645,521	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary		413,965	2	24,191	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary		591,446	2	164,735	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary		209,522	2	73,654	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary		373,091	3	71,902	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		1,824,644	2	163,653	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary		321,155	1	-	-	182,729	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		126,858	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate		319,958	2	-	-	319,497	120
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate		126,830	2	-	-	126,830	48
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary		102,117,911	-	-	-	5,904,390	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		377,200	-	-	-	-	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary		102,406	-	-	-	27,672	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary		621,455	2	306,686	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary		103,853	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary		310,409	1	303,742	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary		516,690	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary		33,244,737	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	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.	Mega Well Limited	Subsidiary	\$ 14,265,383	4	\$ -	-	\$ -	\$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	627,924	2	361,211	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,698,425	2	999,296	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	241,288	1	160,933	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	119,040	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	66,036,453	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	23,564,711	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	4,970,809	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,928,685	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	120,688	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	777,110	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	836,722	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	392,625	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	126,542	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	680,900	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	26,223,432	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	15,361,149	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	265,732	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	581,624	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,737,481	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	49,180,554	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	2,497,133	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	96,090,625	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,581,608	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	10,526,954	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	7,152,872	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
						Amount	Action taken			
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	\$	212,046	5	\$	-	-	\$	80
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary		1,938,023	5		-	-		-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		10,877,757	5		-	-		-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		126,092	5		-	-		-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary		48,902,892	3		-	-		-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		22,566,598	3		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		267,299	2		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		569,028	2		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		197,145	3		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		296,278	2		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		2,340,766	2		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary		3,452,556	5		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary		541,825	3		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary		102,293	2		-	-		-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		1,212,983	3		-	-		-
Cloud Network Technology USA Inc.	Ingrasys Technology USA Inc.	Subsidiary		190,866	2	190,220	Subsequent Collection			-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		1,959,159	4	65,675	Subsequent Collection			-
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		139,104	5	-	-			-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		434,857	5	-	-			-
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		3,436,882	5	-	-			-
IPL International Limited	Foxconn Precision International Limited	Subsidiary		36,926,790	5	-	-			-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		1,693,876	5	-	-			-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		11,931,265	5	-	-			-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		105,380	5	-	-			-
IPL International Limited	Fulian Lankao Technology Co., Ltd.	Subsidiary		216,083	5	-	-			-
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		113,169	5	-	-			-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary		170,059	-	-	-	58,067		-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary		450,524	2	-	-	435,518		-
AFE, Inc.	FII USA Inc.	Subsidiary		127,279	-	127,279	Subsequent Collection	191		-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	\$ 18,506,955	2	\$ -	-	\$ 10,053,990	\$ -
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	19,892,834	1	-	-	1,556,702	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	221,099	2	-	-	182,883	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	126,820	2	-	-	87,583	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	684,903	1	-	-	296,661	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	358,043	2	-	-	294,928	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	448,098	1	-	-	281,240	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	658,879	2	-	-	515,530	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	866,239	2	-	-	467,330	-
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	136,493	1	-	-	98,586	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	1,266,233	1	-	-	788,885	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	488,975	1	-	-	279,475	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,586,122	2	-	-	893,402	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	311,208	2	-	-	194,509	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	736,475	3	-	-	460,951	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	375,543	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	300,468	3	134,314	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	639,774	4	340,601	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	826,733	3	75,029	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	418,676	3	309,008	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	347,500	3	125,868	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	399,484	3	43,736	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	130,912	3	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	167,303	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
			\$			Amount	Action taken			
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	\$	458,437	1	\$	-	-	\$	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		121,345	1		-	-		-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary		179,809	2		-	-		79,180
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary		117,611	1		-	-		87,029
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary		447,730	-		-	-		64,504
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary		224,000	-		-	-		-
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		153,333	-		-	-		-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary		3,386,856	4		-	-		-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		120,575,813	3	52,967,476		Subsequent Collection		-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary		319,368	1	284,079		Subsequent Collection		-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary		554,179	1		-	-		-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		122,373	-		-	-		-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		594,171	-		-	-		-
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary		909,098	1		-	-		-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary		1,696,049	-		-	-		334,887
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		171,746	-	17,256		Subsequent Collection		-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		162,698	-	34,531		Subsequent Collection		-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		265,419	-	144,032		Subsequent Collection		-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		200,436	-	124,612		Subsequent Collection		-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		178,936	-	108,449		Subsequent Collection		-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary		3,586,862	-		-	-		-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		753,634	2	196,278		Subsequent Collection		-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		186,810	2	1,223		Subsequent Collection		-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
BEST EVER PTE. LTD.	SAIGON STEC Co., Ltd.	Subsidiary	\$ 3,573,144	1	\$ -	-	\$ 1,652,382	\$ -
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	11,904,296	-	-	-	289,595	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	3,409,910	1	-	-	762,532	-
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	221,414	3	-	-	31,161	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	278,379	10	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	476,067	10	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	7,032,614	1	327,169	Subsequent Collection	2,526,537	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	112,560	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	322,084	1	-	-	84,336	-
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	104,129	1	-	-	31,930	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	727,049	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	219,147	3	219,147	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,246,318	3	114,694	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	448,265	3	35,248	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	26,199,861	3	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	13,630,221	3	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	1,541,254	3	18,636	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	262,349	-	-	-	-	-
Changyi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,615,245	2	-	-	-	-
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	844,799	1	-	-	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	7,459,439	1	915,218	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	11,396,475	1	4,991,614	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,654,420	1	3,872,471	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	\$ 193,454	4	\$ -	-	\$ -	\$ -
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	535,227	2	-	-	-	-
Hong Yi Interconnect Technology (India) Private Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	218,860	1	-	-	-	-
SAIGON STEC Co., Ltd.	BEST EVER PTE. LTD.	Subsidiary	3,415,365	1	-	-	2,176,060	-
Foxconn Infinite Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	7,871,045	1	7,871,045	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,408,788	2	1,145,232	Subsequent Collection	-	-
Foxconn Singapore Pte Ltd	Falcon Precision Trading Pte. Ltd.	Subsidiary	13,426,131	1	-	-	-	-
Foxconn Singapore Pte Ltd	Foxconn Infinite Pte. Ltd.	Subsidiary	4,841,936	1	-	-	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	232,060	1	-	-	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,700,409	1	811,327	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,394,200	-	5,293,805	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	454,307	1	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	167,107	-	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	199,496	-	-	-	-	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	191,644	6	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	401,333	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	28,584,013	3	-	-	-	-
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	212,825	1	-	-	-	-
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	1,390,222	1	-	-	-	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	3,427,159	1	-	-	-	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	3,850,746	3	-	-	-	-
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,689,850	3	-	-	-	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	37,461,933	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	\$ 26,995,793	-	\$ -	-	\$ -	\$ -
Foxconn Precision Engineering Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	111,922	1	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
For the nine months ended September 30, 2025

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (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	1	Purchases	\$ 298,867,719	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts payable	148,170,227	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Other receivables	66,399,831	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	1	Other receivables	113,495,430	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	1	Other receivables	100,071,554	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Other receivables	164,331,599	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Accounts receivable	55,048,246	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Purchases	391,741,589	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Accounts payable	160,485,489	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	1	Other receivables	87,592,749	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Purchases	263,968,227	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Accounts payable	114,545,566	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Purchases	774,967,276	Note 3	14
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Accounts payable	395,602,158	Note 3	8
1	Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	3	Sales	63,719,352	Note 3	1
1	Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	3	Accounts receivable	50,782,450	Note 3	1
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	73,917,171	Note 3	1
2	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	3	Sales	75,637,165	Note 3	1
3	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	3	Sales	137,162,956	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	3	Sales	56,814,869	Note 3	1
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Sales	270,186,515	Note 3	5
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Accounts receivable	120,963,061	Note 3	2
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	353,634,478	Note 3	6
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Accounts receivable	144,492,611	Note 3	3
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	3	Sales	78,996,784	Note 3	1
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Sales	826,593,593	Note 3	15
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Accounts receivable	325,295,994	Note 3	7
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	58,035,561	Note 3	1
8	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Other receivables	105,012,962	Note 3	2
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	3	Sales	92,576,838	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	\$ 116,300,438	Note 3	2
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Accounts receivable	59,764,157	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Sales	75,239,983	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Accounts receivable	58,175,228	Note 3	1
12	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Sales	307,669,740	Note 3	6
12	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	3	Accounts receivable	102,117,911	Note 3	2
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	3	Sales	55,994,068	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	3	Sales	81,859,365	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	3	Accounts receivable	66,036,453	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	307,266,729	Note 3	6
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	3	Sales	192,395,428	Note 3	4
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Sales	82,184,063	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Accounts receivable	49,180,554	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Sales	159,450,566	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Accounts receivable	96,090,625	Note 3	2
15	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	3	Sales	65,566,911	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	73,571,298	Note 3	1
16	IPL International Limited	Foxconn Precision International Limited	3	Sales	80,184,077	Note 3	1
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	118,181,610	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	3	Sales	85,951,631	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	71,472,940	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	183,789,271	Note 3	3
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	120,575,813	Note 3	2
19	Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	3	Sales	58,695,806	Note 3	1
19	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	3	Sales	55,253,686	Note 3	1
20	Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	3	Sales	163,446,404	Note 3	3
21	Fukang Technology Company Limited	Enormous Technology Inc.	3	Sales	105,952,653	Note 3	2

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
September 30, 2025

Table 7

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 154,717,712	\$ 183,643,578	5,536,988,791	100	\$1,636,557,092	\$ 130,618,585	\$ 130,563,251	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	33,198,901	18,103,980	4,444,869	Note 1, 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	24,137,800	21,489,444	704,257,928	100	29,399,795	483,224	483,079	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,589,101,113	98	29,933,772	1,289,893	1,263,505	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	6,497,500	6,497,500	1,927,801,770	100	28,261,662	1,141,697	1,141,697	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	11,759,652	138,803	138,803	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	71,859,756	10,105,220	10,105,220	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	13,656,701	(923,192)	(923,192)	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	539,450	539,450	53,333,780	99	1,414,613	160,120	159,269	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	28,661,789	5	249,107	533,063	25,102	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	\$ 481,782	\$ 481,782	139,725,803	10	\$ 10,197,093	\$ 2,334,715	\$ 231,779	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	48,664,097	48,664,097	1,590,702,102	100	69,128,762	2,100,020	2,408,978	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	6,009,500	2,249,500	915,251,192	100	8,196,402	(556,240)	(556,240)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	485,636,467	100	5,593,609	159,202	159,202	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	188,978,302	104,506,698	8,114,711,236	100	192,424,377	6,166,223	6,493,636	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	294,680	(966)	(966)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation Ltd.	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,100,893	721,205	130,686	Note 1, 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	7,772,411	7,772,411	783,700,000	100	7,460,747	359,839	359,839	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	1,114,540	86,737	64,881	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Limited	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,409,100	2	125,724	130,249	(6,799)	Note 1, 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	6,704,555	591,810,751	89	5,417,959	(57,727)	(51,615)	Note 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	\$ 168,599	\$ 168,599	503,768	-	\$ 217,365	\$ 6,396,865	\$ 9,254	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,944,000	7,944,000	794,400,000	46	6,751,930	(2,253,244)	(1,027,946)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,935,000	5,935,000	593,500,000	100	1,670,498	(1,005,149)	(1,005,149)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	13,434,415	13,434,415	412,625,934	100	13,201,770	(475,046)	(475,046)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		412,045	412,045	-	-	460,109	191,992	77,534	Note 1, 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 17,686,333	\$ 18,103,980	\$ 2,387,119	Note 6
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,852,824	1,852,824	259,959,573	18	19,185,045	2,334,715	434,988	Note 2, 10
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	883,640	721,205	35,916	Note 3, 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	13	2,241,995	1,813,348	234,207	Note 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	26	6,467,309	6,396,865	665,206	Note 8, 10
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	925,762	51,128,316	100	25,702	11	11	Note 10
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	972,500	972,500	60,260,000	100	343,348	249,042	249,042	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	889,103	28,905	28,905	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	\$ 713,935	\$ 713,935	37,689,085	21	\$ 506,221	\$ 99,077	\$ 20,392	Note 10
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	529,321	(1,371)	(714)	Note 10
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	159,397	(31,569)	(9,316)	Note 10
Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	863,727	863,727	19,007,714	18	383,373	(112,755)	(21,870)	Note 10
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,530,000	1,530,000,000	45	1,798,956	138,054	62,132	Note 10
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,268,775	73,688	73,688	Note 10
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	551,290	551,290	11,029,000	1	93,740	(2,253,244)	(14,271)	Note 7、10
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	2,739,393	3,699,340	427,842,346	60	2,821,384	(65,236)	(35,951)	Note 10
Hon Yuan	Sharp Fukuyama Laser Co., Ltd.	Japan	Sales, design, development and manufacture of laser diode and integrated circuit	3,175,985	-	1,200	100	3,188,970	13,301	13,301	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		\$ 6,627,585	\$ 6,208,718	-	-	\$ 4,999,190	\$ (1,900,049)	\$ (548,336)	Note 9

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

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

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

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

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

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

Note 7: The Company and the direct and indirect investee companies own 46.21% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the nine months ended September 30, 2025

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,094,616	(2)	\$ -	\$ -	\$ -	\$ -	\$ 37,889	64.91	\$ 24,465	\$ 3,227,181	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,670,270	(2)	152,225	-	-	152,225	46,211	100	46,211	727,710	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,435,041	(2)	-	-	-	-	1,794,981	64.91	1,159,023	13,221,742	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,852,274	(2)	91,335	-	-	91,335	43,284	100	43,284	1,729,645	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,860,426	(2)	-	-	-	-	171,804	64.91	110,934	6,317,595	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	530,809	(2)	-	-	-	-	17,549	100	17,549	804,523	13,565	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,357,847	(2)	152,225	-	-	152,225	1,488,555	70.92	1,056,890	8,448,119	242,547	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 1,461,360	(2)	\$ -	\$ -	\$ -	\$ -	\$ 2,174,397	70.92	\$ 1,543,845	\$ 11,583,205	\$ -	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,145,205	(2)	-	-	-	-	13,119,768	100	13,119,768	152,054,755	1,189,633	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,775,180	(2)	1,704,920	-	-	1,704,920	169,306	70.92	120,209	3,877,405	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	365,340	(2)	-	-	-	-	23,977	100	23,977	829,460	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	350,118	(2)	-	-	-	-	40,450	100	40,450	1,287,205	73,715	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,020,760	(2)	-	-	-	-	408,117	100	408,117	12,032,714	402,846	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,444,970	(2)	882,905	-	-	882,905	82,738	100	82,738	7,186,068	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	175,059	(2)	-	-	-	-	38,973	100	38,973	551,612	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,306,815	(2)	10,686,195	-	-	10,686,195	(1,082,707)	100	(1,082,707)	29,452,033	734,091	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	\$ 1,309,135	(2)	\$ 1,309,135	\$ -	\$ -	\$ 1,309,135	\$ 2,365,833	100	\$ 2,365,833	\$ 22,359,189	\$ -	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	10,870,529	(2)	-	-	-	-	433,033	100	433,033	17,519,777	344,723	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	3,086,382	(2)	745,903	-	-	745,903	146,523	59.52	87,210	5,528,503	-	Note 2
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,112,425	(2)	761,125	-	-	761,125	1,356,297	100	1,356,297	22,210,640	2,834,891	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
FIH (TianJin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,607,496	(2)	-	-	-	-	(20,267)	64.91	(13,086)	92,266	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	371,578	(2)	-	-	-	-	(22,138)	70	(15,497)	326,664	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	152,225	-	-	152,225	-	-	-	-	-	Note 2

Table 8 Page 3

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	\$ 7,182,452	(2)	\$ 998,224	\$ -	\$ -	\$ 998,224	\$ 25,598	100	\$ 25,598	\$ 5,826,608	\$ -	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	4,858,242	(2)	19,789	-	-	19,789	141,506	100	141,506	6,811,411	402,132	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,020,144	(2)	-	-	-	-	4,679	100	4,679	4,904,197	360,828	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,104,459	(2)	5,175,650	-	-	5,175,650	1,770,450	70.92	1,257,038	10,341,385	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,415,708	(2)	2,188,830	-	-	2,188,830	922,714	100	922,714	47,727,487	2,182,998	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	9,932,174	(2)	-	-	-	-	10,340,776	21.14	2,370,275	21,383,915	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,283,375	(2)	-	-	-	-	222,608	64.91	143,738	1,649,656	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,476,598	(2)	-	-	-	-	(393,223)	64.91	(253,905)	8,389,174	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	608,900	(2)	-	-	-	-	8,276	100	8,276	715,477	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,914,296	(2)	5,872,841	-	-	5,872,841	2,139,062	100	2,139,062	27,801,932	2,695,254	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,068,881	(2)	-	-	-	-	4,402,875	100	4,402,875	52,055,500	8,060,400	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	532,788	(2)	-	-	-	-	(3,771)	64.91	(2,435)	386,427	-	Note 2

Table 8 Page 4

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	\$ 974,240	(2)	\$ -	\$ -	\$ -	\$ -	\$ 559,421	100	\$ 559,421	\$ 1,531,945	\$ -	Note 2
Futaikang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,826,700	(2)	1,826,700	-	-	1,826,700	(52,930)	100	(52,930)	747,663	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,600,915	(2)	-	-	-	-	(15,033)	69.23	(10,407)	533,996	-	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	14,514,732	(2)	8,067,925	-	-	8,067,925	459,608	100	459,608	37,975,757	5,975,635	Note 2
Fuhujie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,501,175	(2)	3,501,175	-	-	3,501,175	31,738	100	31,738	2,875,465	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	350,118	(2)	304,450	-	-	304,450	(35,006)	100	(35,006)	355,995	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,264,650	(2)	11,264,650	-	-	11,264,650	26,464,255	100	26,464,255	395,096,012	13,764,211	Note 2
Dongguan Yihong Precision Mould 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	50,470	(2)	-	-	-	-	1,741	26.47	461	28,984	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 418,338	(2)	\$ -	\$ -	\$ -	\$ -	\$ 16,778	26.47	\$ 4,441	\$ 18,229	\$ -	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, standardised modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,355,048	(2)	-	-	-	-	(272,373)	26.47	(72,097)	476,328	-	Note 2
Yantai Zheng Yi Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	26,850	(2)	-	-	-	-	49,456	26.47	13,091	31,581	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	335,038	(2)	60,890	-	-	60,890	(126,200)	5.76	-	60,890	-	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,804,339	(2)	5,804,339	-	-	5,804,339	146,350	100	146,350	11,527,679	122,393	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	425,793	(2)	79,157	-	-	79,157	(2,692)	8.88	-	79,157	-	Note 2

Table 8 Page 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	\$ 60,890,000	(2)	\$ 51,756,500	\$ -	\$ -	\$ 51,756,500	\$ 9,145,691	100	\$ 9,145,691	\$ 170,084,676	\$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	28,922,750	(2)	15,222,500	-	-	15,222,500	4,731,826	100	4,731,826	93,192,386	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,217,800	(2)	304,450	-	-	304,450	347,397	70.92	246,656	2,332,933	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,540,990	(2)	517,565	-	-	517,565	61,009	100	61,009	2,204,058	-	Note 2
Fujian Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	456,675	(2)	456,675	-	-	456,675	20,218	100	20,218	396,436	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,583,140	(2)	1,583,140	-	-	1,583,140	77,924	100	77,924	2,893,179	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,522,250	(2)	1,217,800	-	-	1,217,800	(110,011)	100	(110,011)	773,594	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	1,522,250	(2)	-	-	-	-	19,884	64.91	12,839	941,160	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,722,781	(2)	932,806	-	-	932,806	(1,778)	100	(1,778)	340,639	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,674,475	(2)	1,674,475	-	-	1,674,475	(6,464)	100	(6,464)	945,026	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	608,900	(2)	-	-	-	-	23,676	64.91	15,288	589,807	-	Note 2

Table 8 Page 7

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hong Fujin Precision Industry (HengYang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	\$ 1,156,910	(2)	\$ 1,156,910	\$ -	\$ -	\$ 1,156,910	\$ (8,533)	100	\$ (8,533)	\$ 3,823,925	\$ 293,260	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	120,987	-	-	120,987	-	-	-	-	-	Note 2
FuNeng New Energy Technology (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	182,670	(2)	-	-	-	-	513	100	513	228,960	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	13,998,125	(2)	776,348	-	-	776,348	(52,791)	22.64	(11,899)	6,466,795	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	258,386	(2)	168,056	-	-	168,056	(272)	100	(272)	176,261	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	487,729	(2)	414,570	-	-	414,570	(1,348)	85.9	(1,158)	312,185	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	48,712	(2)	48,712	-	-	48,712	(1,037)	100	(1,037)	51,920	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	6,089	(2)	-	-	-	-	718	100	718	231,856	-	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	133,958	(2)	-	-	-	-	(41,113)	51	(20,968)	457,746	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,248,245	(2)	1,248,245	-	-	1,248,245	(1,106)	99.53	(1,101)	531,344	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	\$ 91,335	(2)	\$ -	\$ -	\$ -	\$ -	\$ 107,244	70.92	\$ 76,144	\$ 433,158	\$ -	Note 2
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,776,712	(2)	608,900	-	-	608,900	4,820	100	4,820	489,677	-	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	365,340	(2)	365,340	-	-	365,340	108,443	100	108,443	1,797,327	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	84,814,303	(2)	26,195,783	-	-	26,195,783	97,609,209	84.11	81,951,293	583,220,405	95,098,532	
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	456,675	-	-	456,675	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	427,100	(2)	83,619	-	-	83,619	6,363	100	6,363	658,335	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation, warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	9,661,474	(2)	1,554,826	-	-	1,554,826	1,822,812	80.44	1,461,808	21,899,916	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	\$ 874,017	(2)	\$ -	\$ -	\$ -	\$ -	\$ 93,700	29.63	\$ 9,957	\$ 241,786	\$ -	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,057,986	(2)	228,338	-	-	228,338	9,651	100	9,651	1,709,202	-	Note 2
Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd.	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	642,021	(2)	60,890	-	-	60,890	-	-	-	-	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,902	(2)	19,938	-	-	19,938	663	40	-	-	-	Note 2, 3
Kunshan Fuchengke Precision Electrical Co., Ltd.	Design and manufacture of Surface Mount Technology	761,125	(2)	761,125	-	-	761,125	240,155	100	240,155	2,073,685	238,970	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	-	(2)	274,005	-	-	274,005	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	213,115	-	-	213,115	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 365,340	(2)	\$ 365,340	\$ -	\$ -	\$ 365,340	\$ 16,055	100	\$ 16,055	\$ 628,621	\$ -	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	421,202	-	-	421,202	-	-	-	-	-	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	243,560	-	-	243,560	-	-	-	-	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and molds	-	(2)	4,261	-	-	4,261	-	-	-	-	-	Note 2
Zhengyi Longhua Special Material (Shenzhen) Co., Ltd.	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	913,350	(2)	133,958	-	-	133,958	(21,938)	100	(21,938)	128,288	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	550,701	(2)	91,335	-	-	91,335	-	6.38	-	91,335	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd.	Research and development of optoelectronic products, technical services	8,542	(2)	9,850	-	-	9,850	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
First Special Material (Henan) Co., Ltd.	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 319,673	(2)	\$ 319,673	\$ -	\$ -	\$ 319,673	\$ 18,237	100	\$ 18,237	\$ 383,425	\$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	2,041,324	(2)	1,065,575	-	-	1,065,575	430,605	100	430,605	3,873,804	250,556	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,065,575	(2)	1,065,575	-	-	1,065,575	6,280	100	6,280	1,227,816	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialised design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,003,582	(2)	7,611,250	-	-	7,611,250	23,000	83.13	19,120	4,046,078	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	913,350	(2)	913,350	-	-	913,350	6,143	100	6,143	967,334	5,831	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	\$ 11,771,543	(2)	\$ 11,264,650	\$ -	\$ -	\$ 11,264,650	\$ (177,232)	100	\$ (177,232)	\$ 9,634,985	\$ -	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	414,339	(2)	114,169	-	-	114,169	150,668	100	150,668	1,177,559	-	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	25,466	(2)	-	-	-	-	(10,765)	37.88	-	-	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,840,184	(2)	-	-	-	-	81,529	100	81,529	5,290,369	-	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	85,420	(2)	62,059	-	-	62,059	13,851	100	13,851	238,280	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5175650	\$ -	\$ -	\$ 5175650	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qu Kuailian Information Technology (Shenzhen) Co., Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	198,071	(2)	121,750	-	-	121,750	(1,886)	80	(1,509)	40,496	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	141,721	(2)	-	-	-	-	(20,172)	64.91	(13,025)	(760,201)	-	Note 2
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	-	(2)	40,153	-	-	40,153	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
ShunYun Technology (Zhongshan) Limited	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	\$ 1,595,200	(2)	\$ -	\$ -	\$ -	\$ -	\$ 25,824	59.52	\$ 15,370	\$ 1,050,978	\$ -	Note 2
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	315,212	(2)	-	-	-	-	(7,109)	35.5	(2,524)	293,459	-	Note 2
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,588	(2)	4,705	-	-	4,705	(2)	50	-	-	-	Note 2
Huaian Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	699,211	(2)	-	-	-	-	1,922	29.36	612	206,346	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	\$ 1,468,200	(2)	\$ -	\$ -	\$ -	\$ -	\$ 21,868	100	\$ 21,868	\$ 152,141	\$ -	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	4,954	(2)	-	-	-	-	-	5.96	-	-	-	Note 2
Reco Technology (ChengDu) Co., Ltd.	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	518,755	(2)	-	-	-	-	131,394	21.98	28,885	160,589	-	Note 2
Kunshan Kang Rui Package Material Co., Ltd.	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	17,909	(2)	-	-	-	-	(227)	26.47	(60)	2,722	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Leading Interconnect Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	\$ 3,160,640	(2)	\$ -	\$ -	\$ -	\$ -	\$ (1,269,853)	19.38	\$ (266,815)	\$ 677,814	\$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	391,074	(2)	-	-	-	-	(45,232)	29.26	(1,206)	73,926	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	192,408	(2)	-	-	-	-	(12,549)	32.43	(4,070)	21,812	-	Note 2
Lingyange Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	156,430	(2)	-	-	-	-	(58,037)	26.59	-	-	-	Note 2
Qingdao New Core Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,836,298	(2)	-	-	-	-	(1,042,987)	27.33	(239,034)	326,593	-	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,020,967	(2)	-	-	-	-	(1,578,645)	70.92	(1,120,855)	(4,550,831)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,182,907	(2)	-	-	-	-	301,159	100	301,159	3,064,991	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	\$ 54,819	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 75,457	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	16,197	(2)	-	-	-	-	-	10.08	-	1,896	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 3,727,980	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2, 4
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	369,525	(2)	-	-	-	-	-	32.46	-	119,948	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
FIT Voltaira Electric (Shanghai) Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	(126,175)	70.92	(89,586)	410,174	-	Note 2
ZF Chassistech Commercial Vehicles (Shanghai) Co., Ltd.	Engaged in wholesale and retail of automotive spare parts; technical services, technical development, technical consultation, technical exchange, technology transfer, and technical promotion; technical import and export; sales agency; import and export of goods; import and export agency services.	1,529,330	(2)	-	-	-	-	388,993	50	194,497	1,257,752	-	Note 2
SFA Semicon (Suzhou) Co., Ltd.	Complete packaging and testing OEM services based on lead frame	2,161,523	(2)	-	-	-	-	(43,291)	59.52	(25,767)	360,467	-	Note 2
Auto-Kabel Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	575,435	(2)	-	-	-	-	75,346	70.92	53,496	996,416	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2025	Book value of investments in Mainland China as of September 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	\$ 21,355	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	28.37	\$ -	\$ -	\$ -	Note 2
Suzhou Xinrui Equity Investment Partnership (L.P.)	Engaged in equity investment and venture capital business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
King Long Technology (Suzhou) Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Suzhou Zhengkuan Technology Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	\$ 199,253,171	\$ 380,133,454	\$ -

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
- (3) Others.

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

Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of September 30, 2025.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.

2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.

29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
 30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
 31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
 32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
 33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
 34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
 35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
 36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
 37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi Yun Chuang Technology Co., Ltd., which was liquidated in June 2022.
 38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agricultural Technology Co., Ltd., which was liquidated in June 2022.
 39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
 40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
 41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
 42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
 43. The Company was approved by Investment Commission, MOEA of an investment of US\$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.
 44. Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.
 45. Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.
 46. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.
 47. The Company was approved by Investment Commission, MOEA of an investment of US\$10,000,000 in Dong Guan Hong Song Precision Component Co., Ltd. which was liquidated in 2024.
 48. The Company was approved by Investment Commission, MOEA of an investment of US\$9,000,000 in Fuhuake Precision Industry (Shenzhen) Co., Ltd., which was liquidated in 2023.
 49. The Company was approved by Investment Commission, MOEA of an investment of US\$8,011,094 in Antec Automotive Electric System (Kunshan) Co., Ltd., which was liquidated in 2024.
 50. The Company was approved by Investment Commission, MOEA of an investment of US\$139,950 in Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd., which was liquidated in 2024.
 51. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Fushirui Precision Industry (Zhengzhou) Co., Ltd., which was liquidated in 2024.
 52. The Company was approved by Investment Commission, MOEA of an investment of US\$1,318,877 in Megvii (Beijing) Technology Co., Ltd. All of the shares were sold out in 2025.
- II. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

III. The Company invests in the company via investee companies in Mainland China including, Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Topone Logistics Co., Ltd., Wanghui Trading (Shanghai) Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shanghai Pengzhan Investment Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., Polight Technology (Foshan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., InnoPower Beijing Technology Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., JiaShan PV Technology Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Jiaying Zhixie Trading Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Sound Solutions International Co., Ltd., Fu You Wan De Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn New Energy (Zhengzhou) Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Zhengzhou Fulian Intelligent Workshop Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Lankao Technology Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Fulian Precision Technology (Ganzhou) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Cloud Computing (TianJin) Co., Ltd., Flow Vision Technology Company, Fujintong Network Technology Services (Shanghai) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Ccloud Electro Optics Technology Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Chuangxinxhongxin Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foxconn Data Technology Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., Gong Ye Fu Lian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., Xiamen Fertile Plan International Logistics Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Guangzhou Ur Materials Technology Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Yuchi Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi KUKU Supply Chain Technology Co., Ltd., iFP Circular Technology (Hainan) Co., Ltd., Chengdu Fulian Zhuren Technology Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Dongying PV Technology Co., Ltd., Wuhan Optics Cloud Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Jiangsu Yuchi Zhilian Logistics Co., Ltd., FIT Voltaira Automotive Components (Shanghai) Co., Ltd., FIT Voltaira Electric (Wuhu) Co., Ltd., Henan Zhongyuan Rongchuang Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Huaian MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Information Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Tuozhan Property Development Co., Ltd., Yantai Ur New Material Technology Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Xian Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (Hefei) Limited, Guizhou FIH Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Qingdao Wangliu Logistics Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., HongYing Electronics Technology (Kunshan) Co., Ltd., FXNWing New Energy Technology (Shenzhen) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd.. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable
September 30, 2025

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at September 30, 2025 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Fourth debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond E		2014/10/8	12 years	Note 1	2.15	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	None	
Second debenture issue of 2015	"												
Bond G		2015/6/24	10 years	"	1.90	500,000	(500,000)	-	-	-	-	"	
Third debenture issue of 2015	"												
Bond H		2015/9/29	12 years	"	2.00	300,000	-	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"												
Bond G		2015/11/30	10 years	"	1.75	100,000	-	-	100,000	-	100,000	"	
Bond H		2015/11/30	12 years	"	1.95	200,000	-	-	200,000	-	200,000	"	
First debenture issue of 2016	"												
Bond G		2016/6/7	10 years	"	1.20	1,800,000	-	-	1,800,000	-	1,800,000	"	
First debenture issue of 2017	"												
Bond E		2017/5/17	10 years	"	1.53	400,000	-	-	400,000	-	400,000	"	
Second debenture issue of 2017	"												
Bond G		2017/8/8	10 years	"	1.52	700,000	-	-	700,000	-	700,000	"	
Third debenture issue of 2017	"												
Bond D		2017/11/16	10 years	"	1.40	1,000,000	-	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"												
Bond D		2018/5/9	7 years	"	1.05	3,200,000	(3,200,000)	-	-	-	-	"	
Bond E		2018/5/9	10 years	"	1.35	1,500,000	-	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"												
Bond E		2018/7/27	7 years	"	1.00	2,300,000	(2,300,000)	-	-	-	-	"	
Bond F		2018/7/27	10 years	"	1.30	1,400,000	-	-	1,400,000	-	1,400,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount						Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at September 30, 2025 (Note 4)	Amortisation for the period	Book value		
First debenture issue of 2019	Bank SinoPac Co., Ltd.												
Bond C		2019/10/22	6 years	Note 1	0.86	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	None	
Bond D		2019/10/22	7 years	"	0.90	2,500,000	-	-	2,500,000	-	2,500,000	"	
Bond E		2019/10/22	10 years	"	1.10	950,000	-	-	950,000	-	950,000	"	
Second debenture issue of 2019	"												
Bond A		2020/1/9	5 years	"	0.81	1,700,000	(1,700,000)	-	-	-	-	"	
Bond B		2020/1/9	6 years	"	0.85	500,000	-	-	500,000	-	500,000	"	
Bond C		2020/1/9	7 years	"	0.92	2,350,000	-	-	2,350,000	-	2,350,000	"	
Bond D		2020/1/9	10 years	"	1.12	1,650,000	-	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	"												
Bond A		2020/5/14	5 years	"	0.80	1,900,000	(1,900,000)	-	-	-	-	"	
Bond B		2020/5/14	7 years	"	0.90	4,100,000	-	-	4,100,000	-	4,100,000	"	
Bond C		2020/5/14	10 years	"	1.00	600,000	-	-	600,000	-	600,000	"	
Second debenture issue of 2020	"												
Bond A		2020/9/9	5 years	"	0.69	2,850,000	(2,850,000)	-	-	-	-	"	
Bond B		2020/9/9	7 years	"	0.79	3,700,000	-	-	3,700,000	-	3,700,000	"	
Bond C		2020/9/9	10 years	"	0.90	1,400,000	-	-	1,400,000	-	1,400,000	"	
Bond D		2020/9/9	12 years	"	1.00	300,000	-	-	300,000	-	300,000	"	
Third debenture issue of 2020	"												
Bond A		2020/12/28	5 years	"	0.53	1,800,000	-	-	1,800,000	-	1,800,000	"	
Bond B		2020/12/28	7 years	"	0.63	6,600,000	-	-	6,600,000	-	6,600,000	"	
Bond C		2020/12/28	10 years	"	0.68	3,400,000	-	-	3,400,000	-	3,400,000	"	
Bond D		2020/12/28	15 years	"	0.90	200,000	-	-	200,000	-	200,000	"	
First debenture issue of 2021	"												
Bond B		2021/5/14	5 years	"	0.54	2,100,000	-	-	2,100,000	-	2,100,000	"	
Bond C		2021/5/14	7 years	"	0.63	5,700,000	-	-	5,700,000	-	5,700,000	"	
Bond D		2021/5/14	10 years	"	0.73	2,200,000	-	-	2,200,000	-	2,200,000	"	
Bond E		2021/5/14	15 years	"	0.95	700,000	-	-	700,000	-	700,000	"	
Second debenture issue of 2021	"												
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	-	2,550,000	-	2,550,000	"	
Bond B		2021/9/30	7 years	"	0.62	10,300,000	-	-	10,300,000	-	10,300,000	"	
Bond C		2021/9/30	10 years	"	0.70	2,400,000	-	-	2,400,000	-	2,400,000	"	
Bond D		2021/9/30	15 years	"	0.84	200,000	-	-	200,000	-	200,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at September 30, 2025 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Third debenture issue of 2021	Bank SinoPac Co., Ltd.												
Bond B		2021/12/8	5 years	Note 1	0.63	\$ 5,500,000	\$ -	\$ -	\$ 5,500,000	\$ -	\$ 5,500,000	None	
Bond C		2021/12/8	7 years	"	0.72	4,000,000	-	-	4,000,000	-	4,000,000	"	
Bond D		2021/12/8	10 years	"	0.82	1,650,000	-	-	1,650,000	-	1,650,000	"	
First debenture issue of 2022	"												
Bond A		2022/5/6	3 years	"	1.05	200,000	(200,000)	-	-	-	-	"	
Bond B		2022/5/6	5 years	"	1.15	3,500,000	-	-	3,500,000	-	3,500,000	"	
Bond C		2022/5/6	7 years	"	1.20	800,000	-	-	800,000	-	800,000	"	
Second debenture issue of 2022	"												
Bond A		2022/8/18	3 years	"	1.60	3,200,000	(3,200,000)	-	-	-	-	"	
Bond B		2022/8/18	5 years	"	1.67	5,400,000	-	-	5,400,000	-	5,400,000	"	
Bond C		2022/8/18	7 years	"	1.70	1,300,000	-	-	1,300,000	-	1,300,000	"	
Bond D		2022/8/18	10 years	"	1.85	700,000	-	-	700,000	-	700,000	"	
Third debenture issue of 2022	"												
Bond A		2022/10/21	3 years	"	1.65	1,200,000	-	-	1,200,000	-	1,200,000	"	
Bond B		2022/10/21	5 years	"	1.75	6,700,000	-	-	6,700,000	-	6,700,000	"	
Bond C		2022/10/21	7 years	"	1.80	300,000	-	-	300,000	-	300,000	"	
Bond D		2022/10/21	10 years	"	1.95	300,000	-	-	300,000	-	300,000	"	
First debenture issue of 2023	"												
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	-	1,300,000	-	1,300,000	"	
Bond B		2023/4/20	5 years	"	1.62	12,600,000	-	-	12,600,000	-	12,600,000	"	
Bond C		2023/4/20	7 years	"	1.68	4,500,000	-	-	4,500,000	-	4,500,000	"	
Bond D		2023/4/20	10 years	"	1.85	2,900,000	-	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"												
Bond A		2023/7/5	3 years	"	1.52	800,000	-	-	800,000	-	800,000	"	
Bond B		2023/7/5	5 years	"	1.62	6,200,000	-	-	6,200,000	-	6,200,000	"	
Bond C		2023/7/5	7 years	"	1.68	2,000,000	-	-	2,000,000	-	2,000,000	"	
Bond D		2023/7/5	10 years	"	1.83	3,350,000	-	-	3,350,000	-	3,350,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at September 30, 2025 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Third debenture issue of 2023	Bank SinoPac Co., Ltd.												
Bond A		2023/9/14	3 years	Note 1	1.53	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000	None	
Bond B		2023/9/14	5 years	"	1.65	6,300,000	-	-	6,300,000	-	6,300,000	"	
Bond C		2023/9/14	7 years	"	1.70	1,900,000	-	-	1,900,000	-	1,900,000	"	
Bond D		2023/9/14	10 years	"	1.81	6,300,000	-	-	6,300,000	-	6,300,000	"	
Fourth debenture issue of 2023	"												
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	-	1,400,000	-	1,400,000	"	
Bond B		2023/11/22	7 years	"	1.74	900,000	-	-	900,000	-	900,000	"	
First debenture issue of 2024	"												
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	-	900,000	-	900,000	"	
Bond B		2024/1/11	5 years	"	1.80	9,300,000	-	-	9,300,000	-	9,300,000	"	
Bond C		2024/1/11	10 years	"	1.90	1,200,000	-	-	1,200,000	-	1,200,000	"	
Second debenture issue of 2024	"												
Bond A		2024/4/25	3 years	"	1.70	1,150,000	-	-	1,150,000	-	1,150,000	"	
Bond B		2024/4/25	5 years	"	1.80	4,950,000	-	-	4,950,000	-	4,950,000	"	
Bond C		2024/4/25	7 years	"	1.84	300,000	-	-	300,000	-	300,000	"	
Bond D		2024/4/25	10 years	"	1.90	1,600,000	-	-	1,600,000	-	1,600,000	"	
Third debenture issue of 2024	"												
Bond A		2024/10/16	5 years	"	1.96	7,800,000	-	-	7,800,000	-	7,800,000	"	
Bond B		2024/10/16	7 years	"	2.00	950,000	-	-	950,000	-	950,000	"	
Bond C		2024/10/16	10 years	"	2.05	3,550,000	-	-	3,550,000	-	3,550,000	"	
First debenture issue of 2025	"												
Bond A		2025/1/14	5 years	"	1.98	6,700,000	-	-	6,700,000	-	6,700,000	"	
Bond B		2025/1/14	7 years	"	2.00	1,300,000	-	-	1,300,000	-	1,300,000	"	
Bond C		2025/1/14	10 years	"	2.05	1,200,000	-	-	1,200,000	-	1,200,000	"	
Second debenture issue of 2025	"												
Bond A		2025/5/9	3 years	"	1.95	300,000	-	-	300,000	-	300,000	"	
Bond B		2025/5/9	5 years	"	2.00	5,700,000	-	-	5,700,000	-	5,700,000	"	
Bond C		2025/5/9	10 years	"	2.15	2,350,000	-	-	2,350,000	-	2,350,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at September 30, 2025 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Third debenture issue of 2025	Bank SinoPac Co., Ltd.												
Bond A		2025/8/18	3 years	Note 1	1.85	\$ 3,500,000	\$ -	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	None	
Bond B		2025/8/18	5 years	"	1.88	6,000,000	-	-	6,000,000	-	6,000,000	"	
Bond C		2025/8/18	7 years	"	1.93	100,000	-	-	100,000	-	100,000	"	
Bond D		2025/8/18	10 years	"	1.99	1,800,000	-	-	1,800,000	-	1,800,000	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	-	-	USD 400,000 thousand	-	USD 400,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	10 years	"	4.25	USD 300,000 thousand	-	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	-	USD 800,000 thousand	-	USD 800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	10 years	"	2.50	USD 600,000 thousand	-	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	-	USD 110,000 thousand	-	USD 110,000 thousand	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	(4,050,378)	15,132,738	-	15,132,738	"	
First convertible debenture issue of 2024	-	2024/10/24	5 years	"	0.00	22,530,200	-	-	22,530,200	(3,214,245)	19,315,955	"	
Second convertible debenture issue of 2025	Bank SinoPac Co., Ltd.	2025/2/27	3 years	Note 5	0.00	2,500,000	-	-	2,500,000	(145,586)	2,354,414	"	

Note 1:Principal is due at maturity. Interest is paid annually at simple interest rate.

Note 2:Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

Note 3:The Company's bonds are Sustainability-Linked Bonds (SLB) with coupon rates linked to the sustainability performance targets set by the Company. If none of the trigger event occurs, the fixed interest rate will be 1.72% per annum for Bond A and 1.74% per annum for Bond B. If a trigger event occurs, the fixed interest rate of the bonds will be adjusted. Information about Sustainability-Linked Bonds will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

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

Note 5:In accordance with the terms of convertible bonds, the coupon rate was 0%, thus, no repayment date of interest needs to be set.