

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

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

**DECEMBER 31, 2025 AND 2024**

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

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

### **Opinion**

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other independent auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### **Basis for opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

#### **Correctness of Revenue Recognition Timing**

##### Description

Refer to Note 4(37) for accounting policies on revenue recognition.

The Group primarily manufactures and sells products related to the consumer electronics industry. Sales revenue is recognised when control of the products is transferred to the customer. As products are sold worldwide, the transaction models with customers involve different trade terms, resulting in varying points in time when control of the goods is transferred. Accordingly, revenue is recognised based on the

trade terms of individual customers. The process of revenue recognition involves numerous manual procedures, which may lead to inappropriate timing of revenue recognition around the balance sheet date.

As there are numerous daily sales revenue transactions and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, we identified the correctness of revenue recognition timing as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Assessed and tested the appropriateness of internal controls over the sales revenue for a specific period prior to and after the balance sheet date.
- B. Selected samples of sales revenue transactions for a specific period prior to and after the balance sheet date, reviewed their transaction terms, verified related supporting documents and compared with recorded entries to assess the correctness of revenue recognition timing.
- C. Sent out inventory confirmation letters for selected samples or conducted physical count of inventory quantities held and agreed to accounting records.

#### **Allowance for inventory valuation losses**

##### Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for the uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(8) for details of inventories. As at December 31, 2025, the Group's inventories and allowance for inventory valuation losses amounted to NT\$1,115,366,078 thousand and NT\$19,791,759 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of 3C electronic products. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses arising from market value decline or obsolescence. The Group recognises inventories at the lower of cost and net realisable value, and the net realisable value is estimated based on historical experience. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified as obsolete or damaged.

As the amounts of inventories are material, the types of inventories vary, and the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in relation to the provision for inventory valuation losses for individually obsolete or damaged inventories:

- A. Ensured consistent application of accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
- B. Validated the appropriateness of system logic of inventory aging report utilised by management to ensure proper classification of inventories aged over a certain period.

- C. Evaluated the reasonableness of inventories individually identified as obsolete or damaged by checking the related supporting documents and comparing with the information obtained from physical inventory count.
- D. Discussed with management the net realisable value of inventories aged over a certain period and individually identified as obsolete or damaged, validated respective supporting documents and reperformed the calculation.

**Impairment assessment on goodwill arising from the acquisition of Belkin International, Inc. (“Belkin”) and FIT Voltaira Group GmbH**

Description

Refer to Note 4(22) for accounting policy on impairment assessment of non-financial assets, Note 5(2)1 for critical accounting estimates and assumptions in relation to impairment assessment of goodwill, and Note 6(13) for details of impairment loss.

As at December 31, 2025, the Group had goodwill arising from the acquisition of Belkin and FIT Voltaira Group GmbH amounting to NT\$14,389,532 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amount of the cash-generating unit (“CGU”). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgement and estimation uncertainty and have a significant impact in assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and FIT Voltaira Group GmbH as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of, and validated the key control procedures performed by management, including review and approval of financial budgets and assumptions.
- B. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
- C. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate, expected gross margin and discount rate, used as follows:
  - (a) Evaluated the assumptions used, mainly expected growth rate and expected gross margin used in the impairment assessment by comparing them to historical results, economic and industry forecast;
  - (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and
  - (c) Performed sensitivity analysis over key assumptions used in the model to evaluate the potential impact on the recoverable amounts.

### **Other matter – Reference to audits of other independent auditors**

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent auditors, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT\$108,365,230 thousand and NT\$116,789,585 thousand, constituting 2.12% and 2.66% of the consolidated total assets as at December 31, 2025 and 2024, respectively, and total operating revenues amounted to NT\$173,799,853 thousand and NT\$148,863,566 thousand, constituting 2.14 % and 2.17% of the consolidated total operating revenues for the years then ended, respectively.

### **Other matter – Parent company only financial reports**

We have audited and expressed an unmodified opinion with other matter paragraph on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

### **Responsibilities of management and those charged with governance for the consolidated financial statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

### **Auditor's responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period

and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Sheng-Chung Hsu, Chieh-Ju  
for and on behalf of PricewaterhouseCoopers, Taiwan  
March 16, 2026

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The accompanying consolidated financial statements are not intended to present the consolidated 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 consolidated 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 accountants 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 consolidated financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan 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**  
**DECEMBER 31, 2025 AND 2024**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 1,016,439,967	20	\$ 937,108,093	21
1110	Financial assets at fair value through profit or loss - current	6(2)	10,244,873	-	7,233,944	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	570,118,722	11	371,477,333	9
1139	Financial assets for hedging - current	6(5)	-	-	15,496	-
1170	Accounts receivable, net	6(6)	1,151,546,008	23	1,104,240,863	25
1180	Accounts receivable - related parties, net	7	29,761,105	1	37,177,391	1
1200	Other receivables	6(7)	45,545,348	1	44,170,609	1
1210	Other receivables - related parties	7	7,574,229	-	12,533,487	-
130X	Inventories	6(8)	1,095,574,319	21	835,016,178	19
1410	Prepayments		33,371,168	1	25,151,735	1
1470	Other current assets	6(4)	1,651,760	-	1,639,947	-
11XX	<b>Total current assets</b>		<u>3,961,827,499</u>	<u>78</u>	<u>3,375,765,076</u>	<u>77</u>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	96,961,309	2	91,862,201	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	136,732,791	3	98,239,322	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	5,959,037	-	7,372,135	-
1550	Investments accounted for using equity method	6(9)	197,612,722	4	200,117,473	5
1600	Property, plant and equipment	6(10) and 8	543,392,999	11	468,837,633	11
1755	Right-of-use assets	6(11) and 7	61,225,702	1	55,494,116	1
1760	Investment property - net	6(12)	9,778,626	-	8,677,594	-
1780	Intangible assets	6(13)	39,696,654	1	42,437,265	1
1840	Deferred income tax assets	6(37)	27,872,532	-	24,013,864	1
1900	Other non-current assets	6(14) and 7	23,612,352	-	21,682,832	-
15XX	<b>Total non-current assets</b>		<u>1,142,844,724</u>	<u>22</u>	<u>1,018,734,435</u>	<u>23</u>
1XXX	<b>Total assets</b>		<u>\$ 5,104,672,223</u>	<u>100</u>	<u>4,394,499,511</u>	<u>100</u>

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

Liabilities and Equity	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
<b>Current liabilities</b>						
2100	Short-term loans	6(15)	\$ 794,455,770	16	\$ 491,787,037	11
2110	Short-term notes and bills payable	6(16)	104,793,309	2	87,675,921	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	744,480	-	4,444,433	-
2170	Accounts payable		1,310,148,512	26	1,112,806,321	25
2180	Accounts payable - related parties	7	21,784,491	-	20,246,173	-
2200	Other payables	6(17) and 7	272,054,819	5	255,946,717	6
2230	Current tax liabilities	6(37)	42,174,938	1	27,479,813	1
2250	Provisions for liabilities - current	6(24)	8,812,676	-	2,855,829	-
2280	Lease liabilities - current	7	9,226,565	-	7,061,892	-
2320	Long-term liabilities, current portion	6(19)(20)	41,191,749	1	63,319,799	2
2399	Other current liabilities - other	6(18)	105,461,209	2	101,193,632	2
21XX	<b>Total current liabilities</b>		<u>2,710,848,518</u>	<u>53</u>	<u>2,174,817,567</u>	<u>49</u>
<b>Non-current liabilities</b>						
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	759,259	-	-	-
2530	Corporate bonds payable	6(19)	279,637,050	5	255,048,782	6
2540	Long-term loans	6(20)	26,448,598	1	32,743,829	1
2550	Provisions for liabilities - non-current	6(24)	16,036,347	-	5,382,688	-
2570	Deferred income tax liabilities	6(37)	50,118,771	1	37,388,246	1
2580	Lease liabilities - non-current	7	30,740,229	1	23,921,158	1
2600	Other non-current liabilities	6(23)	19,320,096	-	13,609,193	-
25XX	<b>Total non-current liabilities</b>		<u>423,060,350</u>	<u>8</u>	<u>368,093,896</u>	<u>9</u>
2XXX	<b>Total liabilities</b>		<u>3,133,908,868</u>	<u>61</u>	<u>2,542,911,463</u>	<u>58</u>
<b>Equity</b>						
<b>Equity attributable to owners of parent</b>						
	Share capital	6(25)				
3100	Share capital		140,034,032	3	138,917,019	3
	Capital reserve	6(26)				
3200	Capital surplus		226,699,123	5	197,922,008	5
	Retained earnings	6(27)				
3310	Legal reserve		229,107,982	4	213,430,086	5
3320	Special reserve		42,604,521	1	113,221,954	2
3350	Unappropriated retained earnings		1,187,660,977	23	1,024,330,213	23
	Other equity interest	6(28)				
3400	Other equity interest		(53,319,814)	(1)	(42,604,521)	(1)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-
31XX	<b>Equity attributable to owners of the parent</b>		<u>1,772,771,627</u>	<u>35</u>	<u>1,645,201,565</u>	<u>37</u>
36XX	Non-controlling interest	6(29)	197,991,728	4	206,386,483	5
3XXX	<b>Total equity</b>		<u>1,970,763,355</u>	<u>39</u>	<u>1,851,588,048</u>	<u>42</u>
	Commitments and contingent liabilities	9				
	Subsequent events	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 5,104,672,223</u>	<u>100</u>	<u>\$ 4,394,499,511</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  
YEARS ENDED DECEMBER 31, 2025 AND 2024

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

Items	Notes	Years ended December 31				
		2025		2024		
		Amount	%	Amount	%	
4000	Operating revenue	6(30) and 7	\$ 8,103,104,763	100	\$ 6,859,615,493	100
5000	Operating costs	6(8)(34) and 7	(7,604,943,727)	(94)	(6,430,669,575)	(94)
5900	<b>Gross profit</b>		498,161,036	6	428,945,918	6
	Operating expenses	6(34)				
6100	Selling expenses		(27,366,834)	-	(25,046,302)	-
6200	General and administrative expenses		(89,866,084)	(1)	(87,520,671)	(1)
6300	Research and development expenses		(121,705,158)	(2)	(115,771,718)	(2)
6000	<b>Total operating expenses</b>		(238,938,076)	(3)	(228,338,691)	(3)
6900	Operating profit		259,222,960	3	200,607,227	3
	Non-operating income and expenses					
7100	Interest income	6(31)	31,009,643	-	45,576,875	1
7010	Other income	6(32)	11,616,546	-	9,874,511	-
7020	Other gains and losses	6(33)	14,684,919	-	(747,982)	-
7050	Finance costs	6(36)	(38,096,396)	-	(36,795,487)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	15,007,194	-	(6,639,987)	-
7000	<b>Total non-operating income and expenses</b>		34,221,906	-	11,267,930	-
7900	<b>Profit before income tax</b>		293,444,866	3	211,875,157	3
7950	Income tax expense	6(37)	(78,410,380)	(1)	(40,195,922)	(1)
8200	<b>Profit for the year</b>		\$ 215,034,486	2	\$ 171,679,235	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024

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

Items	Notes	Years ended December 31				
		2025		2024		
		Amount	%	Amount	%	
<b>Other comprehensive income</b>						
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>						
8311	Gain on remeasurement of defined benefit plans	6(21)	\$ 33,059	-	\$ 132,817	-
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(28)(29)	14,725,050	-	12,139,109	-
8320	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(28)	(1,160,601)	-	(3,337,142)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	(3,137,439)	-	(3,288,177)	-
8310	Other comprehensive income that will not be reclassified to profit or loss		10,460,069	-	5,646,607	-
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>						
8361	Financial statements translation differences of foreign operations	6(28)(29)	(23,549,907)	-	70,619,893	1
8368	Gain (loss) on hedging instrument	6(5)	57,991	-	(57,991)	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	(342,345)	-	478,712	-
8399	Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss	6(37)	(1,923,183)	-	1,980,305	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		(25,757,444)	-	73,020,919	1
8300	<b>Other comprehensive income (loss) for the year</b>		<u>\$ (15,297,375)</u>	<u>-</u>	<u>\$ 78,667,526</u>	<u>1</u>
8500	<b>Total comprehensive income for the year</b>		<u>\$ 199,737,111</u>	<u>2</u>	<u>\$ 250,346,761</u>	<u>3</u>
Profit attributable to:						
8610	Owners of the parent		\$ 189,353,852	2	\$ 152,705,066	2
8620	Non-controlling interest		25,680,634	-	18,974,169	-
			<u>\$ 215,034,486</u>	<u>2</u>	<u>\$ 171,679,235</u>	<u>2</u>
Comprehensive income attributable to:						
8710	Owners of the parent		\$ 178,470,051	2	\$ 225,016,794	3
8720	Non-controlling interest		21,267,060	-	25,329,967	-
			<u>\$ 199,737,111</u>	<u>2</u>	<u>\$ 250,346,761</u>	<u>3</u>
Earnings per share (in dollars)						
9750	Basic earnings per share	6(38)	\$ 13.61		\$ 11.01	
9850	Diluted earnings per share		\$ 13.40		\$ 10.79	

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  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													
Notes	Retained Earnings					Other Equity Interest				Treasury stocks	Total	Non-controlling interest	Total equity
	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					
<b>2024</b>													
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	-	-	-	-	152,705,066	-	-	-	-	152,705,066	18,974,169	171,679,235	
Other comprehensive income (loss)	-	-	-	-	106,254	66,641,705	5,605,206	(41,437)	-	72,311,728	6,355,798	78,667,526	
Total comprehensive income (loss)	-	-	-	-	152,811,320	66,641,705	5,605,206	(41,437)	-	225,016,794	25,329,967	250,346,761	
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)	-	2,044,113	-	2,381,790	-	-	-	-	4,425,903	-	4,425,903	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	(10,432,219)	-	(776)	-	-	-	-	(10,432,995)	-	(10,432,995)	
Disposal of investments accounted for using equity method	6(26)(28)	-	58,968	-	(337,679)	(1,419)	337,679	-	-	57,549	-	57,549	
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(12,078,028)	(12,078,028)	
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	1,924,302	-	(1,924,302)	-	-	-	-	-	
Convertible bonds converted into shares of common stock	6(25)(26)	287,113	3,757,786	-	-	-	-	-	-	4,044,899	-	4,044,899	
Due to recognition of equity component of convertible bonds issued	6(25)(26)	-	3,840,462	-	-	-	-	-	-	3,840,462	-	3,840,462	
Balance at December 31, 2024	<u>\$138,917,019</u>	<u>\$197,922,008</u>	<u>\$213,430,086</u>	<u>\$113,221,954</u>	<u>\$1,024,330,213</u>	<u>\$ (54,901,956)</u>	<u>\$12,338,872</u>	<u>\$ (41,437)</u>	<u>\$ (15,194)</u>	<u>\$1,645,201,565</u>	<u>\$206,386,483</u>	<u>\$1,851,588,048</u>	
<b>2025</b>													
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	-	-	-	-	189,353,852	-	-	-	-	189,353,852	25,680,634	215,034,486	
Other comprehensive income (loss)	6(28)(29)	-	-	-	26,447	(21,757,725)	10,806,040	41,437	-	(10,883,801)	(4,413,574)	(15,297,375)	
Total comprehensive income (loss)	-	-	-	-	189,380,299	(21,757,725)	10,806,040	41,437	-	178,470,051	21,267,060	199,737,111	
Appropriations of 2024 earnings:	6(27)	-	-	-	-	-	-	-	-	-	-	-	
Legal reserve	-	-	15,677,896	-	(15,677,896)	-	-	-	-	-	-	-	
Special reserve	-	-	-	(70,617,433)	70,617,433	-	-	-	-	-	-	-	
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)	-	768,009	-	173,369	-	-	-	-	941,378	-	941,378	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	229,695	-	(2,051)	-	-	-	-	227,644	-	227,644	
Disposal of investments accounted for using equity method	6(26)(28)	-	71,482	-	-	(393,564)	-	-	-	(322,082)	-	(322,082)	
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(29,661,815)	(29,661,815)	
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	(588,519)	-	588,519	-	-	-	-	-	
Convertible bonds converted into shares of common stock	6(25)(26)	392,198	4,929,745	-	-	-	-	-	-	5,321,943	-	5,321,943	
Issuance of new shares	6(25)(26)	724,815	22,778,184	-	-	-	-	-	-	23,502,999	-	23,502,999	
Balance at December 31, 2025	<u>\$140,034,032</u>	<u>\$226,699,123</u>	<u>\$229,107,982</u>	<u>\$42,604,521</u>	<u>\$1,187,660,977</u>	<u>\$ (77,053,245)</u>	<u>\$23,733,431</u>	<u>\$-</u>	<u>\$ (15,194)</u>	<u>\$1,772,771,627</u>	<u>\$197,991,728</u>	<u>\$1,970,763,355</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  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Years ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before income tax		\$ 293,444,866	\$ 211,875,157
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(12)(34)	94,198,065	84,290,178
Amortization	6(34)	3,554,972	3,591,370
Cost of share-based payments	6(35)	2,733,471	2,227,397
Provision (reversal of allowance) for doubtful accounts and sales discount	12(2)	2,921,671	(128,985)
Impairment loss	6(33)	2,017,737	1,473,918
Gain on disposal of property, plant and equipment	6(33)	(6,435,466)	(1,042,016)
(Gain) loss on financial assets or liabilities at fair value through profit or loss	6(33)	(10,221,775)	7,024,266
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(9)	(15,007,194)	6,639,987
Gain on disposal of investments	6(33)	(964,016)	(546,186)
Loss on early termination of long-term loans	6(33)	406,661	-
Interest expense	6(36)	32,628,733	35,029,581
Interest income	6(31)	(31,009,643)	(45,576,875)
Dividend income	6(32)	(5,007,313)	(3,886,557)
Gain from lease modification	6(11)	(134,627)	(325,444)
Gain on disposal of intangible assets		-	(391)
Gain on disposal of right-of-use assets	6(11)	(1,928,780)	(107,243)
Gain on a bargain purchase	6(39)	-	(2,751,937)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(6,425,411)	(11,272,530)
Hedging instruments		73,487	(73,487)
Notes receivable		(167,752)	(298,606)
Accounts receivable		(50,304,920)	(223,480,028)
Accounts receivable - related parties		8,011,211	(20,739,180)
Other receivables		6,338,303	6,561,507
Inventories		(261,176,151)	(76,007,046)
Prepayments		(7,897,310)	(12,262,747)
Changes in operating liabilities			
Accounts payable		197,069,357	209,319,741
Accounts payable - related parties		824,896	5,726,018
Other payables		12,347,354	32,439,868
Provisions for liabilities		16,528,608	4,592,925
Contract liabilities		13,452,952	3,680,454
Other current liabilities		(10,353,186)	(3,488,722)
Accrued pension liabilities		(66,503)	56,964
Cash inflow generated from operations		279,452,297	212,541,351
Income taxes paid		(52,599,823)	(46,512,512)
Net cash flows from operating activities		226,852,474	166,028,839

(Continued)

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

	Notes	Years ended December 31	
		2025	2024
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at fair value through profit or loss		\$ (5,215,120)	\$ (4,973,537)
Proceeds from disposal of financial assets at fair value through profit or loss		450,259	195,674
Acquisition of financial assets at amortised cost - current		(189,874,385)	(214,703,198)
Acquisition of financial assets at amortised cost - non-current		(3,337,242)	(4,506,223)
Proceeds from disposal of financial assets at amortised cost - non-current		482,813	31,203
Repayment of financial assets at amortised cost at due date		-	6,774,440
Acquisition of financial assets at fair value through other comprehensive income		(1,513,639)	(1,638,476)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,584,119	3,082,918
Decrease (increase ) in other receivables due from related parties		277,388	(1,704,505)
Decrease (increase) in other current assets		82,370	(123,370)
Net cash flows from (used in) acquisition of subsidiaries		2,696,862	(4,076,758)
Proceeds from disposal of subsidiaries		834,878	220,465
Acquisition of investments accounted for using equity method		(173,439)	(11,729,270)
Proceeds from disposal of investments accounted for using equity method		1,632,911	2,286,652
Return of capital from investments accounted for using equity method	6(9)	5,099,556	5,509,126
Acquisition of property, plant and equipment	6(40)	(173,763,139)	(136,339,059)
Proceeds from disposal of property, plant and equipment	6(40)	20,608,235	5,004,372
Proceeds from disposal of investment properties		-	46,003
Acquisition of right-of-use assets		(49,485)	(4,974,782)
Proceeds from disposal of right-of-use assets		2,208,611	120,651
Acquisition of intangible assets		(1,700,338)	(2,727,548)
Proceeds from disposal of intangible assets		33,868	49,123
Increase in other non-current assets		(11,551,603)	(6,000,217)
Dividends received		16,363,855	15,032,661
Interest received		30,222,043	55,268,754
Other investing activities		(1,088,650)	(170,917)
Net cash flows used in investing activities		<u>(304,689,272)</u>	<u>(300,045,818)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase (decrease) in short-term loans		295,645,546	(25,782,965)
Increase in short-term notes and bills payable		17,060,000	27,120,089
Proceeds from issuance of bonds		71,659,124	54,185,140
Repayments of bonds		(44,594,000)	(48,127,641)
Proceeds from long-term debt		110,660	24,020,746
Repayments of long-term debt		(21,905,805)	(38,558,645)
Decrease in other non-current liabilities		(699,131)	(1,693,476)
Payment of lease liabilities		(10,030,006)	(8,214,733)
Changes in other non-controlling interests	6(29)	(79,062)	(15,715,665)
Cash dividends paid to non-controlling interest	6(40)	(26,159,326)	(8,273,823)
Interest paid		(30,489,315)	(48,170,788)
Cash dividends paid	6(27)	(80,571,871)	(74,860,149)
Net cash flows from (used in) financing activities		<u>169,946,814</u>	<u>(164,071,910)</u>
Net effect of changes in foreign currency exchange rates		<u>(12,778,142)</u>	<u>37,534,287</u>
Net increase (decrease) in cash and cash equivalents		79,331,874	(260,554,602)
Cash and cash equivalents at beginning of year		<u>937,108,093</u>	<u>1,197,662,695</u>
Cash and cash equivalents at end of year		<u>\$ 1,016,439,967</u>	<u>\$ 937,108,093</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  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred to herein as the “Group”) are primarily engaged in the manufacture, sale 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 March 16, 2026.

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:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
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:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
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 certain 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
Amendments to IAS 21, ‘Translation to a Hyperinflationary Presentation Currency’	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 Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”).

(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
			December 31, 2025	December 31, 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	(b) (c) (d) (e) (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	
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	
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	
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	(f)
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	
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	(a)

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2025	December 31, 2024	
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	
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	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	
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	
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
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	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	
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	
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2025	December 31, 2024	
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	
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	(k)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	
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	
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries		100	100	(g)

- (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, the Group's shareholding ratio increased from 40% to 60% and the Group obtained control over the company.
- (b) 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'.
- (c) 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'.

- (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). This company was no longer included in the consolidated financial statements starting from the disposal date.
  - (e) 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.
  - (f) 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). 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'.
  - (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, 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(39) 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(39) Business combinations.
  - (j) On November 30, 2024, the Group acquired 100% of the share capital of Auto-Kabel Group GmbH and its subsidiaries (collectively referred to herein as the "Auto-Kabel group") through the Group's subsidiary, Foxconn Interconnect Technology GmbH, and obtained the control over Auto-Kabel group. The related information is provided in Note 6(39) Business combinations.
  - (k) 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.
- 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		Non-controlling interest		Description
		December 31, 2025		December 31, 2024		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 16,958,081	36 %	\$ 17,031,060	36 %	
Foxconn Interconnect Technology Limited	Cayman	24,533,214	29 %	23,497,094	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	8,718,778	46 %	28,172,912	46 %	
Foxconn Industrial Internet Co., Ltd.	China	119,432,179	16 %	109,261,718	16 %	
		<u>\$ 169,642,252</u>		<u>\$ 177,962,784</u>		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited	
	December 31, 2025	December 31, 2024
Current assets	\$ 91,391,577	\$ 98,602,993
Non-current assets	26,282,469	26,721,127
Current liabilities	(68,974,341)	(76,673,591)
Non-current liabilities	(864,881)	(657,008)
Total net assets	<u>\$ 47,834,824</u>	<u>\$ 47,993,521</u>
	Foxconn Interconnect Technology Limited	
	December 31, 2025	December 31, 2024
Current assets	\$ 108,313,429	\$ 102,021,336
Non-current assets	78,081,343	75,280,517
Current liabilities	(78,912,255)	(71,361,072)
Non-current liabilities	(22,780,112)	(24,447,591)
Total net assets	<u>\$ 84,702,405</u>	<u>\$ 81,493,190</u>
	Foxconn Ventures Pte. Ltd.	
	December 31, 2025	December 31, 2024
Current assets	\$ 8,510,880	\$ 48,921,333
Non-current assets	10,967,641	13,000,227
Current liabilities	(297,149)	(3,073)
Total net assets	<u>\$ 19,181,372</u>	<u>\$ 61,918,487</u>

Foxconn Industrial Internet Co., Ltd.

	December 31, 2025	December 31, 2024
Current assets	\$ 1,812,740,561	\$ 1,228,820,880
Non-current assets	239,927,716	194,833,843
Current liabilities	(1,260,687,985)	(711,625,434)
Non-current liabilities	(39,148,750)	(24,666,630)
Total net assets	<u>\$ 752,831,542</u>	<u>\$ 687,362,659</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Years ended December 31,	
	2025	2024
Revenue and other operating revenue	\$ 207,583,936	\$ 183,121,692
Profit (loss) for the year from continuing operations	1,687,899	(648,376)
Other comprehensive income (loss), net of tax	150,987	(2,464,550)
Total comprehensive income (loss) for the year	<u>\$ 1,838,886</u>	<u>\$ (3,112,926)</u>
Comprehensive income (loss) attributable to non-controlling interest	<u>\$ 635,866</u>	<u>\$ (1,126,740)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2025	2024
Revenue and other operating revenue	\$ 152,999,252	\$ 142,937,470
Profit for the year from continuing operations	4,885,520	4,962,175
Other comprehensive income (loss), net of tax	1,330,963	(3,726,719)
Total comprehensive income for the year	<u>\$ 6,216,483</u>	<u>\$ 1,235,456</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,767,883</u>	<u>\$ 372,457</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2025	2024
Revenue and other operating revenue	\$ -	\$ -
Profit for the year from continuing operations	2,252,372	2,906,897
Other comprehensive loss, net of tax	(8,862)	(38,863)
Total comprehensive income for the year	\$ 2,243,510	\$ 2,868,034
Comprehensive income attributable to non-controlling interest	\$ 1,019,774	\$ 1,304,955
Dividends paid to non-controlling interest	\$ 17,850,761	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2025	2024
Revenue and other operating revenue	\$ 3,908,053,469	\$ 2,708,828,862
Profit for the year from continuing operations	153,616,645	103,978,204
Other comprehensive (loss) income, net of tax	(8,754,746)	1,736,185
Total comprehensive income for the year	\$ 144,861,899	\$ 105,714,389
Comprehensive income attributable to non-controlling interest	\$ 22,883,114	\$ 16,939,214
Dividends paid to non-controlling interest	\$ 8,771,606	\$ 8,151,184

#### Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2025	2024
Net cash provided by operating activities	\$ 3,361,733	\$ 11,631,398
Net cash used in investing activities	(11,261,359)	(7,093,484)
Net cash used in financing activities	(8,627,610)	(13,760,130)
Effect of exchange rates on cash and cash equivalents	645,576	(1,344,606)
Decrease in cash and cash equivalents	(15,881,660)	(10,566,822)
Cash and cash equivalents, beginning of year	47,275,940	59,253,322
Cash and cash equivalents, end of year	\$ 31,394,280	\$ 48,686,500

Foxconn Interconnect Technology Limited		
Years ended December 31,		
	2025	2024
Net cash provided by operating activities	\$ 8,325,354	\$ 8,119,977
Net cash used in investing activities	(15,066,218)	(15,336,186)
Net cash provided by financing activities	4,429,700	1,888,710
Effect of exchange rates on cash and cash equivalents	898,069	(1,208,973)
Decrease in cash and cash equivalents	(1,413,095)	(6,536,472)
Cash and cash equivalents, beginning of year	34,696,739	42,268,448
Cash and cash equivalents, end of year	<u>\$ 33,283,644</u>	<u>\$ 35,731,976</u>
Foxconn Ventures Pte. Ltd.		
Years ended December 31,		
	2025	2024
Net cash used in operating activities	\$ (7,355)	\$ (6,633)
Net cash provided by investing activities	4,027,447	6,376,554
Net cash used in financing activities	(42,092,595)	-
Effect of exchange rates on cash and cash equivalents	-	-
(Decrease) increase in cash and cash equivalents	(38,072,503)	6,369,921
Cash and cash equivalents, beginning of year	46,515,605	41,533,557
Cash and cash equivalents, end of year	<u>\$ 8,443,102</u>	<u>\$ 47,903,478</u>
Foxconn Industrial Internet Co., Ltd.		
Years ended December 31,		
	2025	2024
Net cash provided by operating activities	\$ 80,388,506	\$ 105,675,403
Net cash used in investing activities	(252,888,207)	(107,906,455)
Net cash provided by (used in) financing activities	205,389,913	(109,411,180)
Effect of exchange rates on cash and cash equivalents	(1,905,837)	2,292,512
Increase (decrease) in cash and cash equivalents	30,984,375	(109,349,720)
Cash and cash equivalents, beginning of year	254,815,381	371,274,341
Cash and cash equivalents, end of year	<u>\$ 285,799,756</u>	<u>\$ 261,924,621</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.

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.

(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 December 31, 2025, the Group recognised goodwill after impairment assessment of \$21,058,191.

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 December 31, 2025, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing exchange rate at the end of period, amounted to \$8,714,518.

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 December 31, 2025, the carrying amount of inventories was \$1,095,574,319.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Cash on hand and revolving funds	\$ 44,872	\$ 46,387
Checking accounts and demand deposits	654,138,981	640,255,903
Cash equivalents		
Time deposits	361,953,212	296,621,469
Repo bonds	302,902	184,334
	<u>\$ 1,016,439,967</u>	<u>\$ 937,108,093</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>December 31, 2025</u>	<u>December 31, 2024</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,400,520	\$ 1,351,220
Beneficiary certificates	1,232,261	943,792
Derivatives	7,493,048	4,938,932
Contingent consideration	119,044	-
	<u>\$ 10,244,873</u>	<u>\$ 7,233,944</u>
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 4,412,550	\$ 1,165,477
Debt instruments	3,208,619	3,523,794
Beneficiary certificates	88,509,923	82,950,199
Derivatives	717,497	4,222,731
Contingent consideration	112,720	-
	<u>\$ 96,961,309</u>	<u>\$ 91,862,201</u>
<u>Liabilities</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Derivatives	\$ (744,480)	\$ (4,444,433)
Non-current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Contingent consideration	<u>\$ (759,259)</u>	<u>\$ -</u>

- 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, 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 :

	Years ended December 31,	
	2025	2024
Equity instruments	\$ 3,560,542	\$ (389,967)
Debt instruments	(397,875)	(577,693)
Beneficiary certificates	11,529,212	(48,845)
Derivatives	(4,470,104)	(6,007,761)
	<u>\$ 10,221,775</u>	<u>\$ (7,024,266)</u>

C. For the years ended December 31, 2025 and 2024, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$2,147,558 and \$1,626,835, respectively.

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

December 31, 2025			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,001,260	2025.10.13~2026.03.11
	RMB (BUY)	12,571,185	2025.10.14~2026.03.31
	CZK (BUY)	3,842,016	2025.12.16~2026.03.18
	MXN (BUY)	5,637,141	2025.10.28~2026.01.30
	TWD (BUY)	3,785,880	2025.12.17~2026.01.23
	KRW (BUY)	887,320,130	2025.12.08~2026.01.22
	USD (SELL)	2,990,581	2025.10.14~2026.03.31
	BRL (SELL)	2,055,061	2025.11.26~2026.02.05
	TWD (SELL)	41,077,956	2025.10.13~2026.03.11
	INR (SELL)	26,823,085	2025.11.10~2026.03.06
Cross currency swap contracts	USD (BUY)	800,000	2016.09.13~2026.09.24
	TWD (BUY)	630,043	2025.12.12~2026.01.12
	TWD (SELL)	11,894,000	2025.07.18~2026.03.19
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
	RMB (SELL)	142,728	2025.12.12~2026.01.12
Derivative Financial Liabilities			
Current items:			
Foreign exchange forward contracts	USD (BUY)	759,559	2025.04.29~2026.03.27
	JPY (BUY)	96,522,267	2025.11.18~2026.01.21
	MXN (BUY)	774,387	2025.12.29~2026.03.06
	VND (BUY)	103,432,000	2025.05.28~2026.03.02
	USD (SELL)	670,000	2025.05.28~2026.03.06
	BRL (SELL)	168,210	2025.12.30~2026.03.02
	INR (SELL)	60,394,689	2025.12.08~2026.03.20

December 31, 2025

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)	Contract period	
Foreign exchange forward contracts	MXN (SELL)	150,200	2025.04.29~2026.03.27
	TWD (SELL)	1,893,090	2025.12.17~2026.03.23
Cross currency swap contracts	USD (BUY)	400,000	2025.03.11~2026.01.26
	JPY (BUY)	19,500,000	2025.09.22~2026.07.27
	TWD (SELL)	17,024,700	2025.03.11~2026.07.27
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
TWD (SELL)		4,267,000	2024.09.18~2025.04.30

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

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

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

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

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

Items	December 31, 2025	December 31, 2024
Non-current items:		
Equity instruments at cost	\$ 105,554,775	\$ 83,172,480
Fair value adjustments	31,178,016	15,066,842
	\$ 136,732,791	\$ 98,239,322

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:

	Years ended December 31,	
	2025	2024
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income	\$ 14,725,050	\$ 12,139,109
Cumulative (loss) gain reclassified to retained earnings due to derecognition	\$ (588,519)	\$ 1,924,302
Dividend income recognised in profit or loss	\$ 2,859,755	\$ 2,259,722

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

Items	December 31, 2025	December 31, 2024
Current items:		
Time deposits with maturity over three months	\$ 567,415,815	\$ 369,640,441
Financial bonds	2,482,970	1,475,550
Restricted bank deposits	41,212	164,838
Pledged time deposits	178,725	196,504
	\$ 570,118,722	\$ 371,477,333
Non-current items:		
Financial bonds	\$ 5,324,132	\$ 3,600,440
Time deposits with maturity over twelve months	541,466	3,711,868
Restricted bank deposits	11,925	30,800
Pledged time deposits	81,514	29,027
	\$ 5,959,037	\$ 7,372,135
Other current assets	\$ 1,651,760	\$ 1,639,947

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

	Years ended December 31,	
	2025	2024
Interest income	\$ 9,337,652	\$ 8,199,865

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	December 31, 2025	December 31, 2024
Cash flow hedges:		
<u>Exchange rate risk</u>		
Forward foreign exchange contracts	\$ -	\$ 15,496

A. Hedge accounting is applied to remove the accounting inconsistency between the hedging instrument and the hedged item. As the Group's US dollar denominated accounts receivable are exposed to the impact of variable exchange rate, the Group uses the risk exposed during the next 12 months with 1:1 hedge ratio to control the exchange rate risk under the acceptable range based on the Group's risk management policies.

B. 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	Foreign exchange forward contracts	RMB (BUY)	1,072,500	2024.11.08~2025.03.28
transaction		USD (SELL)	150,000	2024.11.08~2025.03.28

C. Cash flow hedge

	2025	2024
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ (49,292)	\$ -
Add: Gain (loss) on hedge effectiveness-amount recognised in other comprehensive income	100,237	(49,292)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(50,945)	-
At December 31	<u>\$ -</u>	<u>\$ (49,292)</u>

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a foreign exchange forward contracts denominated in US dollars, 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 the inception of the hedge, 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

	December 31, 2025	December 31, 2024
Notes receivable	\$ 1,299,583	\$ 1,146,172
Accounts receivable	1,168,940,328	1,119,217,114
Less: Allowance for uncollectible accounts	(18,693,903)	(16,122,423)
	<u>\$ 1,151,546,008</u>	<u>\$ 1,104,240,863</u>

A. As of December 31, 2025 and 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 December 31, 2025 and 2024, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$431,506,925 and \$180,185,069, 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 December 31, 2025 and 2024, the relevant details of accounts receivable factored but unsettled were as follows:

December 31, 2025			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 284,805,007	\$ 284,805,007	\$ 284,805,007	\$ -

  

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	\$ -

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

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

E. For the years ended December 31, 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>December 31, 2025</u>	<u>December 31, 2024</u>
Tax refund receivable	\$ 25,586,508	\$ 25,620,646
Interest receivable	5,758,294	4,970,693
Government grants receivable	156,988	1,217,211
Others	14,043,558	12,362,059
	<u>\$ 45,545,348</u>	<u>\$ 44,170,609</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>December 31, 2025</u>	<u>December 31, 2024</u>
Raw materials	\$ 379,973,617	\$ 247,378,166
Work in process	229,713,356	160,519,163
Finished goods	367,023,547	378,470,484
Inventory in transit	138,655,558	66,393,622
	<u>1,115,366,078</u>	<u>852,761,435</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(19,791,759)</u>	<u>(17,745,257)</u>
	<u>\$ 1,095,574,319</u>	<u>\$ 835,016,178</u>

Expenses and losses incurred on inventories for the years ended December 31, 2025 and 2024 were as follows:

	<u>Years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Cost of inventories sold	\$ 7,608,150,829	\$ 6,445,841,811
Loss on inventory obsolescence and market price decline (Gain from price recovery)	2,128,260	(4,578,989)
Revenue from sale of scraps	(5,420,469)	(10,784,485)
Others	85,107	191,238
	<u>\$ 7,604,943,727</u>	<u>\$ 6,430,669,575</u>

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

(9) Investments accounted for using equity method

	<u>2025</u>	<u>2024</u>
At January 1	\$ 200,117,473	\$ 198,480,355
Addition of investments accounted for using equity method	173,439	11,970,703
Disposal of investments accounted for using equity method	(5,448,442)	(2,009,652)
Proceeds from capital reduction of investments accounted for using equity method	(5,099,556)	(5,509,126)
Earnings distribution of investments accounted for using equity method	(4,534,930)	(3,208,110)
Share of profit or loss of investments accounted for using equity method	15,007,194	(6,639,987)
Changes in retained earnings	173,369	2,381,790
Changes in capital surplus	768,009	2,044,113
Changes in other equity items	(1,502,946)	(2,858,430)
Impairment loss	(99,561)	(198,555)
Others	(1,941,327)	5,664,372
At December 31	<u>\$ 197,612,722</u>	<u>\$ 200,117,473</u>
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Associates	\$ 181,775,486	\$ 178,833,178
Joint ventures	15,837,236	21,284,295
	<u>\$ 197,612,722</u>	<u>\$ 200,117,473</u>

- A. In April 2024, the Group acquired 50% equity interest in ZF Foxconn Chassis Modules GmbH, for a purchase consideration of \$10,111,763 thousand (EUR 291,070 thousand).
- B. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed to the shares of the fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of December 31, 2025, the Group had recovered RMB 7,419,500 thousand from its investment.
- C. The above disposals of investments accounted for under equity method included the amount recognised as disposal transferred out.
- D. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations’ associates into the Group’s presentation currency.

E. Associates

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

Company name	Principal place of business	Shareholding ratio		Nature of relationship	Method of measurement
		December 31, 2025	December 31, 2024		
Sharp Corporation	Japan	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%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	29%	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	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current assets	\$ 195,869,426	\$ 214,817,159
Non-current assets	92,537,106	115,336,128
Current liabilities	(210,569,710)	(182,761,452)
Non-current liabilities	(23,420,342)	(113,614,212)
Total net assets	<u>54,416,480</u>	<u>33,777,623</u>
Effect of accounting principles	1,916,780	52,329
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	77,413,950	81,154,971
Total net assets after adjustment	<u>\$ 133,747,210</u>	<u>\$ 114,984,923</u>
Share in associate's net assets	44,748,395	38,223,375
Goodwill	8,394,401	8,768,870
Others	24,659	(2,826)
Carrying amount of the associate	<u>\$ 53,167,455</u>	<u>\$ 46,989,419</u>
	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current assets	\$ 1,471	\$ 29,993
Non-current assets	8,385,413	12,714,041
Total net assets	<u>\$ 8,386,884</u>	<u>\$ 12,744,034</u>
Share in associate's net assets	\$ 8,386,045	\$ 12,742,759
Others	-	(13,953)
Carrying amount of the associate	<u>\$ 8,386,045</u>	<u>\$ 12,728,806</u>
	Foxconn Technology Co., Ltd.	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current assets	\$ 124,644,080	\$ 129,863,970
Non-current assets	33,977,941	37,004,004
Current liabilities	(50,394,844)	(55,612,334)
Non-current liabilities	(1,427,830)	(1,051,918)
Total net assets	<u>\$ 106,799,347</u>	<u>\$ 110,203,722</u>
Share in associate's net assets	\$ 30,315,204	\$ 31,237,641
Goodwill	320,117	320,117
Others	(4,234)	(433)
Carrying amount of the associate	<u>\$ 30,631,087</u>	<u>\$ 31,557,325</u>

Zhen Ding Technology Holding Limited		
	December 31, 2025	December 31, 2024
Current assets	\$ 127,641,143	\$ 132,508,624
Non-current assets	152,401,867	133,484,668
Current liabilities	(72,821,167)	(69,204,250)
Non-current liabilities	(36,509,191)	(44,765,432)
Total net assets	<u>\$ 170,712,652</u>	<u>\$ 152,023,610</u>
Share in associate's net assets	\$ 35,381,570	\$ 34,752,088
Others	-	5,301
Carrying amount of the associate	<u>\$ 35,381,570</u>	<u>\$ 34,757,389</u>

Statement of comprehensive income

Sharp Corporation		
	Years ended December 31,	
	2025	2024
Revenue	\$ 400,296,102	\$ 469,836,064
Profit (loss) for the year from continuing operations	22,509,053	(33,131,005)
Other comprehensive income, net of tax	1,158,824	10,323,254
Total comprehensive income (loss) for the year	23,667,877	(22,807,751)
Effect of accounting principles	1,334,903	605,194
Total comprehensive income (loss) after adjustment	<u>\$ 25,002,780</u>	<u>\$ (22,202,557)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	Years ended December 31,	
	2025	2024
Revenue	\$ -	\$ -
Profit for the year from continuing operations	52,831	238,536
Other comprehensive income, net of tax	-	-
Total comprehensive income for the year	<u>\$ 52,831</u>	<u>\$ 238,536</u>
Dividends received from associates	<u>\$ 167,465</u>	<u>\$ -</u>

	Foxconn Technology Co., Ltd.	
	Years ended December 31,	
	2025	2024
Revenue	\$ 156,064,911	\$ 75,823,742
Profit for the year from continuing operations	3,118,856	3,400,310
Other comprehensive (loss) income, net of tax	(4,326,980)	3,757,886
Total comprehensive (loss) income for the year	\$ (1,208,124)	\$ 7,158,196
Dividends received from associates	\$ 559,560	\$ 625,381

	Zhen Ding Technology Holding Limited	
	Years ended December 31,	
	2025	2024
Revenue	\$ 182,521,620	\$ 171,663,845
Profit for the year from continuing operations	10,605,107	13,096,478
Other comprehensive (loss) income, net of tax	(544,983)	6,987,527
Total comprehensive income for the year	\$ 10,060,124	\$ 20,084,005
Dividends received from associates	\$ 1,562,900	\$ 983,492

(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 December 31, 2025 and 2024, the carrying amount of the Group's individually immaterial associates amounted to \$54,209,329 and \$52,800,239, respectively.

	Years ended December 31,	
	2025	2024
Profit for the year from continuing operations	\$ 10,819,653	\$ 10,115,545
Other comprehensive income, net of tax	2,330,778	2,363,565
Total comprehensive income for the year	\$ 13,150,431	\$ 12,479,110

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

	December 31, 2025	December 31, 2024
Sharp Corporation	\$ 34,291,549	\$ 45,802,192
Foxconn Technology Co., Ltd.	24,660,588	29,736,592
Zhen Ding Technology Holding Limited	43,383,219	36,661,875
	\$ 102,335,356	\$ 112,200,659

(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 December 31, 2025 and 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to \$15,837,236 and \$21,284,295, respectively.

	Years ended December 31,	
	2025	2024
(Loss) profit for the year from continuing operations	\$ (1,019,528)	\$ 211,308
Other comprehensive income (loss), net of tax	102,713	(79,103)
Total comprehensive (loss) income for the year	<u>\$ (916,815)</u>	<u>\$ 132,205</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 are the single largest shareholder of Foxconn Technology Co., Ltd. with a 28% equity interest. Given that the Group does not have absolute control over the voting at the shareholders' meeting and the Group does not hold more than half seats in the Board of Directors, which indicates that the Group have no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group have no control, but only have 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
At January 1						
Cost	\$ 14,786,829	\$ 293,829,415	\$ 387,808,576	\$ 279,127,895	\$ 86,898,188	\$ 1,062,450,903
Accumulated depreciation and impairment	-	(149,210,943)	(258,368,271)	(185,919,886)	(114,170)	(593,613,270)
	<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	8,778,529	15,283,363	30,704,299	43,999,486	74,874,041	173,639,718
Transfers	(294,602)	43,395,408	18,745,498	651,535	(57,464,746)	5,033,093
Acquired from business combinations	1,908,744	1,672,685	321,569	189,086	1,084,593	5,176,677
Changes in control of subsidiaries	-	-	(62,343)	(14,989)	-	(77,332)
Disposals	(652,486)	(2,178,557)	(6,796,675)	(2,018,343)	(2,848,798)	(14,494,859)
Depreciation charge	-	(16,017,236)	(33,289,885)	(34,308,607)	-	(83,615,728)
Impairment loss	-	(18,786)	(620,470)	(42,909)	(218,390)	(900,555)
Net exchange differences	(1,920,728)	(385,192)	(2,156,569)	(3,417,724)	(2,325,435)	(10,205,648)
Closing net book amount as at December 31	<u>\$ 22,606,286</u>	<u>\$ 186,370,157</u>	<u>\$ 136,285,729</u>	<u>\$ 98,245,544</u>	<u>\$ 99,885,283</u>	<u>\$ 543,392,999</u>
At December 31						
Cost	\$ 22,651,153	\$ 361,684,381	\$ 430,470,261	\$ 284,076,367	\$ 100,283,206	\$ 1,199,165,368
Accumulated depreciation and impairment	(44,867)	(175,314,224)	(294,184,532)	(185,830,823)	(397,923)	(655,772,369)
	<u>\$ 22,606,286</u>	<u>\$ 186,370,157</u>	<u>\$ 136,285,729</u>	<u>\$ 98,245,544</u>	<u>\$ 99,885,283</u>	<u>\$ 543,392,999</u>

2024

	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
At January 1						
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 234,063,608	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(158,515,252)	-	(522,884,580)
	<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	798,871	11,966,042	15,999,304	36,626,333	71,448,303	136,838,853
Transfers	(38,584)	13,871,035	17,657,502	8,879,596	(40,542,451)	(172,902)
Acquired from business combinations	2,522,199	202,252	1,981,490	147,252	200,486	5,053,679
Disposals	(164,766)	(341,933)	(1,764,150)	(1,122,478)	(844,635)	(4,237,962)
Depreciation charge	-	(12,470,247)	(32,861,224)	(29,004,495)	-	(74,335,966)
Impairment loss	-	(21,116)	(804,009)	-	(116,674)	(941,799)
Net exchange differences	374,481	4,270,073	3,581,777	2,133,445	2,306,561	12,666,337
Closing net book amount as at December 31	<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>
At December 31						
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>

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>December 31, 2025</u>	<u>December 31, 2024</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 26,275,555	\$ 28,807,578
Buildings	34,140,763	26,264,315
Other equipment	809,384	422,223
	<u>\$ 61,225,702</u>	<u>\$ 55,494,116</u>

  

	<u>Years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 773,439	\$ 1,013,739
Buildings	8,850,114	7,869,992
Other equipment	412,394	353,200
	<u>\$ 10,035,947</u>	<u>\$ 9,236,931</u>

D. For the years ended December 31, 2025 and 2024, the additions to right-of-use assets were \$18,491,215 and \$23,599,274, respectively.

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

	<u>Years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	<u>\$ 1,422,805</u>	<u>\$ 1,122,080</u>
Expense on short-term lease contracts	<u>\$ 3,878,552</u>	<u>\$ 3,727,281</u>
Gain from lease modification	<u>\$ 134,627</u>	<u>\$ 325,444</u>
Gain on disposal of right-of-use assets	<u>\$ 1,928,780</u>	<u>\$ 107,243</u>

F. For the years ended December 31, 2025 and 2024, the Group's total cash outflow for leases were \$13,172,237 and \$17,918,225, 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)
	<u>\$ 8,677,594</u>	<u>\$ 9,710,296</u>
Opening net book amount as at January 1	\$ 8,677,594	\$ 9,710,296
Transfer in	1,592,968	21,479
Transfer out	(336)	(583,431)
Disposals	-	(46,003)
Depreciation charge	(546,390)	(717,281)
Net exchange differences	54,790	292,534
Closing net book amount as at December 31	<u>\$ 9,778,626</u>	<u>\$ 8,677,594</u>
<u>At December 31</u>		
Cost	\$ 17,761,335	\$ 15,921,898
Accumulated depreciation and impairment	(7,982,709)	(7,244,304)
	<u>\$ 9,778,626</u>	<u>\$ 8,677,594</u>

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

	Years ended December 31,	
	2025	2024
Rental income from the lease of the investment property	<u>\$ 1,128,962</u>	<u>\$ 990,966</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 546,390</u>	<u>\$ 717,281</u>

B. The fair value of the investment property held by the Group as at December 31, 2025 and 2024 was \$24,340,060 and \$23,044,763, respectively. Some properties were valued by independent appraisers. The valuation is based the on latest market price of similar investment property in the same area and condition which is categorised within Level 3 in the fair value hierarchy.

(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	-	-	-	-	-	570,472	570,472
Additions	-	9,010	-	225,669	-	1,465,659	1,700,338
Acquired from business combinations	1,440,222	73,506	61,664	-	-	90,747	1,666,139
Disposals	-	(72,597)	-	-	-	38,729	(33,868)
Disposal of subsidiaries	(1,486,461)	-	-	-	-	(4,133)	(1,490,594)
Amortization charge	-	(47,655)	(414,657)	(1,322,675)	(187,759)	(1,582,226)	(3,554,972)
Impairment loss	(661,807)	-	-	-	-	-	(661,807)
Net exchange differences	(358,894)	(19,467)	(196,208)	(355,420)	21,329	(27,659)	(936,319)
Closing net book amount as at December 31	<u>\$ 21,058,191</u>	<u>\$ 574,313</u>	<u>\$ 5,529,244</u>	<u>\$ 7,655,987</u>	<u>\$ 1,532,206</u>	<u>\$ 3,346,713</u>	<u>\$ 39,696,654</u>
<u>At December 31</u>							
Cost	\$ 24,730,505	\$ 1,362,765	\$ 8,001,190	\$ 14,710,922	\$ 2,686,313	\$ 11,525,440	\$ 63,017,135
Accumulated amortisation and impairment	(3,672,314)	(788,452)	(2,471,946)	(7,054,935)	(1,154,107)	(8,178,727)	(23,320,481)
	<u>\$ 21,058,191</u>	<u>\$ 574,313</u>	<u>\$ 5,529,244</u>	<u>\$ 7,655,987</u>	<u>\$ 1,532,206</u>	<u>\$ 3,346,713</u>	<u>\$ 39,696,654</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	-	97,484	-	403,181	2,264	2,224,619	2,727,548
Acquired from business combinations	501,232	-	273,235	1,185,292	10,878	7,248	1,977,885
Disposals	-	-	-	-	-	(48,732)	(48,732)
Amortization charge	-	(123,628)	(415,561)	(1,149,718)	(175,341)	(1,727,122)	(3,591,370)
Net exchange differences	1,225,525	30,342	387,308	108,467	109,958	(91,273)	1,770,327
Closing net book amount as at December 31	<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>
<u>At December 31</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>

A. Details of the aforementioned intangible assets acquired from business combinations are provided in Note 6(39).

B. Impairment assessment for goodwill of Belkin International, Inc.

As of December 31, 2025, the Group's goodwill from the acquisition of Belkin International, Inc. (referred to herein as "Belkin") decreased to \$11,833,694 (USD 376,509 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, 2025 are as follows:

Five-year compound revenue growth rate	8.1 %
Long-term growth rate	2 %
Pre-tax discount rate	18.1 %

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

C. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of December 31, 2025, the Group's acquisition of FIT Voltaira Group GmbH (referred herein as "Voltaira") has generated goodwill of \$2,555,838 (EUR 69,264 thousand). The goodwill was initially recognised in CGU of Voltaira. Subsequently, the Group integrated Voltaira, which originally belonged to the independent CGU, with another merger, Auto-Kabel Group, due to the adjustment of the Group's organisational structure and the integration of operation resources. In addition, Voltaira and Auto-Kabel Group will be held by the Group's subsidiary, One Mobility GmbH ("One Mobility") and a single new CGU is composed of the two abovementioned entities. Furthermore, the subsequent impairment assessment of goodwill will be conducted based on the new CGU. Impairment assessment of goodwill is allocated to the aforementioned One Mobility CGU. The recoverable amount of the CGU relating to the goodwill 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, 2025 are as follows:

Five-year compound revenue growth rate	9 %
Long-term growth rate	2 %
Pre-tax discount rate	17.2 %

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

D. The details of amortization are as follows:

	Years ended December 31,	
	2025	2024
Operating costs and operating expenses	\$ 3,554,972	\$ 3,591,370

(14) Other non-current assets

	December 31, 2025	December 31, 2024
Prepayments for equipment	\$ 8,966,620	\$ 9,491,317
Long-term other accounts receivable	471,450	466,624
Refundable deposits	5,417,338	2,600,948
Others	8,756,944	9,123,943
	<u>23,612,352</u>	<u>21,682,832</u>

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

(15) Short-term loans

Type of loans	December 31, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	\$ <u>794,455,770</u>	0.60%~7.59%	None
Type of loans	December 31, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	\$ <u>491,787,037</u>	0.24%~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 December 31, 2025, the Group had no such agreement. Details of the offset as of December 31, 2024 are as follows:

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

(16) Short-term notes and bills payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Commercial paper	\$ 105,670,000	\$ 88,610,000
Less: Unamortised discount	(876,691)	(934,079)
	<u>\$ 104,793,309</u>	<u>\$ 87,675,921</u>
Interest rates per annum	<u>1.55%~1.995%</u>	<u>1.918%~2.188%</u>

(17) Other payables

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Dividend payable	\$ 4,731,732	\$ -
Awards and salaries payable	62,201,956	51,281,359
Payables for equipment	33,174,025	33,814,970
Employees' bonuses payable	24,654,402	21,713,431
Consumption goods expense payable (including indirect materials)	15,814,290	13,168,676
Accrued interest payable	4,344,676	4,360,493
Royalty fees payable	1,428,005	1,792,740
Tax payable	9,184,628	7,163,536
Others	116,521,105	122,651,512
	<u>\$ 272,054,819</u>	<u>\$ 255,946,717</u>

(18) Other current liabilities

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Receipts in advance of payments for materials and equipment on behalf of others	\$ 33,672,402	\$ 44,054,692
Deposits received	22,694,472	22,345,725
Contract liabilities	43,885,740	30,060,655
Others	5,208,595	4,732,560
	<u>\$ 105,461,209</u>	<u>\$ 101,193,632</u>

(19) Bonds payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Convertible bonds payable	\$ 34,846,474	\$ 37,668,419
Less: Discount on bonds payable	(3,159,968)	(3,753,537)
	31,686,506	33,914,882
Corporate bonds payable	220,100,000	194,350,000
Foreign unsecured corporate bonds	68,300,533	72,465,900
Less: Discount on bonds payable	(111,715)	-
	319,975,324	300,730,782
Less: Current portion (shown as "Long-term liabilities, current portion")	(40,338,274)	(45,682,000)
	<u>\$ 279,637,050</u>	<u>\$ 255,048,782</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 December 31, 2025, certain convertible bonds have been converted based on the abovementioned regulation for issuance of convertible bonds. The related information is provided in Note 6(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 December 31, 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>December 31, 2025</u>
Embedded financial derivatives (put options) beginning balance	\$ -
Issued in this period	6,724
Less: Unrealized loss for this year	(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

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2025</u>
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	4.4574%	None	\$ 18,858,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~2.9000%	Yes	170,477
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	2.5000%	None	700,000
E.SUN Commercial Bank.	2024.12.20~2027.12.20	5.0000%	None	471,450
Taiwan Cooperative Bank	2024.12.20~2027.12.20	4.8400%	None	314,300
Bank of China	2022.01.24~2032.01.24	2.9000%	None	3,237,039
Bank of Communications	2024.05.23~2028.04.25	3.3000%~4.0000%	Yes	429,920
Bank of China	2024.01.12~2027.01.11	3.0500%	Yes	18,546
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,416
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	121,670
				<u>27,316,740</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(853,475)
Administration fee of syndicated loans				(14,667)
				<u>\$ 26,448,598</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 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”)				(17,637,799)
Administration fee of syndicated loans				(28,418)
				<u>\$ 32,743,829</u>

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 Bank Ltd., 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. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. As of December 31, 2024, the Group's long term loan with Banc of America Leasing & Capital, LLC ("BoA Leasing") was due to the sale of machinery and equipment to BoA Leasing and the subsequent lease back of the machinery and equipment from BoA Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$3,488,893, for the consideration received as long-term loans. On June 20, 2025, the Group had paid off the above mentioned long-term borrowings related to BoA Leasing.

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) The amounts recognised in the balance sheet are as follows (shown as "other non-current liabilities"):

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Present value of defined benefit obligations	\$ 1,156,788	\$ 1,224,513
Fair value of plan assets	<u>(411,139)</u>	<u>(427,932)</u>
Net defined benefit liability	<u>\$ 745,649</u>	<u>\$ 796,581</u>

(c) Movements in net defined benefit liabilities are as follows:

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2025		
At January 1	\$ 1,224,513	\$ 427,932	\$ 796,581
Current service cost	2,519	-	2,519
Interest income	-	6,847	(6,847)
Interest expense	19,592	-	19,592
	<u>1,246,624</u>	<u>434,779</u>	<u>811,845</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	36,934	(36,934)
Change in financial assumptions	21,422	-	21,422
Experience adjustments	(17,547)	-	(17,547)
	<u>3,875</u>	<u>36,934</u>	<u>(33,059)</u>
Pension fund contribution	-	9,185	(9,185)
Paid pension	(93,711)	(69,759)	(23,952)
At December 31	<u>\$ 1,156,788</u>	<u>\$ 411,139</u>	<u>\$ 745,649</u>
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2024		
At January 1	\$ 1,442,472	\$ 487,935	\$ 954,537
Current service cost	3,741	-	3,741
Interest income	-	5,855	(5,855)
Interest expense	17,310	-	17,310
	<u>1,463,523</u>	<u>493,790</u>	<u>969,733</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	45,027	(45,027)
Change in financial assumptions	(50,004)	-	(50,004)
Experience adjustments	(37,786)	-	(37,786)
	<u>(87,790)</u>	<u>45,027</u>	<u>(132,817)</u>
Pension fund contribution	-	12,064	(12,064)
Paid pension	(151,220)	(122,949)	(28,271)
At December 31	<u>\$ 1,224,513</u>	<u>\$ 427,932</u>	<u>\$ 796,581</u>

(d)The Bank of Taiwan was commissioned to manage the Fund of the Company’s defined benefit pension plan in accordance with the Fund’s annual investment and utilisation plan and the “Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund” (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings are less than aforementioned rates, the government shall make payment for the deficit after being authorised by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2025 and 2024 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e)The principal actuarial assumptions used were as follows:

	2025	2024
Discount rate	1.4%	1.6%
Future salary increases	3.5%	3.5%

Assumptions regarding future mortality rate are set based on actuarial advice in accordance with published statistics and experience in each territory. Because the main actuarial assumption changed, the present value of defined benefit obligation is affected.

The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2025				
Effect on present value of defined benefit obligation	\$ (26,692)	\$ 27,570	\$ 24,167	\$ (23,568)
	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2024				
Effect on present value of defined benefit obligation	\$ (29,903)	\$ 30,933	\$ 27,327	\$ (26,609)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension

liability in the balance sheet are the same. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

(f) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 amount to \$11,809.

(g) As of December 31, 2025, the weighted average duration of the retirement plan is 10 years.

#### 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 years ended December 31, 2025 and 2024 were \$21,424,863 and \$18,853,972, respectively.

#### (22) Share-based payment

As of December 31, 2025 and 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

Type of arrangement	Grant date	Quantity granted	Vesting conditions
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 6

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

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

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

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

The fair value of shares granted was RMB 5,312,274 thousand. For the years ended December 31, 2025 and 2024, expenses incurred on the restricted share plan were \$1,943,279 (RMB 448,442 thousand) and \$2,109,757 (RMB 473,645 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 years ended December 31, 2025 and 2024, expenses incurred on employee stock options were \$0 (RMB 0) and \$16,245 (RMB 3,647 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 years ended December 31, 2025 and 2024, expenses incurred on the share incentive plan were \$442,237 (USD 14,183 thousand) and \$16,875 (USD 526 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 years ended December 31, 2025 and 2024, expenses incurred on the employee stock options were \$9,852 and \$12,775, respectively.

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

The above plan pertained to the issuance of new shares in 2022 which were all subscribed by employees, and the expected duration of the plan is 6 years. For the years ended December 31, 2025 and 2024, expenses incurred on the restricted share plan were \$42,184 and \$71,745, 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 years ended December 31, 2025 and 2024, no expense was incurred on the treasury stock award program.

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 years ended December 31, 2025 and 2024, expenses incurred on restricted share plan were \$295,919 (USD 9,491 thousand) and \$0 (USD 0 ), respectively.

(23)Other non-current liabilities

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Deferred government grants	\$ 3,622,354	\$ 4,767,979
Reserve for retirement pension	945,901	1,012,404
Tax payable	7,425,855	-
Advance rent receipts	1,281,454	1,377,086
Others	6,044,532	6,451,724
	<u>\$ 19,320,096</u>	<u>\$ 13,609,193</u>

(24) Provisions

	2025	2024
At January 1	\$ 8,238,517	\$ 3,645,592
Provisions during the year	28,464,382	5,991,509
Used (unused amounts reversed) during the year	(11,807,089)	(1,607,340)
Exchange differences	(46,787)	208,756
At December 31	<u>\$ 24,849,023</u>	<u>\$ 8,238,517</u>

Analysis of total provisions:

	December 31, 2025	December 31, 2024
Current	<u>\$ 8,812,676</u>	<u>\$ 2,855,829</u>
Non-current	<u>\$ 16,036,347</u>	<u>\$ 5,382,688</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

	December 31, 2025	December 31, 2024
Authorized shares (in thousands)	<u>18,000,000</u>	<u>18,000,000</u>
Authorized capital	<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>
Issued shares (in thousands)	<u>13,964,222</u>	<u>13,890,729</u>
Paid-in capital	<u>\$ 139,642,223</u>	<u>\$ 138,907,293</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	39,220	28,711
Issuance of new shares for a share-swap transaction	72,481	-
At December 31	<u>14,001,920</u>	<u>13,890,219</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 the 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 every 1 common share of Teco Electric & Machinery Co., Ltd. The Company issued 72,481 thousand ordinary shares as consideration for exchange 237,644 thousand shares of Teco Electric & Machinery Co., Ltd., and the registration for the share exchange 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 194,200 thousand (face value) were converted into \$392,198 of ordinary shares (39,220 thousand shares) with a par value of \$10 (in dollars) per share during the year ended December 31, 2025, which resulted in 'capital surplus, additional paid-in capital' arising from bond conversion of \$5,022,965 and the reversal of 'capital surplus, share options' of \$93,220. As of December 31, 2025, the registration of \$391,809 (39,181 thousand shares) had not yet been completed and therefore the shares were shown as 'certificate of entitlement to new shares from convertible bonds'.
- E. The Company's bonds totalling USD 147,600 thousand (face value) were converted into \$287,113 of ordinary shares (28,711 thousand shares) with a par value of \$10 (in dollars) per share during the year ended December 31, 2024, which resulted in 'capital surplus, additional paid-in capital' arising from the bond conversion of \$3,828,636 and the reversal of 'capital surplus, share options' of \$70,850. As of December 31, 2024, the registration of \$9,726 (973 thousand shares) had 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. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors. A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the 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 December 31, 2025, 43,904 thousand units of GDRs were outstanding, which represents 87,808 thousand shares of common stock.

## G. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2025 and 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	-	229,695	-	-	229,695
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	768,009	-	768,009
Disposal of investments accounted for using equity method	-	-	71,482	-	71,482
Convertible bonds were converted into shares of common stock	5,022,965	-	-	(93,220)	4,929,745
Premium on new shares issued in a share exchange	22,778,184	-	-	-	22,778,184
At December 31	<u>\$121,230,069</u>	<u>\$ 93,774,747</u>	<u>\$ 7,681,903</u>	<u>\$ 4,012,404</u>	<u>\$ 226,699,123</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	-	(10,432,219)	-	-	(10,432,219)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	2,044,113	-	2,044,113
Disposal of investments accounted for using equity method	-	-	58,968	-	58,968
Convertible bonds were converted into shares of common stock	3,828,636	-	-	(70,850)	3,757,786
Due to recognition of equity component of convertible bonds issued	-	-	-	3,840,462	3,840,462
At December 31	<u>\$ 93,428,920</u>	<u>\$ 93,545,052</u>	<u>\$ 6,842,412</u>	<u>\$ 4,105,624</u>	<u>\$ 197,922,008</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:

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

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

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

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

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder

dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2025 earnings were proposed during the board meeting on March 16, 2026. The appropriations of 2024 earnings had been resolved at the shareholders' meeting on May 29, 2025. Details are summarised as follows:

	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 18,896,310		\$ 15,677,896	
Stock dividends	10,715,293		(70,617,432)	
Cash dividends	100,931,673	\$ 7.20	80,571,871	\$ 5.80
	\$ 130,543,276		\$ 25,632,335	

The information on distribution of earnings 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	15,097,468	-	-	15,097,468
- Associates	(1,160,601)	-	-	(1,160,601)
Revaluation – tax	(3,130,827)	-	-	(3,130,827)
Revaluation transferred to retained earnings	588,519	-	-	588,519
Currency translation:				
- Group	-	(19,500,896)	-	(19,500,896)
- Group – tax	-	(1,914,484)	-	(1,914,484)
- Associates	-	(342,345)	-	(342,345)
Cash flow hedges:				
- Fair value gains for the year	-	-	61,607	61,607
- Tax on fair value gains	-	-	(9,241)	(9,241)
- Transfers to other equity items	-	-	(10,929)	(10,929)
Disposal of investments accounted for using equity method	-	(393,564)	-	(393,564)
At December 31	<u>\$ 23,733,431</u>	<u>\$ (77,053,245)</u>	<u>\$ -</u>	<u>\$ (53,319,814)</u>
	2024			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 8,320,289	\$ (121,542,242)	\$ -	\$ (113,221,953)
Revaluation:				
- Group	12,203,962	-	-	12,203,962
- Associates	(3,337,142)	-	-	(3,337,142)
Revaluation – tax	(3,261,614)	-	-	(3,261,614)
Revaluation transferred to retained earnings	(1,924,302)	-	-	(1,924,302)
Currency translation:				
- Group	-	64,191,387	-	64,191,387
- Group – tax	-	1,971,606	-	1,971,606
- Associates	-	478,712	-	478,712
Cash flow hedges:				
- Fair value losses for the year	-	-	(48,749)	(48,749)
- Tax on fair value losses	-	-	7,312	7,312
Disposal of investments accounted for using equity method	337,679	(1,419)	-	336,260
At December 31	<u>\$ 12,338,872</u>	<u>\$ (54,901,956)</u>	<u>\$ (41,437)</u>	<u>\$ (42,604,521)</u>

(29) Non-controlling interests

	2025	2024
At January 1	\$ 206,386,483	\$ 193,134,544
Shares attributable to non-controlling interests:		
Profit for the year	25,680,634	18,974,169
Currency translation difference	(4,049,011)	6,428,506
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(372,418)	(64,853)
Gain (loss) on hedging instrument	7,855	(7,855)
Earnings distribution to non-controlling interests	(30,891,058)	(8,273,823)
Changes in non-controlling interests	1,229,243	(3,804,205)
At December 31	<u>\$ 197,991,728</u>	<u>\$ 206,386,483</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 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 \$79,062 and increased by \$242,785 and equity attributable to owners of the parent increased by \$229,695 and increased by \$1,411,110, respectively.
- B. The changes in 2025 were mainly from the acquisition of the subsidiary, Horizon Plus Company Limited and disposal of Shenzhen Hengdrive Electric Co., Ltd. As a result, the Group's non-controlling interest increased by \$1,308,305.
- C. In 2024, the Group acquired an additional 16% of the issued shares of Jusda Supply Chain Management International Co., Ltd. for \$16,183,881 in cash. The carrying amount of non-controlling interest in Jusda Supply Chain Management International Co., Ltd. was \$4,340,552 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by \$4,046,990 and a decrease in the equity attributable to owners of the parent by \$11,843,329.

(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. Details of major product lines and geographical regions are provided in Note 14(5).

B. Contract assets and liabilities

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

	December 31, 2025	December 31, 2024	January 1, 2024
Contract liabilities	<u>\$ 43,885,740</u>	<u>\$ 30,060,655</u>	<u>\$ 26,380,201</u>

Contract liabilities at the beginning of the year amounting to \$4,398,198 and \$14,060,284 were recognised as revenues for the years ended December 31, 2025 and 2024, respectively.

(31) Interest income

	Years ended December 31,	
	2025	2024
Interest income from bank deposits	\$ 21,671,991	\$ 37,377,010
Interest income from financial assets at amortised cost	9,337,652	8,199,865
	<u>\$ 31,009,643</u>	<u>\$ 45,576,875</u>

(32) Other income

	Years ended December 31,	
	2025	2024
Rental income	\$ 2,783,245	\$ 2,932,768
Dividend income	5,007,313	3,886,557
Government grants	299,701	299,748
Other non-operating income	3,526,287	2,755,438
	<u>\$ 11,616,546</u>	<u>\$ 9,874,511</u>

(33) Other gains and losses

	Years ended December 31,	
	2025	2024
Gain (loss) on financial assets or liabilities at fair value through profit or loss	\$ 10,221,775	\$ (7,024,266)
Gain on disposal of property, plant and equipment	6,435,466	1,042,016
Gain on disposal of investments	964,016	546,186
Bargain purchase gain	-	2,751,937
Loss on early termination of long-term loans	(406,661)	-
Net currency exchange (loss) gain	(398,039)	3,571,685
Impairment loss	(2,017,737)	(1,473,918)
Other losses	(113,901)	(161,622)
	<u>\$ 14,684,919</u>	<u>\$ (747,982)</u>

(34) Expenses by nature

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

	Years ended December 31,	
	2025	2024
Repairing services and product warranty costs	\$ 26,859,444	\$ 33,433,456
Employee benefit expense	371,536,660	325,358,327
Depreciation	93,651,675	83,572,897
Amortisation	3,554,972	3,591,370
	<u>\$ 495,602,751</u>	<u>\$ 445,956,050</u>

(35) Employee benefit expense

	Years ended December 31,	
	2025	2024
Wages and salaries	\$ 308,156,023	\$ 272,188,778
Share-based payment	2,733,471	2,227,397
Labor and health insurance fees	15,742,006	15,389,665
Pension costs	21,440,127	18,869,168
Other personnel expenses	23,465,033	16,683,319
	<u>\$ 371,536,660</u>	<u>\$ 325,358,327</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 years ended December 31, 2025 and 2024, employees' compensation was accrued at \$11,752,181 and \$8,834,120, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2025 and 2024 were estimated and accrued based on 5% of profit of current year distributable.

For 2025 and 2024, the employees' compensation resolved by the Board of Directors amounted to \$11,752,181 and \$8,834,120 on March 16, 2026 and March 14, 2025, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2025 and 2024, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(36) Financial costs

	Years ended December 31,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 25,991,671	\$ 29,339,331
Corporate bonds	5,214,257	4,568,170
Interest expense from lease liability	1,422,805	1,122,080
Financing expense from accounts receivable factoring	5,467,663	1,765,906
	<u>\$ 38,096,396</u>	<u>\$ 36,795,487</u>

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2025	2024
Current tax:		
Current tax on profits for the year	\$ 67,339,336	\$ 47,061,937
Tax on undistributed surplus earnings	6,557,331	1,258,487
Prior year income tax underestimation	835,798	373,882
Total current tax	<u>74,732,465</u>	<u>48,694,306</u>
Deferred tax:		
Origination and reversal of temporary differences	3,677,915	(8,498,384)
Income tax expense	<u>\$ 78,410,380</u>	<u>\$ 40,195,922</u>

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

	Years ended December 31,	
	2025	2024
Measured at fair value through other comprehensive income from changes in fair value	\$ 3,130,827	\$ 3,261,614
Financial statements translation differences of foreign operations	1,914,484	(1,971,606)
Cash flow hedges	8,699	(8,699)
Remeasurement of defined benefit obligations	6,612	26,563
	<u>\$ 5,060,622</u>	<u>\$ 1,307,872</u>

B. Details of reconciliation between income tax expense and accounting profit and current income tax liabilities.

	Years ended December 31,	
	2025	2024
Tax calculated based on profit before tax and statutory tax rate	\$ 105,770,182	\$ 76,692,104
Tax exempt income by tax regulation	(39,486,677)	(39,200,933)
Prior year income tax underestimation	835,798	373,882
Tax on undistributed earnings	6,557,331	1,258,487
Tax on passive income derived by controlled foreign companies	3,945,686	207,399
Others	788,060	864,983
Income tax expense	78,410,380	40,195,922
Change in deferred income tax	(3,677,915)	8,498,384
Prior year income tax underestimation	(835,798)	(373,882)
Prepaid income tax and withholding tax	(28,895,154)	(25,211,744)
Income tax payable under GloBE (shown as “other non-current liabilities”)	(7,425,855)	-
Income tax payable for prior years	4,529,314	3,713,867
Others	69,966	657,266
Current income tax liability	\$ 42,174,938	\$ 27,479,813

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

	Year ended December 31, 2025				
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	Others	December 31
Deferred tax assets:					
-Temporary differences:					
Reserve for inventory obsolescence and market price decline	\$ 2,440,603	\$ 423,055	\$ -	\$ -	\$ 2,863,658
Deferred revenue	907,221	(67,237)	-	-	839,984
Accrued expenses	1,024,116	1,870,043	-	-	2,894,159
Difference between accounting and tax bases due to depreciation	1,669,248	672,708	-	-	2,341,956
Reserve for pension cost	159,317	(10,186)	(6,612)	-	142,519
Unused compensated absences	117,444	589,671	-	-	707,115
Others	17,695,915	2,288,986	(1,914,485)	12,725	18,083,141
	<u>24,013,864</u>	<u>5,767,040</u>	<u>(1,921,097)</u>	<u>12,725</u>	<u>27,872,532</u>
Deferred tax liabilities:					
-Temporary differences:					
Foreign investment income using equity method	(18,808,790)	(6,539,184)	-	-	(25,347,974)
Unrealised exchange gain	(307,166)	75,867	-	-	(231,299)
Interest income	(156,516)	(114,955)	-	-	(271,471)
Others	(18,115,774)	(2,866,683)	(3,139,525)	(146,045)	(24,268,027)
	<u>(37,388,246)</u>	<u>(9,444,955)</u>	<u>(3,139,525)</u>	<u>(146,045)</u>	<u>(50,118,771)</u>
	<u>\$(13,374,382)</u>	<u>\$(3,677,915)</u>	<u>\$ (5,060,622)</u>	<u>\$ (133,320)</u>	<u>\$(22,246,239)</u>

	Year ended December 31, 2024				
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	Others	December 31
Deferred tax assets:					
-Temporary differences:					
Reserve for inventory obsolescence and market price decline	\$ 1,736,660	\$ 703,943	\$ -	\$ -	\$ 2,440,603
Deferred revenue	1,070,443	(163,222)	-	-	907,221
Unrealised loss on financial instruments	964,176	(964,176)	-	-	-
Accrued expenses	1,252,468	(228,352)	-	-	1,024,116
Difference between accounting and tax bases due to depreciation	2,336,431	(667,183)	-	-	1,669,248
Reserve for pension cost	193,891	(8,011)	(26,563)	-	159,317
Unused compensated absences	131,145	(13,701)	-	-	117,444
Others	12,518,734	3,035,430	1,971,606	170,145	17,695,915
	<u>20,203,948</u>	<u>1,694,728</u>	<u>1,945,043</u>	<u>170,145</u>	<u>24,013,864</u>
Deferred tax liabilities:					
-Temporary differences:					
Foreign investment income using equity method	(19,381,286)	572,496	-	-	(18,808,790)
Unrealised exchange gain	(1,557,206)	1,250,040	-	-	(307,166)
Interest income	(1,211,608)	1,055,092	-	-	(156,516)
Others	(18,523,623)	3,926,028	(3,252,915)	(265,264)	(18,115,774)
	<u>(40,673,723)</u>	<u>6,803,656</u>	<u>(3,252,915)</u>	<u>(265,264)</u>	<u>(37,388,246)</u>
	<u>\$(20,469,775)</u>	<u>\$ 8,498,384</u>	<u>\$ (1,307,872)</u>	<u>\$ (95,119)</u>	<u>\$(13,374,382)</u>

Note: Other changes were mainly attributable to business combinations and the disposal of subsidiaries resulting in loss of control.

- D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2025 and 2024, the temporary differences unrecognised as deferred tax liabilities were \$1,578,548,481 and \$1,487,031,843, respectively.
- E. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.
- F. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- G. The current tax expense related to Pillar Two income taxes that the Group recognised for the year ended December 31, 2025 was \$10,441,526.
- H. 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 has currently engaged tax specialists to assist it with applying the legislation.

(38) Earnings per share

	Year ended December 31, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 189,353,852	13,917,568	\$ 13.61
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 189,353,852	13,917,568	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	61,379	
Convertible bonds-overseas	-	151,755	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 189,353,852	14,130,702	\$ 13.40

	Year ended December 31, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 152,705,066	13,873,779	\$ 11.01
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 152,705,066	13,873,779	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	89,550	
Convertible bonds-overseas	-	183,143	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 152,705,066	14,146,472	\$ 10.79

(39) Business combinations

- A. 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 aforementioned acquisition primarily involved the acquisition of cash and cash equivalents, and property, plant and equipment.
- B. The Group's investee, Siliconauto B.V., reduced its capital and the refund of capital was not in proportion to its ownership on October 21, 2025. After the capital reduction, the Group's shareholding ratio increased from 50% to 80.65% and the Group obtained control over the company. The above merger involved acquisition of cash and cash equivalents.
- C. 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 are still in the measurement period and the final valuations are still pending.
- D. 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.

- E. 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 are still in the measurement period and the final valuations are still pending.
- F. 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.
- G. 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.
- H. The Group's subsidiary, Foxconn Interconnect Technology GmbH, acquired 100% equity interest in Auto-Kabel group and its subsidiary at an adjusted price of \$3,704,223 (EUR 108,011 thousand) on November 30, 2024. Since then, Auto-Kabel group and its subsidiary became the Group's subsidiaries.

The Auto-Kabel group is a German supplier of high voltage wiring harnesses, primarily focused on automotive high voltage power distribution systems, including cables, high voltage connectors, fuses, the power distribution, and electric vehicles solutions. This acquisition is expected to expand core electrification technologies for electric vehicles and broaden the Group's customer base.

- (1) The following table summarises the consideration paid for Auto-Kabel Group and the fair values of the assets acquired and liabilities assumed at the acquisition date:

Purchase consideration		
Cash paid	\$	3,704,223
Fair value of the identifiable assets acquired and liabilities assumed		
Cash and cash equivalents		1,038,754
Accounts receivable and other receivables		5,304,525
Inventories		1,909,913
Investments accounted for using equity method		377,723
Property, plant and equipment		4,611,326
Intangible assets		812,309
Right-of-use assets		135,657
Deferred income tax assets		92,060
Accounts payable and other payables		(6,434,162)
Bank loans		(894,242)
Lease liabilities		(139,876)
Current income tax liability		(190,351)
Deferred income tax liabilities		(167,475)
Total identifiable net assets		<u>6,456,161</u>
Bargain purchase gain	\$	<u>(2,751,938)</u>

- (2) The fair value of the acquired identifiable intangible assets amounted to \$812,309.
- (3) The operating revenue included in the consolidated statement of comprehensive income since November 30, 2024 contributed by Auto-Kabel Group was \$908,552. Auto-Kabel Group also contributed loss before income tax of \$254,664 over the same period. Had Auto-Kabel Group been consolidated from January 1, 2024, the consolidated statement of comprehensive income would show operating revenue of \$6,872,071,286 and profit before income tax of \$211,977,500.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments and receipts

	Years ended December 31,	
	2025	2024
Purchase of property, plant and equipment	\$ 173,639,718	\$ 136,838,853
Add: Opening balance of payable on equipment	33,814,970	32,071,277
Less: Ending balance of payable on equipment	(33,174,025)	(33,814,970)
Net exchange differences	(517,524)	1,243,899
Cash paid during the year	<u>\$ 173,763,139</u>	<u>\$ 136,339,059</u>
Disposal of property, plant and equipment	\$ 20,930,325	\$ 5,279,978
Add: Opening balance of receivable on equipment	2,923,693	2,471,515
Less: Ending balance of receivable on equipment	(3,179,932)	(2,923,693)
Net exchange differences	(65,851)	176,572
Cash received during the year	<u>\$ 20,608,235</u>	<u>\$ 5,004,372</u>

B. Financing activities with partial cash payments

	Years ended December 31,	
	2025	2024
Declared cash dividends for non-controlling interests	\$ 30,891,058	\$ 8,273,823
Cash dividends declared but not yet paid to non-controlling interests	(4,731,732)	-
Cash paid during the year	<u>\$ 26,159,326</u>	<u>\$ 8,273,823</u>

C. Financing activities with no cash flow effects

	Years ended December 31,	
	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	392,198	287,113
Capital surplus of bonds payable conversion	4,929,745	3,757,786
Conversion of convertible bonds payable	(5,321,943)	(4,044,899)
Cash paid during the year	<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.

## D. 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	295,645,546	(21,795,145)	27,065,124	(10,030,006)	307,945,519
Impact of changes in foreign exchange rate	-	5,836,537	(1,317,348)	(2,888,480)	217,057	1,847,766
Changes in other non-cash items	57,388	1,186,650	32,938	(4,932,102)	18,796,693	15,141,567
At December 31	<u>\$ 104,793,309</u>	<u>\$ 794,455,770</u>	<u>\$ 27,302,073</u>	<u>\$ 319,975,324</u>	<u>\$ 39,966,794</u>	<u>\$ 1,286,493,270</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	27,120,089	(25,782,965)	(14,537,899)	6,057,499	(8,214,733)	(15,358,009)
Impact of changes in foreign exchange rate	-	15,319,919	3,339,184	6,077,398	1,511,982	26,248,483
Changes in other non-cash items	(772,699)	477,498	457,412	(7,798,433)	15,232,064	7,595,842
At December 31	<u>\$ 87,675,921</u>	<u>\$ 491,787,037</u>	<u>\$ 50,381,628</u>	<u>\$ 300,730,782</u>	<u>\$ 30,983,050</u>	<u>\$ 961,558,418</u>

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), and derecognised related assets, liabilities and non-controlling interest. The abovementioned main items derecognised were cash and cash equivalents, accounts receivable and accounts payable.

F. 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

Names of related parties	Relationship with the Group
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
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

Names of related parties	Relationship with the Group
SiliconAuto B.V.	Note
SiliconAuto Taiwan Co., Ltd.	Note
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industrial Investment Development Co., Ltd.	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

Note: The Company obtained control over the subsidiary in the fourth quarter of 2025. Accordingly, the subsidiary was reclassified from a joint venture to a subsidiary since the fourth quarter of 2025.

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2025	2024
Sales of goods and services:		
Associates	\$ 165,824,675	\$ 100,929,050
Other related party	5,392,727	6,643,263
	<u>\$ 171,217,402</u>	<u>\$ 107,572,313</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

	Years ended December 31,	
	2025	2024
Purchases of goods:		
Associates	\$ 52,200,150	\$ 39,558,884
Other related party	15,213,700	8,798,990
	<u>\$ 67,413,850</u>	<u>\$ 48,357,874</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

	December 31, 2025	December 31, 2024
Accounts receivable:		
Associates		
Current	\$ 29,782,766	\$ 36,563,591
Non-Current	471,450	-
Other related party	825,134	1,500,302
Less: Allowance for doubtful accounts	(846,795)	(886,502)
	<u>30,232,555</u>	<u>37,177,391</u>
Other receivables - sale of property, plant and equipment:		
Associates	64,824	46,232
Other related party	-	1,122
Other receivables - purchase of materials on behalf of related parties:		
Associates	4,232,313	3,778,906
Other related party	2,636	2,675
Other receivables - disposal of investment:		
Associates	-	231,241
Other receivables - other:		
Associates		
Sakai Display Products Corporation		
Current	3,116,197	7,584,296
Non-Current	-	466,624
Others	-	731,389
	<u>7,415,970</u>	<u>12,842,485</u>
	<u>\$ 37,648,525</u>	<u>\$ 50,019,876</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 and other receivables from prior periods were 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 and after considering the related credit risk. As of December 31, 2025, the outstanding amount yet to be received from SDP was \$3,116,197. For the year ended December 31, 2025, the interest income generated from SDP was \$186,611.

#### D. Payables to related parties

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Accounts payable:		
Associates	\$ 16,651,486	\$ 16,254,387
Other related party	5,133,005	3,991,786
	<u>21,784,491</u>	<u>20,246,173</u>
Other payables - acquisition of property, plant and equipment:		
Associates	420,015	213,216
Other related party	-	3,191
Other payables - procurement of raw materials on behalf of others:		
Associates	4,063,073	10,970,596
Other related party	91,076	193,427
	<u>4,574,164</u>	<u>11,380,430</u>
	<u>\$ 26,358,655</u>	<u>\$ 31,626,603</u>

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

#### E. Contract liabilities

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Associates		
Lingyange Semiconductor, Inc.	\$ 4,866	\$ 1,303,446
Others	10,394	4,764
	<u>\$ 15,260</u>	<u>\$ 1,308,210</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 years ended December 31, 2025 and 2024, the Group acquired right-of-use assets of \$450,380 and \$23,005, respectively, from related parties.

(c) Lease liabilities

	December 31, 2025	December 31, 2024
Associates	\$ 358,082	\$ 124,318
Other related party	1,355	2,440
	<u>\$ 359,437</u>	<u>\$ 126,758</u>

For the years ended December 31, 2025 and 2024, the interest expense incurred on lease liabilities were \$22,023 and \$12,140, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Years ended December 31,	
	2025	2024
Acquisition of property, plant and equipment:		
Associates	\$ 1,817,137	\$ 553,148
Other related party	-	2,269
	<u>\$ 1,817,137</u>	<u>\$ 555,417</u>

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

	Years ended December 31,			
	2025		2024	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 132,360	\$ 98,251	\$ 19,412	\$ 8,037
Other related party	-	-	1,106	58
	<u>\$ 132,360</u>	<u>\$ 98,251</u>	<u>\$ 20,518</u>	<u>\$ 8,095</u>

(c) Acquisition of financial assets:

		No. of shares (thousand shares)	Objects	Year ended December 31, 2025 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>

	Accounts	No. of shares (thousand shares)	Objects	Year ended December 31, 2024	
				Consideration	
Associates					
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using the equity method	-	Shares	\$	220,871
Sakai SK Holdings Pte. Ltd.	"	1,785,510	Common shares		405,668
Sakai GK Partners LP	"	-	Shares		97,079
Qingdao New Core Technology Co., Ltd.	"	-	Shares		444,280
Others	"	12,658	Common shares		126,581
Joint venture					
ZF Foxconn Chassis Modules GmbH	Financial assets at fair value through profit or loss - non- current	-	Preferred shares		1,027,614
Others	Investment accounted for using the equity method	-	Shares		37,322
				<u>\$</u>	<u>2,359,415</u>

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

	Accounts	No. of shares (thousand shares)	Objects	Year ended December 31, 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	Years ended December 31,	
		2025	2024
		Consideration	Consideration
Associates	Intangible assets	<u>\$ 67,026</u>	<u>\$ 75,305</u>

## H. Loans to related parties

### (a) Receivables from related parties

	December 31, 2025	December 31, 2024
Associates	\$ 158,259	\$ 157,626

For collaterals, refer to Table 1.

### (b) Interest income

	Years ended December 31,	
	2025	2024
Associates	\$ 6,101	\$ 6,289

For the years ended December 31, 2025 and 2024, the interest was recognised at the rate of 4% for both years.

### (3) Key management compensation

	Years ended December 31,	
	2025	2024
Salaries and other short-term employee benefits	\$ 1,885,454	\$ 1,587,022
Post-employment benefits	2,576	4,404
Share-based payments	1,307,138	947,351
	\$ 3,195,168	\$ 2,538,777

## 8. PLEDGED ASSETS

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

Assets	Nature	December 31, 2025	December 31, 2024
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 178,725	\$ 196,504
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	41,212	164,838
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	81,514	29,027
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	11,925	30,800
Buildings and structures	Long-term loans	5,319,903	4,795,787
		\$ 5,633,279	\$ 5,216,956

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 December 31, 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

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Property, plant and equipment	\$ 25,737,987	\$ 25,236,804
Financial assets at fair value through profit or loss	3,481,402	4,763,426
Financial assets at fair value through other comprehensive income	-	1,531,949
Investments accounted for using equity method	28,548,669	4,310,169
Business combinations	7,516,032	-
	<u>\$ 65,284,090</u>	<u>\$ 35,842,348</u>

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

(1)The appropriation of 2025 earnings was approved by the Board of Directors on March 16, 2026. Refer to Note 6(17) for details.

(2)The Company issued the first unsecured corporate bonds of 2026 amounting to \$12,500,000, as approved by the regulatory authority on January 5, 2026. The bonds were issued on OTC on January 14, 2026.

## 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, 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).

(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)	December 31, 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	\$ 51,008,395	31.43	\$ 1,603,193,852	5 %	\$ 80,159,693
USD : RMB	57,211,666	6.9907	1,798,162,675	5 %	89,908,134
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 67,754,929	31.43	\$ 2,129,537,411		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 54,697,080	31.43	\$ 1,719,129,210	5 %	\$ 85,956,461
USD : RMB	49,987,290	6.9907	1,571,100,516	5 %	78,555,026

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

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

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2025 and 2024 amounted to a loss of \$398,039 and a gain of \$3,571,685, 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 \$1,425,459 and \$1,007,560 for the years ended December 31, 2025 and 2024, respectively.

iii Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates.

Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings consist of fixed and floating interest rates. During the years ended December 31, 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 years ended December 31, 2025 and 2024 would have decreased/increased by \$2,054,431 and \$1,385,268, 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>December 31, 2025</u>	<u>December 31, 2024</u>
Not past due	\$ 1,146,305,927	\$ 1,127,956,445
Up to 90 days	37,620,171	13,239,908
91 to 180 days	2,489,626	1,703,727
181 to 270 days	1,173,445	384,747
271 to 360 days	833,798	761,317
Over 361 days	12,896,294	14,381,035
	<u>\$ 1,201,319,261</u>	<u>\$ 1,158,427,179</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 December 31, 2025 and 2024, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	<u>Individual</u>	<u>Group 1</u>	<u>Group 2</u>	<u>Group 3</u>	<u>Group 4</u>	<u>Total</u>
<u>December 31, 2025</u>						
Expected loss rate	100%	0.05%	0.11%	0.02%~41.6%	0.04%~59.1%	
Total book value	\$ 15,780,865	\$ 703,535,435	\$ 415,514,971	\$ 35,040,045	\$ 31,447,945	\$ 1,201,319,261
Loss allowance	\$ 15,780,865	\$ 351,768	\$ 457,066	\$ 1,022,062	\$ 1,928,937	\$ 19,540,698
	<u>Individual</u>	<u>Group 1</u>	<u>Group 2</u>	<u>Group 3</u>	<u>Group 4</u>	<u>Total</u>
<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	\$ 14,750,222	\$ 344,046	\$ 445,453	\$ 453,390	\$ 1,015,814	\$ 17,008,925

Group1. 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.

Group2. 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.

Group3. Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.

Group4. 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 December 31, 2025 and 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 for both years.
- 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
Provision for (reversal of) impairment loss	2,921,671	(128,985)
Effect of foreign exchange	(389,898)	533,876
At December 31	<u>\$ 19,540,698</u>	<u>\$ 17,008,925</u>

(c)Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Corporate Finance. The Corporate Finance monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

December 31, 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	\$ -	\$ -	\$ 759,259	\$ -	\$ 759,259
Bonds payable	40,338,274	37,000,000	174,314,532	68,322,518	319,975,324
Long-term loans	853,475	21,442,231	1,519,221	3,501,813	27,316,740
Lease liabilities	9,226,565	8,334,421	14,625,226	12,526,063	44,712,275
	<u>\$ 50,418,314</u>	<u>\$ 66,776,652</u>	<u>\$ 191,218,238</u>	<u>\$ 84,350,394</u>	<u>\$ 392,763,598</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>

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

Derivative financial liabilities:

December 31, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 400,276	\$ -	\$ -	\$ -	\$ 400,276
Cross currency swap contracts	344,204	-	-	-	344,204
	<u>\$ 744,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 744,480</u>

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

	December 31, 2025			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 319,975,324</u>	<u>\$ -</u>	<u>\$ 307,791,639</u>	<u>\$ -</u>
	December 31, 2024			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 300,730,782</u>	<u>\$ -</u>	<u>\$ 288,094,625</u>	<u>\$ -</u>

(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 December 31, 2025 and 2024 is as follows:

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

December 31, 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	\$ 813,959	\$ 4,309,607	\$ 689,504	\$ 5,813,070
Debt instruments	-	-	3,208,619	3,208,619
Beneficiary certificates	124,967	1,107,294	88,509,923	89,742,184
Derivatives	-	7,494,549	715,996	8,210,545
Contingent consideration	-	-	231,764	231,764
Financial assets at fair value through other comprehensive income				
Equity instruments	121,878,967	2,326,480	12,527,344	136,732,791
Accounts receivable expected factoring	-	431,506,925	-	431,506,925
Total	\$ 122,817,893	\$ 446,744,855	\$ 105,883,150	\$ 675,445,898
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (744,480)	\$ -	\$ (744,480)
Contingent consideration	-	-	(759,259)	(759,259)
Total	\$ -	\$ (744,480)	\$ (759,259)	\$ (1,503,739)

December 31, 2024	Level 1	Level 2	Level 3	Total
<b>Assets:</b>				
<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
<b>Total</b>	<b>\$ 86,285,810</b>	<b>\$ 191,989,666</b>	<b>\$ 99,260,556</b>	<b>\$ 377,536,032</b>
<b>Liabilities:</b>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (4,444,433)	\$ -	\$ (4,444,433)

(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:

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

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used

by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
  - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
  - vi. 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 years ended December 31, 2025 and 2024, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the years ended December 31, 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 and losses recognised in profit or loss	10,937,236	(857,437)
Gains and losses recognised in other comprehensive income or loss	73,587	(865,744)
Acquired during the year	6,929,625	7,038,192
Sold during the year	(1,566,933)	(125,688)
Investment cost refund	(6,703,583)	(7,577,432)
Transfer in to Level 3	367,505	753,376
Effect of exchange rate changes	(3,414,843)	5,956,498
At December 31	<u>\$ 105,883,150</u>	<u>\$ 99,260,556</u>
Financial liabilities at fair value through profit or loss	2025	2024
At January 1	\$ -	\$ -
Acquired during the year	731,800	-
Effect of exchange rate changes	27,459	-
At December 31	<u>\$ 759,259</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 December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,185,919</u>	Market comparable companies	Revenue multiple	0.59~4.41 (3.26)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability and value to EBIT multiple, the lower the fair value.
			Net value multiple	0.25~16.83 (3.03)	
			Discount for lack of marketability	16.00%~36.00% (24.17%)	
			Value to NIAT multiple	0.22~9.71 (2.71)	
			Value to EBIT multiple	13.84	
	<u>\$ 868,105</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~39.00% (28.49%)	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%~108.57% (51.81%)	
			Revenue multiple	1.29~49.50 (16.94)	
			Net value multiple	0.86~36.69 (5.46)	
			Value to NIAT multiple	0.16~8.02 (3.32)	
	<u>\$ 593,466</u>	Net assets value	Discount for lack of marketability	13.00%~33.00% (16.19%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 760,891</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>\$ 9,808,467</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Venture capital shares and private equity fund investment	\$ 66,631,124	Net assets value	Discount for lack of marketability	1.85%~7.61% (3.86%)	The higher the discount for lack of marketability, the lower the fair value.
	\$ 20,697,032	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	1.78% 27.14%	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.
	\$ 1,181,767	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	\$ 3,208,619	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility Net value multiple Value to NIAT multiple	20.00%~31.00% (20.33%) 45.06%~70.92% (45.84%) 1.74~1.74 (1.74) 15.36	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.
Non-derivative financial liabilities:					
Contingent consideration	\$ (759,259)	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Derivative debt instrument:					
Convertible corporate bonds	\$ 476,713	Stock value in complex convertible bond structure	Discount for lack of marketability Expected equity value volatility Revenue multiple	29.00% 22.21% 1.91	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.

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Derivative debt instrument:					
Unlisted shares - Preferred stock	\$ 163,053	Stock value in complex capital structure	Discount for lack of marketability	31.00%	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	48.85%	
		Revenue multiple	49.50		
	\$ 76,230	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 equity instrument:					
Unlisted shares	\$ 1,365,400	Market comparable companies	Revenue multiple	0.20~16.69 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (3.02)	
			Discount for lack of marketability	16.00%~37.00% (24.77%)	
			Value to NIAT multiple	0.19~15.18 (3.80)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	17.93	
	\$ 1,206,013	Stock value in complex capital structure	Discount for lack of marketability	16.00%~38.00% (27.98%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.00%~107.15% (45.25%)	
			Revenue multiple	1.29~6.18 (5.54)	
			Net value multiple	0.86~20.21 (6.59)	
			Value to NIAT multiple	0.43~21.85 (17.92)	

	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	\$ 2,602,026	Net assets value	Discount for lack of marketability	13.00%~32.00%  (20.33%)	The higher the discount for lack of marketability, the lower the fair value.
	\$ 412,822	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	\$ 7,200,302	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	\$ 56,673,268	Net assets value	Discount for lack of marketability	1.85%~8.48%  (5.24%)	The higher the discount for lack of marketability, the lower the fair value.
	\$ 25,064,709	Stock value in complex capital structure	Discount for lack of marketability	1.34%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.93%	
	\$ 1,212,222	Recent non- active market price	Not applicable	Not applicable	Not applicable

	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	\$ 501,346	Stock value in complex capital structure	Discount for lack of marketability	21.00%	The higher the expected equity value volatility, net value multiple and revenue mutiple, 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	
	\$ 3,022,448	Market approach	Discount for lack of marketability	21.40%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.57%	

- 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:

		December 31, 2025				
		Recognised in profit or loss		Recognised in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 1,035,065	\$ (1,035,065)	\$ 94,574	\$ (94,574)
		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)

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

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

Year ended December 31, 2025 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,228,529	\$ 3,884,463	\$ 173,651	\$ 150,085	\$ (333,623)	\$ 8,103,105
Internal revenue	112,211	23,590	33,933	13,387	(183,121)	-
Operating revenue	<u>\$ 4,340,740</u>	<u>\$ 3,908,053</u>	<u>\$ 207,584</u>	<u>\$ 163,472</u>	<u>\$ (516,744)</u>	<u>\$ 8,103,105</u>
Depreciation and amortisation	<u>\$ 50,227</u>	<u>\$ 37,035</u>	<u>\$ 3,933</u>	<u>\$ 9,454</u>	<u>\$ (3,442)</u>	<u>\$ 97,207</u>
Segment operating income	<u>\$ 62,167</u>	<u>\$ 184,293</u>	<u>\$ 2,072</u>	<u>\$ 7,238</u>	<u>\$ 3,453</u>	<u>\$ 259,223</u>

Year ended December 31, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,247,290	\$ 2,694,959	\$ 148,864	\$ 139,382	\$ (370,880)	\$ 6,859,615
Internal revenue	83,536	13,870	34,258	11,442	(143,106)	-
Operating revenue	<u>\$ 4,330,826</u>	<u>\$ 2,708,829</u>	<u>\$ 183,122</u>	<u>\$ 150,824</u>	<u>\$ (513,986)</u>	<u>\$ 6,859,615</u>
Depreciation and amortisation	<u>\$ 47,456</u>	<u>\$ 29,571</u>	<u>\$ 4,370</u>	<u>\$ 8,959</u>	<u>\$ (3,192)</u>	<u>\$ 87,164</u>
Segment operating income (loss)	<u>\$ 73,089</u>	<u>\$ 117,463</u>	<u>\$ (41)</u>	<u>\$ 5,652</u>	<u>\$ 4,444</u>	<u>\$ 200,607</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.

#### (4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2025 and 2024 is as follows:

	Years ended December 31,	
	2025	2024
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,081,686	\$ 3,169,936
Cloud and Networking Products	3,255,827	2,001,817
Computing Products	1,228,391	1,262,891
Components and Others	537,201	424,971
	<u>\$ 8,103,105</u>	<u>\$ 6,859,615</u>

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

Product	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.

#### (5) Geographical information

Geographical information for the years ended December 31, 2025 and 2024 is as follows:

	Year ended December 31, 2025		Year ended December 31, 2024	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 3,643,566,946	\$ 76,931,176	\$ 2,402,112,649	\$ 55,239,958
Singapore	1,800,080,194	2,228	1,891,149,624	7,509
Ireland	895,059,041	1,199	1,041,165,219	4,773
China	370,179,531	281,423,953	332,036,779	294,957,221
Japan	161,897,484	2,550,086	180,048,195	1,627,441
India	147,082,536	75,968,853	150,830,551	64,600,070
Taiwan	201,014,630	53,649,845	118,796,131	44,633,146
Vietnam	10,484,676	97,966,307	6,821,528	66,047,497
Mexico	5,363,837	52,755,459	5,316,006	39,737,545
Others	868,375,888	36,457,227	731,338,811	30,274,280
	<u>\$ 8,103,104,763</u>	<u>\$ 677,706,333</u>	<u>\$ 6,859,615,493</u>	<u>\$ 597,129,440</u>

The Group's geographic revenue is based on the customer's registered location. Non-current assets refer to non-current items excluding financial instruments, deferred income tax assets, and certain other non-current assets.

#### (6) Major customer information

Major customer information for the years ended December 31, 2025 and 2024 is as follows:

	Years ended December 31,	
	2025	2024
	Revenue (in millions)	Revenue (in millions)
Client E	\$ 3,574,256	\$ 3,706,464

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others  
December 31, 2025

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$ 5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 177,277,163	\$ 709,108,651	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	-	62,834,074	125,668,148	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	-	111,274,584	222,549,168	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	-	377,974,703	755,949,406	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	146,124	138,292	138,292	4.00	2	-	Business operation	-	None	-	1,850,564	3,701,128	Note 3
5	BAKER STREET LLC	Q-Edge Corporation	Other Receivables	Y	628,600	628,600	628,600	4.00	2	-	Business operation	-	None	-	3,117,904	6,235,808	Note 3
6	FEWI Development Corporation	Q-Edge Corporation	Other Receivables	Y	942,900	942,900	942,900	4.00	2	-	Business operation	-	None	-	11,771,138	23,542,276	Note 3
7	Foxconn EV Technology Inc.	Q-Edge Corporation	Other Receivables	Y	2,828,700	2,828,700	2,828,700	4.00	2	-	Business operation	-	None	-	14,004,561	28,009,122	Note 3
8	Hyield Venture Capital Co., Ltd.	Hon Young Semiconductor Corporation	Other Receivables	Y	367,000	367,000	367,000	2.15	2	-	Business operation	-	None	-	3,092,346	12,369,386	Note 2
9	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	266,400	90,000	90,000	2.15	2	-	Business operation	-	None	-	2,731,135	10,924,539	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
9	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	2.15	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,731,135	\$ 10,924,539	Note 2
10	Foxconn (Far East) Limited	Zettmage Technologies Japan Inc.	Other Receivables	Y	4,932	-	-	N/A	2	-	Business operation	-	None	-	3,492,896,381	6,985,792,762	Note 3
10	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	498,150	-	-	N/A	2	-	Business operation	-	None	-	3,492,896,381	6,985,792,762	Note 3
10	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	-	3,492,896,381	6,985,792,762	Note 3
11	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	-	45,810,434	45,810,434	Note 3
12	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,604	11,408	11,408	5.50	2	-	Business operation	-	None	-	592,915	1,185,829	Note 3
13	Foxconn Singapore Pte Ltd	Yuzhan Technology (India) Private Limited	Other Receivables	Y	7,383,400	6,629,100	6,629,100	6.80	2	-	Business operation	-	None	-	384,297,031	768,594,062	Note 3
14	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	597,780	565,740	565,740	5.00	2	-	Business operation	-	None	-	40,020,645	80,041,291	Note 3
15	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	838,553	-	-	N/A	2	-	Business operation	-	None	-	2,221,617	4,443,235	Note 3
16	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,628,138	565,740	565,740	0.00	2	-	Business operation	-	None	-	20,797,744	34,662,906	Note 3
17	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,201,100	3,147,200	3,147,200	2.10~2.17	2	-	Business operation	-	None	-	60,656,453	121,312,906	Note 3
18	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,694,920	3,327,040	3,327,040	1.65	2	-	Business operation	-	None	-	80,097,920	160,195,839	Note 3
18	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	160,970	158,259	158,259	4.00	2	-	Business operation	-	None	-	4,004,896	16,019,584	Note 3

Table 1 Page 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
19	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	\$ 64,022	\$ 62,944	\$ 62,944	2.10	2	\$ -	Business operation	\$ -	None	\$ -	\$ 3,402,795	\$ 6,805,590	Note 3
20	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	971,500	348,900	348,900	6.30	2	-	Business operation	-	None	-	21,015,200	42,030,399	Note 4
21	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,645,116	3,449,744	3,449,744	0.00	2	-	Business operation	-	None	-	4,769,300	19,077,200	Note 4
21	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,160,512	2,991,114	2,991,114	0.00	2	-	Business operation	-	None	-	4,769,300	19,077,200	Note 4
21	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,130,502	1,069,909	1,069,909	0.00	2	-	Business operation	-	None	-	4,769,300	19,077,200	Note 4
22	Rising Stars Hi-Tech Private Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	523,350	523,350	209,340	6.30	2	-	Business operation	-	None	-	3,186,626	6,373,252	Note 4
23	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	135,360	-	-	N/A	2	-	Business operation	-	None	-	20,847,015	41,694,031	Note 4
23	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,698,070	2,652,640	2,652,640	2.10	2	-	Business operation	-	None	-	20,847,015	41,694,031	Note 4
24	Futaijing Precision Electronics Yantai Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	674,400	674,400	674,400	2.10	2	-	Business operation	-	None	-	1,903,693	3,807,386	Note 4
25	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	137,190	134,880	134,880	2.345	2	-	Business operation	-	None	-	10,462,028	20,924,056	Note 4
25	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,188,980	1,168,960	1,168,960	2.10	2	-	Business operation	-	None	-	10,462,028	20,924,056	Note 4
25	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables	Y	457,300	449,600	449,600	2.345	2	-	Business operation	-	None	-	10,462,028	20,924,056	Note 4
25	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	3,292,560	1,798,400	1,798,400	2.345	2	-	Business operation	-	None	-	10,462,028	20,924,056	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
26	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	\$ 7,643,200	\$ 7,643,200	\$ 7,643,200	2.10	2	\$ -	Business operation	\$ -	None	\$ -	\$ 27,420,524	\$ 54,841,049	Note 4
27	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,515,150	2,472,800	2,472,800	2.10	2	-	Business operation	-	None	-	5,379,681	10,759,362	Note 4
28	One Mobility Autokabel GmbH	Auto Kabel of North America Inc.	Other Receivables	Y	2,002,000	-	-	N/A	2	-	Business operation	-	None	-	19,678,186	39,356,373	Note 5, Note 9
28	One Mobility Autokabel GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	553,500	553,500	313,650	5.0~5.035	2	-	Business operation	-	None	-	19,678,186	39,356,373	Note 5, Note 9
29	One Mobility Voltaira GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	553,500	553,500	-	N/A	2	-	Purchase equipment/Business operation	-	None	-	1,251,210	2,502,420	Note 5, Note 9
29	One Mobility Voltaira GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	608,850	608,850	608,850	5.90	2	-	Purchase equipment/Business operation	-	None	-	1,251,210	2,502,420	Note 5, Note 9
30	One Mobility GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	1,257,200	1,257,200	1,257,200	5.52	2	-	Business operation	-	None	-	28,606,565	57,213,129	Note 5, Note 9
30	One Mobility GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	1,382,920	1,382,920	1,382,920	5.52	2	-	Business operation	-	None	-	28,606,565	57,213,129	Note 5, Note 9
31	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Autokabel GmbH	Other Receivables	Y	830,250	785,750	785,750	5.52	2	-	Business operation	-	None	-	224,212,496	448,424,992	Note 5
31	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Voltaira GmbH	Other Receivables	Y	664,200	628,600	628,600	4.65	2	-	Business operation	-	None	-	224,212,496	448,424,992	Note 5
31	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility GmbH	Other Receivables	Y	2,640,120	2,640,120	2,640,120	5.52	2	-	Business operation	-	None	-	224,212,496	448,424,992	Note 5
31	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	709,034	708,747	708,747	4.65	2	-	Business operation	-	None	-	224,212,496	448,424,992	Note 5
32	Foxconn OE Technologies Inc.	FIT Electronics, Inc.	Other Receivables	Y	628,600	628,600	-	N/A	2	-	Business operation	-	None	-	1,287,401	2,574,801	Note 5
33	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	2,137,240	2,137,240	2,137,240	5.30~5.467	2	-	Business operation	-	None	-	6,790,751	13,581,503	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
34	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	\$ 1,906,304	\$ 1,906,304	\$ 1,906,304	2.2~3.0	2	\$ -	Business operation	\$ -	None	\$ -	\$ 35,873,950	\$ 71,747,901	Note 5
35	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	2,027,696	2,027,696	2,027,696	2.2~3.1	2	-	Business operation	-	None	-	30,347,432	60,694,865	Note 5
36	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	921,900	251,440	251,440	4.30	2	-	Business operation	-	None	-	27,043,255	54,086,510	Note 6
37	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	2,742,560	2,742,560	2,742,560	2.10~2.30	2	-	Business operation	-	None	-	9,094,739	18,189,478	Note 6
37	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	269,760	269,760	-	N/A	2	-	Business operation	-	None	-	9,094,739	18,189,478	Note 6
37	Shenzhen Fertile Plan International Logistics Co., Ltd.	Chongqing Fertile Plan Logistics Co., Ltd.	Other Receivables	Y	44,960	44,960	44,960	2.10	2	-	Business operation	-	None	-	9,094,739	18,189,478	Note 6
38	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,646,280	1,618,560	1,618,560	2.10	2	-	Business operation	-	None	-	2,917,984	11,671,937	Note 6
38	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	315,420	-	-	N/A	2	-	Business operation	-	None	-	2,917,984	11,671,937	Note 6
39	FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	28,855	28,855	-	N/A	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7
40	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	993,128	-	-	N/A	2	-	Purchase equipment/ Business operation	-	None	-	225,414,479	375,690,799	Note 7, Note 8
41	Ingrasys Technology USA Inc.	Foxconn Assembly LLC	Other Receivables	Y	22,095,290	22,095,290	8,957,550	3.70200~ 4.19140	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
42	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	\$ 12,672,936	\$11,993,688	\$11,993,688	0.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 225,414,479	\$ 375,690,799	Note 7
42	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	25,426,870	25,426,870	25,426,870	0.00	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7
42	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	18,858,000	18,858,000	18,858,000	0.00	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7
42	IPL International Limited	FII AMC Mexico S. de R.L. de C.V.	Other Receivables	Y	6,515,670	-	-	N/A	2	-	Purchase equipment	-	None	-	225,414,479	375,690,799	Note 7
42	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	4,075,526	1,426,922	650,601	0.00	2	-	Purchase equipment/Business operation	-	None	-	225,414,479	375,690,799	Note 7
42	IPL International Limited	Likom de Mexico SA de CV	Other Receivables	Y	664,200	628,600	241,382	0.00	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7
43	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Other Receivables	Y	17,268,000	6,744,000	6,744,000	2.10	2	-	Business operation	-	None	-	225,414,479	375,690,799	Note 7
44	Fulian Yuzhan Precision Technology Co., Ltd.	Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd.	Other Receivables	Y	269,760	269,760	269,760	2.10	2	-	Business operation	-	None	-	225,414,479	375,690,799	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: FIT Voltaira Autokabel Gruppe GmbH was renamed as One Mobility Autokabel GmbH on April 1, 2025. FIT Voltaira Group GmbH was renamed as One Mobility Voltaira GmbH on April 1, 2025. Foxconn Interconnect Technology GmbH was renamed as One Mobility GmbH on April 1, 2025.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Provision of endorsements and guarantees to others  
December 31, 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 December 31, 2025	Outstanding endorsement/ guarantee amount at December 31, 2025	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 886,385,814	\$ 36,489,488	\$ 34,533,713	\$ 34,533,713	\$ -	1.95	\$ 1,772,771,627	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	886,385,814	6,475,950	-	-	-	0.00	1,772,771,627	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	886,385,814	5,460,000	-	-	-	0.00	1,772,771,627	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	886,385,814	156,087,000	123,949,182	34,887,300	-	6.99	1,772,771,627	Y	N	N	4、 6
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	886,385,814	9,963,000	9,429,000	9,429,000	-	0.53	1,772,771,627	Y	N	N	4、 6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	886,385,814	53,630,318	53,630,318	38,386,768	-	3.03	1,772,771,627	Y	N	N	4、 6、 7
0	Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	2	886,385,814	8,314,486	8,022,358	8,022,358	-	0.45	1,772,771,627	Y	N	N	4、 7、 8

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2025	Outstanding endorsement/ guarantee amount at December 31, 2025	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	2	\$ 886,385,814	\$ 771,112	\$ 463,855	\$ 463,855	\$ -	0.03	\$ 1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	2	886,385,814	3,435	-	-	-	0.00	1,772,771,627	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	2	886,385,814	311,555	311,555	311,555	-	0.02	1,772,771,627	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ S.R.O.	2	886,385,814	2,648	314	314	-	0.00	1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	2	886,385,814	73,062	73,062	73,062	-	0.00	1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	2	886,385,814	110,126	1,486	1,486	-	0.00	1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	2	886,385,814	108,190	-	-	-	0.00	1,772,771,627	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	2	886,385,814	417,032	-	-	-	0.00	1,772,771,627	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	2	886,385,814	242,222	11,735	11,735	-	0.00	1,772,771,627	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Inc.	2	886,385,814	4,894,536	240,748	240,748	-	0.01	1,772,771,627	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 December 31, 2025	Outstanding endorsement/ guarantee amount at December 31, 2025	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	\$ 886,385,814	\$ 164,883,422	\$ 155,474,119	\$ -	\$ -	8.77	\$ 1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology USA Inc.	2	886,385,814	440,093	388,498	388,498	-	0.02	1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	2	886,385,814	326,287	19,770	19,770	-	0.00	1,772,771,627	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	886,385,814	2,589,585	2,524,618	2,524,618	-	0.14	1,772,771,627	Y	N	Y	4
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	188,987,351	130,758	-	-	-	0.00	188,987,351	N	N	Y	5
2	Jusda International Limited	Jusda Europe S.R.O.	2	13,521,627	384,694	384,694	384,694	-	0.02	13,521,627	N	N	N	11
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	2	13,521,627	2,278,675	2,278,675	2,278,675	-	0.13	13,521,627	N	N	N	11
3	Smart Technologies Inc.	Smart Technologies ULC	3	354,554,325	1,494,450	1,414,350	-	-	0.08	886,385,814	N	N	N	5
4	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	375,690,799	83,025,000	62,860,000	-	-	3.55	751,381,598	N	N	N	12
5	FIH Mobile Limited	FIH (Hong Kong) Limited	2	47,693,001	9,963,000	9,429,000	-	-	0.53	47,693,001	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 December 31, 2025	Outstanding endorsement/ guarantee amount at December 31, 2025	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
6	FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	3	\$ 3,400,160	\$ 1,145,418	\$ -	\$ -	\$ -	0.00	\$ 6,800,320	N	N	N	13
7	S&B Industry, Inc.	FIH (Hong Kong) Limited	3	2,752,549	820,500	-	-	-	0.00	5,505,098	N	N	N	13
8	Great Promote Limited	FIH (Hong Kong) Limited	3	141,450	131,280	-	-	-	0.00	282,900	N	N	N	13
9	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	748,585	283,893	-	-	-	0.00	1,497,170	N	N	N	13
10	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,746,448,191	9,963,000	9,429,000	-	-	0.53	1,746,448,191	N	N	N	5、 9
10	Foxconn (Far East) Limited	Competition Team Ireland Limited	3	1,746,448,191	-	-	-	-	0.00	1,746,448,191	N	N	N	5、 9
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,746,448,191	4,903,500	-	-	-	0.00	1,746,448,191	N	N	N	5、 9
10	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd	3	1,746,448,191	7,298,040	-	-	-	0.00	1,746,448,191	N	N	N	5、 9
10	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	3	1,746,448,191	2,292,200	-	-	-	0.00	1,746,448,191	N	N	N	5、 9
10	Foxconn (Far East) Limited	Foxconn EV System LLC	3	1,746,448,191	1,070,650	-	-	-	0.00	1,746,448,191	N	N	N	5、 10
10	Foxconn (Far East) Limited	Foxconn EV Asset Management LLC	3	1,746,448,191	3,823,750	-	-	-	0.00	1,746,448,191	N	N	N	5、 10
10	Foxconn (Far East) Limited	Foxconn EV Property Development LLC	3	1,746,448,191	2,514,400	2,514,400	2,514,400	-	0.14	1,746,448,191	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 abovementioned arrangements of shared limit. The remaining shared limit is included in the calculation of FIH Mobile Limited, which will also be disclosed. The net asset value of the endorser/guarantor is used to calculate the limit.

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	47,693,001	47,693,001
FIH Mexico Industry, S.A. de C.V.	3,400,160	6,800,320
S&B Industry, Inc.	2,752,549	5,505,098
Great Promote Limited	141,450	282,900
Eliteday Enterprises Limited	19,982	39,965
Extra High Enterprises Limited	748,585	1,497,170
FIH Co., Ltd.	2,516,703	5,033,406
FIH ( Hong Kong ) Limited	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Holding of significant marketable securities (not including subsidiaries, associates and joint ventures)  
December 31, 2025

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

		As of December 31, 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	\$ 1,908,707	1	\$ 1,908,707	
"	Ceer National Automotive Company	None	(1)	56,250	4,293,757	8	4,293,757	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,338,480	3	10,338,480	
"	Teco Electronic & Machinery Co., Ltd.	None	(1)	237,644	19,962,102	3	19,962,102	
"	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	2,775,231	4	2,775,231	
"	Fitipower Integrated Technology Inc.	None	(1)	6,559	941,181	5	941,181	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,848	-	5,848	
"	HH-CTBC Partnership, L.P.	None	(2)	-	98,838	-	98,838	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	889,538	-	889,538	
Hon Yuan International Investment Co., Ltd.	Fitipower Integrated Technology Inc.	None	(1)	579	83,108	-	83,108	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	126,394	2,155,010	2	2,155,010	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	2,949,064	4	2,949,064	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,469,206	1	3,469,206	
"	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,198,512	7	1,198,512	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,483,091	1	2,483,091	
"	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	887,404	5	887,404	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	2,986	-	2,986	
"	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	3,055,833	1	3,055,833	
"	IDG China Capital Fund III, L.P.	None	(2)	-	5,458,924	-	5,458,924	
"	SK Inc.	None	(1)	2,450	13,687,719	3	13,687,719	
"	Pink Crystal China Fund, L.P.	None	(2)	-	1,932,555	-	1,932,555	

		As of December 31, 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
Foxconn (Far East) Limited and subsidiaries	Softbank Vision Fund, L.P.	None	(2)	-	\$ 10,348,516	-	\$ 10,348,516	
"	DiDi Global Inc.	None	(1)	12,543	1,643,872	-	1,643,872	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,403,988	13	3,403,988	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,707	47,401,414	1	47,401,414	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	31,338,077	-	31,338,077	
"	Agile Robots AG	None	(1)	358,185	2,054,952	2	2,054,952	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	1,088,973	-	1,088,973	
"	Figure Technology Solutions, Inc.	None	(2)	2,633	3,041,557	-	3,041,557	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	942,900	-	942,900	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,442	-	295,442	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	785,750	-	785,750	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	282,870	-	282,870	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	471,450	-	471,450	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	628,600	-	628,600	
Foxconn Infinite Pte. Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,258,633	19	2,258,633	
"	Sinovation Fund III, L.P.	None	(2)	-	970,498	-	970,498	
"	Playground Ventures II, L.P.	None	(2)	-	5,875,333	-	5,875,333	
"	Playground Ventures, L.P.	None	(2)	-	3,737,573	-	3,737,573	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,817,144	-	1,817,144	
"	Softbank Vision Fund, L.P.	None	(2)	-	10,348,516	-	10,348,516	
"	Celesta Capital II-A, L.P.	None	(2)	-	1,794,899	-	1,794,899	
"	Celesta Capital III, L.P.	None	(2)	-	964,976	-	964,976	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules GmbH	None	(2)	-	3,112,329	-	3,112,329	

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 year ended December 31, 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	\$ 17,807,763	1	Payment term 45~90 days	Note 1	Note 1	\$ 140,425,077	35	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	6,726,935	-	Payment term 45 days	Note 1	Note 1	5,495,011	1	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	3,354,093	-	Net 90 days	Note 1	Note 1	754,151	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	258,527	-	Net 30 days	Note 1	Note 1	180,467	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	109,539	-	Net 90 days	Note 1	Note 1	120,160	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	854,975	-	Payment term 60 days	Note 1	Note 1	126,706	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	12,981,370	-	Net 120 days	Note 1	Note 1	7,489,366	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	789,199	-	Net 120 days	Note 1	Note 1	284,398	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	410,846	-	Net 90 days	Note 1	Note 1	80,670	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	424,407	-	Net 90 days	Note 1	Note 1	48,394	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	1,234,791	-	Payment term 30 days	Note 1	Note 1	299,983	-	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	-	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	493,148	-	Payment term 90 days	Note 1	Note 1	267,167	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	284,540	-	Net 60 days	Note 1	Note 1	20,675	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	814,185	-	Net 90 days	Note 1	Note 1	147,761	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Interface Technology (ChengDu) Co., Ltd.	Affiliate	Sales	\$ 125,908	-	Payment term 45 days	Note 1	Note 1	\$ 54,413	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	356,225	-	Payment term 45 days	Note 1	Note 1	81,751	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	221,275	-	Payment term 60~90 days	Note 1	Note 1	151,512	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	152,421	-	Payment term 60 days	Note 1	Note 1	41,515	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	720,710	-	Payment term 60 days	Note 1	Note 1	62,434	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	381,581	-	Net 30 days	Note 1	Note 1	22,719	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	8,379,765	-	Payment term 45 days	Note 1	Note 1	281,347	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	Sales	125,856	-	Payment term 75 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	352,958,756	12	Payment term 30~90 days	Note 1	Note 1	(86,546,325)	(7)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	1,327,690,561	47	Net 30 days	Note 1	Note 1	(696,780,532)	(59)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	498,864,579	18	Net 60 days	Note 1	Note 1	(144,182,542)	(12)	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	444,109	-	Net 30 days	Note 1	Note 1	(360,368)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	424,708,049	15	Net 60 days	Note 1	Note 1	(203,997,096)	(17)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Purchases	286,092	-	Net 45 days	Note 1	Note 1	(279,864)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Purchases	691,708	-	Net 15 days	Note 1	Note 1	(179,785)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	6,935,337	-	Net 90 days	Note 1	Note 1	(235,880)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	1,713,757	-	Net 30 days	Note 1	Note 1	(265,312)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	1,498,399	-	Payment term 90 days	Note 1	Note 1	(983,261)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	240,580	-	Payment term 60 days	Note 1	Note 1	(109,855)	-	

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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.	CyberTAN Technology Inc.	Other related party	Purchases	\$ 380,435	-	Payment term 60 days	Note 1	Note 1	\$ (15,436)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	3,043,667	-	Payment term 90 days	Note 1	Note 1	(896,911)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	4,673,057	-	Net 30 days	Note 1	Note 1	(4,342,604)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and molding costs	1,582,766	6	-	Note 1	Note 1	(641,833)	(10)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	10,763,583	38	-	Note 1	Note 1	(2,733,678)	(43)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	15,531,774	55	-	Note 1	Note 1	(2,917,801)	(46)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	953,149	53	Payment term 45 days	Note 1	Note 1	579,429	77	
Shanghai Futaitong International Logistics Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	104,621	12	Payment term 60 days	Note 1	Note 1	34,794	13	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	167,040	19	Payment term 30 days	Note 1	Note 1	-	-	
Shanghai Futaitong International Logistics Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	192,435	22	Payment term 30 days	Note 1	Note 1	144,534	54	
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	Sales	428,502	74	Payment term 90 days	Note 1	Note 1	344,927	75	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	69,314,145	-	Payment term 90 days	Note 1	Note 1	15,463,902	-	
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	Sales	286,823	-	Payment term 90 days	Note 1	Note 1	108,872	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	211,926	-	Payment term 30 days	Note 1	Note 1	203,065	-	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	100,670,622	2	Payment term 90 days	Note 1	Note 1	41,894,929	3	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Ingrasys Technology Inc.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	Sales	\$ 171,241	-	Payment term 90 days	Note 1	Note 1	\$ 157,652	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	3,406,222	-	Payment term 30 days	Note 1	Note 1	1,079,585	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	77,965,069	43	Payment term 75 days	Note 1	Note 1	53,430,667	72	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	795,963	-	Payment term 45 days	Note 1	Note 1	157,643	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	871,641	-	Payment term 30 days	Note 1	Note 1	147,057	-	
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	318,797	-	Payment term 90 days	Note 1	Note 1	580,071	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	585,688	-	Payment term 75 days	Note 1	Note 1	(191,588)	-	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	238,382	-	Payment term 90 days	Note 1	Note 1	(150,883)	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	805,134	-	Payment term 90 days	Note 1	Note 1	694,851	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,026,624	-	Net 90 days	Note 1	Note 1	5,115,877	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,037,827	-	Payment term 90 days	Note 1	Note 1	5,905,320	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	15,671,034	-	Payment term 90 days	Note 1	Note 1	15,553,181	-	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	188,783	20	Payment term 60 days	Note 1	Note 1	56,179	22	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	380,366	40	Net 30 days	Note 1	Note 1	48,660	19	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	1,750,740	23	Advance payment	Note 1	Note 1	-	-	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,486,791	48	Net 30 days	Note 1	Note 1	205,945	53	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	922,550	30	Net 30 days	Note 1	Note 1	95,676	25	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	681,042	22	Net 30 days	Note 1	Note 1	87,637	22	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Fukuyama Technologies Co., Ltd.	Sharp Corporation	Affiliate	Sales	\$ 492,283	-	Payment term 45 days	Note 1	Note 1	\$ 404,753	-	
Foxconn Fukuyama Technologies Co., Ltd.	Sharp Corporation	Affiliate	Purchases	846,388	-	Payment term 45 days	Note 1	Note 1	(776,963)	-	
P.T. Sharp Semiconductor Indonesia	Sharp Corporation	Affiliate	Sales	280,596	-	Net 90 days	Note 1	Note 1	81,265	-	
P.T. Sharp Semiconductor Indonesia	Sharp Corporation	Affiliate	Purchases	190,913	-	Net 90 days	Note 1	Note 1	(66,464)	-	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	2,140,922	3	Payment term 90 days	Note 1	Note 1	473,476	2	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	82,736,655	97	Net 120 days	Note 1	Note 1	27,222,449	96	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	Sales	376,551	-	Payment term 60 days	Note 1	Note 1	112,766	-	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,287,030	2	Payment term 90 days	Note 1	Note 1	(129,761)	(1)	
Chiun Mai Communication Systems, Inc.	FIH (Hong Kong) Limited	Subsidiary	Sales	520,773	17	Payment term 60 days	Note 1	Note 1	1,219,134	72	
FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	Subsidiary	Sales	378,324	6	Net 60 days	Note 1	Note 1	312,860	14	
FIH Mexico Industry, S.A. de C.V.	Aptech Electronics Pte. Ltd.	Subsidiary	Sales	1,944,387	31	Net 90 days	Note 1	Note 1	802,122	37	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	175,926	3	Payment term 60 days	Note 1	Note 1	33,161	1	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	5,816,592	97	Net 161 days	Note 1	Note 1	2,824,731	98	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	5,419,584	75	Payment term 30 days	Note 1	Note 1	1,481,970	62	
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	442,747	-	Payment term 60 days	Note 1	Note 1	330,259	1	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	514,051	-	Payment term 90 days	Note 1	Note 1	565,862	2	
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary	Sales	1,241,540	1	Payment term 60 days	Note 1	Note 1	374,303	2	
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary	Sales	5,193,823	3	Payment term 90 days	Note 1	Note 1	1,955,585	8	
FIH (Hong Kong) Limited	Nextpert Inc.	Subsidiary	Sales	155,957	-	Net 60 days	Note 1	Note 1	3,656	-	

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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)	
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary	Sales	\$ 234,244	-	Net 60 days	Note 1	Note 1	\$ 140,697	1	
FIH (Hong Kong) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	132,224	-	Payment term 45 days	Note 1	Note 1	29,500	-	
FIH (Hong Kong) Limited	General Interface Solution Limited	Affiliate	Purchases	211,637	-	Payment term 60 days	Note 1	Note 1	(8,837)	-	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	119,754	-	Payment term 60 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	301,219	-	Payment term 90 days	Note 1	Note 1	(93,466)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	1,014,239	1	Payment term 90 days	Note 1	Note 1	(347,923)	(1)	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	324,806	-	Net 25 days	Note 1	Note 1	22,955	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	5,965,036	3	Payment term 60 days	Note 1	Note 1	680,849	3	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	105,106	-	Payment term 90 days	Note 1	Note 1	(35,802)	-	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	13,301,508	99	Payment term 120 days	Note 1	Note 1	8,835,384	99	
Rising Stars Hi-Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	113,236	12	Payment term 60 days	Note 1	Note 1	-	-	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	226,735	100	Net 30 days	Note 1	Note 1	240,402	100	
Precision Technology Investments Pte Ltd	Best Ever Industries Limited	Subsidiary	Sales	227,954	37	Payment term 90 days	Note 1	Note 1	50,705	15	
Precision Technology Investments Pte Ltd	Simply Smart Limited	Subsidiary	Sales	377,157	61	Net 30 days	Note 1	Note 1	286,513	85	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	208,839	4	Net 90 days	Note 1	Note 1	43,661	3	
Foxconn Technology Group Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	139,537	3	Net 90 days	Note 1	Note 1	22,418	2	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	300,126	6	Net 90 days	Note 1	Note 1	109,243	8	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	104,433	2	Payment term 30 days	Note 1	Note 1	54,444	4	

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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.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	\$ 986,236	20	Net 60 days	Note 1	Note 1	\$ 162,791	12	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	108,376	2	Net 90 days	Note 1	Note 1	29,934	2	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	206,046	4	Net 60 days	Note 1	Note 1	71,690	5	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	118,414	2	Net 90 days	Note 1	Note 1	35,676	3	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	278,988	5	Net 90 days	Note 1	Note 1	(74,013)	(10)	
Foxconn Technology Group Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	199,338	4	Net 60 days	Note 1	Note 1	(40,557)	(6)	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	15,008,574	87	Payment term 90 days	Note 1	Note 1	12,728,110	95	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	3,953,555	19	Net 90 days	Note 1	Note 1	109,443	2	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,479,031	12	Payment term 30 days	Note 1	Note 1	855,608	15	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	174,746,487	78	Net 45 days	Note 1	Note 1	8,146,927	19	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	36,788,686	16	Net 45 days	Note 1	Note 1	28,960,996	68	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	9,296,275	4	Net 45 days	Note 1	Note 1	4,470,028	11	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	116,265	-	Net 90 days	Note 1	Note 1	(46,334)	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	4,674,283	22	Payment term 90 days	Note 1	Note 1	272,698	3	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	867,804	4	Net 30 days	Note 1	Note 1	449,442	5	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	100,451	-	Payment term 30 days	Note 1	Note 1	39,489	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,616,709	12	Payment term 90 days	Note 1	Note 1	916,566	11	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	824,942	5	Payment term 90 days	Note 1	Note 1	(582,908)	(19)	

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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 (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	\$ 25,579,507	96	Payment term 90 days	Note 1	Note 1	\$ 7,829,185	97	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,315,154	100	Payment term 30 days	Note 1	Note 1	4,652,691	100	
Yantaishi Fultong International Trading Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	108,820	27	Net 60 days	Note 1	Note 1	476	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	29,995,840	72	Payment term 90 days	Note 1	Note 1	1,049,586	22	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	571,553	1	Net 90 days	Note 1	Note 1	(219,420)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	446,554	1	90 days after validation	Note 1	Note 1	(210,674)	(4)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,041,720	100	Payment term 60 days	Note 1	Note 1	1,171,003	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	2,351,751	31	Payment term 45 days	Note 1	Note 1	463,532	36	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	863,370	59	Payment term 45 days	Note 1	Note 1	331,422	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	261,833	19	Payment term 45 days	Note 1	Note 1	909,384	1	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	128,715	-	Net 45 days	Note 1	Note 1	9,478	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	121,422	3	Net 90 days	Note 1	Note 1	11,066	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	3,275,159	84	Net 30 days	Note 1	Note 1	926,664	88	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,125,529	31	Payment term 30 days	Note 1	Note 1	811,565	28	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,898,568	42	Net 90 days	Note 1	Note 1	1,456,549	51	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	590,987	9	Payment term 60 days	Note 1	Note 1	248,024	9	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	616,514	9	Payment term 30 days	Note 1	Note 1	115,550	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)	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	\$ 562,820	93	Payment term 60 days	Note 1	Note 1	\$ 179,979	97	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	275,046	34	Net 30 days	Note 1	Note 1	111,100	56	
PCE Technology Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	153,695	19	Net 30 days	Note 1	Note 1	19,683	10	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	101,234	12	Net 30 days	Note 1	Note 1	1,301	1	
PCE Technology Inc.	Foxconn System LLC	Subsidiary	Sales	122,626	15	Net 30 days	Note 1	Note 1	37,381	19	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	253,023	100	Payment term 60 days	Note 1	Note 1	84,207	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	4,278,914	44	Payment term 45 days	Note 1	Note 1	1,646,666	52	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,066,451	56	Payment term 45 days	Note 1	Note 1	313,471	48	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	207,476	54	Net 90 days	Note 1	Note 1	98,913	63	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,393,023	30	Net 60 days	Note 1	Note 1	605,350	35	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,682,029	70	Net 60 days	Note 1	Note 1	1,116,729	65	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	178,864	2	Net 90 days	Note 1	Note 1	48,878	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	176,558	2	Net 30 days	Note 1	Note 1	37,921	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	221,064	2	Net 30 days	Note 1	Note 1	36,583	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	210,700	2	Net 90 days	Note 1	Note 1	77,398	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	107,474	1	Net 30 days	Note 1	Note 1	14,318	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	245,180	3	Net 60 days	Note 1	Note 1	106,826	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	162,358	2	Net 90 days	Note 1	Note 1	30,682	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)	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	\$ 395,791	4	Net 90 days	Note 1	Note 1	\$ 97,476	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	703,949	8	Net 30 days	Note 1	Note 1	75,190	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	134,427	2	Net 30 days	Note 1	Note 1	24,251	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	187,414	2	Net 30 days	Note 1	Note 1	52,224	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	214,293	2	Net 30 days	Note 1	Note 1	63,316	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	119,967	1	Net 30 days	Note 1	Note 1	25,388	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary	Sales	649,330	7	Net 365 days	Note 1	Note 1	849,404	28	
Shenzhen Fertile Plan International Logistics Co., Ltd.	CarUX Technology (Shanghai) Ltd.	Other related party	Sales	119,261	1	Payment term 30 days	Note 1	Note 1	22,455	1	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	151,391	1	Payment term 30 days	Note 1	Note 1	22,561	-	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,548,763	99	Payment term 30 days	Note 1	Note 1	897,092	90	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	193,590	1	Payment term 90 days	Note 1	Note 1	119,585	-	
Funing Precision Component Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	165,985	1	Payment term 90 days	Note 1	Note 1	334,107	1	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	28,552,145	98	Payment term 90 days	Note 1	Note 1	16,277,982	98	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,375,205	100	Net 60 days	Note 1	Note 1	703,202	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	315,044	-	Net 60 days	Note 1	Note 1	141,738	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	1,654,992	2	Net 60 days	Note 1	Note 1	(486,068)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	116,868	-	Net 90 days	Note 1	Note 1	73,547	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	\$ 924,286	1	90 days after validation	Note 1	Note 1	\$ (385,378)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	127,131	-	Net 90 days	Note 1	Note 1	(40,327)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantaishi Fultong International Trading Co., Ltd.	Subsidiary	Sales	222,529	-	Payment term 90 days	Note 1	Note 1	6,876	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	5,060,644	2	Net 90 days	Note 1	Note 1	1,005,363	3	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	152,494	-	Payment term 90 days	Note 1	Note 1	(39,652)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	459,999	-	Net 60 days	Note 1	Note 1	(62,141)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	114,930	-	Net 60 days	Note 1	Note 1	(6,211)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	11,418,837	6	Net 90 days	Note 1	Note 1	(3,728,250)	(19)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Zheng Yi Precision Electronics Co., Ltd.	Affiliate	Purchases	364,232	-	90 days after validation	Note 1	Note 1	(150,218)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	925,243	-	90 days after validation	Note 1	Note 1	(348,210)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	11,451,922	6	Net 15 days	Note 1	Note 1	(1,832,848)	(9)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	124,623,647	60	Payment term 50 days	Note 1	Note 1	21,075,476	65	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	4,110,306	2	Payment term 50 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	2,546,749	1	90 days after validation	Note 1	Note 1	(967,610)	(5)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,982,746	94	Payment term 45 days	Note 1	Note 1	534,513	19	
Global Services Solutions S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	108,619	20	Payment term 45 days	Note 1	Note 1	28,029	30	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	355,888	66	Net 45 days	Note 1	Note 1	52,217	57	

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)	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 2,336,176	5	Net 90 days	Note 1	Note 1	\$ 64,117	11	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	755,646	2	Net 90 days	Note 1	Note 1	34,483	6	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	895,472	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	708,945	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	504,016	1	Net 90 days	Note 1	Note 1	7,981	1	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	636,666	1	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	185,520	11	Payment term 90 days	Note 1	Note 1	193,765	40	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	508,448	1	Payment term 80 days	Note 1	Note 1	188,232	1	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	2,062,559	2	Net 60 days	Note 1	Note 1	393,563	3	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	2,154,186	2	Payment term 60 days	Note 1	Note 1	1,021,149	8	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,659,833	45	Payment term 60 days	Note 1	Note 1	1,480,041	42	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,873,300	46	Payment term 60 days	Note 1	Note 1	1,983,710	57	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	911,961	9	Payment term 60 days	Note 1	Note 1	43,662	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	217,292	-	Net 90 days	Note 1	Note 1	90,175	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	202,173	-	Net 90 days	Note 1	Note 1	67,170	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	161,643	-	Net 90 days	Note 1	Note 1	47,478	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	276,753	-	Net 90 days	Note 1	Note 1	276,783	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	Sales	576,704	-	Net 90 days	Note 1	Note 1	240,140	-	

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.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 149,138	-	Net 90 days	Note 1	Note 1	\$ 29,395	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	58,447,994	12	Net 90 days	Note 1	Note 1	820,888	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	290,298	-	Net 60 days	Note 1	Note 1	169,404	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,853,261	-	Payment term 90 days	Note 1	Note 1	1,843,712	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	2,284,144	-	Net 60 days	Note 1	Note 1	768,420	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	112,837	-	Net 60 days	Note 1	Note 1	(12,577)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	178,274	-	Payment term 90 days	Note 1	Note 1	77,757	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Purchases	209,502	-	Net 90 days	Note 1	Note 1	(149,258)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	703,488	-	Net 90 days	Note 1	Note 1	415,959	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	110,320	-	Net 90 days	Note 1	Note 1	29,594	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	434,463,500	86	Net 90 days	Note 1	Note 1	210,464,233	93	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	111,134	-	Net 90 days	Note 1	Note 1	36,560	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,072,940	-	Net 60 days	Note 1	Note 1	191,838	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	117,280	-	Payment term 90 days	Note 1	Note 1	(19,934)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	220,427	-	Payment term 90 days	Note 1	Note 1	(67,105)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	2,243,953	13	Net 100 days	Note 1	Note 1	677,350	11	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,582,849	9	Payment term 30 days	Note 1	Note 1	374,194	6	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	13,151,470	73	Net 60 days	Note 1	Note 1	4,796,466	77	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	109,706	1	Net 90 days	Note 1	Note 1	40,281	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	\$ 149,018	1	Payment term 60 days	Note 1	Note 1	\$ 122,244	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	186,596	1	Net 90 days	Note 1	Note 1	(116,988)	(3)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	CyberTAN Technology Inc.	Affiliate	Sales	100,395	1	Payment term 90 days	Note 1	Note 1	67,319	1	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	736,023	20	Net 90 days	Note 1	Note 1	251,584	21	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,927,401	51	Net 90 days	Note 1	Note 1	634,902	52	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	111,087	3	Net 90 days	Note 1	Note 1	49,583	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	145,612	4	Net 60 days	Note 1	Note 1	53,612	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	1,070,844	30	Net 30 days	Note 1	Note 1	(224,615)	(26)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	904,032	2	Net 90 days	Note 1	Note 1	33,937	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	1,753,061	2	Payment term 30 days	Note 1	Note 1	915,548	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	46,976,160	73	Payment term 60 days	Note 1	Note 1	55,058,918	83	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	696,323	1	Payment term 90 days	Note 1	Note 1	345,989	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,292,044	10	Net 75 days	Note 1	Note 1	4,891,974	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,566,298	11	Payment term 60 days	Note 1	Note 1	5,565,043	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	616,877	1	Net 60 days	Note 1	Note 1	1,172,388	2	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	144,318	2	90 days after validation	Note 1	Note 1	(43,366)	(1)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	324,704	-	Net 30 days	Note 1	Note 1	193,289	-	

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 (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 438,095,285	80	Net 90 days	Note 1	Note 1	\$ 122,439,769	91	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	85,901,781	16	Net 90 days	Note 1	Note 1	5,300,204	4	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,728,311	-	Net 90 days	Note 1	Note 1	679,765	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	497,157	-	Payment term 60 days	Note 1	Note 1	(113,825)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	132,327	-	Net 90 days	Note 1	Note 1	(36,352)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	104,936	-	Net 90 days	Note 1	Note 1	(12,339)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	152,996	17	Net 45 days	Note 1	Note 1	69,250	20	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	109,906	12	Net 60 days	Note 1	Note 1	47,896	14	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	388,174	44	Payment term 90 days	Note 1	Note 1	116,669	33	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,187,956	90	Payment term 90 days	Note 1	Note 1	2,333,834	94	
Yantai Fuhuada Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	101,617	86	Payment term 30 days	Note 1	Note 1	35,873	97	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	142,255	20	Net 90 days	Note 1	Note 1	57,361	22	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	210,483	30	Net 90 days	Note 1	Note 1	108,979	41	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	115,827	4	Payment term 90 days	Note 1	Note 1	29,182	3	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	137,392	5	Net 30 days	Note 1	Note 1	14,011	2	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	132,579	4	Net 90 days	Note 1	Note 1	19,444	2	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	196,175	7	Net 25 days	Note 1	Note 1	33,596	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)	
Jusda Supply Chain Management International Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	Sales	\$ 120,688	4	Net 30 days	Note 1	Note 1	\$ 22,328	3	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	6,060,029	-	Payment term 90 days	Note 1	Note 1	-	-	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	298,203	-	Net 30 days	Note 1	Note 1	45,533	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	6,065,161	-	Payment term 90 days	Note 1	Note 1	-	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	22,137,625	-	Net 90 days	Note 1	Note 1	24,115,116	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	908,920	-	Payment term 90 days	Note 1	Note 1	479,854	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	179,021	-	Net 90 days	Note 1	Note 1	129,629	-	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	10,890,867	35	Net 30 days	Note 1	Note 1	6,107,176	42	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,881,742	65	Net 90 days	Note 1	Note 1	8,024,526	58	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	16,776,828	1	Net 90 days	Note 1	Note 1	63	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	362,435	-	Payment term 90 days	Note 1	Note 1	13,789	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Purchases	650,108	-	45 days after validation	Note 1	Note 1	(226,829)	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	1,474,635,712	92	Net 90 days	Note 1	Note 1	672,339,028	97	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	13,272,356	1	Net 150 days	Note 1	Note 1	6,164,613	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	9,046,774	1	Net 90 days	Note 1	Note 1	7,561,959	1	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	650,481	1	Payment term 90 days	Note 1	Note 1	405,499	-	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,410,080	4	Payment term 90 days	Note 1	Note 1	2,356,553	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	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	\$ 40,479,546	41	Payment term 90 days	Note 1	Note 1	\$ 46,404,142	38
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	55,310,116	53	Payment term 90 days	Note 1	Note 1	61,323,951	55
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	978,990	1	Net 30 days	Note 1	Note 1	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	615,607	-	Net 90 days	Note 1	Note 1	645,742	1
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	242,499	-	Net 90 days	Note 1	Note 1	46,216	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	78,840,443	95	Payment term 90 days	Note 1	Note 1	61,610,825	100
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	179,957	-	Net 90 days	Note 1	Note 1	11,555	-
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,384,844	2	Net 90 days	Note 1	Note 1	-	-
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	2,767,851	58	Payment term 90 days	Note 1	Note 1	(591,891)	(58)
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	803,142	15	Net 30 days	Note 1	Note 1	(133,041)	(12)
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	Sales	5,082,291	4	Payment term 90 days	Note 1	Note 1	5,123,090	17
Fast Victor Limited	Foxteq Holdings Inc.	Subsidiary	Sales	1,194,183	1	Net 90 days	Note 1	Note 1	1,203,769	4
Fast Victor Limited	Simply Smart Limited	Subsidiary	Sales	324,269	-	Payment term 90 days	Note 1	Note 1	301,728	1
Fast Victor Limited	Cybernet Venture Capital Corporation	Subsidiary	Sales	4,505,443	4	Net 90 days	Note 1	Note 1	4,541,611	16
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	4,994,758	26	Net 60 days	Note 1	Note 1	1,292,020	24
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	3,152,004	16	Net 60 days	Note 1	Note 1	802,188	15
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	323,127	2	Net 30 days	Note 1	Note 1	39,641	1
Competition Team Ireland Limited	CyberTAN Technology Inc.	Affiliate	Sales	109,463	1	Net 60 days	Note 1	Note 1	37,650	1
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	180,863	28	Net 30 days	Note 1	Note 1	34,890	14
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	274,507	47	Payment term 30 days	Note 1	Note 1	51,914	59

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)	
Mexus Solutions Inc.	Garuda International Limited	Affiliate	Sales	\$ 234,503	40	Payment term 10 days	Note 1	Note 1	\$ 18,834	21	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	112,120,514	96	Net 90 days	Note 1	Note 1	21,575,178	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,210,416	1	Net 90 days	Note 1	Note 1	76,841	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	769,657	1	Net 90 days	Note 1	Note 1	(210,535)	(1)	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	134,984	1	Net 30 days	Note 1	Note 1	50,498	1	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	260,643	1	Payment term 15 days	Note 1	Note 1	262,735	4	
Simply Smart Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	226,314	1	Net 60 days	Note 1	Note 1	91,236	2	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,433,409	14	Net 60 days	Note 1	Note 1	559,503	9	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	342,262	2	Net 60 days	Note 1	Note 1	100,276	2	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	909,911	5	Net 30 days	Note 1	Note 1	917,215	15	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	1,886,774	11	Net 60 days	Note 1	Note 1	251,431	4	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	10,730,261	60	Net 60 days	Note 1	Note 1	3,518,892	58	
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	Sales	252,882	1	Payment term 90 days	Note 1	Note 1	62,005	1	
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	Sales	633,351	4	Payment term 90 days	Note 1	Note 1	222,028	4	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,797,736	100	Payment term 30 days	Note 1	Note 1	2,106,455	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,680,676	5	Net 60 days	Note 1	Note 1	2,503,982	21	
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	9,929,575	33	Payment term 30 days	Note 1	Note 1	3,053,731	40	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	15,206,466	61	Net 90 days	Note 1	Note 1	502,016	39	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	538,912	1	Net 30 days	Note 1	Note 1	797,283	-	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,683,300	97	Net 90 days	Note 1	Note 1	510,420	95	

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)	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	\$ 2,472,533	90	Net 90 days	Note 1	Note 1	\$ (436,227)	(96)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	960,131	1	Payment term 90 days	Note 1	Note 1	190,442	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,925,835	2	Payment term 90 days	Note 1	Note 1	666,807	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,041,109	3	Payment term 90 days	Note 1	Note 1	612,468	2	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	785,561	1	Payment term 90 days	Note 1	Note 1	242,627	1	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	1,636,687	1	Payment term 90 days	Note 1	Note 1	303,423	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	578,345	1	Payment term 90 days	Note 1	Note 1	109,649	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,277,973	3	Payment term 90 days	Note 1	Note 1	271,890	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	11,478,837	10	Payment term 90 days	Note 1	Note 1	2,858,567	10	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	11,007,146	10	Payment term 90 days	Note 1	Note 1	2,786,497	10	
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	575,704	1	Payment term 90 days	Note 1	Note 1	151,340	1	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,163,206	2	Payment term 90 days	Note 1	Note 1	529,002	2	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	3,058,982	3	Payment term 90 days	Note 1	Note 1	1,383,126	5	
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	Sales	377,740	-	Payment term 90 days	Note 1	Note 1	49,347	-	
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary	Sales	119,229	-	Payment term 90 days	Note 1	Note 1	100,789	-	
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	Sales	281,315	-	Payment term 90 days	Note 1	Note 1	215,666	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	1,356,639	1	Net 60 days	Note 1	Note 1	295,001	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	\$ 1,280,876	1	Payment term 90 days	Note 1	Note 1	\$ 303,091	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	764,304	1	Payment term 90 days	Note 1	Note 1	169,742	1	
Foxconn Interconnect Technology Limited	Newocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	163,849	-	Net 60 days	Note 1	Note 1	78,746	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,937,212	2	Payment term 90 days	Note 1	Note 1	534,498	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	1,073,821	1	Payment term 90 days	Note 1	Note 1	306,736	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	211,056	-	Payment term 90 days	Note 1	Note 1	24,432	-	
Foxconn Interconnect Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	152,856	5	Payment term 90 days	Note 1	Note 1	71,773	10	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	16,243,195	100	Payment term 60 days	Note 1	Note 1	12,076,714	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	1,068,916	9	Payment term 90 days	Note 1	Note 1	79,051	6	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	551,849	5	Payment term 90 days	Note 1	Note 1	119,449	9	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	261,322	2	Net 30 days	Note 1	Note 1	47,746	1	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	429,326	3	Net 10 days	Note 1	Note 1	107,016	3	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	346,575	3	Net 180 days	Note 1	Note 1	79,286	2	
Jusda International Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	105,214	1	Net 90 days	Note 1	Note 1	29,828	1	
Jusda International Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	157,799	1	Net 30 days	Note 1	Note 1	20,958	1	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,026,717	8	Net 75 days	Note 1	Note 1	349,875	8	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,062,012	16	Net 30 days	Note 1	Note 1	713,776	17	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	302,325	2	Net 30 days	Note 1	Note 1	68,770	2	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	312,281	2	Net 180 days	Note 1	Note 1	426,028	10	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	\$ 227,310	2	Net 30 days	Note 1	Note 1	\$ 78,570	2	
Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	Sales	206,886	2	Net 30 days	Note 1	Note 1	208,558	5	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	253,670	2	Net 365 days	Note 1	Note 1	522,623	13	
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	Sales	242,492	2	Net 180 days	Note 1	Note 1	308,110	7	
Jusda International Limited	Innolux Corporation	Other related party	Sales	174,444	1	Net 90 days	Note 1	Note 1	72,860	2	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	161,496	1	Net 90 days	Note 1	Note 1	-	-	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,366,941	100	Payment term 60 days	Note 1	Note 1	59,225	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	605,794	14	Net 100 days	Note 1	Note 1	134,167	11	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,538,064	84	Net 60 days	Note 1	Note 1	996,205	84	
Visionbay Co., Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	186,805	49	Payment term 30 days	Note 1	Note 1	-	-	
Kunshan Fuchengke Precision Electrical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	212,578	4	Net 90 days	Note 1	Note 1	68,066	6	
Kunshan Fuchengke Precision Electrical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	271,971	6	Net 90 days	Note 1	Note 1	(97,552)	(8)	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	448,992	-	Net 60 days	Note 1	Note 1	(106,323)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	21,260,267	19	Payment term 75 days	Note 1	Note 1	3,765,744	12	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	17,568,635	16	Net 60 days	Note 1	Note 1	6,770,052	22	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	511,905	-	Net 60 days	Note 1	Note 1	(74,225)	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	1,141,038	1	Payment term 90 days	Note 1	Note 1	762,589	2	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	178,161	-	Payment term 40 days	Note 1	Note 1	918	-	

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)	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	\$ 41,289,113	99	Payment term 90 days	Note 1	Note 1	\$ 12,075,202	99	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	406,371	1	Payment term 90 days	Note 1	Note 1	95,694	1	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	167,751	35	Net 90 days	Note 1	Note 1	28,090	15	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	141,411	30	Net 90 days	Note 1	Note 1	71,744	39	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	4,749,267	1	Net 45 days	Note 1	Note 1	2,773,253	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	210,200,730	38	Payment term 90 days	Note 1	Note 1	98,545,829	52	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,553,593	-	Payment term 90 days	Note 1	Note 1	1,307,183	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	9,380,432	2	Payment term 90 days	Note 1	Note 1	416,831	1	
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	244,269	-	Payment term 90 days	Note 1	Note 1	416,759	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	23,029,058	5	Net 60 days	Note 1	Note 1	28,262,906	13	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	18,509,311	5	Net 60 days	Note 1	Note 1	2,437,567	3	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	19,845,515	5	Net 45 days	Note 1	Note 1	6,550,835	6	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	217,335	-	Payment term 90 days	Note 1	Note 1	201,141	-	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	1,314,411	-	Payment term 90 days	Note 1	Note 1	(457,992)	-	
Falcon Precision Trading Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	26,955,707	5	Net 60 days	Note 1	Note 1	9,387,986	6	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	245,593	18	Net 90 days	Note 1	Note 1	214,335	18	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	184,049	15	Net 90 days	Note 1	Note 1	219,383	17	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,766,944	-	Net 60 days	Note 1	Note 1	16	-	

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 Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	\$ 1,185,776	1	Payment term 90 days	Note 1	Note 1	\$ 2,602,849	2	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	30,359,011	41	Net 30 days	Note 1	Note 1	30,690,574	50	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	36,809,150	57	Net 90 days	Note 1	Note 1	20,883,805	48	
Ur Materials Industry (Shenzhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	149,591	7	Payment term 90 days	Note 1	Note 1	46,130	7	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	276,910	1	Payment term 90 days	Note 1	Note 1	438,136	4	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	536,356	2	Payment term 90 days	Note 1	Note 1	660,123	7	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	447,819	2	Payment term 90 days	Note 1	Note 1	628,414	8	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	923,593	4	Payment term 90 days	Note 1	Note 1	793,736	9	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,395,872	25	Payment term 90 days	Note 1	Note 1	1,951,737	19	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	802,093	3	Payment term 90 days	Note 1	Note 1	1,110,021	9	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	14,866,017	59	Payment term 90 days	Note 1	Note 1	5,533,898	28	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	217,643	1	Payment term 90 days	Note 1	Note 1	135,897	4	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	218,703	1	Payment term 90 days	Note 1	Note 1	243,663	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	346,811	1	Payment term 90 days	Note 1	Note 1	820,887	6	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	210,636	19	Payment term 90 days	Note 1	Note 1	110,861	18	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	216,256	20	Net 60 days	Note 1	Note 1	87,769	14	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	223,729	20	Payment term 60 days	Note 1	Note 1	145,387	24	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Precision International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 541,241	-	Net 30 days	Note 1	Note 1	\$ 92,350	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	184,762	-	Net 90 days	Note 1	Note 1	105,096	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	108,649	-	Net 90 days	Note 1	Note 1	-	-	
Foxconn Precision International Limited	IPL International Limited	Subsidiary	Sales	140,309	-	Payment term 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,150,574	1	Net 90 days	Note 1	Note 1	93,243	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,988,169	1	Payment term 90 days	Note 1	Note 1	2,311,643	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,141,836	1	30 days after validation	Note 1	Note 1	667,382	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,267,132	1	Payment term 90 days	Note 1	Note 1	2,749,748	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	2,407,623	1	Net 30 days	Note 1	Note 1	1,078,051	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	539,881	-	Net 30 days	Note 1	Note 1	691,710	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	41,456,246	27	Payment term 30 days	Note 1	Note 1	8,910,934	27	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	2,155,407	1	Net 30 days	Note 1	Note 1	1,879,125	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	110,392,148	60	Net 120 days	Note 1	Note 1	156,855,530	63	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,156,300	1	Net 90 days	Note 1	Note 1	767,806	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	1,138,381	1	Net 90 days	Note 1	Note 1	697,554	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	374,475	-	Net 30 days	Note 1	Note 1	490,564	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	748,081	-	Net 90 days	Note 1	Note 1	764,333	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	4,963,070	2	Net 30 days	Note 1	Note 1	6,386,654	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	\$ 1,613,952	93	Payment term 90 days	Note 1	Note 1	\$ 453,850	89	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	238,866	100	Net 90 days	Note 1	Note 1	48,447	100	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	673,288	95	Net 90 days	Note 1	Note 1	(100,427)	(70)	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	156,018	18	Payment term 90 days	Note 1	Note 1	126,630	61	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	201,723	12	Net 45 days	Note 1	Note 1	37,512	8	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	191,455	12	Net 45 days	Note 1	Note 1	34,432	8	
Jusda Europe S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	104,753	6	Payment term 45 days	Note 1	Note 1	30,837	7	
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,294,085	-	Net 90 days	Note 1	Note 1	753,022	-	
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	148,825	41	Net 30 days	Note 1	Note 1	56,590	54	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	3,365,279	38	Payment term 30 days	Note 1	Note 1	339,772	23	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	225,051	3	Payment term 30 days	Note 1	Note 1	27,493	2	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,291,755	15	Payment term 30 days	Note 1	Note 1	163,552	11	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Affiliate	Sales	202,917	2	Payment term 30 days	Note 1	Note 1	37,057	3	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	531,431,094	99	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,132,166	-	Payment term 90 days	Note 1	Note 1	1,864	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	135,423	-	Payment term 90 days	Note 1	Note 1	(2,852)	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	641,656	-	Payment term 90 days	Note 1	Note 1	262,604	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	\$ 210,673	31	Net 60 days	Note 1	Note 1	\$ 173,468	41	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,146,453	1	Payment term 90 days	Note 1	Note 1	1,198,006	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	304,283	-	Payment term 90 days	Note 1	Note 1	333,861	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,694,095	1	Payment term 90 days	Note 1	Note 1	997,837	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	67,640,825	56	Payment term 90 days	Note 1	Note 1	21,726,456	64	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	48,961,813	38	Payment term 90 days	Note 1	Note 1	22,814,968	27	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	983,906	1	Payment term 90 days	Note 1	Note 1	1,189,881	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,962,790	1	Payment term 90 days	Note 1	Note 1	4,303,396	3	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	262,919	-	Payment term 90 days	Note 1	Note 1	521,904	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	184,536	-	Payment term 90 days	Note 1	Note 1	256,369	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	163,355,130	5	Payment term 90 days	Note 1	Note 1	108,222,008	14	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	552,190,688	18	Net 60 days	Note 1	Note 1	83,999,389	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	13,422,081	1	Net 180 days	Note 1	Note 1	4,884,652	1	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	22,455,869	1	Net 90 days	Note 1	Note 1	2,172,891	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	2,747,059	-	Net 60 days	Note 1	Note 1	2,451,875	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,564,475	-	Payment term 90 days	Note 1	Note 1	1,468,854	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	5,929,350	-	Net 90 days	Note 1	Note 1	1,223,416	-	

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.	Profit New Limited	Subsidiary	Sales	\$ 7,162,054	-	Payment term 30 days	Note 1	Note 1	\$ 7,075,345	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	79,042,811	-	Payment term 30 days	Note 1	Note 1	44,686,507	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	59,998,700	2	Net 90 days	Note 1	Note 1	75,733,944	5	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,034,268	-	Net 60 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	192,120,419	11	Payment term 30 days	Note 1	Note 1	-	3	
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	Sales	340,117	-	Payment term 90 days	Note 1	Note 1	327,099	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	3,172,605	-	Net 60 days	Note 1	Note 1	971,835	-	
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	402,339	-	Payment term 60 days	Note 1	Note 1	136,608	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	53,202,365	-	Net 45 days	Note 1	Note 1	49,560,712	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	102,787,588	5	Net 180 days	Note 1	Note 1	37,652,636	9	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	24,015,800	-	Payment term 30 days	Note 1	Note 1	9,921,109	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	7,347,111	-	Payment term 60 days	Note 1	Note 1	1,972,490	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	222,917,335	9	Payment term 90 days	Note 1	Note 1	60,037,735	18	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	13,092,286	1	Net 60 days	Note 1	Note 1	17,210	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	28,417,529	1	Net 60 days	Note 1	Note 1	32,613,740	2	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	35,776,814	2	Net 60 days	Note 1	Note 1	16,399,708	1	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	671,936	-	Net 75 days	Note 1	Note 1	(134,453)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	\$ 538,562	-	Payment term 90 days	Note 1	Note 1	\$ (267,514)	-	
Cloud Network Technology Singapore Pte. Ltd.	Pan-International Electronics (Malaysia) Sdn. Bhd.	Affiliate	Purchases	132,431	-	Payment term 90 days	Note 1	Note 1	(53,213)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	451,845	-	Net 90 days	Note 1	Note 1	(159,941)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,098,938	-	Payment term 60 days	Note 1	Note 1	223,217	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	147,758	-	Payment term 45 days	Note 1	Note 1	95,813	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	11,767,955	7	Payment term 60 days	Note 1	Note 1	2,390,637	6	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	67,816,189	23	Payment term 45 days	Note 1	Note 1	50,162,813	35	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	776,000	1	Payment term 60 days	Note 1	Note 1	252,452	-	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	124,837,482	47	Payment term 90 days	Note 1	Note 1	42,481,379	67	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	73,466,136	52	Net 90 days	Note 1	Note 1	35,283,232	32	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	579,515	1	Net 90 days	Note 1	Note 1	1,150,824	3	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,056,972	4	Net 90 days	Note 1	Note 1	1,546,438	11	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	102,255	1	Net 90 days	Note 1	Note 1	66,496	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	385,443	2	Net 90 days	Note 1	Note 1	79,289	5	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	536,152	3	Net 90 days	Note 1	Note 1	463,746	7	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	12,495,063	35	Net 270 days	Note 1	Note 1	5,818,716	14	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	13,132,559	37	Net 270 days	Note 1	Note 1	6,690,786	22	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	593,854	3	Payment term 90 days	Note 1	Note 1	486,339	10	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	\$ 810,350	5	Net 90 days	Note 1	Note 1	\$ 279,127	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	1,681,376	6	Payment term 90 days	Note 1	Note 1	1,900,617	21	
Cloud Network Technology USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	201,968	-	Payment term 90 days	Note 1	Note 1	25,879	1	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	304,882	-	Net 45 days	Note 1	Note 1	27,563	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,057,586	38	Net 180 days	Note 1	Note 1	4,970,414	74	
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	249,968	-	Payment term 90 days	Note 1	Note 1	291,436	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	527,651	-	Net 30 days	Note 1	Note 1	7,537	1	
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	7,265,528	2	Net 90 days	Note 1	Note 1	10,237,799	6	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	187,978,352	39	Net 30 days	Note 1	Note 1	149,245,651	67	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	4,093,529	1	Net 30 days	Note 1	Note 1	2,165,088	3	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	118,013,740	57	Net 30 days	Note 1	Note 1	12,065,009	22	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	348,439	-	Net 90 days	Note 1	Note 1	273,161	-	
IPL International Limited	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	200,458	-	Payment term 90 days	Note 1	Note 1	60,501	-	
IPL International Limited	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	409,628	-	Net 90 days	Note 1	Note 1	114,580	-	
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	479,694	-	Net 90 days	Note 1	Note 1	198,155	-	
IPL International Limited	Yuzhan Technology (India) Private Limited	Subsidiary	Sales	182,941	-	Payment term 90 days	Note 1	Note 1	87,819	-	
iFP Green Technology Limited	iFP Green Technology (Netherlands) B.V.	Subsidiary	Sales	107,005	1	Net 365 days	Note 1	Note 1	-	-	
iFP Green Technology Limited	iFP Green Technology (US) Inc.	Subsidiary	Sales	155,539	2	Net 90 days	Note 1	Note 1	-	-	
iFP Green Technology Limited	iFP Green Technology UK Limited	Subsidiary	Sales	186,381	2	Net 90 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	130,293	2	Net 180 days	Note 1	Note 1	72,088	6	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	3,183,156	59	Net 30 days	Note 1	Note 1	648,380	55	

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 Supply Chain Management Corporation	Smart Technologies Inc.	Subsidiary	Sales	\$ 115,773	2	Net 45 days	Note 1	Note 1	\$ 28,963	2	
Guangzhou Ur Materials Technology Co., Ltd.	First Special Material (Henan) Co., Ltd.	Subsidiary	Sales	106,208	64	Net 90 days	Note 1	Note 1	17,721	56	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	101,277,049	53	Net 30 days	Note 1	Note 1	8,259,570	25	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	90,086,510	47	Net 90 days	Note 1	Note 1	24,279,694	74	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	2,197,325	4	Net 45 days	Note 1	Note 1	308,087	5	
Fortunebay Technology Pte. Ltd.	Hon Young Semiconductor Corporation	Subsidiary	Sales	114,041	-	Payment term 30 days	Note 1	Note 1	64,596	1	
Fortunebay Technology Pte. Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	173,446	-	Net 45 days	Note 1	Note 1	18,866	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	652,413	1	Payment term 60 days	Note 1	Note 1	94,892	1	
Fortunebay Technology Pte. Ltd.	Bharat FIH Limited	Subsidiary	Sales	133,224	-	Net 60 days	Note 1	Note 1	32,548	-	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,402,017	3	Payment term 90 days	Note 1	Note 1	757,289	11	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	163,215	-	Net 45 days	Note 1	Note 1	19,612	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	190,813	-	Net 45 days	Note 1	Note 1	41,846	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,996,463	4	Net 45 days	Note 1	Note 1	57,992	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,073,308	4	Net 45 days	Note 1	Note 1	65,319	1	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	389,170	1	Net 45 days	Note 1	Note 1	45,851	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	4,479,392	9	Net 45 days	Note 1	Note 1	346,629	5	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,193,560	8	Net 45 days	Note 1	Note 1	374,864	6	
Fortunebay Technology Pte. Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	Sales	136,634	-	Net 45 days	Note 1	Note 1	45,610	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	\$ 265,299	1	Net 45 days	Note 1	Note 1	\$ 13,903	-
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	871,647	2	Net 45 days	Note 1	Note 1	141,895	2
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	5,112,158	10	Net 45 days	Note 1	Note 1	104,771	2
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	3,441,254	7	Net 45 days	Note 1	Note 1	428,150	6
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,299,394	21	Net 45 days	Note 1	Note 1	1,839,549	27
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	270,248	1	Net 45 days	Note 1	Note 1	28,913	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	669,488	1	Net 45 days	Note 1	Note 1	40,614	1
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	386,742	1	Net 45 days	Note 1	Note 1	100,759	2
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	201,718	-	Net 45 days	Note 1	Note 1	26,481	-
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	202,751	-	Net 45 days	Note 1	Note 1	51,535	1
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	602,335	1	Net 45 days	Note 1	Note 1	99,933	1
Fortunebay Technology Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	159,005	-	Net 45 days	Note 1	Note 1	59,506	1
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	194,343	-	Net 45 days	Note 1	Note 1	34,353	1
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	2,601,499	5	Net 45 days	Note 1	Note 1	323,668	5
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	5,180,537	10	Net 45 days	Note 1	Note 1	782,695	12
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	116,314	-	Net 45 days	Note 1	Note 1	-	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	475,138	1	Net 45 days	Note 1	Note 1	76,680	1
Fortunebay Technology Pte. Ltd.	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	108,104	-	Net 45 days	Note 1	Note 1	20,374	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,116,598	65	Net 45 days	Note 1	Note 1	735,879	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	438,866	35	Net 30 days	Note 1	Note 1	-	99
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	822,833	11	Payment term 90 days	Note 1	Note 1	347,500	10

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	\$ 1,494,985	23	Payment term 90 days	Note 1	Note 1	\$ 15,340	20	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,620,737	18	Payment term 90 days	Note 1	Note 1	969,957	26	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,132,737	14	Payment term 90 days	Note 1	Note 1	688,605	13	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	530,116	8	Payment term 90 days	Note 1	Note 1	79,907	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	318,907	4	Payment term 90 days	Note 1	Note 1	61,094	1	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,254,557	7	Payment term 90 days	Note 1	Note 1	1,302,110	13	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	498,305	8	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	172,707	3	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	349,283	3	Payment term 90 days	Note 1	Note 1	358,975	4	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	150,124	76	Payment term 30 days	Note 1	Note 1	11,041	76	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Scientific-Atlanta de Mexico S. de R.L. de C.V.	Subsidiary	Sales	107,864	6	Payment term 90 days	Note 1	Note 1	30,493	5	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	271,118	15	Payment term 90 days	Note 1	Note 1	67,997	11	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	964,752	53	Payment term 90 days	Note 1	Note 1	329,714	52	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	158,953	9	Payment term 90 days	Note 1	Note 1	138,168	22	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,537,484	79	Net 45 days	Note 1	Note 1	4,345	16	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	196,358	10	Net 45 days	Note 1	Note 1	291	1	
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	203,182	10	Net 45 days	Note 1	Note 1	8,365	30	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Likom de Mexico SA de CV	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 1,335,948	100	Payment term 30 days	Note 1	Note 1	\$ 111,983	100	
Bang Tai International Logistics Co., Limited	Mega Well Limited	Subsidiary	Sales	155,124	8	Payment term 60 days	Note 1	Note 1	29,617	4	
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	Sales	403,397	22	Payment term 60 days	Note 1	Note 1	538,432	70	
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	304,527	-	Net 45 days	Note 1	Note 1	231,130	-	
FII USA Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	472,646	-	Net 60 days	Note 1	Note 1	151,572	-	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,162,686	-	Net 30 days	Note 1	Note 1	2,346,460	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	266,988	100	Net 90 days	Note 1	Note 1	72,186	100	
iFP Green Technology (US) Inc.	iFP Green Technology Limited	Subsidiary	Sales	145,775	1	Net 90 days	Note 1	Note 1	-	-	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	221,317	44	Payment term 90 days	Note 1	Note 1	18,134	17	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	115,222	23	Payment term 90 days	Note 1	Note 1	23,032	21	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	181,948	95	Net 60 days	Note 1	Note 1	19,631	81	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Purchases	177,510	94	Net 60 days	Note 1	Note 1	(44,258)	(21)	
Fulian Lankao Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	201,155	2	Payment term 90 days	Note 1	Note 1	-	1	
Fulian Lankao Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,729,796	27	Net 45 days	Note 1	Note 1	2,684	-	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	10,390,886	70	Net 30 days	Note 1	Note 1	2,107,988	99	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	280,167	12	Payment term 60 days	Note 1	Note 1	51,554	10	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	256,303,709	100	Payment term 60 days	Note 1	Note 1	113,585,180	100	
Fuyu Precision Component Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	209,264	-	Payment term 90 days	Note 1	Note 1	221,660	-	

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)	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 206,690	-	Net 90 days	Note 1	Note 1	\$ 279,616	-	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	1,737,595	100	Payment term 60 days	Note 1	Note 1	216,357	98	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	220,066	-	30 days after validation	Note 1	Note 1	179,457	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	123,678	-	Payment term 90 days	Note 1	Note 1	29,188	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,330,633	-	Net 60 days	Note 1	Note 1	898,231	-	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	1,371,700	73	Payment term 180 days	Note 1	Note 1	-	-	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	506,199	27	Payment term 180 days	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary	Sales	1,786,057	28	Payment term 60 days	Note 1	Note 1	1,136,388	41	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	157,451	15	Payment term 90 days	Note 1	Note 1	31,554	15	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	279,485	15	Payment term 90 days	Note 1	Note 1	136,861	15	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	280,815	24	Net 60 days	Note 1	Note 1	147,910	24	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	241,349	17	Net 30 days	Note 1	Note 1	565,915	18	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	264,416	16	Payment term 90 days	Note 1	Note 1	244,531	16	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	10,538,587	-	Payment term 90 days	Note 1	Note 1	8,246,238	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	195,031	6	Payment term 30 days	Note 1	Note 1	62,896	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	244,669	9	Net 90 days	Note 1	Note 1	10,113	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,720,444	47	Net 30 days	Note 1	Note 1	1,446,516	57	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	374,656	11	Net 30 days	Note 1	Note 1	239,102	14	

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 (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 246,420	8	Net 30 days	Note 1	Note 1	\$ 85,229	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	181,229	5	Net 30 days	Note 1	Note 1	77,989	4	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	249,627	8	Net 30 days	Note 1	Note 1	26,031	5	
Best Ever Pte. Ltd.	SAIGON STEC Co., Ltd.	Subsidiary	Sales	5,673,593	14	Net 45 days	Note 1	Note 1	572,355	2	
Best Ever Pte. Ltd.	Sharp Corporation	Affiliate	Purchases	625,654	2	Net 60 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	11,680,898	24	Net 90 days	Note 1	Note 1	9,624,386	59	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	30,897,756	63	Net 30 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	6,424,011	13	Net 90 days	Note 1	Note 1	6,611,042	41	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	12,319,889	89	Net 45 days	Note 1	Note 1	5,288,747	97	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	1,511,238	11	Net 45 days	Note 1	Note 1	158,460	3	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,274,799	49	Payment term 30 days	Note 1	Note 1	1,817,603	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,959,067	51	Payment term 30 days	Note 1	Note 1	3,953,818	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	26,959,051	99	Net 80 days	Note 1	Note 1	10,354,350	100	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	394,537	2	60 days after validation	Note 1	Note 1	(102,908)	(1)	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	708,951	70	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	3,583,799	85	Payment term 45 days	Note 1	Note 1	1,610,437	87	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	438,770	15	Payment term 45 days	Note 1	Note 1	132,915	9	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	129,360	1	Payment term 60 days	Note 1	Note 1	49,127	1	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	1,105,610	7	Payment term 60 days	Note 1	Note 1	472,663	9	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	360,599	2	Payment term 60 days	Note 1	Note 1	151,511	3	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	\$ 457,113	97	Payment term 90 days	Note 1	Note 1	\$ 776,282	94	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,288,643	1	Net 90 days	Note 1	Note 1	-	1	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,924,870	2	Net 90 days	Note 1	Note 1	2,882,668	3	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	608,720	-	Net 90 days	Note 1	Note 1	1,095,290	1	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	82,189,635	49	Net 270 days	Note 1	Note 1	20,905,895	61	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	98,755,423	46	Net 270 days	Note 1	Note 1	61,075,149	31	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	2,001,171	1	Payment term 90 days	Note 1	Note 1	3,544,993	4	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	795,671	-	Payment term 90 days	Note 1	Note 1	7,532	-	
Changyi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,166,729	71	Payment term 90 days	Note 1	Note 1	1,588,668	63	
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	Sales	876,326	29	Payment term 90 days	Note 1	Note 1	852,635	34	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	24,438,806	31	Payment term 90 days	Note 1	Note 1	34,650,169	26	
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	28,812,353	32	Payment term 60 days	Note 1	Note 1	25,035,912	40	
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	26,359,154	36	Payment term 60 days	Note 1	Note 1	19,072,939	34	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	369,429	99	Payment term 30 days	Note 1	Note 1	44,586	99	
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	Sales	1,554,917	81	Net 90 days	Note 1	Note 1	698,218	87	
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,115,353	83	Payment term 90 days	Note 1	Note 1	304,643	55	
Hong Yi Interconnect Technology (India) Private Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	Sales	227,027	17	Payment term 90 days	Note 1	Note 1	220,889	40	
SAIGON STEC Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	7,879,109	100	Net 45 days	Note 1	Note 1	2,077,286	100	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
SAIGON STEC Co., Ltd.	Sharp Corporation	Affiliate	Purchases	\$ 223,978	3	Net 60 days	Note 1	Note 1	\$ -	-	
Foxconn Infinite Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	8,060,989	2	Net 60 days	Note 1	Note 1	1,075,213	1	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,793,521	89	Payment term 30 days	Note 1	Note 1	1,197,348	94	
Foxconn Singapore Pte Ltd	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	13,552,747	1	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Singapore Pte Ltd	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	4,915,349	-	Payment term 60 days	Note 1	Note 1	-	-	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	663,797	28	Net 90 days	Note 1	Note 1	83,009	7	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	130,743	6	Payment term 90 days	Note 1	Note 1	38,442	3	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,080,179	10	Payment term 60 days	Note 1	Note 1	3,907,597	5	
Fuhong Precision Component (Bac Giang) Company Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	189,740	-	Net 90 days	Note 1	Note 1	106,864	-	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,034,684	78	Payment term 60 days	Note 1	Note 1	30,740,804	24	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	132,918	5	Payment term 30 days	Note 1	Note 1	54,004	5	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	1,024,808	39	Payment term 30 days	Note 1	Note 1	316,479	28	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	260,258	10	Payment term 90 days	Note 1	Note 1	245,118	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	138,233	5	Payment term 30 days	Note 1	Note 1	48,903	4	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	Sales	255,562	10	Payment term 30 days	Note 1	Note 1	256,382	22	
Foxconn MOEBG Industria de Eletronicos Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	138,773	1	Payment term 120 days	Note 1	Note 1	(17,450)	(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)	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	\$ 3,251,915	19	Payment term 30 days	Note 1	Note 1	\$ 107,746	3	
Foxconn Brasil Industria e Comercio Ltda.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	118,407	-	Payment term 150 days	Note 1	Note 1	8,442	-	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	544,513	1	Payment term 90 days	Note 1	Note 1	(102,527)	(1)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	10,201,128	18	Payment term 60 days	Note 1	Note 1	(1,263,851)	(11)	
Foxconn Brasil Industria e Comercio Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	128,473	-	Net 90 days	Note 1	Note 1	(125,476)	(1)	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	162,828	2	Net 75 days	Note 1	Note 1	5,171	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	150,296	-	Net 90 days	Note 1	Note 1	(3,532)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,240,828	-	Net 90 days	Note 1	Note 1	(830,802)	(1)	
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	271,075	4	Payment term 60 days	Note 1	Note 1	44,770	3	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	770,550	10	Payment term 60 days	Note 1	Note 1	33,609	2	
Competition Team Technology (Vietnam) Company Limited	Foxconn Technology Co., Ltd.	Affiliate	Sales	104,347	1	Net 60 days	Note 1	Note 1	38,474	2	
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	Sales	3,976,898	1	Net 60 days	Note 1	Note 1	1,460,156	2	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	15,860,515	6	Net 90 days	Note 1	Note 1	1,541,966	2	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	22,823,854	8	Net 30 days	Note 1	Note 1	1,085,324	2	
Fukang Technology Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	246,616	-	Net 60 days	Note 1	Note 1	(38,935)	-	
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	11,831,283	4	Net 30 days	Note 1	Note 1	2,535,617	4	
Fukang Technology Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	100,495	-	Net 90 days	Note 1	Note 1	26,640	-	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	128,330,325	48	Payment term 90 days	Note 1	Note 1	22,701,447	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)	
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	\$ 77,705,552	29	Payment term 90 days	Note 1	Note 1	\$ 36,001,783	54	
Foxconn Precision Engineering Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	224,672	99	Payment term 90 days	Note 1	Note 1	32,103	97	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	106,494	23	Payment term 80 days	Note 1	Note 1	107,349	39	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	198,615	42	Payment term 90 days	Note 1	Note 1	38,124	14	

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  
December 31, 2025

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 10,645,613	2	\$ 2,786,117	Subsequent Collection	\$ 3,720,250	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	62,921,356		22,512,652	Subsequent Collection	19,018,752	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	362,026,910		139,803,504	Subsequent Collection	238,790,478	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	179,420,853		96,068,140	Subsequent Collection	16,402,636	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	104,719,257		52,009,631	Subsequent Collection	24,579,020	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	11,532,169		4,849,872	Subsequent Collection	2,494,120	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	135,914,457		21,407,725	Subsequent Collection	73,468,766	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	110,730,802	4	61,140,926	Subsequent Collection	73,037,281	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	19,048,662	3	13,398,754	Subsequent Collection	1,741,427	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	7,489,366	3	3,471,488	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	\$ 5,495,011	1	\$ 4,296,595	Subsequent Collection	\$ 954,575	\$ -
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	284,398	3	163,179	Subsequent Collection	168,947	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	754,151	4	135,922	Subsequent Collection	143,694	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	840,144	10	-	-	-	-
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	120,160	3	6,888	Subsequent Collection	91,903	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	180,467	2	28,136	Subsequent Collection	34,331	-
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	126,706	10	9,378	Subsequent Collection	74,812	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	299,983	7	27,244	Subsequent Collection	235,045	150
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	267,167	3	1,710	Subsequent Collection	70,843	134
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	147,761	3	-	-	85,070	74
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	151,512	10	405	Subsequent Collection	99,451	76
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	831,907	-	831,907	Subsequent Collection	-	831,907
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	281,347	12	-	-	281,347	141
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	159,727	4	48,114	Subsequent Collection	100,916	80
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	579,429	1	-	-	322,778	-
Shanghai Futaitong International Logistics Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	144,534	1	-	-	40,903	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	15,463,902	3	8,236,706	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	41,894,929	6	4,162,330	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,079,585	8	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	53,430,667	6	7,928,805	Subsequent Collection	9,810	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	157,643	3	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	147,057	3	-	-	-	-

Table 5 Page 2

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
			\$			\$	Action taken			
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	\$	580,071	3	\$	-	-	\$	-
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary		694,851	-		-	-		-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		5,115,877	-		-	-		-
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		5,905,320	-		-	-		-
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		205,945	2		-	-		-
Foxconn Fukuyama Technologies Co., Ltd.	Sharp Corporation	Affiliate		404,753	1		-	-	218,338	152
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary		473,476	4		-	-	37,691	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary		27,222,449	3		-	-	1,753,138	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary		112,766	1		-	-	53,350	-
Chiun Mai Communication Systems, Inc.	FIH (Hong Kong) Limited	Subsidiary		1,219,134	1		-	-	-	-
FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	Subsidiary		312,860	2		-	-	-	-
FIH Mexico Industry, S.A. de C.V.	Aptech Electronics Pte. Ltd.	Subsidiary		802,122	5		-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary		2,824,731	3		-	-	638,387	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary		1,481,970	7		-	-	200,396	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary		330,259	-		-	-	330,259	-
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary		565,862	2		-	-	255,469	-
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary		374,303	3		-	-	114,356	-
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary		1,955,585	5		-	-	-	-
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary		140,697	3		-	-	-	-
FIH (Hong Kong) Limited	Hong Fujin Precision Industry (HengYang) Co., Ltd.	Subsidiary		433,860	6		-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate		680,849	6		-	-	263,067	255
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary		8,835,384	2		-	-	373,336	-
Bharat FIH Limited	Fusing International Inc.	Subsidiary		640,600	9		-	-	331,960	-
Bharat FIH Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary		808,047	3		-	-	-	-
Precision Technology Investments Pte Ltd	Simply Smart Limited	Subsidiary		286,513	-		-	-	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary		109,243	1	10	Subsequent Collection		27,356	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary		162,791	1		-	-	11,718	-

Table 5 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	\$ 12,728,110	1	\$ -	-	\$ 3,158,715	\$ -
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	109,443	5	-	-	35,089	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	855,608	1	-	-	374,066	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	8,146,927	3	-	-	6,877,485	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	28,960,996	1	-	-	17,424,954	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	4,470,028	1	-	-	970,853	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	272,698	3	-	-	187,107	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	449,442	1	-	-	224,066	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	916,566	1	-	-	508,130	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	132,996	7	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,829,185	4	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	4,652,691	1	-	-	898,898	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	1,049,586	1	22	Subsequent Collection	273,155	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,171,003	1	326	Subsequent Collection	245,359	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	463,532	1	-	-	300,326	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	331,422	4	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	909,384	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	926,664	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	811,565	1	-	-	6,889	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,456,549	1	-	-	317,588	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	248,024	1	-	-	46,373	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	115,550	1	-	-	65,933	-
NWE Technology Inc.	IPL International Limited	Subsidiary	179,979	3	-	-	-	-

Table 5 Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts		
						Amount	Action taken				
PCE Technology Inc.	Simply Smart Limited	Subsidiary	\$	111,100	1	\$	-	\$	111,100	\$	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary		1,646,666	5		-		-		-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary		313,471	5		-		-		-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		605,350	2		-		-		-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		1,116,729	2		-		-		-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		106,826	-		-		37,355		-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary		849,404	-		-		-		-
Fuyu Electrical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary		8,518,265	3		-		-		-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary		897,092	2	281,913	Subsequent Collection		-		-
Funing Precision Component Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		334,107	3		-		-		-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		16,277,982	3	6,397,258	Subsequent Collection		-		-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary		703,202	1		-		568,801		-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Simply Smart Limited	Subsidiary		141,738	1		-		58,302		-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary		1,005,363	1		-		413,527		-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate		21,075,476	1		-		8,836,550		7,903
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary		534,513	4		-		-		-
Huaian Fultong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate		193,765	1		-		30,102		73
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary		188,232	1	1	Subsequent Collection		39,052		-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary		393,563	2	3	Subsequent Collection		241,986		-
Foxconn Image & Printing Product Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		1,021,149	1	383	Subsequent Collection		-		-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary		1,480,041	1		-		-		-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		1,983,710	1		-		418,184		-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary		10,052,920	-	3,620	Subsequent Collection		-		-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary		276,783	-		-		62,374		-
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary		240,140	1		-		95,707		-

Table 5 Page 5

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	\$ 820,888	1	\$ 308	Subsequent Collection	\$ -	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	169,404	1	4	Subsequent Collection	63,048	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,843,712	-	-	-	1,856	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	768,420	-	211	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	415,959	1	40	Subsequent Collection	135,763	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	161,456	-	56	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	210,464,233	1	4,998	Subsequent Collection	23,253,180	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	191,838	1	-	-	46,681	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	677,350	1	227	Subsequent Collection	54,072	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	374,194	1	93	Subsequent Collection	140,332	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,796,466	1	1,799	Subsequent Collection	871,941	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	122,244	1	-	-	40,201	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	251,584	1	11	Subsequent Collection	112,244	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	634,902	1	2	Subsequent Collection	332,009	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	915,548	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	55,058,918	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	345,989	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,891,974	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	5,565,043	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	1,172,388	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	193,289	-	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	122,439,769	1	692	Subsequent Collection	48,182,397	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	\$ 5,300,204	3	\$ 1	Subsequent Collection	\$ 2,162,226	\$ -
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	679,765	1	3	Subsequent Collection	386,404	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	116,669	1	2	Subsequent Collection	33,884	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	2,333,834	2	-	-	628,600	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	108,979	1	-	-	24,690	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	2,739,245	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	3,725,137	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	24,115,116	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	479,854	-	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	6,107,176	2	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	8,024,526	3	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	3,994,858	-	59	Subsequent Collection	1,257,788	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	672,339,028	1	1,037	Subsequent Collection	246,946,904	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	6,164,613	1	-	-	1,512,478	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	7,561,959	-	2,759	Subsequent Collection	2,789,525	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	405,499	2	-	-	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,356,553	2	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	46,404,142	2	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	61,323,951	2	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	645,742	2	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	61,610,825	3	-	-	-	-
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	5,123,090	-	-	-	-	-
Fast Victor Limited	Foxteq Holdings Inc.	Subsidiary	1,203,769	-	-	-	-	-

Table 5 Page 7

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	\$ 156,598,046	-	\$ -	-	\$ -	\$ -
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	9,993,837	-	-	-	-	-
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Simply Smart Limited	Subsidiary	301,728	-	-	-	-	-
Fast Victor Limited	Cybernet Venture Capital Corporation	Subsidiary	4,541,611	-	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,292,020	1	292	Subsequent Collection	-	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	802,188	1	149	Subsequent Collection	441,718	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	21,575,178	1	-	-	719,194	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	262,735	-	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	559,503	-	-	-	355,501	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	100,276	1	-	-	31,823	-
Simply Smart Limited	Mega Well Limited	Subsidiary	917,215	-	-	-	152,802	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	251,431	-	-	-	-	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	3,518,892	1	-	-	786,192	-
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	222,028	1	-	-	46,022	-
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,106,455	6	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	2,503,982	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,053,731	7	166,176	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	502,016	1	-	-	-	-
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	510,420	2	7	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	190,442	5	-	-	100,484	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	666,807	3	-	-	419,159	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	612,468	8	-	-	585,344	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	242,627	4	-	-	44,779	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
			\$			Amount	Action taken			
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	\$	483,540	5	\$	-	-	\$	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary		303,423	5		-	-		277,100
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		109,649	4		-	-		62,746
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary		271,890	8		-	-		271,890
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary		2,858,567	4		-	-		1,725,913
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary		106,323	5		-	-		106,323
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary		2,786,497	6		-	-		1,971,620
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		151,340	7		-	-		141,391
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		529,002	6		-	-		529,002
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary		1,383,126	2		-	-		42,108
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary		100,789	1		-	-		5,947
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary		215,666	1		-	-		-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary		295,001	4		-	-		279,332
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary		102,528	4		-	-		15,740
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate		303,091	4		-	-		127,533
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate		169,742	6		-	-		108,707
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate		534,498	3		-	-		413,670
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate		306,736	4		-	-		191,941
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary		12,076,714	1		-	-		3,268,720
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		119,449	5		-	-		-
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary		107,016	1		-	-		28,848
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary		349,875	1		-	-		107,336
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary		124,276	-		-	-		-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		713,776	1		-	-		418,057
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary		426,028	-		-	-		-
Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary		208,558	-		-	-		-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary		522,623	-		-	-		30,120
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary		308,110	-		-	-		792

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
			\$			\$	Action taken		
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary	\$	134,167	2	\$	-	16,878	\$ -
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary		996,205	1	126	Subsequent Collection	405,574	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary		3,765,744	1	-	-	2,255,212	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		6,770,052	1	-	-	1,922,203	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate		762,589	-	-	-	158,029	286
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary		12,075,202	4	-	-	6,977,460	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary		2,773,253	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary		98,545,829	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary		391,221	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		1,307,183	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary		416,831	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary		416,759	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		28,262,906	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary		2,437,567	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary		6,550,835	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary		201,141	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary		2,527,711	4	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		9,387,986	1	3,520	Subsequent Collection	906,596	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		2,602,849	10	2	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		30,690,574	8	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary		20,883,805	9	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		438,136	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		660,123	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		628,414	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		793,736	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		1,951,737	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		1,110,021	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary		5,533,898	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	\$ 135,897	2	\$ -	-	\$ -	\$ -
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	243,663	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	820,887	2	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	110,861	1	5	Subsequent Collection	26,267	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	145,387	-	5	Subsequent Collection	30,991	-
Foxconn Precision International Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	451,197	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	2,311,643	2	22,627	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	667,382	3	31,707	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,749,748	2	69,211	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	1,078,051	4	23,465	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	691,710	3	74,525	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	8,910,934	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	1,879,125	3	21,553	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	156,855,530	1	1,732,208	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	767,806	2	25,465	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	697,554	2	173,413	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	490,564	2	77,534	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	764,333	3	75,690	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	6,386,654	2	172,275	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	453,850	1	-	-	159,632	-
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	126,630	-	-	-	20,561	47

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
			\$			\$	Action taken		
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$	753,022	-	\$	-	\$	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate		339,772	2	-	-	338,701	127
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate		163,552	2	-	-	162,141	61
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary		159,575,054	-	-	-	8,178,546	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		262,604	1	-	-	-	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary		173,468	-	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary		1,198,006	2	322,843	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary		144,279	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary		333,861	1	319,744	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary		997,837	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary		21,726,456	2	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary		22,814,968	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		1,189,881	2	380,240	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		4,303,396	2	1,051,940	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary		521,904	1	169,411	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary		256,369	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary		108,222,008	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary		83,999,389	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary		4,884,652	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary		2,172,891	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary		123,608	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary		2,451,875	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		1,468,854	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary		1,223,416	5	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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.	Profit New Limited	Subsidiary	\$ 7,075,345	4	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	44,686,507	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	75,733,944	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	327,099	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	971,835	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	49,560,712	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	37,652,636	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	1,972,490	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	60,037,735	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	32,613,740	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	16,399,708	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	739,607	5	-	-	-	277
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	2,390,637	5	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	50,162,813	5	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	252,452	5	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	42,481,379	3	-	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	35,283,232	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,150,824	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,546,438	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	463,746	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	5,818,716	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	6,690,786	5	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	486,339	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	279,127	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	1,900,617	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,970,414	4	69,135	Subsequent Collection	-	-
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	291,436	5	-	-	-	-
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	10,237,799	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
IPL International Limited	Foxconn Precision International Limited	Subsidiary	\$ 149,245,651	5	\$ -	-	\$ -	\$ -
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	2,165,088	5	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	12,065,009	5	-	-	-	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	273,161	5	-	-	-	-
IPL International Limited	Fulian Lankao Technology Co., Ltd.	Subsidiary	114,580	5	-	-	-	-
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	198,155	5	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	113,187	-	-	-	752	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	648,380	2	-	-	648,380	-
AFE, Inc.	FII USA Inc.	Subsidiary	131,525	-	48	Subsequent Collection	326	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	8,259,570	3	-	-	4,745,775	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	24,279,694	1	-	-	13,773,487	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	308,087	2	-	-	293,432	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	757,289	1	-	-	416,744	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	346,629	2	-	-	296,929	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	374,864	3	-	-	192,964	-
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	141,895	1	-	-	111,620	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	104,771	2	-	-	86,816	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	428,150	1	-	-	260,917	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,839,549	2	-	-	1,239,684	-
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	100,759	2	-	-	100,759	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	323,668	2	-	-	297,884	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	782,695	2	-	-	753,123	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	395,327	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	347,500	3	141,389	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	969,957	3	78,982	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	688,605	3	325,287	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
			\$			Amount	Action taken		
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	\$	1,302,110	3	\$ 46,040	Subsequent Collection	\$ -	\$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary		358,975	3	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		329,714	1	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		138,168	1	-	-	-	-
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary		538,432	-	-	-	385,381	-
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary		231,130	-	-	-	-	-
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		2,346,460	-	-	-	-	-
FEWI Development Corporation	SIO INTERNATIONAL WISCONSIN, INC.	Subsidiary		128,616	-	-	-	-	-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary		2,107,988	4	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		113,585,180	3	55,757,849	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary		279,616	1	-	-	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary		216,357	2	-	-	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		179,457	-	-	-	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		898,231	-	-	-	-	-
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary		1,136,388	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		136,861	-	36,350	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		147,910	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		565,915	-	131,177	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		244,531	-	114,162	Subsequent Collection	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary		8,246,238	-	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		1,446,516	2	206,619	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		239,102	2	1,288	Subsequent Collection	-	-
Best Ever Pte. Ltd.	SAIGON STEC Co., Ltd.	Subsidiary		572,355	5	-	-	452,593	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	\$ 9,624,386	-	\$ -	-	\$ 708,956	\$ -
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	6,611,042	-	-	-	339,800	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	5,288,747	1	-	-	970,854	-
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	158,460	4	-	-	22,568	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,817,603	10	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,953,818	10	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	10,354,350	1	123	Subsequent Collection	3,440,802	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	1,610,437	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	472,663	1	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	151,511	1	-	-	-	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	776,282	1	-	-	33,093	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	230,692	3	230,692	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,882,668	3	120,737	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,095,290	3	37,105	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	20,905,895	3	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	61,075,149	3	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	3,544,993	3	19,618	Subsequent Collection	-	-
Foxteq Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	155,914	-	-	-	109,586	-
Changyi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,588,668	1	-	-	-	-
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	852,635	1	-	-	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	34,650,169	1	963,433	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	25,035,912	1	5,254,576	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	19,072,939	1	4,076,477	Subsequent Collection	-	-
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	698,218	4	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts	
			\$			Amount	Action taken			
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	\$	304,643	4	\$	-	-	\$	-
Hong Yi Interconnect Technology (India) Private Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary		220,889	1		-	-		-
SAIGON STEC Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary		2,077,286	2		-	-		660,139
Foxconn Infinite Pte. Ltd.	Foxconn Singapore Pte Ltd	Subsidiary		1,075,213	4		403	Subsequent Collection		-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary		1,197,348	2		-	-		-
FG Innovation Company Limited	Sharp Corporation	Affiliate		660,800	-		-	-		-
Foxconn Singapore Pte Ltd	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		2,764,379	-		-	-		1,575,204
Foxconn Singapore Pte Ltd	Henan Fuchi Technology Co., Ltd.	Subsidiary		183,167	-		-	-		90,258
Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	Subsidiary		39,183,948	-		-	-		11,945,970
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary		3,907,597	1		854,068	Subsequent Collection		-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		30,740,804	-		5,572,687	Subsequent Collection		-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary		316,479	1		-	-		110,156
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary		245,118	-		-	-		35,283
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary		256,382	-		-	-		25,131
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary		107,746	10		-	-		107,746
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary		1,460,156	1		-	-		1,715
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary		1,541,966	1		-	-		9,944
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary		1,085,324	8		-	-		-
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary		2,535,617	2		-	-		-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary		22,701,447	2		-	-		-
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary		36,001,783	1		-	-		9,059
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary		107,349	-		-	-		-

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 year ended December 31, 2025

Table 6

Expressed in thousands of TWD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Purchases	\$ 352,958,756	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts payable	86,546,325	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Other receivables	62,921,356	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	1	Other receivables	179,420,853	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	1	Other receivables	104,719,257	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Other receivables	362,026,910	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Accounts receivable	110,730,802	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Purchases	498,864,579	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Accounts payable	144,182,542	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	1	Other receivables	135,914,457	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Purchases	424,708,049	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Accounts payable	203,997,096	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Purchases	1,327,690,561	Note 3	16
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Accounts payable	696,780,532	Note 3	14
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	100,670,622	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	53,430,667	Note 3	1
2	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	3	Sales	82,736,655	Note 3	1
3	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	3	Sales	174,746,487	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Sales	434,463,500	Note 3	5
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Accounts receivable	210,464,233	Note 3	4
5	Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	3	Accounts receivable	55,058,918	Note 3	1
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	438,095,285	Note 3	5
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Accounts receivable	122,439,769	Note 3	2
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	3	Sales	85,901,781	Note 3	1
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Accounts receivable	672,339,028	Note 3	13

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	
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Sales	\$1,474,635,712	Note 3	18
8	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	61,323,951	Note 3	1
9	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	61,610,825	Note 3	1
10	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Other receivables	156,598,046	Note 3	3
11	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	3	Sales	112,120,514	Note 3	1
12	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	210,200,730	Note 3	3
12	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Accounts receivable	98,545,829	Note 3	2
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Sales	110,392,148	Note 3	1
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Accounts receivable	156,855,530	Note 3	3
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Sales	531,431,094	Note 3	7
14	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	3	Accounts receivable	159,575,054	Note 3	3
15	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	3	Sales	163,355,130	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	3	Accounts receivable	108,222,008	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	552,190,688	Note 3	7
15	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	3	Accounts receivable	83,999,389	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	3	Accounts receivable	75,733,944	Note 3	1
15	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	3	Sales	192,120,419	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Sales	102,787,588	Note 3	1
15	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Sales	222,917,335	Note 3	3
15	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Accounts receivable	60,037,735	Note 3	1
16	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	3	Sales	124,837,482	Note 3	2
17	IPL International Limited	Foxconn Precision International Limited	3	Sales	187,978,352	Note 3	2
17	IPL International Limited	Foxconn Precision International Limited	3	Accounts receivable	149,245,651	Note 3	3
17	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	118,013,740	Note 3	1
18	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	3	Sales	101,277,049	Note 3	1
18	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	90,086,510	Note 3	1
19	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	256,303,709	Note 3	3
19	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	113,585,180	Note 3	2
20	Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	3	Sales	82,189,635	Note 3	1
20	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	3	Sales	98,755,423	Note 3	1
20	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	3	Accounts receivable	61,075,149	Note 3	1
21	Fukang Technology Company Limited	Enormous Technology Inc.	3	Sales	128,330,325	Note 3	2

Table 6 Page 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: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which were audited by independent auditors.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
December 31, 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 December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 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	\$ 1,739,021,439	\$ 183,404,521	\$ 183,615,297	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	34,750,334	22,509,053	5,679,412	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	30,539,797	273,935	274,245	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,687,055,295	98	30,290,810	1,887,316	1,848,705	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	27,311,531	1,608,598	1,608,598	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,060,685	289,262	289,262	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	78,012,589	15,907,603	15,907,603	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	\$ 6,486,934	\$ 6,486,934	108,355,209	100	\$ 13,925,229	\$ (1,387,485)	\$ (1,387,485)	
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	533,780	192,336	191,314	
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	249,847	548,653	25,836	
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	10,634,260	3,118,856	321,843	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	45,609,797	48,664,097	1,490,702,102	100	63,224,603	(2,456,945)	(2,491,912)	
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	8,033,472	(822,247)	(822,247)	
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	5,457,513	203,219	203,219	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	189,030,226	104,506,698	8,114,711,236	100	191,603,325	811,965	640,572	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	309,807	(1,726)	(1,726)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,308,334	887,062	168,175	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	\$ 8,085,723	\$ 863,216	\$ 863,216	
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	1,138,781	119,143	89,121	
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	94,278	173,892	(13,724)	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	5,388,908	(90,218)	(80,666)	Note 5
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	168,599	503,768	-	224,045	8,444,104	12,157	
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	45.00	6,079,636	(3,742,282)	(1,705,245)	Note 7

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
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	\$ 1,309,857	\$ (1,365,790)	\$ (1,365,790)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	13,434,415	13,434,415	412,625,933	100	13,902,679	(434,753)	(434,753)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		412,045	412,045	-	-	501,705	289,549	116,520	Note 1, 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 18,417,121	\$ 22,509,053	\$ 3,011,602	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	19,996,827	3,118,856	600,986	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	940,744	887,062	46,313	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	2,396,837	2,417,242	312,175	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	25	6,947,484	8,444,104	873,595	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	24,333	(1,358)	(1,358)	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	405,862	311,555	311,555	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	\$ 441,300	\$ 441,300	15,000,000	100	\$ 1,194,454	\$ 303,248	\$ 303,248	Note 10
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	713,935	713,935	37,689,085	21	514,957	142,783	29,128	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	546,662	8,394	4,835	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	159,439	(31,427)	(9,274)	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	383,401	(198,690)	(32,025)	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	1,831,706	205,734	92,588	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	1,319,673	124,585	124,585	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	84,406	(3,742,282)	(23,675)	Note 7、10

Table 7 Page 6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
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	\$ 3,284,920	\$ (94,408)	\$ (53,635)	Note 10
Hon Yuan	Foxconn Fukuyama Technologies Co., Ltd.	Japan	Sales, design, development and manufacture of laser diode and integrated circuit	3,175,985	-	1,200	100	3,124,398	(34,895)	(34,895)	Note 10
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		6,627,585	6,208,718	-	-	4,606,320	(2,550,577)	(734,700)	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 46.04% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 25.19% 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 Yüing International Investment Co., Ltd. is referred to as Hon Yüing.

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 year ended December 31, 2025

Table 8

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,162,384	(2)	\$ -	\$ -	\$ -	\$ -	\$ 35,436	65.08	\$ 22,922	\$ 3,404,344	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,810,942	(2)	157,150	-	-	157,150	53,191	100	53,191	773,121	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,610,884	(2)	-	-	-	-	1,466,582	65.08	948,648	13,735,101	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,912,201	(2)	94,290	-	-	94,290	55,188	100	55,188	1,832,958	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,985,324	(2)	-	-	-	-	343,890	65.08	222,443	6,783,619	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	558,772	(2)	-	-	-	-	22,107	100	22,107	851,572	13,565	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,401,778	(2)	\$ 157,150	\$ -	\$ -	\$ 157,150	\$ 1,023,184	70.92	\$ 726,262	\$ 8,542,980	\$ 242,547	Note 2
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,508,640	(2)	-	-	-	-	2,915,247	70.92	2,069,261	12,727,056	-	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,311,670	(2)	-	-	-	-	18,159,492	100	18,159,492	163,953,393	1,189,633	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,897,320	(2)	1,760,080	-	-	1,760,080	205,633	70.92	145,960	4,106,142	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	377,160	(2)	-	-	-	-	52,946	100	52,946	893,291	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	361,445	(2)	-	-	-	-	51,101	100	51,101	1,349,172	89,853	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,179,896	(2)	-	-	-	-	424,357	100	424,357	12,685,150	402,846	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,588,780	(2)	911,470	-	-	911,470	101,351	100	101,351	1,210,119	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	\$ 180,723	(2)	\$ -	\$ -	\$ -	\$ -	\$ 51,788	100	\$ 51,788	\$ 538,744	\$ 52,848	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,963,810	(2)	11,031,930	-	-	11,031,930	(681,464)	100	(681,464)	31,417,037	1,165,255	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,351,490	(2)	1,351,490	-	-	1,351,490	8,613,948	100	8,613,948	30,020,390	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,443,198	(2)	-	-	-	-	387,216	100	387,216	18,385,661	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	3,030,692	(2)	770,035	-	-	770,035	31,541	59.52	18,773	5,672,176	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	\$11,471,950	(2)	\$ 785,750	\$ -	\$ -	\$ 785,750	\$ 1,667,504	100	\$ 1,667,504	\$ 23,699,946	\$ 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	1,659,504	(2)	-	-	-	-	(32,228)	65.08	(20,846)	89,353	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	391,153	(2)	-	-	-	-	(54,526)	70	(38,168)	321,011	38,251	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	157,150	-	-	157,150	-	-	-	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,560,830	(2)	1,030,520	-	-	1,030,520	45,400	100	45,400	6,154,010	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	5,114,178	(2)	20,430	-	-	20,430	176,590	100	176,590	7,206,129	402,132	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,117,856	(2)	-	-	-	-	1,782	100	1,782	5,159,533	360,828	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,366,666	(2)	5,343,100	-	-	5,343,100	1,649,569	70.92	1,170,874	10,788,916	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,882,105	(2)	2,259,646	-	-	2,259,646	1,344,188	100	1,344,188	50,643,519	2,954,889	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	\$10,365,403	(2)	\$ -	\$ -	\$ -	\$ -	\$ 16,205,612	20.55	\$ 3,599,134	\$ 22,550,280	\$ -	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of rigid PCB, and cell phone casings	2,357,250	(2)	-	-	-	-	335,445	65.08	216,980	1,816,773	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,944,965	(2)	-	-	-	-	(293,318)	65.08	(189,731)	8,922,639	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	628,600	(2)	-	-	-	-	8,438	100	8,438	753,308	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,202,704	(2)	6,062,847	-	-	6,062,847	3,165,929	100	3,165,929	30,328,227	2,695,254	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,335,914	(2)	-	-	-	-	5,229,574	100	5,229,574	55,637,292	8,060,400	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	550,025	(2)	-	-	-	-	(11,440)	65.08	(7,400)	402,680	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,005,760	(2)	-	-	-	-	569,932	100	569,932	1,621,526	-	Note 2
FutaiKang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,885,800	(2)	1,885,800	-	-	1,885,800	(28,364)	100	(28,364)	812,730	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
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Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	\$ 1,685,253	(2)	\$ -	\$ -	\$ -	\$ -	\$ (63,033)	69.23	\$ (43,638)	\$ 527,688	\$ -	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,279,380	(2)	8,328,950	-	-	8,328,950	606,715	100	606,715	40,048,960	5,975,635	Note 2
Fuhua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,614,450	(2)	3,614,450	-	-	3,614,450	34,879	100	34,879	3,030,090	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	361,445	(2)	314,300	-	-	314,300	(33,866)	100	(33,866)	373,226	2,675	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,629,100	(2)	11,629,100	-	-	11,629,100	41,994,949	100	41,994,949	427,147,673	17,838,725	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	53,129	(2)	-	-	-	-	2,071	26.47	548	30,599	-	Note 2

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Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	\$ 440,376	(2)	\$ -	\$ -	\$ -	\$ -	\$ 22,780	26.47	\$ 6,030	\$ 20,822	\$ -	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	1,426,433	(2)	-	-	-	-	(450,923)	26.47	(119,359)	452,648	-	Note 2
Yantai Zheng Yi Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	28,264	(2)	-	-	-	-	69,315	26.47	18,348	38,652	-	Note 2

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Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	\$ 352,688	(2)	\$ 62,860	\$ -	\$ -	\$ 62,860	\$ (213,907)	5.76	\$ -	\$ 62,860	\$ -	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,992,130	(2)	5,992,130	-	-	5,992,130	80,623	100	80,623	12,069,124	122,393	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	448,224	(2)	81,718	-	-	81,718	(5,432)	8.88	-	81,718	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	62,860,000	(2)	53,431,000	-	-	53,431,000	17,138,859	100	17,138,859	187,182,351	4,247,680	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,858,500	(2)	15,715,000	-	-	15,715,000	6,413,131	100	6,413,131	99,722,111	2,466,665	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,257,200	(2)	314,300	-	-	314,300	(213,914)	70.92	(151,838)	2,040,992	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,720,260	(2)	534,310	-	-	534,310	77,305	100	77,305	2,336,857	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	471,450	(2)	471,450	-	-	471,450	22,856	100	22,856	419,985	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,634,360	(2)	1,634,360	-	-	1,634,360	97,518	100	97,518	3,065,640	42,024	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,571,500	(2)	1,257,200	-	-	1,257,200	(116,154)	100	(116,154)	808,373	-	Note 2

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Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	\$ 1,571,500	(2)	\$ -	\$ -	\$ -	\$ -	\$ 23,717	65.08	\$ 15,341	\$ 995,877	\$ -	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	-	(2)	962,985	-	-	962,985	(1,769)	100	(1,769)	-	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,728,650	(2)	1,728,650	-	-	1,728,650	(15,329)	100	(15,329)	985,636	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	628,600	(2)	-	-	-	-	19,253	65.08	12,454	619,462	-	Note 2
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	1,194,340	(2)	1,194,340	-	-	1,194,340	(95,355)	100	(95,355)	3,935,324	293,260	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	124,902	-	-	124,902	-	-	-	-	-	Note 2
FuNeng New Energy Technology (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	-	(2)	-	-	-	-	563	100	563	-	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	14,417,862	(2)	801,465	-	-	801,465	263,347	22.9	60,066	6,957,647	-	Note 2

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Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 271,998	(2)	\$ 173,494	\$ -	\$ -	\$ 173,494	\$ (350)	100	\$ (350)	\$ 185,467	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	503,509	(2)	427,982	-	-	427,982	(1,453)	85.9	(1,248)	328,541	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	50,288	(2)	50,288	-	-	50,288	(1,446)	100	(1,446)	54,235	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	6,286	(2)	-	-	-	-	1,778	100	1,778	244,105	1,019	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	138,292	(2)	-	-	-	-	(60,096)	51	(30,649)	20,941	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,288,630	(2)	1,288,630	-	-	1,288,630	(72)	99.53	(72)	560,408	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	94,290	(2)	-	-	-	-	89,596	70.92	63,596	442,507	-	Note 2

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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)	\$ 1,870,311	(2)	\$ 628,600	\$ -	\$ -	\$ 628,600	\$ (1,654)	100	\$ (1,654)	\$ 508,740	\$ -	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	377,160	(2)	377,160	-	-	377,160	89,796	100	89,796	1,701,397	164,643	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	89,282,448	(2)	27,043,305	-	-	27,043,305	153,616,645	84.1	129,021,050	633,218,971	95,854,240	
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	471,450	-	-	471,450	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	449,600	(2)	86,324	-	-	86,324	7,785	100	7,785	694,469	-	Note 2

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Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	\$10,170,448	(2)	\$ 1,605,130	\$ -	\$ -	\$ 1,605,130	\$ 2,617,328	80.44	\$ 2,100,221	\$ 23,472,266	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	920,061	(2)	-	-	-	-	68,220	29.63	2,345	246,590	-	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,113,722	(2)	235,725	-	-	235,725	17,977	100	17,977	1,807,848	-	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.	675,843	(2)	62,860	-	-	62,860	-	-	-	-	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,345	(2)	20,583	-	-	20,583	656	40	-	-	-	Note 2、3

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Kunshan Fuchengke Precision Electrical Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 785,750	(2)	\$ 785,750	\$ -	\$ -	\$ 785,750	\$ 270,375	100	\$ 270,375	\$ 2,213,411	\$ 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)	282,870	-	-	282,870	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	220,010	-	-	220,010	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	377,160	(2)	377,160	-	-	377,160	17,438	100	17,438	659,543	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	434,829	-	-	434,829	-	-	-	-	-	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	251,440	-	-	251,440	-	-	-	-	-	Note 2

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Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and molds	\$ -	(2)	\$ 4,399	\$ -	\$ -	\$ 4,399	\$ -	-	\$ -	\$ -	\$ -	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	942,900	(2)	138,292	-	-	138,292	(21,961)	100	(21,961)	135,103	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	579,713	(2)	94,290	-	-	94,290	-	6.38	-	94,290	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd.	Research and development of optoelectronic products, technical services	8,992	(2)	9,850	-	-	9,850	-	-	-	-	-	Note 2
First Special Material (Henan) Co., Ltd.	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	330,015	(2)	330,015	-	-	330,015	13,658	100	13,658	398,808	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	\$ 2,148,863	(2)	\$ 1,100,050	\$ -	\$ -	\$ 1,100,050	\$ 521,733	100	\$ 521,733	\$ 4,172,600	\$ 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	1,100,050	(2)	1,100,050	-	-	1,100,050	(112)	100	(112)	1,285,843	-	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	5,267,175	(2)	7,857,500	-	-	7,857,500	235,213	83.13	195,533	4,442,370	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	-	(2)	942,900	-	-	942,900	6,143	100	6,143	-	5,831	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,391,678	(2)	11,629,100	-	-	11,629,100	(244,012)	100	(244,012)	10,071,573	-	Note 2

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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	\$ 436,167	(2)	\$ 117,863	\$ -	\$ -	\$ 117,863	\$ 185,548	100	\$ 185,548	\$ 1,273,997	\$ 148,702	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management; market planning and marking; domestic trade and business in imports and exports	26,808	(2)	-	-	-	-	(15,398)	37.88	-	-	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	4,042,488	(2)	-	-	-	-	83,468	100	83,468	5,570,786	-	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	89,920	(2)	64,067	-	-	64,067	11,213	100	11,213	248,045	-	Note 2

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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,343,100	\$ -	\$ -	\$ 5,343,100	\$ -	-	\$ -	\$ -	\$ -	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	208,505	(2)	125,689	-	-	125,689	(1,892)	80	(1,514)	42,629	-	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	146,307	(2)	-	-	-	-	(26,954)	65.08	(17,435)	(806,876)	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	\$ -	(2)	\$ 41,452	\$ -	\$ -	\$ 41,452	\$ -	-	\$ -	\$ -	\$ -	Note 2
ShunYun Technology (Zhongshan) Limited	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	1,645,231	(2)	-	-	-	-	92,084	59.52	54,808	995,245	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 331,817	(2)	\$ -	\$ -	\$ -	\$ -	\$ (18,820)	35.46	\$ (6,679)	\$ 304,487	\$ -	Note 2
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,094	(2)	4,857	-	-	4,857	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	729,710	(2)	-	-	-	-	1,184	28.54	365	209,117	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 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	\$ 1,545,546	(2)	\$ -	\$ -	\$ -	\$ -	\$ 17,609	100	\$ 17,609	\$ 158,711	\$ -	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	5,215	(2)	-	-	-	-	-	5.96	-	-	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Reco Technology (ChengDu) Co., Ltd.	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	\$ 534,310	(2)	\$ -	\$ -	\$ -	\$ -	\$ 155,391	22.9	\$ 34,886	\$ 183,629	\$ -	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.	18,852	(2)	-	-	-	-	(312)	26.47	(83)	2,843	-	Note 2
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	3,298,503	(2)	-	-	-	-	(1,770,693)	18.84	(360,485)	625,001	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	411,676	(2)	-	-	-	-	(55,755)	29.26	(1,487)	77,533	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	202,545	(2)	-	-	-	-	(14,783)	32.43	(4,794)	21,784	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Lingyange Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	\$ 164,670	(2)	\$ -	\$ -	\$ -	\$ -	\$ (73,518)	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	1,933,036	(2)	-	-	-	-	(1,413,524)	27.33	(293,809)	302,720	-	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,180,115	(2)	-	-	-	-	(330,432)	70.92	(234,543)	(2,764,696)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,253,531	(2)	-	-	-	-	446,013	100	446,013	3,310,584	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 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.	\$ 57,706	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 79,432	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	17,050	(2)	-	-	-	-	-	10.08	-	1,612	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 3,924,373	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2, 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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	\$ 388,992	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32.54	\$ -	\$ 126,578	\$ -	Note 2
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

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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)	\$ -	\$ -	\$ -	\$ -	\$ (160,049)	70.92	\$ (113,604)	\$ 407,025	\$ -	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.	1,609,896	(2)	-	-	-	-	638,709	50	319,355	1,452,225	-	Note 2
SFA Semicon (Suzhou) Co., Ltd.	Complete packaging and testing OEM services based on lead frame	2,339,776	(2)	-	-	-	-	(82,240)	59.52	(48,949)	406,799	-	Note 2
AK Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	605,749	(2)	-	-	-	-	(3,415)	70.92	(2,424)	1,043,849	-	Note 2
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	22,480	(2)	-	-	-	-	-	28.37	-	-	-	Note 2
Suzhou Xinrui Equity Investment Partnership (L.P.)	Engaged in equity investment and venture capital business	-	(2)	-	-	-	-	-	-	-	-	-	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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2025	Book value of investments in Mainland China as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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 December 31, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA										
Hon Hai Precision Industry Co., Ltd.	\$ 205,699,372	\$ 393,448,406	\$ -										

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: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., Nanning Futaihong Precision industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., TNS Mobile (Beijing) Co., Ltd., FIH Electronics Technology (Nanjing) Co., Ltd., FIH (Nanjing) Intelligent Technology Co., Ltd., which the financial statements are audited and attested by international accounting firm which has cooperative relationship with firm in R.O.C.

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 Jiaying 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 Funayuan 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\$8,00,000 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.
53. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in FuNeng New Energy Technology (Nanyang) Co., Ltd. which was liquidated in 2025.
54. The Company was approved by Investment Commission, MOEA of an investment of US\$30,000,000 in Fuhuake Precision Industry (Guizhou) Co., Ltd. which was liquidated in 2025.
55. The Company was approved by Investment Commission, MOEA of an investment of US\$30,639,038 in WWW (Jincheng) Co., Ltd. which was liquidated 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., Shenyi Electronic Technology (Zhengzhou) 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 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., Wareconn Technology Services (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., 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 Chuangxinzhongxin 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 Zhunren 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 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., Henan Hongchuang Technology 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 Fultong 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 Dingyuan 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., Yantaishi Fultong 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 Guanzhou 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., FXNWin 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

December 31, 2025

Table 9

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount						Status of guarantee	Footnote	
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2025 (Note 4)	Amortisation for the period	Book value			
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)	-	-	-	-	"		
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 December 31, 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)	\$ -	\$ -	\$ -	\$ -	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)	-	-	-	-	"	
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						Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2025 (Note 4)	Amortisation for the period	Book value		
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)	-	-	-	-	"	
Bond B		2022/10/21	5 years	"	1.75	6,700,000	-	-	6,700,000	-	6,700,000	"	
Bond C		2022/10/21	7 years	"	1.80	300,000	-	-	300,000	-	300,000	"	
Bond D		2022/10/21	10 years	"	1.95	300,000	-	-	300,000	-	300,000	"	
First debenture issue of 2023	"												
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	-	1,300,000	-	1,300,000	"	
Bond B		2023/4/20	5 years	"	1.62	12,600,000	-	-	12,600,000	-	12,600,000	"	
Bond C		2023/4/20	7 years	"	1.68	4,500,000	-	-	4,500,000	-	4,500,000	"	
Bond D		2023/4/20	10 years	"	1.85	2,900,000	-	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"												
Bond A		2023/7/5	3 years	"	1.52	800,000	-	-	800,000	-	800,000	"	
Bond B		2023/7/5	5 years	"	1.62	6,200,000	-	-	6,200,000	-	6,200,000	"	
Bond C		2023/7/5	7 years	"	1.68	2,000,000	-	-	2,000,000	-	2,000,000	"	
Bond D		2023/7/5	10 years	"	1.83	3,350,000	-	-	3,350,000	-	3,350,000	"	
Third debenture issue of 2023	"												
Bond A		2023/9/14	3 years	"	1.53	700,000	-	-	700,000	-	700,000	"	
Bond B		2023/9/14	5 years	"	1.65	6,300,000	-	-	6,300,000	-	6,300,000	"	
Bond C		2023/9/14	7 years	"	1.70	1,900,000	-	-	1,900,000	-	1,900,000	"	
Bond D		2023/9/14	10 years	"	1.81	6,300,000	-	-	6,300,000	-	6,300,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount						Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2025 (Note 4)	Amortisation for the period	Book value		
Fourth debenture issue of 2023	Bank SinoPac Co., Ltd.												
Bond A		2023/11/22	5 years	Note 3	1.72	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ 1,400,000	None	
Bond B		2023/11/22	7 years	"	1.74	900,000	-	-	900,000	-	900,000	"	
First debenture issue of 2024	"												
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	-	900,000	-	900,000	"	
Bond B		2024/1/11	5 years	"	1.80	9,300,000	-	-	9,300,000	-	9,300,000	"	
Bond C		2024/1/11	10 years	"	1.90	1,200,000	-	-	1,200,000	-	1,200,000	"	
Second debenture issue of 2024	"												
Bond A		2024/4/25	3 years	"	1.70	1,150,000	-	-	1,150,000	-	1,150,000	"	
Bond B		2024/4/25	5 years	"	1.80	4,950,000	-	-	4,950,000	-	4,950,000	"	
Bond C		2024/4/25	7 years	"	1.84	300,000	-	-	300,000	-	300,000	"	
Bond D		2024/4/25	10 years	"	1.90	1,600,000	-	-	1,600,000	-	1,600,000	"	
Third debenture issue of 2024	"												
Bond A		2024/10/16	5 years	"	1.96	7,800,000	-	-	7,800,000	-	7,800,000	"	
Bond B		2024/10/16	7 years	"	2.00	950,000	-	-	950,000	-	950,000	"	
Bond C		2024/10/16	10 years	"	2.05	3,550,000	-	-	3,550,000	-	3,550,000	"	
First debenture issue of 2025	"												
Bond A		2025/1/14	5 years	"	1.98	6,700,000	-	-	6,700,000	-	6,700,000	"	
Bond B		2025/1/14	7 years	"	2.00	1,300,000	-	-	1,300,000	-	1,300,000	"	
Bond C		2025/1/14	10 years	"	2.05	1,200,000	-	-	1,200,000	-	1,200,000	"	
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	"	
Third debenture issue of 2025	"												
Bond A		2025/8/18	3 years	"	1.85	3,500,000	-	-	3,500,000	-	3,500,000	"	
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	"	
Fourth debenture issue of 2025	"												
Bond A		2025/11/5	5 years	"	1.67	7,350,000	-	-	7,350,000	-	7,350,000	"	
Bond B		2025/11/5	7 years	"	1.73	1,000,000	-	-	1,000,000	-	1,000,000	"	
Bond C		2025/11/5	10 years	"	1.77	7,900,000	-	-	7,900,000	-	7,900,000	"	

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 December 31, 2025 (Note 4)	Amortisation for the period	Book value		
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	None	
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	-	-	-	-	"	
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	"	
Issued Foreign unsecured corporate bonds in the amount of EUR	-	2025/11/4	6 years	"	3.125	EUR 650,000 thousand	-	-	EUR 650,000 thousand	EUR 3,028 thousand	EUR 646,972 thousand	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	(9,366,841)	9,816,274	-	9,816,274	"	
First convertible debenture issue of 2024	-	2024/10/24	5 years	"	0.00	22,530,200	-	-	22,530,200	(3,029,040)	19,501,160	"	
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	(130,928)	2,369,072	"	

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.