HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2026 AND 2025

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT$475,038,741 thousand and NT$649,762,765 thousand, constituting 9.08% and 14.17% of the consolidated total assets, and total liabilities of NT$150,667,933 thousand and NT$143,905,735 thousand, constituting 4.65% and 5.24% of the consolidated total liabilities as at March 31, 2026 and 2025, respectively, and the total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of (NT$1,907,670) thousand and NT$10,925,637 thousand, constituting 1.69% and 13.11% of the consolidated total comprehensive income for the three months then ended, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at March 31, 2026 and 2025.

Qualified conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Hsu, Sheng-Chung
Hsu, Chieh-Ju
For and on behalf of PricewaterhouseCoopers, Taiwan
May 14, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' review report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.
As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			March 31, 2026		December 31, 2025		March 31, 2025	
	Assets	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 986,317,310	19	$ 1,016,439,967	20	$ 929,283,294	20
1110	Financial assets at fair value through profit or loss - current	6(2)	9,509,244	-	10,244,873	-	4,021,197	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	589,321,754	11	570,118,722	11	410,116,684	9
1139	Financial assets for hedging - current	6(5)	-	-	-	-	78,705	-
1170	Accounts receivable, net	6(6)	1,149,891,836	22	1,151,546,008	23	1,034,363,398	22
1180	Accounts receivable - related parties, net	7	16,115,832	-	29,761,105	1	28,011,762	1
1200	Other receivables	6(7)	43,827,497	1	45,545,348	1	42,011,031	1
1210	Other receivables - related parties	7	8,572,827	-	7,574,229	-	8,194,162	-
130X	Inventories	6(8)	1,209,878,099	23	1,095,574,319	21	1,047,613,181	23
1410	Prepayments		36,568,149	1	33,371,168	1	27,595,593	1
1470	Other current assets	6(4)	2,385,159	-	1,651,760	-	1,771,720	-
11XX	**Total current assets**		4,052,387,707	77	3,961,827,499	78	3,533,060,727	77
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	103,134,183	2	96,961,309	2	93,646,909	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	137,411,392	3	136,732,791	3	93,618,831	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	6,747,600	-	5,959,037	-	7,454,632	-
1550	Investments accounted for using equity method	6(9)	198,174,043	4	197,612,722	4	201,774,483	4
1600	Property, plant and equipment	6(10) and 8	562,220,104	10	543,392,999	11	492,003,028	11
1755	Right-of-use assets	6(11) and 7	60,888,498	1	61,225,702	1	59,318,237	1
1760	Investment property - net	6(12)	9,858,305	-	9,778,626	-	8,694,044	-
1780	Intangible assets	6(13)	39,625,124	1	39,696,654	1	42,621,853	1
1840	Deferred income tax assets		29,898,545	1	27,872,532	-	25,752,045	1
1900	Other non-current assets	6(14) and 7	30,133,566	1	23,612,352	-	28,829,004	1
15XX	**Total non-current assets**		1,178,091,360	23	1,142,844,724	22	1,053,713,066	23
1XXX	**Total assets**		$ 5,230,479,067	100	$ 5,104,672,223	100	$ 4,586,773,793	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current liabilities							
2100	Short-term loans	6(15)	$ 778,365,706	15	$ 794,455,770	16	$ 599,344,200	13
2110	Short-term notes and bills payable	6(16)	90,058,690	2	104,793,309	2	99,671,961	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,413,187	-	744,480	-	1,554,692	-
2170	Accounts payable		1,305,456,244	25	1,310,148,512	26	1,110,175,862	24
2180	Accounts payable - related parties	7	17,381,220	-	21,784,491	-	20,817,128	1
2200	Other payables	6(17) and 7	373,136,679	7	272,054,819	5	317,711,368	7
2230	Current tax liabilities		36,280,539	1	42,174,938	1	28,289,169	1
2250	Provisions for liabilities - current	6(24)	12,638,528	-	8,812,676	-	4,953,723	-
2280	Lease liabilities - current	7	9,171,400	-	9,226,565	-	7,541,279	-
2320	Long-term liabilities, current portion	6(19)(20)	66,384,162	1	41,191,749	1	62,717,147	1
2399	Other current liabilities - other	6(18)	101,924,794	2	105,461,209	2	104,410,674	2
21XX	**Total current liabilities**		2,792,211,149	53	2,710,848,518	53	2,357,187,203	51
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	781,720	-	759,259	-	-	-
2530	Corporate bonds payable	6(19)	289,268,494	6	279,637,050	5	266,842,457	6
2540	Long-term loans	6(20)	25,597,034	-	26,448,598	1	32,187,083	1
2550	Provisions for liabilities - non-current	6(24)	19,927,708	-	16,036,347	-	8,671,452	-
2570	Deferred income tax liabilities		56,804,443	1	50,118,771	1	40,391,480	1
2580	Lease liabilities - non-current	7	30,964,932	1	30,740,229	1	27,468,657	1
2600	Other non-current liabilities	6(23)	26,125,118	1	19,320,096	-	14,637,134	-
25XX	**Total non-current liabilities**		449,469,449	9	423,060,350	8	390,198,263	9
2XXX	**Total liabilities**		3,241,680,598	62	3,133,908,868	61	2,747,385,466	60
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(25)						
3100	Share capital		140,286,486	3	140,034,032	3	138,917,019	3
	Capital reserve	6(26)						
3200	Capital surplus		229,671,697	4	226,699,123	5	199,241,063	4
	Retained earnings	6(27)						
3310	Legal reserve		229,107,982	4	229,107,982	4	213,430,086	5
3320	Special reserve		42,604,521	1	42,604,521	1	113,221,954	2
3350	Unappropriated retained earnings		1,142,204,874	22	1,187,660,977	23	985,986,589	22
	Other equity interest	6(28)						
3400	Other equity interest		(3,930,137)	-	(53,319,814)	(1)	(8,921,613)	-
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,779,930,229	34	1,772,771,627	35	1,641,859,904	36
36XX	Non-controlling interest	6(29)	208,868,240	4	197,991,728	4	197,528,423	4
3XXX	**Total equity**		1,988,798,469	38	1,970,763,355	39	1,839,388,327	40
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 5,230,479,067	100	$ 5,104,672,223	100	$ 4,586,773,793	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Three months ended March 31			
			2026		2025	
	Items	Notes	Amount	%	Amount	%
4000	Operating revenue	6(30) and 7	$ 2,119,533,391	100	$ 1,644,315,563	100
5000	Operating costs	6(8)(34) and 7	(1,988,552,831)	(94)	(1,543,767,136)	(94)
5900	**Gross profit**		130,980,560	6	100,548,427	6
	Operating expenses	6(34)				
6100	Selling expenses		(6,366,004)	-	(6,064,344)	-
6200	Administrative expenses		(22,386,747)	(1)	(21,350,431)	(1)
6300	Research and development expenses		(26,579,120)	(1)	(26,633,690)	(2)
6000	**Total operating expenses**		(55,331,871)	(2)	(54,048,465)	(3)
6900	Operating profit		75,648,689	4	46,499,962	3
	Non-operating income and expenses					
7100	Interest income	6(31)	7,842,249	-	8,130,757	-
7010	Other income	6(32)	2,303,301	-	1,546,107	-
7020	Other gains and losses	6(33)	1,811,762	-	4,446,064	-
7050	Finance costs	6(36)	(11,030,838)	(1)	(7,532,733)	-
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	(2,543,933)	-	6,030,200	-
7000	**Total non-operating income and expenses**		(1,617,459)	(1)	12,620,395	-
7900	**Profit before income tax**		74,031,230	3	59,120,357	3
7950	Income tax expense	6(37)	(17,074,953)	(1)	(13,286,751)	(1)
8200	**Profit for the period**		$ 56,956,277	2	$ 45,833,606	2
	Other comprehensive income					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealised gains (losses) on valuation of financial assets at fair value through other comprehensive income	6(28)(29)	3,313,399	-	(5,664,328)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	(777,402)	-	133,720	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(37)	(1,285,206)	-	442,518	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		1,250,791	-	(5,088,090)	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign operations	6(28)(29)	53,363,959	3	41,214,041	3
8368	Gains on hedging instrument	6(5)	-	-	16,424	-
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(28)	1,467,338	-	1,345,353	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(37)	-	-	(2,464)	-
8360	Other comprehensive income that will be reclassified to profit or loss		54,831,297	3	42,573,354	3
8300	**Other comprehensive income for the period**		$ 56,082,088	3	$ 37,485,264	3
8500	**Total comprehensive income for the period**		$ 113,038,365	5	$ 83,318,870	5
	Profit attributable to:					
8610	Owners of the parent		$ 49,919,449	2	$ 42,108,054	3
8620	Non-controlling interest		7,036,828	-	3,725,552	-
			$ 56,956,277	2	$ 45,833,606	3
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 101,920,529	5	$ 75,848,196	5
8720	Non-controlling interest		11,117,836	1	7,470,674	-
			$ 113,038,365	6	$ 83,318,870	5
	Earnings per share (in dollars)	6(38)				
9750	Basic earnings per share		$	3.56	$	3.03
9850	Diluted earnings per share		$	3.52	$	2.98

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

THREE MONTHS ENDED MARCH 31, 2026 AND 2025

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Share capital	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
2025													
Balance at January 1, 2025		$ 138,917,019	$ 197,922,008	$ 213,430,086	$ 113,221,954	$ 1,024,330,213	$ (54,901,956)	$ 12,338,872	$ (41,437)	$ (15,194)	$ 1,645,201,565	$ 206,386,483	$ 1,851,588,048
Profit		-	-	-	-	42,108,054	-	-	-	-	42,108,054	3,725,552	45,833,606
Other comprehensive income (loss)	6(28)(29)	-	-	-	-	-	38,719,476	(4,991,120)	11,786	-	33,740,142	3,745,122	37,485,264
Total comprehensive income (loss)		-	-	-	-	42,108,054	38,719,476	(4,991,120)	11,786	-	75,848,196	7,470,674	83,318,870
Appropriation of 2024 earnings:	6(27)												
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)	-	(112,050)	-	-	51,248	-	-	-	-	(60,802)	-	(60,802)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	1,431,105	-	-	(982)	-	-	-	-	1,430,123	-	1,430,123
Disposal of investments accounted for using equity method	6(26)(28)	-	-	-	-	-	12,693	-	-	-	12,693	-	12,693
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	(16,328,734)	(16,328,734)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	69,927	-	(69,927)	-	-	-	-	-
Balance at March 31, 2025		$ 138,917,019	$ 199,241,063	$ 213,430,086	$ 113,221,954	$ 985,986,589	$ (16,169,787)	$ 7,277,825	$ (29,651)	$ (15,194)	$ 1,641,859,904	$ 197,528,423	$ 1,839,388,327
2026													
Balance at January 1, 2026		$ 140,034,032	$ 226,699,123	$ 229,107,982	$ 42,604,521	$ 1,187,660,977	$ (77,053,245)	$ 23,733,431	$ -	$ (15,194)	$ 1,772,771,627	$ 197,991,728	$ 1,970,763,355
Profit		-	-	-	-	49,919,449	-	-	-	-	49,919,449	7,036,828	56,956,277
Other comprehensive income	6(28)(29)	-	-	-	-	-	50,756,765	1,244,315	-	-	52,001,080	4,081,008	56,082,088
Total comprehensive income		-	-	-	-	49,919,449	50,756,765	1,244,315	-	-	101,920,529	11,117,836	113,038,365
Appropriation of 2025 earnings:	6(27)												
Cash dividends		-	-	-	-	(100,931,673)	-	-	-	-	(100,931,673)	-	(100,931,673)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(26)	-	(14,477)	-	-	2,911,730	-	-	-	-	2,897,253	-	2,897,253
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	(186,050)	-	-	32,988	-	-	-	-	(153,062)	-	(153,062)
Disposal of investments accounted for using equity method	6(26)(28)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	(241,324)	(241,324)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	2,611,403	-	(2,611,403)	-	-	-	-	-
Convertible bonds converted into shares of common stock	6(25)(26)	252,454	3,173,101	-	-	-	-	-	-	-	3,425,555	-	3,425,555
Balance at March 31, 2026		$ 140,286,486	$ 229,671,697	$ 229,107,982	$ 42,604,521	$ 1,142,204,874	$ (26,296,480)	$ 22,366,343	$ -	$ (15,194)	$ 1,779,930,229	$ 208,868,240	$ 1,988,798,469

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2026	Three months ended March 31 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 74,031,230	$ 59,120,357
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(12)(34)	25,883,347	22,619,739
Amortisation	6(34)	916,754	901,570
Cost of share-based payments	6(35)	677,329	597,184
Reversal of allowance for doubtful accounts and sales discount	12(2)	(545,727)	(143,961)
Impairment loss	6(33)	13,704	438,703
(Gain) loss on disposal of property, plant and equipment	6(33)	(371,212)	28,264
Gain on financial assets or liabilities at fair value through profit or loss	6(33)	(5,592,398)	(7,878,775)
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(9)	2,543,933	(6,030,200)
Gain on disposal of investments	6(33)	(994,731)	(525,090)
Interest expense	6(36)	9,502,580	7,024,035
Interest income	6(31)	(7,842,249)	(8,130,757)
Dividend income	6(32)	(844,278)	(467,497)
Gain from lease modification	6(11)	(4,381)	(7,457)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		2,439,232	4,834,349
Hedging instruments		-	(46,785)
Notes receivable		(83,350)	(255,350)
Accounts receivable		22,082,236	85,572,606
Accounts receivable - related parties		14,195,994	9,136,712
Other receivables		1,010,832	6,843,685
Inventories		(82,756,979)	(193,432,561)
Prepayments		(3,196,981)	(2,443,858)
Changes in operating liabilities			
Accounts payable		(30,094,368)	(18,968,103)
Accounts payable - related parties		(4,627,898)	268,524
Other payables		(3,521,415)	(9,514,982)
Provisions for liabilities		7,159,965	5,386,658
Contract liabilities		(2,425,302)	3,708,054
Other current liabilities		(1,323,791)	(487,522)
Accrued pension liabilities		(142,076)	(203,244)
Cash inflow (outflow) generated from operations		16,090,000	(42,055,702)
Income taxes paid		(12,872,846)	(9,007,763)
Net cash flows from (used in) operating activities		3,217,154	(51,063,465)

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ (1,093,669)	$ (486,099)
Proceeds from disposal of financial assets at fair value through profit or loss		257,858	53,617
Acquisition of financial assets at amortised cost - current		(3,396,389)	(30,917,550)
Acquisition of financial assets at amortised cost - non-current		(796,682)	(237,796)
Acquisition of financial assets at fair value through other comprehensive income		(174,898)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income		4,837,357	87,428
Decrease (increase) in other receivables due from related parties		1,362,393	(407,460)
Increase in other current assets		(747,128)	(118,160)
Net cash flows from acquisition of subsidiaries		-	2,705,830
Acquisition of investments accounted for using equity method		(442,331)	-
Proceeds from disposal of investments accounted for using equity method		1,472,742	767,165
Return of capital from investments accounted for using equity method	6(9)	-	1,012,850
Acquisition of property, plant and equipment	6(40)	(35,774,345)	(43,835,338)
Proceeds from disposal of property, plant and equipment	6(40)	2,498,545	1,546,200
Proceeds from disposal of investment properties		3,033	-
Acquisition of intangible assets		(300,141)	(316,913)
Proceeds from disposal of intangible assets		2,022	117
Increase in other non-current assets		(7,333,522)	(6,421,909)
Dividends received		1,799,245	4,295,566
Interest received		8,668,053	8,929,698
Other investing activities		138,023	(210,202)
Net cash flows used in investing activities		(29,019,834)	(63,552,956)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term loans		(31,895,136)	99,606,465
(Decrease) increase in short-term notes and bills payable		(14,950,000)	12,080,000
Proceeds from issuance of bonds		12,500,000	11,700,000
Repayments of bonds		(500,001)	(1,700,000)
Proceeds from long-term debt		24,326,060	26,573
Repayments of long-term debt		(66,816)	(970,708)
Increase (decrease) in other non-current liabilities		199,269	(340,905)
Payment of lease liabilities		(2,855,038)	(2,262,781)
Changes in other non-controlling interests	6(29)	(518,195)	(420,268)
Cash dividends paid to non-controlling interest	6(40)	(4,712,055)	(17,853,499)
Interest paid		(7,538,403)	(6,312,742)
Net cash flows (used in) from financing activities		(26,010,315)	93,552,135
Net effect of changes in foreign currency exchange rates		21,690,338	13,239,487
Net decrease in cash and cash equivalents		(30,122,657)	(7,824,799)
Cash and cash equivalents at beginning of period		1,016,439,967	937,108,093
Cash and cash equivalents at end of period		$ 986,317,310	$ 929,283,294

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

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

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred 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 moulding, automobile, and consumer electronics industries.

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

These consolidated financial statements were authorised for issuance by the Board of Directors on May 14, 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 2026 are as follows:

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

(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

None.

(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)

New Standards, Interpretations and Amendments	Effective date by IASB
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 Accounting Standard 34, 'Interim Financial Reporting' that came into effect as endorsed by the FSC.

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

(2) Basis of preparation

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

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

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

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

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	March 31, 2026	December 31, 2025	March 31, 2025	Notes
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic and foreign investments in companies primarily engaged in foundry business, laser business and manufacture of computer terminal display and its related components, as well as design of integrated circuit	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Lin Yin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, design and development and manufacture of routers and electric vehicles	100	100	100	(b) (c)
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC	Logistics services in America	100	100	100	(c)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Notes
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(c)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(c)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Notes
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd. and subsidiaries	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.00	46.04	46.25	(a)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, development, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries	Investment holdings in automotive industry in Europe	100	100	100	(c)

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

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

(c) The financial statements of the entity as of and for the three months ended March 31, 2026 and 2025 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(d) The financial statements of certain consolidated subsidiaries for the three months ended March 31, 2026 and 2025 were not reviewed by independent auditors. Those statements reflect total assets of $357,120,485 and $533,947,013, constituting 6.83% and 11.64% of total consolidated assets, and total liabilities of $150,667,933 and $143,905,735, constituting 4.65% and 5.24% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively, as well as total comprehensive income of $1,026,919 and $4,996,327, constituting 0.91% and 6.00% of the consolidated total comprehensive income for the three months then ended, respectively.

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

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

E. Significant restrictions: None.

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

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

Name of subsidiary	Principal place of business	Non-controlling interest March 31, 2026 Amount	Ownership %	Non-controlling interest December 31, 2025 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,273,231	36 %	$ 16,958,081	36 %	
Foxconn Interconnect Technology Limited	Cayman	25,007,560	29 %	24,533,214	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	8,524,431	46 %	8,718,778	46 %	
Foxconn Industrial Internet Co., Ltd.	China	129,557,727	16 %	119,432,179	16 %	
		$180,362,949		$169,642,252		

Name of subsidiary	Principal place of business	Non-controlling interest March 31, 2025 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,239,933	36 %	
Foxconn Interconnect Technology Limited	Cayman	24,190,932	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	10,888,380	46 %	
Foxconn Industrial Internet Co., Ltd.	China	114,553,663	16 %	
		$166,872,908		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 93,553,779	$ 91,391,577	$ 99,854,182
Non-current assets	25,515,849	26,282,469	26,180,640
Current liabilities	(69,428,739)	(68,974,341)	(76,833,861)
Non-current liabilities	(880,228)	(864,881)	(639,106)
Total net assets	$ 48,760,661	$ 47,834,824	$ 48,561,855

	Foxconn Interconnect Technology Limited		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 121,388,437	$ 108,313,429	$ 112,171,803
Non-current assets	78,572,308	78,081,343	79,444,030
Current liabilities	(109,757,114)	(78,912,255)	(83,225,563)
Non-current liabilities	(3,867,255)	(22,780,112)	(24,706,154)
Total net assets	$ 86,336,376	$ 84,702,405	$ 83,684,116

	Foxconn Ventures Pte. Ltd.		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 9,184,810	$ 8,510,880	$ 12,039,005
Non-current assets	9,880,057	10,967,641	11,958,481
Current liabilities	(2,046)	(1,893)	(1,877)
Non-current liabilities	(309,014)	(295,256)	-
Total net assets	$ 18,753,807	$ 19,181,372	$ 23,995,609

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 1,872,178,614	$ 1,812,740,561	$ 1,456,158,983
Non-current assets	253,113,157	239,927,716	202,532,138
Current liabilities	(1,256,951,531)	(1,260,687,985)	(908,062,416)
Non-current liabilities	(48,653,383)	(39,148,750)	(28,009,661)
Total net assets	$ 819,686,857	$ 752,831,542	$ 722,619,044

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended March 31,	
	2026	2025
Revenue and other operating revenue	$ 35,412,970	$ 33,455,649
Profit for the period from continuing operations	97,089	35,246
Other comprehensive loss, net of tax	(264,585)	(85,346)
Total comprehensive loss for the period	$ (167,496)	$ (50,100)
Comprehensive loss attributable to non-controlling interest	$ (69,364)	$ (8,852)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2026	2025
Revenue and other operating revenue	$ 36,895,146	$ 36,332,594
Profit for the period from continuing operations	330,444	205,330
Other comprehensive (loss) income, net of tax	(220,392)	1,038,896
Total comprehensive income for the period	$ 110,052	$ 1,244,226
Comprehensive income attributable to non-controlling interest	$ 34,347	$ 345,888
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2026	2025
Revenue and other operating revenue	$ -	$ -
(Loss) profit for the period from continuing operations	(763,574)	888,140
Other comprehensive income, net of tax	-	-
Total comprehensive (loss) income for the period	$ (763,574)	$ 888,140
Comprehensive (loss) income attributable to non-controlling interest	$ (347,078)	$ 403,699
Dividends paid to non-controlling interest	$ -	$ 17,850,761

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2026	2025
Revenue and other operating revenue	$ 1,144,632,355	$ 721,975,362
Profit for the period from continuing operations	48,725,311	23,277,784
Other comprehensive loss, net of tax	(3,572,315)	(2,991,986)
Total comprehensive income for the period	$ 45,152,996	$ 20,285,798
Comprehensive income attributable to non-controlling interest	$ 7,163,271	$ 3,214,606
Dividends paid to non-controlling interest	$ 4,710,752	$ -

Statements of cash flows

	FIH Mobile Limited	
	Three months ended March 31,	
	2026	2025
Net cash used in operating activities	$ (3,217,624)	$ (8,782,090)
Net cash provided by (used in) investing activities	1,281,027	(1,368,027)
Net cash provided by financing activities	3,242,675	6,903,118
Effect of exchange rates on cash and cash equivalents	(60,825)	42,033
Increase (decrease) in cash and cash equivalents	1,245,253	(3,204,966)
Cash and cash equivalents, beginning of period	31,847,980	49,869,166
Cash and cash equivalents, end of period	$ 33,093,233	$ 46,664,200

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2026	2025
Net cash provided by operating activities	$ 9,869	$ 4,282,640
Net cash used in investing activities	(3,225,816)	(11,554,290)
Net cash provided by financing activities	15,599,083	9,956,000
Effect of exchange rates on cash and cash equivalents	(194,843)	988,542
Increase in cash and cash equivalents	12,188,293	3,672,892
Cash and cash equivalents, beginning of period	33,764,649	36,599,959
Cash and cash equivalents, end of period	$ 45,952,942	$ 40,272,851

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2026	2025
Net cash used in operating activities	$ (4,390)	$ (4,786)
Net cash provided by investing activities	519,306	2,128,995
Net cash used in financing activities	-	(39,271,764)
Effect of exchange rates on cash and cash equivalents	-	-
Increase (decrease) in cash and cash equivalents	514,916	(37,147,555)
Cash and cash equivalents, beginning of period	8,565,119	49,067,125
Cash and cash equivalents, end of period	$ 9,080,035	$ 11,919,570

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2026	2025
Net cash provided by operating activities	$ 114,309,760	$ 5,861,325
Net cash provided by (used in) investing activities	12,658,906	(52,547,580)
Net cash (used in) provided by financing activities	(132,687,061)	95,778,473
Effect of exchange rates on cash and cash equivalents	(1,689,374)	(339,307)
(Decrease) increase in cash and cash equivalents	(7,407,769)	48,752,911
Cash and cash equivalents, beginning of period	301,272,281	265,299,893
Cash and cash equivalents, end of period	$ 293,864,512	$ 314,052,804

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.

(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) –Operating leases

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 labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

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

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

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

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

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

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

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

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

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

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.

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

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

(17) Property, plant and equipment

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

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

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

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(19) Investment property

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

(20) Intangible assets

A. Trademarks and brands are amortised on a straight-line basis over their 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 relationships are obtained as a result of a business combination and are amortised on a straight-line basis over their 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.

(21) Impairment of non-financial assets

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

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

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

(22) Borrowings

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

(23) Notes and accounts payable

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

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

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

(25) Bonds payable

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

(26) Convertible bonds payable

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

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

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

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

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

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

(27) Derecognition of financial liabilities

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

(28) Offsetting financial instruments

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

(29) Non-hedging and embedded derivatives

A. 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.

B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognised as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortised cost based on the contract terms.

(30) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

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

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

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

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

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

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

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

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

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

(31) Provisions

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

(32) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

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

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

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

C. Employees' compensation and directors' remuneration

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

(33) 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’.

(34) Income tax

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

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

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

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

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

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

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

(35) 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.

(36) Revenue recognition

A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products has transferred, being when the products are delivered to or collected by the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer’s acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer 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 estimates are subject to assessment at each reporting date. The contract does not include a significant financing component as the credit terms for sales transactions are consistent with market practice.

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

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

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

(37) Government grants

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

(38) Business combinations

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

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

(39) Operating segments

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

5. CRITICAL ACCOUNTING JUDGEMENTS ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgements 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 judgements 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 March 31, 2026, the Group recognised goodwill after impairment assessment of $21,433,349.

B. Impairment assessment of investments accounted for using equity method

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

As of March 31, 2026, 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 $8,696,896.

C. Evaluation of inventories

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

As of March 31, 2026, the carrying amount of inventories was $1,209,878,099.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	$ 45,161	$ 44,872	$ 51,262
Checking accounts and demand deposits	590,784,438	654,138,981	616,503,552
Cash equivalents			
Time deposits	394,990,341	361,953,212	312,538,583
Repo bonds	497,370	302,902	189,897
	$ 986,317,310	$ 1,016,439,967	$ 929,283,294

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

Assets	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,380,142	$ 1,400,520	$ 1,500,374
Debt instruments	4,629	-	-
Beneficiary certificates	1,368,250	1,232,261	854,073
Derivatives	6,756,223	7,493,048	1,666,750
Contingent consideration	-	119,044	-
	$ 9,509,244	$ 10,244,873	$ 4,021,197
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 4,202,962	$ 4,412,550	$ 1,350,070
Debt instruments	4,233,481	3,208,619	3,695,222
Beneficiary certificates	94,116,859	88,509,923	84,468,028
Derivatives	466,081	717,497	4,133,589
Contingent consideration	114,800	112,720	-
	$ 103,134,183	$ 96,961,309	$ 93,646,909

Liabilities	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	$ (1,413,187)	$ (744,480)	$ (1,554,692)
Non-current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Contingent consideration	$ (781,720)	$ (759,259)	$ -

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 preference shares in the nature of liabilities, etc.

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

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

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

	Three months ended March 31, 2026	Three months ended March 31, 2025
Equity instruments	$ (353,927)	$ 306,760
Debt instruments	45,443	2,191
Beneficiary certificates	4,818,536	3,434,855
Derivatives	1,082,346	4,134,969
	$ 5,592,398	$ 7,878,775

C. For the three months ended March 31, 2026 and 2025, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to $493,190 and $308,183, respectively.

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

March 31, 2026

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,677,321	2026.01.15~2026.10.30
	RMB (BUY)	31,553,454	2026.01.08~2026.07.22
	MXN (BUY)	3,118,515	2026.01.08~2026.04.13
	USD (SELL)	4,732,000	2026.01.08~2026.07.22
Foreign exchange forward contracts	CZK (SELL)	1,471,805	2026.03.23~2026.05.26
	EUR (SELL)	149,000	2026.03.05~2026.04.24
	BRL (SELL)	419,040	2026.02.25~2026.06.02
	MXN (SELL)	624,355	2026.01.23~2026.10.30
	TWD (SELL)	40,014,919	2026.01.15~2026.06.08
	INR (SELL)	99,090,312	2026.03.03~2026.06.30
Cross currency swap contracts	USD (BUY)	500,000	2016.09.13~2026.09.24
	TWD (SELL)	3,190,000	2026.03.09~2026.05.14
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

March 31, 2026			
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	327,000	2026.03.04~2026.06.02
	CZK (BUY)	3,967,194	2026.03.16~2026.05.18
	JPY (BUY)	31,474,600	2026.03.24~2026.06.26
	KRW (BUY)	218,622,000	2026.03.02~2026.04.06
	MXN (BUY)	2,430,660	2026.01.28~2026.04.30
	RMB (BUY)	19,330,354	2026.03.02~2026.09.23
	TWD (BUY)	2,607,682	2026.03.04~2026.04.10
	EUR (BUY)	708,000	2026.03.03~2026.05.26
	CHF (BUY)	134,684	2026.03.05~2026.04.24
	USD (SELL)	4,576,473	2026.01.28~2026.09.23
	BRL (SELL)	1,742,260	2026.03.04~2026.06.02
Cross currency swap contracts	USD (BUY)	400,000	2026.03.13~2026.07.09
	JPY (BUY)	19,500,000	2025.09.22~2026.09.10
	TWD (SELL)	16,753,750	2025.09.22~2026.09.10

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
Cross currency swap contracts	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
	RMB (SELL)	142,728	2025.12.12~2026.01.12

December 31, 2025

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
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
	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

March 31, 2025

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,056,760	2024.12.30~2025.06.26
	RMB (BUY)	8,181,363	2025.02.14~2025.06.30
	CZK (BUY)	4,282,092	2025.03.13~2025.05.19
	MXN (BUY)	3,838,114	2025.01.20~2025.04.28
	JPY (BUY)	36,938,890	2025.01.07~2025.05.21
	VND (SELL)	5,109,700,000	2025.02.17~2025.06.26
	USD (SELL)	1,737,000	2025.01.07~2025.06.30
	RMB (SELL)	360,725	2025.03.07~2025.04.11
	BRL (SELL)	1,205,694	2025.03.17~2025.04.22
	TWD (SELL)	118,287,591	2024.12.30~2025.05.13
Cross currency swap contracts	USD (BUY)	640,000	2025.02.13~2026.01.22
	JPY (BUY)	16,000,000	2024.10.23~2025.09.25
	TWD (SELL)	24,539,600	2024.10.23~2026.01.22
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

March 31, 2025			
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,069,200	2025.02.18~2025.07.28
	JPY (BUY)	41,657,201	2025.03.06~2025.06.17
	KRW (BUY)	1,976,974,050	2025.03.05~2025.04.24
	RMB (BUY)	5,018,696	2025.03.07~2025.06.26
	TWD (BUY)	2,363,040	2025.03.10~2025.04.14
	EUR (BUY)	75,000	2025.03.10~2025.04.14
	USD (SELL)	2,494,320	2025.03.05~2025.06.26
	BRL (SELL)	569,488	2025.03.25~2025.05.27
	INR (SELL)	149,512,819	2025.03.11~2025.06.18
	VND (SELL)	6,401,250,000	2025.02.18~2025.07.28
Cross currency swap contracts	JPY (BUY)	5,000,000	2025.03.18~2025.09.26
	TWD (SELL)	1,111,000	2025.03.18~2025.09.26

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

ii. Investing activities: Import of machinery and equipment.

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

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

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

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

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

Items	March 31, 2026	December 31, 2025	March 31, 2025
Non-current items:			
Equity instruments at cost	$ 104,120,838	$ 105,554,775	$ 83,890,849
Fair value adjustments	33,290,554	31,178,016	9,727,982
	$ 137,411,392	$ 136,732,791	$ 93,618,831

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. During the first quarter of 2026, the Group disposed of its equity investment in Innolux Corporation with a fair value of $3,692,454 to realise investment gains. Accordingly, the cumulative gain on disposal of $2,375,935 was transferred from other equity to retained earnings.

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

	Three months ended March 31,	
	2026	2025
Equity instruments at fair value through other comprehensive income (loss)		
Fair value change recognised in other comprehensive income (loss)		
Held at end of period	$ 1,743,011	$ (5,657,126)
Derecognised during the period	1,570,388	(7,202)
	$ 3,313,399	$ (5,664,328)
Cumulative gain reclassified to retained earnings due to derecognition		
Reclassified due to derecognition	$ 2,611,403	$ 69,927
Dividend income recognised in profit or loss		
Held at end of period	$ 351,088	$ 159,314

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	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Time deposits with maturity over three months	$ 586,458,936	$ 567,415,815	$ 408,128,750
Financial bonds	2,559,600	2,482,970	1,793,340
Restricted bank deposits	87,783	41,212	26,516
Pledged time deposits	215,435	178,725	168,078
	$ 589,321,754	$ 570,118,722	$ 410,116,684

Items	March 31, 2026	December 31, 2025	March 31, 2025
Non-current items:			
Financial bonds	$ 6,016,238	$ 5,324,132	$ 3,615,560
Time deposits with maturity over twelve months	621,052	541,466	3,734,324
Restricted bank deposits	21,380	11,925	67,630
Pledged time deposits	88,930	81,514	37,118
	$ 6,747,600	$ 5,959,037	$ 7,454,632
Other current assets	$ 2,385,159	$ 1,651,760	$ 1,771,720

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

	Three months ended March 31,	
	2026	2025
Interest income	$ 2,690,570	$ 2,521,592

B. 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.

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

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

(5) Hedging financial assets and liabilities

Assets	March 31, 2026	December 31, 2025	March 31, 2025
Cash flow hedges:			
Exchange rate risk			
Foreign exchange option	$ -	$ -	$ 78,705

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

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

March 31, 2025				
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	1,099,500	2025.01.16~2025.06.30
		USD (SELL)	150,000	2025.01.16~2025.06.30

C. Cash flow hedge

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

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a 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

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ 1,417,207	$ 1,299,583	$ 1,424,685
Accounts receivable	1,166,941,131	1,168,940,328	1,049,065,847
Less: Allowance for uncollectible accounts	(18,466,502)	(18,693,903)	(16,127,134)
	$ 1,149,891,836	$ 1,151,546,008	$ 1,034,363,398

A. As of March 31, 2026, December 31, 2025 and March 31, 2025, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2025, the balance of receivables from contracts with customers amounted to $1,158,427,179.

B. On March 31, 2026, December 31, 2025 and March 31, 2025, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $424,643,158, $431,506,925 and $236,407,350, respectively.

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, the relevant information of accounts receivable factored but unsettled were as follows:

March 31, 2026			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 304,808,949	$ 304,808,949	$ 304,808,949	$ -

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	$ -

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group has no retention for the factoring of accounts receivable.

D. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months ended March 31, 2026 and 2025, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(36).

F. The Group collects the derecognised factored accounts receivable on behalf of financial institutions. Such collections are recognised under other payables as factoring payable. Please refer to Note 6(17).

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

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

(7) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Tax refund receivable	$ 23,163,963	$ 25,586,508	$ 22,872,675
Interest receivable	4,932,489	5,758,294	4,171,752
Government grants receivable	961,602	156,988	1,243,034
Others	14,769,443	14,043,558	13,723,570
	$ 43,827,497	$ 45,545,348	$ 42,011,031

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

(8) Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 488,399,485	$ 379,973,617	$ 388,079,649
Work in process	227,333,217	229,713,356	185,339,568
Finished goods	448,817,018	367,023,547	445,632,623
Inventory in transit	67,241,600	138,655,558	50,419,506
	1,231,791,320	1,115,366,078	1,069,471,346
Less: Allowance for inventory obsolescence and market price decline	(21,913,221)	(19,791,759)	(21,858,165)
	$ 1,209,878,099	$ 1,095,574,319	$ 1,047,613,181

Expenses and losses incurred on inventories for the three months ended March 31, 2026 and 2025 were as follows:

	Three months ended March 31,	
	2026	2025
Cost of inventories sold	$ 1,990,236,632	$ 1,542,421,729
Loss on inventory obsolescence and market price decline	1,702,618	4,091,881
Revenue from sale of scraps	(3,401,222)	(2,732,783)
Others	14,803	(13,691)
	$ 1,988,552,831	$ 1,543,767,136

(9) Investments accounted for using equity method

	2026	2025
At January 1	$ 197,612,722	$ 200,117,473
Addition of investments accounted for using equity method	442,331	-
Proceeds from capital reduction of investments accounted for using equity method	-	(1,012,850)
Disposal of investments accounted for using equity method	(441,790)	(3,444,085)
Earnings distribution of investments accounted for using equity method	(2,435,592)	(3,339,232)
Share of profit or loss of investments accounted for using equity method	(2,543,933)	6,030,200
Changes in retained earnings	2,911,730	51,248
Changes in capital surplus	(14,477)	(112,050)
Changes in other equity items	689,936	1,479,073
Others	1,953,116	2,004,706
At March 31	$ 198,174,043	$ 201,774,483

	March 31, 2026	March 31, 2025
Associates	$ 182,280,573	$ 183,853,101
Joint ventures	15,893,470	17,921,382
	$ 198,174,043	$ 201,774,483

A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to $117,918,256 and $115,815,752, constituting 2.25% and 2.53% of the consolidated total assets as of March 31, 2026 and 2025, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to ($2,934,589) and $5,929,310, constituting 2.60% and 7.11% of the consolidated total comprehensive income for the three months ended March 31, 2026 and 2025, respectively.

B. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the 'Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)' on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed to the shares of fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of March 31, 2026, 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 March 31, 2026	Shareholding ratio December 31, 2025	Shareholding ratio March 31, 2025	Nature of relationship	Method of measurement
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	28%	28%	28%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	29%	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		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 190,353,200	$ 195,869,426	$ 218,205,334
Non-current assets	96,011,611	92,537,106	105,540,506
Current liabilities	(209,601,070)	(210,569,710)	(168,566,797)
Non-current liabilities	(17,559,153)	(23,420,342)	(117,830,095)
Total net assets	59,204,588	54,416,480	37,348,948
Effect of accounting principles	1,691,471	1,916,780	2,189,200
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	77,243,864	77,413,950	86,040,786
Total net assets after adjustment	$ 138,139,923	$ 133,747,210	$ 125,578,934
Share in associate's net assets	$ 46,217,325	$ 44,748,395	$ 41,857,684
Goodwill	8,376,779	8,394,401	9,301,493
Others	(479,190)	24,659	(12,608)
Carrying amount of the associate	$ 54,114,914	$ 53,167,455	$ 51,146,569

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 1,459	$ 1,471	$ 1,500
Non-current assets	8,693,671	8,385,413	12,983,767
Current liabilities	-	-	-
Total net assets	$ 8,695,130	$ 8,386,884	$ 12,985,267
Share in associate's net assets	$ 8,693,391	$ 8,386,045	$ 12,983,968
Others	(59,272)	-	(17,438)
Carrying amount of the associate	$ 8,634,119	$ 8,386,045	$ 12,966,530

	Foxconn Technology Co., Ltd.		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 119,608,118	$ 124,644,080	$ 129,888,815
Non-current assets	31,145,671	33,977,941	37,219,808
Current liabilities	(42,954,189)	(50,394,844)	(55,026,214)
Non-current liabilities	(1,377,971)	(1,427,830)	(1,028,426)
Total net assets	$ 106,421,629	$ 106,799,347	$ 111,053,983
Share in associate's net assets	$ 30,214,406	$ 30,315,204	$ 31,484,756
Goodwill	320,117	320,117	320,117
Others	(4,668)	(4,234)	(4,485)
Carrying amount of the associate	$ 30,529,855	$ 30,631,087	$ 31,800,388

	Zhen Ding Technology Holding Limited		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 132,303,699	$ 127,641,143	$ 128,742,981
Non-current assets	166,099,270	152,401,867	137,001,056
Current liabilities	(83,301,038)	(72,821,167)	(73,605,796)
Non-current liabilities	(40,376,721)	(36,509,191)	(41,151,182)
Total net assets	$ 174,725,210	$ 170,712,652	$ 150,987,059
Share in associate's net assets	$ 35,887,577	$ 35,381,570	$ 34,061,200
Others	-	-	5,130
Carrying amount of the associate	$ 35,887,577	$ 35,381,570	$ 34,066,330

Statement of comprehensive income

	Sharp Corporation	
	Three months ended March 31,	
	2026	2025
Revenue	$ 95,782,612	$ 108,271,284
(Loss) profit for the period from continuing operations	(4,005,864)	8,582,078
Other comprehensive income (loss), net of tax	8,868,053	(7,141,007)
Total comprehensive income for the period	4,862,189	1,441,071
Effect of accounting principles	(781,801)	1,441,709
Total comprehensive income after adjustment	$ 4,080,388	$ 2,882,780
Dividends received from associates	$ -	$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended March 31,	
	2026	2025
Revenue	$ -	$ -
Profit for the period from continuing operations	-	10,742
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	$ -	$ 10,742
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Three months ended March 31,	
	2026	2025
Revenue	$ 25,274,831	$ 30,000,508
Profit for the period from continuing operations	654,563	936,390
Other comprehensive income, net of tax	1,089,332	1,895,010
Total comprehensive income for the period	$ 1,743,895	$ 2,831,400
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	Three months ended March 31,	
	2026	2025
Revenue	$ 40,728,186	$ 40,081,873
Profit for the period from continuing operations	2,047,437	1,025,142
Other comprehensive income, net of tax	5,624,336	2,449,814
Total comprehensive income for the period	$ 7,671,773	$ 3,474,956
Dividends received from associates	$ -	$ -

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, the carrying amount of the Group's individually immaterial associates amounted to $53,114,108, $54,209,329 and $53,873,284, respectively.

	Three months ended March 31,	
	2026	2025
Profit for the period from continuing operations	$ 487,958	$ 1,377,972
Other comprehensive income, net of tax	429,984	797,937
Total comprehensive income for the period	$ 917,942	$ 2,175,909

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

	March 31, 2026	December 31, 2025	March 31, 2025
Sharp Corporation	$ 25,586,952	$ 34,291,549	$ 46,577,256
Foxconn Technology Co., Ltd.	20,184,111	24,660,588	24,700,556
Zhen Ding Technology Holding Limited	63,088,977	43,383,219	31,620,867
	$ 108,860,040	$ 102,335,356	$ 102,898,679

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, the carrying amount of the Group's individually immaterial joint ventures amounted to $15,893,470, $15,837,236 and $17,921,382, respectively.

	Three months ended March 31,	
	2026	2025
Profit (loss) for the period from continuing operations	$ 171,925	$ (215,630)
Other comprehensive income, net of tax	23,781	8,903
Total comprehensive income (loss) for the period	$ 195,706	$ (206,727)

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

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

ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 28% equity interest. Given that the Group does not 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 invested in Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) and is the largest single capital contributor to the partnership. 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

	2026					
	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
At January 1						
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)
	$ 22,606,286	$ 186,370,157	$ 136,285,729	$ 98,245,544	$ 99,885,283	$ 543,392,999
Opening net book amount as at January 1	$ 22,606,286	$ 186,370,157	$ 136,285,729	$ 98,245,544	$ 99,885,283	$ 543,392,999
Additions	-	1,356,614	6,147,860	8,058,059	17,420,502	32,983,035
Transfers	(270,727)	8,241,523	6,998,360	2,967,017	(17,197,163)	739,010
Disposals	-	(18,582)	(693,897)	(1,024,465)	(77,745)	(1,814,689)
Depreciation charge	-	(5,129,676)	(9,749,427)	(7,677,963)	-	(22,557,066)
Reversal of impairment loss	-	-	25	-	-	25
Net exchange differences	245,356	1,780,608	3,105,914	4,101,908	243,004	9,476,790
Closing net book amount as at March 31	$ 22,580,915	$ 192,600,644	$ 142,094,564	$ 104,670,100	$ 100,273,881	$ 562,220,104
At March 31						
Cost	$ 22,626,506	$ 375,388,873	$ 449,357,016	$ 297,742,822	$ 100,664,813	$ 1,245,780,030
Accumulated depreciation and impairment	(45,591)	(182,788,229)	(307,262,452)	(193,072,722)	(390,932)	(683,559,926)
	$ 22,580,915	$ 192,600,644	$ 142,094,564	$ 104,670,100	$ 100,273,881	$ 562,220,104

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

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.

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:

	March 31, 2026	December 31, 2025	March 31, 2025
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 26,476,218	$ 26,275,555	$ 29,487,979
Buildings	33,501,785	34,140,763	29,430,018
Other equipment	910,495	809,384	400,240
	$ 60,888,498	$ 61,225,702	$ 59,318,237

	Three months ended March 31,	
	2026	2025
	Depreciation charge	Depreciation charge
Land and land use right	$ 193,149	$ 256,286
Buildings	2,800,730	2,232,034
Other equipment	190,587	63,542
	$ 3,184,466	$ 2,551,862

D. For the three months ended March 31, 2026 and 2025, the additions to right-of-use assets were $2,025,327 and $4,466,059, respectively.

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

	Three months ended March 31,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 321,331	$ 374,060
Expense on short-term lease contracts	$ 966,829	$ 936,078
Gain from lease modification	$ 4,381	$ 7,457

F. For the three months ended March 31, 2026 and 2025, the Group’s total cash outflow for leases were $4,143,198 and $3,572,919, respectively.

(12) Investment property

	Land and buildings	
	2026	2025
At January 1		
Cost	$ 17,761,335	$ 15,921,898
Accumulated depreciation and impairment	(7,982,709)	(7,244,304)
	$ 9,778,626	$ 8,677,594
Opening net book amount as at January 1	$ 9,778,626	$ 8,677,594
Transfer in	35,457	3,691
Transfer out	(63,552)	-
Disposals	(3,033)	-
Depreciation charge	(141,815)	(159,434)
Net exchange differences	252,622	172,193
Closing net book amount as at March 31	$ 9,858,305	$ 8,694,044
At March 31		
Cost	$ 18,294,900	$ 16,259,140
Accumulated depreciation and impairment	(8,436,595)	(7,565,096)
	$ 9,858,305	$ 8,694,044

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

	Three months ended March 31,	
	2026	2025
Rental income from the lease of the investment property	$ 298,567	$ 234,592
Direct operating expenses arising from the investment property that generated rental income for the period	$ 141,815	$ 159,434

B. The fair value of the investment property held by the Group as at March 31, 2026, December 31, 2025 and March 31, 2025 were $24,926,899, $24,340,060 and $23,433,392, respectively. Some properties were valued by independent appraisers. The valuation is based on the latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(13) Intangible assets

	2026						
	Goodwill	Patents	Trademarks and brands	Developed technology	Customer relationships	Software	Total
At January 1							
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)
	$ 21,058,191	$ 574,313	$ 5,529,244	$ 7,655,987	$ 1,532,206	$ 3,346,713	$ 39,696,654
Opening net book amount as at January 1	$ 21,058,191	$ 574,313	$ 5,529,244	$ 7,655,987	$ 1,532,206	$ 3,346,713	$ 39,696,654
Transfers	-	-	-	-	-	4,761	4,761
Additions	-	-	-	-	-	300,141	300,141
Disposals	-	-	-	-	-	(2,022)	(2,022)
Amortisation charge	-	(4,180)	(105,566)	(289,475)	(48,363)	(469,170)	(916,754)
Net exchange differences	375,158	10,943	93,666	6,847	4,592	51,138	542,344
Closing net book amount as at March 31	$ 21,433,349	$ 581,076	$ 5,517,344	$ 7,373,359	$ 1,488,435	$ 3,231,561	$ 39,625,124
At March 31							
Cost	$ 25,157,377	$ 1,389,397	$ 8,140,027	$ 14,794,781	$ 2,707,242	$ 11,595,235	$ 63,784,059
Accumulated amortisation and impairment	(3,724,028)	(808,321)	(2,622,683)	(7,421,422)	(1,218,807)	(8,363,674)	(24,158,935)
	$ 21,433,349	$ 581,076	$ 5,517,344	$ 7,373,359	$ 1,488,435	$ 3,231,561	$ 39,625,124

	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)
	$ 22,125,131	$ 631,516	$ 6,078,445	$ 9,108,413	$ 1,698,636	$ 2,795,124	$ 42,437,265
Opening net book amount as at January 1	$ 22,125,131	$ 631,516	$ 6,078,445	$ 9,108,413	$ 1,698,636	$ 2,795,124	$ 42,437,265
Transfers	-	-	-	-	-	24,720	24,720
Additions	-	-	27,908	49,494	-	239,511	316,913
Acquired from business combinations	-	-	-	-	-	42,569	42,569
Disposals	-	-	-	-	-	(117)	(117)
Amortisation charge	-	(5,758)	(115,941)	(267,970)	(58,536)	(453,365)	(901,570)
Net exchange differences	511,445	8,898	70,265	45,562	21,273	44,630	702,073
Closing net book amount as at March 31	$ 22,636,576	$ 634,656	$ 6,060,677	$ 8,935,499	$ 1,661,373	$ 2,693,072	$ 42,621,853
<u>At March 31</u>							
Cost	$ 26,462,961	$ 1,421,815	$ 8,242,186	$ 15,963,630	$ 2,826,471	$ 9,064,486	$ 63,981,549
Accumulated amortisation and impairment	(3,826,385)	(787,159)	(2,181,509)	(7,028,131)	(1,165,098)	(6,371,414)	(21,359,696)
	$ 22,636,576	$ 634,656	$ 6,060,677	$ 8,935,499	$ 1,661,373	$ 2,693,072	$ 42,621,853

A. Impairment assessment for goodwill of Belkin International Inc.

As of March 31, 2026, the Group's goodwill from the acquisition of Belkin International Inc. (referred to herein as "Belkin") decreased to $12,046,422 (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 March 31, 2026.

B. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of March 31, 2026, the Group's acquisition of FIT Voltaira Group GmbH (referred to herein as "Voltaira") has generated goodwill of $2,542,678 (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 March 31, 2026.

C. The details of amortisation are as follows:

	Three months ended March 31,	
	2026	2025
Operating costs and operating expenses	$ 916,754	$ 901,570

(14) Other non-current assets

	March 31, 2026	December 31, 2025	March 31, 2025
Prepayments for equipment	$ 17,182,997	$ 8,966,620	$ 15,071,854
Long-term other accounts receivable	1,008,745	471,450	1,071,013
Refundable deposits	2,896,030	5,417,338	3,357,683
Long-term other prepayments	1,988,340	1,780,026	520,898
Others	7,057,454	6,976,918	8,807,556
	$ 30,133,566	$ 23,612,352	$ 28,829,004

(15) Short-term loans

Type of loans	March 31, 2026	Interest rate range	Collateral
Bank loans			
Credit loans	$ 778,365,706	0.60%~7.90%	None

Type of loans	December 31, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	$ 794,455,770	0.60%~7.59%	None

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

(16) Short-term notes and bills payable

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper	$ 90,720,000	$ 105,670,000	$ 100,690,000
Less: Unamortised discount	(661,310)	(876,691)	(1,018,039)
	$ 90,058,690	$ 104,793,309	$ 99,671,961
Interest rates per annum	1.54%~1.97%	1.55%~1.995%	1.918%~2.168%

(17) Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Dividend payable	$ 100,985,681	$ 4,731,732	$ 80,571,871
Awards and salaries payable	46,935,964	62,201,956	39,311,605
Payables for equipment	30,771,020	33,174,025	24,094,157
Employees' bonuses payable	29,110,677	24,654,402	22,413,983
Consumption goods expense payable (including indirect materials)	10,993,923	15,814,290	11,190,812
Accrued interest payable	5,553,070	4,344,676	4,777,254
Royalty fees payable	1,467,247	1,428,005	1,410,566
Tax payable	7,962,642	9,184,628	6,944,372
Factoring payable	35,042,908	1,646,587	11,998,756
Others	104,313,547	114,874,518	114,997,992
	$ 373,136,679	$ 272,054,819	$ 317,711,368

(18) Other current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Receipts in advance of payments for materials and equipment on behalf of others	$ 35,612,559	$ 33,672,402	$ 47,261,777
Deposits received	21,390,161	22,694,472	19,138,464
Contract liabilities	41,460,437	43,885,740	33,768,709
Others	3,461,637	5,208,595	4,241,724
	$ 101,924,794	$ 105,461,209	$ 104,410,674

(19) Bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
Convertible bonds payable	$ 31,137,618	$ 34,846,474	$ 40,168,419
Less: Discount on bonds payable	(2,949,151)	(3,159,968)	(3,752,062)
	28,188,467	31,686,506	36,416,357
Corporate bonds payable	232,100,000	220,100,000	201,850,000
Foreign unsecured corporate bonds	68,975,141	68,300,533	73,394,100
Less: Discount on bonds payable	(106,397)	(111,715)	-
	329,157,211	319,975,324	311,660,457
Less: Current portion (shown as "Long-term liabilities, current portion")	(39,888,717)	(40,338,274)	(44,818,000)
	$ 289,268,494	$ 279,637,050	$ 266,842,457

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 March 31, 2026, 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.

B. First overseas unsecured convertible bond issue of 2024

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

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2026, 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 NT$240.6 after adjustment in line with the model specified in the conversion rules.

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

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

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

	March 31, 2026		December 31, 2025		March 31, 2025	
Embedded financial derivatives (put options) beginning balance	$	1,500	$	-	$	-
Issued in this period		-		6,724		6,724
Less: Unrealised gain (loss) for this period		8,866		(5,224)		(4,224)
Conversion during the period		(169)		-		-
	$	10,197	$	1,500	$	2,500

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

(20) Long-term loans

Institution	Loan period	Interest rate	Collateral	March 31, 2026
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	4.4107%	None	$ 25,596,000
Syndicated loan from a consortium of 18 banks, including Bank of Taiwan	2026.03.26~2029.03.26	2.0402%	None	18,000,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~ 2.9000%	Yes	164,014
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	661,935
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	479,925
Taiwan Cooperative Bank	2024.12.20~2027.12.20	4.8200%	None	319,950
Bank of China	2022.01.24~2032.01.24	2.8000%	None	3,332,796
Bank of Communications	2024.05.23~2028.04.25	3.3000%~ 3.6000%	Yes	435,822
Bank of China	2024.01.12~2027.01.11	3.0500%	Yes	18,516
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,449
CIC Banque CIAL	2022.06.29~2028.06.30	3.2000%	None	105,946
				52,104,210
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(26,495,445)
Administration fee of syndicated loans				(11,731)
				$ 25,597,034

Institution	Loan period	Interest rate	Collateral	December 31, 2025
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
				27,316,740
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(853,475)
Administration fee of syndicated loans				(14,667)
				$ 26,448,598

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

A. According to syndicated loan agreement signed with 18 banks, including Bank of Taiwan, the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., and in accordance with the loan agreement signed with First Commercial Bank, CTBC Bank Co., Ltd., Taipei Fubon Bank, Taishin International Bank, Industrial and Commercial Bank of China, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), to be tested semi-annually and annually on consolidated basis.

B. As of March 31, 2025, the Group's long term loan with Banc of America Leasing & Capital, LLC ("BoA Leasing") was due to the sale of machinery and equipment to BoA Leasing and the subsequent lease back of the machinery and equipment from BoA Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of $3,292,262, 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. On April 24, 2026, the Group repaid $18,000,000 of the principal under the syndicated loans from a syndicate of 18 banks, including Bank of Taiwan. The credit facility under the syndicated loan may be drawn on a revolving basis during the credit period.

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

(21) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Group recognised pension costs of $3,108 and $3,816 for the three months ended March 31, 2026 and 2025, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2027 amount to $11,844.

B. Defined contribution plans

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on

6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

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

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

(d) The pension costs under the defined contribution pension plans of the Group for the three months ended March 31, 2026 and 2025 were $5,165,069 and $4,976,699, respectively.

(22) Share-based payment

As of March 31, 2026, December 31, 2025 and March 31, 2025, 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 and Foxconn Interconnect Technology Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
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
Share award programme	September 2023	1,366,993	Note 2
Share award programme	November 2023	1,979,598	Note 2
Share award programme	March 2024	4,405,978	Note 2
Share award programme	September 2024	2,592,601	Note 2
Share award programme	May 2025	7,001,902	Note 2
Share award programme	August 2025	27,238,190	Note 2
Stock options plan	January 2023	46,728,000	Note 3
Restricted share plan	September 2022	44,450,000	Note 4
Restricted share plan	November 2022	37,550,000	Note 4
Treasury stock award programme	Note 6 (22) 5	-	Note 5

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

Note 3: Employees may exercise employee stock options in instalments of 72.15% and 27.85% from the grant date of employee stock options and the service date of September 30, 2025, respectively.

Note 4: One year after listing in Mainland China is the first unlock date. The exercisable ratios at the first unlock date, one year after the first unlock date and two years after the first unlock date are 40%, 70% and 100%, respectively.

Note 5: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and is vested immediately.

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

The fair value of shares granted was RMB 5,312,274 thousand. For the three months ended March 31, 2026 and 2025, expenses incurred on the restricted share plan were $409,941 (RMB 89,742 thousand) and $578,910 (RMB 128,313 thousand), respectively.

B. Share incentive plan - FIH Mobile Limited

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the three months ended March 31, 2026 and 2025, expenses incurred on the share incentive plan were $256,575 (USD 8,112 thousand) and $4,143 (USD 126 thousand), respectively.

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

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months ended March 31, 2026 and 2025, expenses incurred on the employee stock options were $0 and $3,130, respectively.

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

The above plan pertained to the issuance of new shares in 2022 which all were subscribed by employees, and the expected duration of the plan is 6 years. For the three months ended March 31, 2026 and 2025, expenses incurred on the restricted share plan were $10,813 and $11,001, respectively.

E. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the three months ended March 31, 2026 and 2025, expense incurred on restricted share plan were $0 (USD 0 thousand).

(23) Other non-current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Deferred government grants	$ 3,860,805	$ 3,622,354	$ 4,557,778
Reserve for retirement pension	803,825	945,901	809,161
Advance rent receipts	1,293,322	1,281,454	1,380,576
Tax payable	14,147,909	7,425,855	1,764,524
Others	6,019,257	6,044,532	6,125,095
	$ 26,125,118	$ 19,320,096	$ 14,637,134

(24) Provisions

	2026	2025
At January 1	$ 24,849,023	$ 8,238,517
Provisions during the period	17,957,887	6,586,096
Used (unused amounts reversed) during the period	(10,797,922)	(1,307,566)
Exchange differences	557,248	108,128
At March 31	$ 32,566,236	$ 13,625,175

Analysis of total provisions:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 12,638,528	$ 8,812,676	$ 4,953,723
Non-current	$ 19,927,708	$ 16,036,347	$ 8,671,452

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

	March 31, 2026	December 31, 2025	March 31, 2025
Authorised shares (in thousands)	18,000,000	18,000,000	18,000,000
Authorised capital	$ 180,000,000	$ 180,000,000	$ 180,000,000
Issued shares (in thousands)	14,003,403	13,964,222	13,891,702
Paid-in Capital	$ 140,034,032	$ 139,642,223	$ 138,917,019

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:

	2026	2025
	Shares in thousands	Shares in thousands
At January 1	14,001,920	13,890,219
Convertible bonds were converted into shares of common stock	25,245	-
At March 31	14,027,165	13,890,219

C. The Company’s bonds totalling USD 125,000 thousand (face value) were converted into $252,454 of ordinary shares (25,245 thousand shares) with a par value of $10 (in dollars) per share during the three months ended March 31, 2026, which resulted in ‘capital surplus, additional paid-in capital’ arising from bond conversion of $3,233,103 and the reversal of ‘capital surplus, share options’ of $60,002. As of March 31, 2026, the registration of $252,454 (25,245 thousand shares) has not yet been completed and therefore the shares were shown as ‘certificate of entitlement to new shares from convertible bonds’.

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) has not yet been completed and therefore the shares were shown as ‘certificate of entitlement to new shares from convertible bonds’. The registration amendment was completed on April 16, 2026.

E. 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 centre 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 exchanging 237,644 thousand shares of Teco Electric & Machinery Co., Ltd., and the registration for the share exchanging was completed. The ordinary shares issued by the Company have the same rights as other shares in issue. The Company has elected to classify the acquisition of ordinary shares of Teco Electric & Machinery Co., Ltd. that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

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 Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of March 31, 2026, 37,083 thousand units of GDRs were outstanding, which represents 74,166 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 March 31, 2026, December 31, 2025 and March 31, 2025, 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:

	2026				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$121,230,069	$ 93,774,747	$ 7,681,903	$ 4,012,404	$ 226,699,123
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(186,050)	-	-	(186,050)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	(14,477)	-	(14,477)
Convertible bonds were converted into shares of common stock	3,233,103	-	-	(60,002)	3,173,101
At March 31	$124,463,172	$ 93,588,697	$ 7,667,426	$ 3,952,402	$ 229,671,697

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

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, refer to Note 6(25) for details.

(27) Retained earnings

A. The annual net profit 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 than 10% of total dividends.

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

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When 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	$ 7.2	80,571,871	$ 5.8
	$ 130,543,276		$ 25,632,335	

The Company's earnings distribution for 2025, except for cash dividends that had been resolved by the Board of Directors on March 16, 2026 which was recognised as dividends payable, is pending approval from the shareholders. The information on the above distribution of earnings which was resolved by the Board of Directors and approved by the shareholders will be posted on the "Market Observation Post System" of the TSEC.

(28) Other equity items

	2026		
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1	$ 23,733,431	$ (77,053,245)	$ (53,319,814)
Revaluation:			
- Group	3,306,923	-	3,306,923
- Associates	(777,402)	-	(777,402)
Revaluation – tax	(1,285,206)	-	(1,285,206)
Revaluation transferred to retained earnings	(2,611,403)	-	(2,611,403)
Currency translation:			
- Group	-	49,289,427	49,289,427
- Associates	-	1,467,338	1,467,338
At March 31	$ 22,366,343	$ (26,296,480)	$ (3,930,137)

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

(29) Non-controlling interests

	Three months ended March 31,	
	2026	2025
At January 1	$ 197,991,728	$ 206,386,483
Shares attributable to non-controlling interests:		
Profit for the period	7,036,828	3,725,552
Currency translation difference	4,074,532	3,839,918
Unrealised gain (loss) on investments in equity instruments measured at fair value through other comprehensive income	6,476	(96,970)
Gain on hedging instrument	-	2,174
Earnings distribution to non-controlling interests	(1,302)	(17,853,499)
Changes in non-controlling interests	(240,022)	1,524,765
At March 31	$ 208,868,240	$ 197,528,423

A. Some subsidiaries of the Group have repurchased and retired treasury shares and issued employee share-based payment during the three months ended March 31, 2026 and 2025. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by $518,195 and $420,268 and equity attributable to owners of the parent decreased by $186,050 and increased by $1,431,105 for the three months ended March 31, 2026 and 2025, respectively.

B. The primary change in 2026 resulted from the conversion of convertible bonds of the Group's subsidiary, ShunSin Technology Holdings Limited, into ordinary shares. As a result of these transactions, the Group's non-controlling interests increased by $278,173.

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

(30) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

	Three months ended March 31,	
Revenue from external customer contracts	2026	2025
U.S.A.	$ 990,702,652	$ 634,626,759
Singapore	508,855,744	420,366,519
Ireland	204,877,869	209,332,602
China	66,350,175	88,248,592
India	54,592,526	34,086,215
Taiwan	40,464,631	39,420,444
Japan	23,837,878	32,948,055
Vietnam	4,050,352	2,121,791
Mexico	1,426,558	1,097,496
Others	224,375,006	182,067,090
	$ 2,119,533,391	$ 1,644,315,563

B. Information on product types

	Three months ended March 31,	
	2026 (in millions)	2025 (in millions)
Smart Consumer Electronics	$ 688,834	$ 658,679
Cloud and Networking Products	1,014,984	565,249
Computing Products	295,573	311,129
Components and Others	120,142	109,259
	$ 2,119,533	$ 1,644,316

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

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

C. Contract liabilities

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

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract liabilities	$ 41,460,437	$ 43,885,740	$ 33,768,709	$ 30,060,655

Contract liabilities at the beginning of the period amounting to $21,747,988 and $10,316,272 were recognised as revenues for the three months ended March 31, 2026 and 2025, respectively.

(31) Interest income

	Three months ended March 31,	
	2026	2025
Interest income from bank deposits	$ 5,151,679	$ 5,609,165
Interest income from financial assets at amortised cost	2,690,570	2,521,592
	$ 7,842,249	$ 8,130,757

(32) Other income

	Three months ended March 31,	
	2026	2025
Rental income	$ 533,365	$ 490,816
Dividend income	844,278	467,497
Government grants	50,953	23,457
Other non-operating income	874,705	564,337
	$ 2,303,301	$ 1,546,107

(33) Other gains and losses

	Three months ended March 31,	
	2026	2025
Gain on financial assets or liabilities at fair value through profit or loss	$ 5,592,398	$ 7,878,775
Gain (loss) on disposal of property, plant and equipment	371,212	(28,264)
Gain on disposal of investments	994,731	525,090
Net currency exchange loss	(4,733,476)	(3,283,483)
Impairment loss	(13,704)	(438,703)
Other losses	(399,399)	(207,351)
	$ 1,811,762	$ 4,446,064

(34) Expenses by nature

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

	Three months ended March 31,	
	2026	2025
Repairing services and product warranty costs	$ 8,983,071	$ 9,260,685
Employee benefit expense	85,421,573	83,096,181
Depreciation	25,741,532	22,460,305
Amortisation	916,754	901,570
	$ 121,062,930	$ 115,718,741

(35) Employee benefit expense

	Three months ended March 31,	
	2026	2025
Wages and salaries	$ 69,971,780	$ 69,214,416
Share-based payment	677,329	597,184
Labor and health insurance fees	4,562,980	4,039,237
Pension costs	5,168,177	4,980,515
Other personnel expenses	5,041,307	4,264,829
	$ 85,421,573	$ 83,096,181

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

B. For the three months ended March 31, 2026 and 2025, employees’ compensation was accrued at $2,852,795 and $2,430,512, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the three months ended March 31, 2026 and 2025 were estimated and accrued based on 5% of distributable profit of the current year.

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

(36) Finance costs

	Three months ended March 31, 2026	Three months ended March 31, 2025
Interest expense:		
Bank borrowings	$ 7,842,400	$ 5,371,673
Corporate bonds	1,338,849	1,278,302
Interest expense from lease liability	321,331	374,060
Financing expense from accounts receivable factoring	1,528,258	508,698
	$ 11,030,838	$ 7,532,733

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Current tax:		
Current tax on profits for the period	$ 14,556,034	$ 11,350,282
Adjustments in respect of prior period	(855,534)	231,362
Total current tax	13,700,500	11,581,644
Deferred tax:		
Origination and reversal of temporary differences	3,374,453	1,705,107
Income tax expense	$ 17,074,953	$ 13,286,751

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

	Three months ended March 31, 2026	Three months ended March 31, 2025
Measured at fair value through other comprehensive income from changes in fair value	$ 1,285,206	$ (442,518)
Cash flow hedges	-	2,464
	$ 1,285,206	$ (440,054)

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

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

D. The current tax expense related to Pillar Two income taxes that the Group recognised for the three months ended March 31, 2026 and 2025 were $6,153,057 and $1,747,653.

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

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

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

(38) Earnings per share

	Three months ended March 31, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 49,919,449	14,009,135	$ 3.56
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 49,919,449	14,009,135	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	60,450	
Convertible bonds-overseas	-	127,028	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 49,919,449	14,196,613	$ 3.52

	Three months ended March 31, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 42,108,054	13,890,219	$ 3.03
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 42,108,054	13,890,219	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation		58,797	
Convertible bonds-overseas		183,143	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 42,108,054	14,132,159	$ 2.98

(39) Business combinations

As the Group's investee, Horizon Plus Company Limited, reduced its capital and the refund of capital was not in proportion to its ownership on March 11, 2025. After the capital reduction, the Group's shareholding ratio increased from 40% to 60% and the Group obtained control over the company. The above merger involved acquisition of cash and cash equivalents and property, plant and equipment,.

(40) Supplemental cash flow information

A.Investing activities with partial cash payments and receipts

	Three months ended March 31,	
	2026	2025
Purchase of property, plant and equipment	$ 32,983,035	$ 33,537,505
Add: Opening balance of payable on equipment	33,174,025	33,814,970
Less: Ending balance of payable on equipment	(30,771,020)	(24,094,157)
Net exchange differences	388,305	577,020
Cash paid during the period	$ 35,774,345	$ 43,835,338

	2026	2025
Disposal of property, plant and equipment	$ 2,185,901	$ 1,030,304
Add: Opening balance of receivable on equipment	3,179,932	2,923,693
Less: Ending balance of receivable on equipment	(2,917,449)	(2,442,251)
Net exchange differences	50,161	34,454
Cash received during the period	$ 2,498,545	$ 1,546,200

B. Financing activities with partial cash payments

	Three months ended March 31, 2026	2025
Declared cash dividends for non-controlling interests	$ 1,302	$ 17,853,499
Add: Opening balance of cash dividends declared but not yet paid to non-controlling interests	4,731,732	-
Less: Ending balance of cash dividends declared but not yet paid to non-controlling interests	(54,008)	-
Net exchange differences	33,029	-
Cash dividends paid to non-controlling interest during the period	$ 4,712,055	$ 17,853,499

C. Financing activities with no cash flow effects

	Three months ended March 31, 2026	2025
Add: Declared cash dividends	$ 100,931,673	$ 80,571,871
Conversion of bonds payable	252,454	-
Capital surplus of bonds payable conversion	3,173,101	-
Effects of conversion of convertible bonds payable by subsidiaries on non-controlling interests	283,300	-
Less: Ending balance of cash dividends declared but not yet paid	(100,931,673)	(80,571,871)
Conversion of convertible bonds payable	(3,425,555)	-
Conversion of convertible bonds payable by subsidiaries	(283,300)	-
Cash paid during the period	$ -	$ -

D. Changes in liabilities from financing activities

2026	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 104,793,309	$ 794,455,770	$ 27,302,073	$ 319,975,324	$ 39,966,794	$1,286,493,270
Changes in cash flow from financing activities	(14,950,000)	(31,895,136)	24,259,244	11,999,999	(2,855,038)	(13,440,931)
Impact of changes in foreign exchange rate	-	15,805,072	528,226	674,608	687,163	17,695,069
Changes in other non-cash items	215,381	-	2,936	(3,492,720)	2,337,413	(936,990)
At March 31	$ 90,058,690	$ 778,365,706	$ 52,092,479	$ 329,157,211	$ 40,136,332	$1,289,810,418

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

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution (GIS) Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuan Chenggong Fuchuang 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
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
Beijing Digiwin Computer Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate

Names of related parties	Relationship with the Group
Sakai GK Partners LP	Associate
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy Co., Ltd.	Associate
Field Delivery Service Co., Ltd.	Associate
SiliconAuto B.V.	Note
SiliconAuto Taiwan Co., Ltd.	Note
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

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

	Three months ended March 31,	
	2026	2025
Sales of goods and services:		
Associates	$ 26,232,097	$ 35,687,713
Other related party	904,124	1,516,963
	$ 27,136,221	$ 37,204,676

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

B. Purchases

	Three months ended March 31,	
	2026	2025
Purchases of goods:		
Associates	$ 9,241,577	$ 12,002,717
Other related party	3,582,524	3,712,312
	$ 12,824,101	$ 15,715,029

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

C. Receivables from related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable:			
Associates			
Current	$ 16,330,852	$ 29,782,766	$ 27,432,412
Non-Current	479,925	471,450	597,780
Other related party	639,904	825,134	1,472,384
Less: Allowance for doubtful accounts	(854,924)	(846,795)	(893,034)
	16,595,757	30,232,555	28,609,542
Other receivables - sale of property, plant and equipment:			
Associates	75,264	64,824	45,337
Other receivables - purchase of materials on behalf of related parties:			
Associates	2,809,159	4,232,313	4,914,493
Other related party	2,696	2,636	2,593
Other receivables - dividends			
Associates	2,350,552	-	2,836,566
Other receivables - disposal of investment:			
Associates	-	-	234,203
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	3,172,215	3,116,197	-
Non-Current	-	-	473,233
	8,409,886	7,415,970	8,506,425
	$ 25,005,643	$ 37,648,525	$ 37,115,967

(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 $3,172,215. In April 2026, the Company fully collected the remaining receivable from SDP and the accrued interest.

D. Payables to related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable:			
Associates	$ 12,472,348	$ 16,651,486	$ 15,993,586
Other related party	4,908,872	5,133,005	4,823,542
	17,381,220	21,784,491	20,817,128
Other payables - acquisition of property, plant and equipment:			
Associates	606,159	420,015	179,416
Other payables - procurement of raw materials on behalf of others:			
Associates	5,119,330	4,063,073	13,972,418
Other related party	61,697	91,076	133,572
	5,787,186	4,574,164	14,285,406
	$ 23,168,406	$ 26,358,655	$ 35,102,534

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

E. Lease transactions - lessee

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

(b) For the three months ended March 31, 2026 and 2025, the Group acquired right-of-use assets of $67,042 and $444,848, respectively, from related parties.

(c) Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Associates	$ 362,550	$ 358,082	$ 439,765
Other related party	543	1,355	978
	$ 363,093	359,437	$ 440,743

For the three months ended March 31, 2026 and 2025, the interest expense incurred on lease liabilities were $3,234 and $4,160, respectively.

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Acquisition of property, plant and equipment:		
Associates	$ 334,782	$ 182,558
Other related party	6,686	-
	$ 341,468	$ 182,558

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

	Three months ended March 31, 2026		2025	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Loss on disposal
Associates	$ 29,912	$ 18,009	$ 465	$ (26)

(c) Acquisition of financial assets:

	Accounts	No. of shares (thousand shares)	Objects	Three months ended March 31, 2026 Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using equity method	-	Shares	$ 236,079

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

	Accounts	No. of shares (thousand shares)	Objects	Three months ended March 31, 2025 Proceeds	Gain on disposal
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
				$ 92,755	$ 2,722

(e) Acquisition of other assets:

		Three months ended March 31,	
		2026	2025
	Accounts	Consideration	Consideration
Associates	Intangible assets	$ 5,783	$ -

G. Loans to related parties

(a) Receivables from related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Associates	$ 162,941	$ 158,259	$ 160,970

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended March 31,	
	2026	2025
Associates	$ 1,586	$ 1,566

For the three months ended March 31, 2026 and 2025, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended March 31,	
	2026	2025
Salaries and other short-term employee benefits	$ 209,888	$ 198,612
Post-employment benefits	453	657
Share-based payments	272,524	75,574
	$ 482,865	$ 274,843

8. PLEDGED ASSETS

As of March 31, 2026, December 31, 2025 and March 31, 2025, the book values of the Group's pledged assets are as follows:

Assets	Nature	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 215,435	$ 178,725	$ 168,078
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	87,783	41,212	26,516
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	88,930	81,514	37,118
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, environmental obligation trust deposit	21,380	11,925	67,630
Land, Buildings and structures	Long-term loans	5,924,708	5,319,903	4,975,632
		$ 6,338,236	$ 5,633,279	$ 5,274,974

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

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

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

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

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

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

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment	$ 28,133,013	$ 25,737,987	$ 21,800,880
Financial assets at fair value through profit or loss	3,275,774	3,481,402	4,346,473
Financial assets at fair value through other comprehensive income	-	-	1,551,571
Investments accounted for using equity method	31,800,472	28,548,669	28,811,000
Business combinations	4,223,633	7,516,032	-
	$ 67,432,892	$ 65,284,090	$ 56,509,924

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

1. On May 14, 2026, the Company's Board of Directors approved a resolution to issue the first overseas unsecured convertible bonds for the year 2026. The total issuance amount shall not exceed USD 1,500,000 thousand.

2. On May 11, 2026, the Company was authorised by the competent authority to issue the second domestic unsecured corporate bonds for the year 2026 for a total amount of $16,100,000, which are expected to be issued on May 20, 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 2026, the Group's strategy, which was unchanged from 2025, 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) and (5).

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

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

(i) Nature:

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

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

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

(ii) Management:

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

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

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

(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)	March 31, 2026 Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : TWD	$ 40,723,362	31.995	$ 1,302,943,975	5 %	$ 65,147,199
USD : RMB	46,984,279	6.9119	1,503,262,016	5 %	75,163,101
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 69,872,059	31.995	$ 2,235,556,543		
Financial liabilities					
Monetary items					
USD : TWD	$ 43,399,703	31.995	$ 1,388,573,510	5 %	$ 69,428,676
USD : RMB	40,517,473	6.9119	1,296,356,539	5 %	64,817,827

(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
Financial assets					
Monetary items					
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
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 67,754,929	31.43	$ 2,129,537,411		
Financial liabilities					
Monetary items					
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

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

Note: Information relating to the Group’s foreign currency monetary assets and liabilities is prepared based on data from inter-company transactions within the Group that have not been eliminated.

(v) Total exchange loss, including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2026 and 2025 amounted to ($4,733,476) and ($3,283,483), 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 $1,429,945 and $964,693 for the three months ended March 31, 2026 and 2025, 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 three months ended March 31, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in USD and CZK.

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

(iii)If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the three months March 31, 2026 and 2025 would have decreased/increased by \$519,044 and \$405,910, respectively. The main factor is that changes in interest expense result from floating-rate borrowings.

(b) Credit risk

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

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

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

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

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

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

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

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

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

	March 31, 2026	December 31, 2025	March 31, 2025
Not past due	$ 1,149,999,081	$ 1,146,305,927	$ 1,055,854,160
Up to 90 days	17,682,172	37,620,171	6,507,291
91 to 180 days	1,033,629	2,489,626	1,819,758
181 to 270 days	1,932,220	1,173,445	312,654
271 to 360 days	506,562	833,798	542,294
Over 361 days	14,655,355	12,896,294	14,956,951
	$ 1,185,809,019	$ 1,201,319,261	$ 1,079,993,108

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of March 31, 2026, December 31, 2025 and March 31, 2025, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

March 31, 2026	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.02%~44.0%	0.08%~91.7%	
Total book value	$ 16,598,677	$ 632,131,125	$ 487,499,121	$ 26,604,041	$ 22,976,055	$ 1,185,809,019
Loss allowance	$ 16,598,677	$ 316,066	$ 536,249	$ 506,059	$ 1,364,375	$ 19,321,426

December 31, 2025	Individual	Group 1	Group 2	Group 3	Group 4	Total
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

March 31, 2025	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.01%~25.8%	0.07%~99.6%	
Total book value	$ 15,116,106	$ 672,963,846	$ 351,564,251	$ 13,570,000	$ 26,778,905	$ 1,079,993,108
Loss allowance	$ 15,116,106	$ 336,183	$ 386,721	$ 491,398	$ 689,760	$ 17,020,168

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

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

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

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

vi. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.

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

	2026	2025
At January 1	$ 19,540,698	$ 17,008,925
Reversal of impairment loss	(545,727)	(143,961)
Effect of foreign exchange	326,455	155,204
At March 31	$ 19,321,426	$ 17,020,168

(c) Liquidity risk

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

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

Non-derivative financial liabilities:

March 31, 2026	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	$ -	$ -	$ 781,720	$ -	$ 781,720
Bonds payable	39,888,717	35,863,689	180,899,011	72,505,794	329,157,211
Long-term loans	26,507,176	2,534,192	19,509,400	3,553,442	52,104,210
Lease liabilities	9,171,400	8,648,458	14,445,793	11,810,448	44,076,099
	$ 75,567,293	$ 47,046,339	$ 215,635,924	$ 87,869,684	$ 426,119,240

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
	$ 50,418,314	$ 66,776,652	$ 191,218,238	$ 84,350,394	$ 392,763,598

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

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

Derivative financial liabilities:

March 31, 2026	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 1,335,943	$ -	$ -	$ -	$ 1,335,943
Cross currency swap contracts	77,244	-	-	-	77,244
	$ 1,413,187	$ -	$ -	$ -	$ 1,413,187

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
	$ 744,480	$ -	$ -	$ -	$ 744,480

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

(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:

	March 31, 2026			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 329,157,211	$ -	$ 315,462,888	$ -

	December 31, 2025			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 319,975,324	$ -	$ 307,791,639	$ -

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

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at March 31, 2026, December 31, 2025 and March 31, 2025 is as follows:

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

March 31, 2026	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 3,775,273	$ 1,275,912	$ 531,919	$ 5,583,104
Debt instruments	-	4,629	4,233,481	4,238,110
Beneficiary certificates	90,584	1,277,666	94,116,859	95,485,109
Derivatives	-	6,766,759	455,545	7,222,304
Contingent consideration	-	-	114,800	114,800
Financial assets at fair value through other comprehensive income				
Equity instruments	122,504,726	2,158,337	12,748,329	137,411,392
Accounts receivable expected factoring	-	424,643,158	-	424,643,158
Total	$126,370,583	$436,126,461	$112,200,933	$674,697,977
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (1,413,187)	$ -	$ (1,413,187)
Contingent consideration	-	-	(781,720)	(781,720)
Total	$ -	$ (1,413,187)	$ (781,720)	$ (2,194,907)

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 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:				
Recurring fair value measurements				
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)

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 732,185	$ 1,271,975	$ 846,284	$ 2,850,444
Debt instruments	-	-	3,695,222	3,695,222
Beneficiary certificates	124,857	729,216	84,468,028	85,322,101
Derivatives	-	5,572,552	227,787	5,800,339
Derivative financial assets for hedging	-	78,705	-	78,705

March 31, 2025	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income				
Equity instruments	80,435,871	2,169,536	11,013,424	93,618,831
Accounts receivable expected factoring	-	236,407,350	-	236,407,350
Total	$ 81,292,913	$246,229,334	$100,250,745	$427,772,992
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (1,554,692)	$ -	$ (1,554,692)

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

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

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

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

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

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

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

vi. 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 three months ended March 31, 2026, the shares of Figure Technology Solutions, Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the first quarter. For the three months ended March 31, 2025, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the three months ended March 31, 2026 and 2025:

Financial assets at fair value through profit or loss / Financial assets at fair value through other comprehensive income	2026	2025
At January 1	$ 105,883,150	$ 99,260,556
Gains recognised in profit or loss	4,569,488	3,724,358
Gains and losses recognised in other comprehensive income or loss	384,074	(1,216,622)
Acquired during the period	1,263,999	454,110
Sold during the period	(598,295)	(9,867)
Investment cost refund	(1,081,491)	(3,320,316)
Effect of exchange rate changes	1,780,008	1,358,526
At March 31	$ 112,200,933	$ 100,250,745

Financial liabilities at fair value through profit or loss	2026	2025
At January 1	$ 759,259	$ -
Effect of exchange rate changes	22,461	-
At March 31	$ 781,720	$ -

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

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

	Fair value at March 31, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,199,086	Market comparable companies	Revenue multiple	0.24~4.41 (3.95)	The higher the revenue multiple, net value multiple and enterprise value/ revenue 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 (2.82)	
			Discount for lack of marketability	16.00%~36.00% (23.98%)	
			Enterprise value/revenue multiple	0.28~9.71 (2.91)	
			Value to EBIT multiple	12.76	
	$ 851,325	Stock value in complex capital structure	Discount for lack of marketability	20.00%~39.00% (27.11%)	The higher the expected equity value volatility, revenue multiple, net value multiple and enterprise value/ revenue 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% (54.16%)	
			Revenue multiple	1.29~48.85 (16.35)	
			Net value multiple	0.86~36.69 (5.53)	
			Enterprise value/revenue multiple	0.16~8.02 (3.32)	
	$ 287,709	Net assets value	Discount for lack of marketability	13.00%~33.00% (20.07%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 340,810	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 10,601,318	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at March 31, 2026	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	$ 74,412,476	Net assets value	Discount for lack of marketability	1.85%~7.61% (3.84%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 18,499,605	Stock value in complex capital structure	Discount for lack of marketability	2.37%	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	25.09%	
	$ 1,204,778	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preference shares	$ 4,157,251	Stock value in complex capital structure	Discount for lack of marketability	17.00%~31.00% (17.35%)	The higher the expected equity value volatility, revenue multiple and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	40.88%~65.39% (41.50%)	
			Net value multiple	1.52	
			Revenue multiple	1.65	
	$ 76,230	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative other instrument:					
Contingent consideration	$ 114,800	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Non-derivative financial liabilities:					
Contingent consideration	$ (781,720)	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable

	Fair value at March 31, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Derivative debt instrument:					
Convertible corporate bonds	$ 455,545	Stock value in complex convertible bond structure	Discount for lack of marketability	29.00%~31.00% (29.71%)	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	50.21%~50.93% (50.67%)	
			Revenue multiple	1.97~48.85 (18.64)	

	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	$ 1,185,919	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	
	$ 868,105	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)	
	$ 593,466	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.
	$ 760,891	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 9,808,467	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
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	1.78%	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	27.14%	
	$ 1,181,767	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preference shares	$ 3,208,619	Stock value in complex capital structure	Discount for lack of marketability	20.00%~31.00% (20.33%)	The higher the expected equity value volatility, 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	45.06%~70.92% (45.84%)	
			Net value multiple	1.74~1.74 (1.74)	
			Value to NIAT multiple	15.36	
Non-derivative other instrument:					
Contingent consideration	$ 231,764	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Non-derivative financial liabilities:					
Contingent consideration	$ (759,259)	Probability of achieving the financial performance targets	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
Derivative debt instrument:					
Convertible corporate bonds	$ 476,713	Stock value in complex convertible bond structure	Discount for lack of marketability	29.00%	The higher the expected equity value volatility and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	22.21%	
			Revenue multiple	1.91	
Unlisted shares - Preference shares	$ 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 March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,254,665	Market comparable companies	Revenue multiple	0.56~4.66 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (2.62)	
			Discount for lack of marketability	16.00%~37.00% (24.45%)	
			Value to NIAT multiple	0.19~15.18 (2.78)	
			Implied equity value multiple	17.93	
	$ 1,341,450	Stock value in complex capital structure	Discount for lack of marketability	20.00%~37.00% (26.14%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	28.28%~107.15% (48.19%)	
			Revenue multiple	1.29~81.06 (27.25)	
			Net value multiple	0.86~31.83 (7.84)	
			Value to NIAT multiple	0.43~18.05 (12.63)	

	Fair value at March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,958,952	Net assets value	Discount for lack of marketability	18.00%~32.00% (21.48%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 578,868	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 6,725,773	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 60,270,422	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.27%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 22,969,232	Stock value in complex capital structure	Discount for lack of marketability	1.65%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.67%	
	$ 1,228,374	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preference shares	$ 3,695,222	Stock value in complex capital structure	Discount for lack of marketability	19.00%~30.00% (20.89)%	The higher the expected equity value volatility, net value multiple and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	48.48%~73.78% (51.23)%	
			Net value multiple	1.78~13.07 (2.86)	
			Revenue multiple	1.25	
Derivative debt instrument:					
Convertible corporate bonds	$ 227,787	Stock value in complex capital structure	Discount for lack of marketability	27.00%	The higher the expected equity value volatility and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.49%	
			Revenue multiple	1.90	

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

			March 31, 2026			
			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%	$ 1,048,751	$ (1,048,751)	$ 88,222	$ (88,222)

			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)

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

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

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

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

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

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

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

(2) Information on investees

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

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

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

14. SEGMENT INFORMATION

(1) General information

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

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

(2) Measurement of segment information

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

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

(3) Segment information

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

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

Three months ended March 31, 2026 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 987,352	$ 1,139,493	$ 28,144	$ 35,918	$ (71,374)	$ 2,119,533
Internal revenue	28,822	5,140	7,269	3,239	(44,470)	-
Operating revenue	$ 1,016,174	$ 1,144,633	$ 35,413	$ 39,157	$ (115,844)	$ 2,119,533
Depreciation and amortisation	$ 14,961	$ 8,952	$ 1,070	$ 2,525	$ (850)	$ 26,658
Segment operating income	$ 12,866	$ 60,473	$ 122	$ 1,262	$ 926	$ 75,649

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

The descriptions for the above group systems are as follows:

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

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

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

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
March 31, 2026

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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	$ -	$177,993,023	$ 711,972,092	Note 1
1	AFE, Inc.	iCana Inc.	Other Receivables	Y	140,778	140,778	140,778	4.00	2	-	Business operation	-	None	-	1,875,713	3,751,426	Note 3
2	BAKER STREET LLC	Q-Edge Corporation	Other Receivables	Y	639,900	639,900	639,900	4.00	2	-	Business operation	-	None	-	3,161,054	6,322,107	Note 3
3	Foxconn EV Technology Inc.	Q-Edge Corporation	Other Receivables	Y	3,839,400	3,839,400	3,839,400	4.00	2	-	Business operation	-	None	-	13,789,608	27,579,216	Note 3
4	Lin Yin International Investment Co., Ltd.	SolidEdge Solution Inc.	Other Receivables	Y	70,000	70,000	70,000	2.15	2	-	Business operation	-	None	-	833,757	3,335,029	Note 2
5	Hyield Venture Capital Co., Ltd.	Hon Young Semiconductor Corporation	Other Receivables	Y	429,000	429,000	429,000	2.15	2	-	Business operation	-	None	-	3,277,744	13,110,975	Note 2
6	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	90,000	90,000	90,000	2.15	2	-	Business operation	-	None	-	2,779,569	11,118,275	Note 2
6	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	1,300,000	1,300,000	1,260,000	2.15	2	-	Business operation	-	None	-	2,779,569	11,118,275	Note 2
7	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,746	11,746	11,746	5.50	2	-	Business operation	-	None	-	586,871	1,173,741	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
8	Foxconn Singapore Pte Ltd	Yuzhan Technology (India) Private Limited	Other Receivables	Y	$ 6,526,500	$ 6,476,017	$6,476,017	6.80	2	$ -	Business operation	$ -	None	$ -	$392,623,062	$ 785,246,124	Note 3
8	Foxconn Singapore Pte Ltd	Foxconn EV Singapore Holdings Pte. Ltd.	Other Receivables	Y	959,850	959,850	959,850	5.43221	2	-	Business operation	-	None	-	392,623,062	785,246,124	Note 3
9	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	566,370	415,935	415,935	5.00	2	-	Business operation	-	None	-	41,090,878	82,181,756	Note 3
10	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	575,910	575,910	575,910	0.00	2	-	Business operation	-	None	-	21,543,598	35,905,997	Note 3
11	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,240,300	3,240,300	3,240,300	2.10	2	-	Business operation	-	None	-	64,424,468	128,848,935	Note 3
12	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,351,460	3,194,010	3,194,010	1.10~1.65	2	-	Business operation	-	None	-	85,260,968	170,521,936	Note 3
12	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	162,941	162,941	162,941	4.00	2	-	Business operation	-	None	-	4,263,048	17,052,194	Note 3
13	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	64,806	64,806	64,806	2.10	2	-	Business operation	-	None	-	3,485,258	6,970,516	Note 3
14	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	343,500	340,843	-	N/A	2	-	Business operation	-	None	-	21,180,353	42,360,707	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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			
15	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	$ 3,511,759	$ 3,511,759	$3,511,759	0.00	2	$ -	Business operation	$ -	None	$ -	$ 4,857,871	$ 19,431,483	Note 4
15	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,044,883	3,044,883	3,044,883	0.00	2	-	Business operation	-	None	-	4,857,871	19,431,483	Note 4
15	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,089,142	1,089,142	1,089,142	0.00	2	-	Business operation	-	None	-	4,857,871	19,431,483	Note 4
16	Rising Stars Hi-Tech Private Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	515,250	511,265	255,632	6.30	2	-	Business operation	-	None	-	3,030,333	6,060,666	Note 4
17	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	104,167	-	-	N/A	2	-	Business operation	-	None	-	21,558,548	43,117,096	Note 4
17	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,731,110	2,731,110	2,731,110	2.10	2	-	Business operation	-	None	-	21,558,548	43,117,096	Note 4
18	Futaijing Precision Electronics Yantai Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	694,350	694,350	694,350	2.10	2	-	Business operation	-	None	-	1,966,599	3,933,198	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,203,540	1,203,540	1,203,540	2.10	2	-	Business operation	-	None	-	10,763,642	21,527,283	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables	Y	462,900	462,900	462,900	2.10	2	-	Business operation	-	None	-	10,763,642	21,527,283	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	$ 1,851,600	$ 1,851,600	$1,851,600	2.345	2	$ -	Business operation	$ -	None	$ -	$ 10,763,642	$ 21,527,283	Note 4
20	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	7,869,300	7,869,300	7,869,300	2.10	2	-	Business operation	-	None	-	27,785,475	55,570,951	Note 4
21	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,545,950	2,545,950	2,545,950	2.10	2	-	Business operation	-	None	-	5,553,601	11,107,202	Note 4
22	One Mobility Autokabel GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	1,101,300	1,101,300	422,165	5.0~5.075	2	-	Business operation	-	None	-	20,481,650	40,963,301	Note 5、Note 8
23	One Mobility Voltaira GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	1,101,300	1,101,300	-	N/A	2	-	Purchase equipment/ Business operation	-	None	-	1,011,716	2,023,432	Note 5、Note 8
23	One Mobility Voltaira GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	620,070	605,715	605,715	5.00~5.057	2	-	Purchase equipment/ Business operation	-	None	-	1,011,716	2,023,432	Note 5、Note 8
24	One Mobility GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	1,279,800	1,279,800	1,279,800	5.52	2	-	Business operation	-	None	-	28,384,009	56,768,017	Note 5、Note 8
24	One Mobility GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	1,407,780	1,407,780	1,407,780	5.52	2	-	Business operation	-	None	-	28,384,009	56,768,017	Note 5、Note 8
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Autokabel GmbH	Other Receivables	Y	799,875	799,875	799,875	4.65	2	-	Business operation	-	None	-	230,565,020	461,130,040	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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			
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Voltaira GmbH	Other Receivables	Y	$ 639,900	$ 639,900	$ 639,900	4.65	2	$ -	Business operation	$ -	None	$ -	$230,565,020	$461,130,040	Note 5
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility GmbH	Other Receivables	Y	2,687,580	2,687,580	2,687,580	5.52	2	-	Business operation	-	None	-	230,565,020	461,130,040	Note 5
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	721,487	721,487	721,487	4.65	2	-	Business operation	-	None	-	230,565,020	461,130,040	Note 5
26	Foxconn OE Technologies Inc.	FIT Electronics, Inc.	Other Receivables	Y	639,900	639,900	-	N/A	2	-	Business operation	-	None	-	1,357,538	2,715,076	Note 5
27	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	2,175,660	2,175,660	2,175,660	5.2958 ~5.467	2	-	Business operation	-	None	-	6,972,491	13,944,983	Note 5
28	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,962,696	1,962,696	1,962,696	2.20~3.00	2	-	Business operation	-	None	-	34,328,606	68,657,212	Note 5
29	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	2,087,679	2,087,679	2,087,679	2.20~3.10	2	-	Business operation	-	None	-	30,408,272	60,816,544	Note 5
30	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	447,930	447,930	447,930	4.20	2	-	Business operation	-	None	-	27,941,688	55,883,376	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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			
31	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	$ 2,823,690	$ 2,823,690	$2,823,690	2.10~2.30	2	$ -	Business operation	$ -	None	$ -	$ 9,462,302	$ 18,924,603	Note 6
31	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	277,740	277,740	-	N/A	2	-	Business operation	-	None	-	9,462,302	18,924,603	Note 6
31	Shenzhen Fertile Plan International Logistics Co., Ltd.	Chongqing Fertile Plan Logistics Co., Ltd.	Other Receivables	Y	46,290	46,290	46,290	2.10	2	-	Business operation	-	None	-	9,462,302	18,924,603	Note 6
32	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,666,440	1,666,440	1,666,440	2.10	2	-	Business operation	-	None	-	3,021,759	12,087,036	Note 6
33	FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	29,957	29,321	29,321	10.80	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
34	Ingrasys Technology USA Inc.	Foxconn Assembly LLC	Other Receivables	Y	22,492,485	22,492,485	16,637,400	3.57760~ 4.19140	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
35	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	12,209,292	12,209,292	12,209,292	0.00	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
35	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	25,883,955	25,883,955	25,883,955	0.00	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
35	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	19,197,000	19,197,000	15,997,500	0.00	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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			
35	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	$ 1,452,573	$ 1,452,573	$ 662,297	0.00	2	$ -	Purchase equipment/ Business operation	$ -	None	$ -	$245,455,809	$ 409,093,014	Note 7
35	IPL International Limited	Likom de Mexico SA de CV	Other Receivables	Y	639,900	639,900	310,671	0.00	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
36	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,943,500	6,943,500	6,943,500	2.10	2	-	Business operation	-	None	-	245,455,809	409,093,014	Note 7
37	Fulian Yuzhan Precision Technology Co., Ltd.	Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd.	Other Receivables	Y	277,740	277,740	277,740	2.10	2	-	Business operation	-	None	-	245,455,809	409,093,014	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 Yin 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 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.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

March 31, 2026

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026	Outstanding endorsement/ guarantee amount at March 31, 2026	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	$ 889,965,115	$ 126,177,349	$ 126,177,349	$ 35,514,450	$ -	7.09	$ 1,779,930,229	Y	N	N	4、6
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	889,965,115	9,598,500	9,598,500	9,598,500	-	0.54	1,779,930,229	Y	N	N	4、6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	889,965,115	54,594,401	54,594,401	39,076,826	-	3.07	1,779,930,229	Y	N	N	4、6、7、9
0	Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	2	889,965,115	8,039,547	8,039,547	8,039,547	-	0.45	1,779,930,229	Y	N	N	4、7、8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	2	889,965,115	627,590	581,681	581,681	-	0.03	1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	2	889,965,115	298,553	182,399	182,399	-	0.01	1,779,930,229	Y	N	Y	4、8

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026	Outstanding endorsement/ guarantee amount at March 31, 2026	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	$ 889,965,115	$ 35,154,506	$ 35,154,506	$ 35,154,506	$ -	1.98	$ 1,779,930,229	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	2	889,965,115	5,356	-	-	-	0.00	1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	2	889,965,115	32,599	-	-	-	0.00	1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	2	889,965,115	2,210	-	-	-	0.00	1,779,930,229	Y	N	Y	4、8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	2	889,965,115	43,303	43,303	43,303	-	0.00	1,779,930,229	Y	N	Y	4、8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Inc.	2	889,965,115	382,743	314,643	314,643	-	0.02	1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	889,965,115	158,592,211	158,592,211	5,356,060	-	8.91	1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology USA Inc.	2	889,965,115	264,504	200,181	200,181	-	0.01	1,779,930,229	Y	N	N	4、8

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026	Outstanding endorsement/ guarantee amount at March 31, 2026	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	2	$ 889,965,115	$ 19,785	$ 19,785	$ 19,785	$ -	0.00	$ 1,779,930,229	Y	N	N	4、8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Properties (Shanghai) Co., Ltd.	2	889,965,115	2,592,917	2,592,917	2,592,917	-	0.15	1,779,930,229	Y	N	Y	4
1	Jusda International Limited	Jusda Europe S.R.O.	2	13,970,844	391,783	382,713	382,713	-	0.02	13,970,844	N	N	N	11
1	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	2	13,970,844	2,319,638	2,319,638	2,319,638	-	0.13	13,970,844	N	N	N	11
2	Smart Technologies Inc.	Smart Technologies ULC	3	355,986,046	1,439,775	1,439,775	-	-	0.08	889,965,115	N	N	N	5
3	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	409,093,014	63,990,000	63,990,000	-	-	3.60	818,186,029	N	N	N	12
4	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,578,709	9,598,500	9,598,500	-	-	0.54	48,578,709	N	N	N	13
5	FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	3	3,370,768	1,552,819	-	-	-	0.00	6,741,537	N	N	N	13
6	S&B Industry, Inc.	FIH (Hong Kong) Limited	3	2,785,938	786,625	-	-	-	0.00	5,571,876	N	N	N	13
7	Great Promote Limited	FIH (Hong Kong) Limited	3	145,069	125,860	-	-	-	0.00	290,138	N	N	N	13

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026	Outstanding endorsement/ guarantee amount at March 31, 2026	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
8	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	$ 764,364	$ 272,172	$ -	$ -	$ -	0.00	$ 1,528,728	N	N	N	13
9	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,838,726,136	9,598,500	9,598,500	-	-	0.54	1,838,726,136	N	N	N	5、9
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	3	1,838,726,136	1,856,435	-	-	-	0.00	1,838,726,136	N	N	N	5、9
9	Foxconn (Far East) Limited	Foxconn EV Property Development LLC	3	1,838,726,136	2,559,600	2,559,600	2,559,600	-	0.14	1,838,726,136	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 bonds denominated in foreign currencies through Medium Term Note (MTN) Programme, 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.

Since there is no company has incurred bank debts, FIH Mobile Limited acts as the guarantor and FIH (Hong Kong) Limited acts as the representative of the guarantee to disclose. When the company actually incurs bank debts, the actual amount of debts will 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	48,578,709	48,578,709
FIH Mexico Industry, S.A. de C.V.	3,370,768	6,741,537
S&B Industry, Inc.	2,785,938	5,571,876
Great Promote Limited	145,069	290,138
Eliteday Enterprises Limited	21,329	42,658
Extra High Enterprises Limited	764,364	1,528,728
FIH Co., Ltd.	2,571,392	5,142,784
FIH (Hong Kong) Limited	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

March 31, 2026

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

				As of March 31, 2026				
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)	100,847	$ 2,405,216	1	$ 2,405,216	
〃	Ceer National Automotive Company	None	(1)	56,250	4,799,250	8	4,799,250	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,759,981	3	10,759,981	
〃	TECO Electric & Machinery Co., Ltd.	None	(1)	237,644	14,258,644	10	14,258,644	
〃	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	2,574,239	4	2,574,239	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,559	996,930	5	996,930	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	6,086	-	6,086	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
Hon Yuan International Investment Co., Ltd.	Fitipower Integrated Technology Inc.	None	(1)	579	88,031	-	88,031	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	2	37	-	37	
〃	Simplo Technology Co., Ltd.	None	(1)	8,215	2,735,483	4	2,735,483	
〃	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,485,193	1	3,485,193	
〃	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,269,504	7	1,269,504	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,584,327	1	2,584,327	
〃	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	939,968	5	939,968	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	3,108	-	3,108	
〃	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	2,560,212	1	2,560,212	
〃	IDG China Capital Fund III, L.P.	None	(2)	-	5,876,510	-	5,876,510	
〃	SK Inc.	None	(1)	2,450	15,501,726	3	15,501,726	
〃	Pink Crystal China Fund, L.P.	None	(2)	-	1,910,975	-	1,910,975	
〃	Softbank Vision Fund, L.P.	None	(2)	-	9,249,802	-	9,249,802	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2026 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	$ 4,559,492	13	$ 4,559,492	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	28,707	53,380,222	1	53,380,222	
〃	IDG Breyer Capital Fund, L.P.	None	(2)	-	36,463,700	-	36,463,700	
〃	Agile Robots AG	None	(1)	358,185	2,090,882	2	2,090,882	
〃	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	1,090,633	-	1,090,633	
〃	Figure Technology Solutions, Inc.	None	(2)	2,633	2,859,863	-	2,859,863	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	959,850	-	959,850	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	300,753	-	300,753	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	319,950	-	319,950	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	799,875	-	799,875	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	287,955	-	287,955	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	479,925	-	479,925	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	639,900	-	639,900	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	319,950	-	319,950	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	319,950	-	319,950	
Foxconn Infinite Pte. Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,343,880	19	2,343,880	
〃	Playground Ventures II, L.P.	None	(2)	-	5,963,312	-	5,963,312	
〃	Playground Ventures, L.P.	None	(2)	-	3,795,996	-	3,795,996	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,842,444	-	1,842,444	
〃	Softbank Vision Fund, L.P.	None	(2)	-	9,249,802	-	9,249,802	
〃	Celesta Capital II-A, L.P.	None	(2)	-	2,062,607	-	2,062,607	
〃	Celesta Capital III, L.P.	None	(2)	-	1,064,695	-	1,064,695	
〃	Silverlink Capital, L.P.	None	(2)	-	1,056,662	-	1,056,662	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules GmbH	None	(2)	-	4,052,067	-	4,052,067	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2026 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Margini Holdings Limited subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	$ 2,209,525	-	$ 2,209,525	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the three months ended March 31, 2026

Expressed in thousands of TWD

Table 4 (Except as otherwise indicated)

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 3,741,171	1	Payment term 45~90 days	Note 1	Note 1	$ 54,702,213	16	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,823,297	-	Payment term 45 days	Note 1	Note 1	6,059,588	2	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	583,020	-	Net 90 days	Note 1	Note 1	657,239	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	310,089	-	Payment term 60 days	Note 1	Note 1	321,272	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,396,263	-	Net 120 days	Note 1	Note 1	7,039,909	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	178,708	-	Net 120 days	Note 1	Note 1	251,634	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	334,923	-	Payment term 30 days	Note 1	Note 1	338,381	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	252,297	-	Payment term 90 days	Note 1	Note 1	353,072	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics(SZ) Co., Ltd.	Affiliate	Sales	101,817	-	Payment term 45 days	Note 1	Note 1	58,886	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	103,273	-	Payment term 60 days	Note 1	Note 1	60,047	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	146,523	-	Net 30 days	Note 1	Note 1	47,910	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,780,529	-	Payment term 45 days	Note 1	Note 1	942,683	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	65,112,384	10	Payment term 30~90 days	Note 1	Note 1	(73,809,928)	(8)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	351,074,591	54	Net 30 days	Note 1	Note 1	(507,235,629)	(55)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	115,296,247	18	Net 60 days	Note 1	Note 1	(146,948,160)	(16)	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	516,866	-	Net 30 days	Note 1	Note 1	(757,636)	-	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	$ 97,423,280	15	Net 60 days	Note 1	Note 1	$(150,328,056)	(16)	
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Purchases	145,252	-	Net 15 days	Note 1	Note 1	(177,987)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	140,450	-	Net 90 days	Note 1	Note 1	(183,362)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	402,849	-	Net 30 days	Note 1	Note 1	(245,420)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	431,406	-	Payment term 90 days	Note 1	Note 1	(835,296)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	305,475	-	Payment term 60 days	Note 1	Note 1	(172,579)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	505,095	-	Payment term 90 days	Note 1	Note 1	(746,186)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	1,095,370	-	Net 30 days	Note 1	Note 1	(2,934,957)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and moulding costs	530,263	10	-	Note 1	Note 1	307,912 (Shown as other payables)	(6)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	2,569,099	48	-	Note 1	Note 1	3,435,457 (Shown as other payables)	(70)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	2,238,284	42	-	Note 1	Note 1	1,081,630 (Shown as other payables)	(22)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	256,552	59	Payment term 45 days	Note 1	Note 1	499,125	75	
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	Sales	146,545	84	Net 60 days	Note 1	Note 1	288,136	-	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	1,734,298	4	Payment term 90 days	Note 1	Note 1	9,576,762	18	
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	Sales	196,011	-	Payment term 30 days	Note 1	Note 1	104,536	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	182,135	-	Payment term 30 days	Note 1	Note 1	207,124	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	$ 27,989,171	2	Payment term 90 days	Note 1	Note 1	$ 30,456,979	56	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	231,414	1	Payment term 30 days	Note 1	Note 1	433,539	1	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,952,756	15	Payment term 75 days	Note 1	Note 1	10,420,506	19	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	122,049	1	Payment term 45 days	Note 1	Note 1	196,770	-	
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	Sales	178,231	-	Payment term 30 days	Note 1	Note 1	180,261	-	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	212,641	1	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	174,936	-	Net 30 days	Note 1	Note 1	398,411	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	733,121	-	Net 90 days	Note 1	Note 1	3,353,408	5	
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,857,925	-	Net 30 days	Note 1	Note 1	1,933,817	3	
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	1,236,181	-	Net 60 days	Note 1	Note 1	17,080,675	26	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	292,155	44	Net 30 days	Note 1	Note 1	298,457	48	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	221,503	34	Net 30 days	Note 1	Note 1	164,627	28	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	136,634	21	Net 30 days	Note 1	Note 1	139,577	24	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	651,024	14	Payment term 90 days	Note 1	Note 1	730,792	4	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	3,762,819	86	Net 120 days	Note 1	Note 1	16,461,013	95	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	1,415,154	100	Net 161 days	Note 1	Note 1	1,938,506	100	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,121,245	83	Payment term 30 days	Note 1	Note 1	1,286,889	73	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	105,690	-	Payment term 90 days	Note 1	Note 1	529,649	2	
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary	Sales	435,000	2	Payment term 60 days	Note 1	Note 1	64,636	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary	Sales	$ 1,679,680	7	Payment term 90 days	Note 1	Note 1	$ 818,671	4	
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary	Sales	192,387	1	Net 60 days	Note 1	Note 1	334,629	2	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	139,616	1	Payment term 90 days	Note 1	Note 1	(184,875)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	949,770	4	Payment term 60 days	Note 1	Note 1	749,431	3	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,818,584	100	Payment term 120 days	Note 1	Note 1	3,974,247	100	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	208,090	18	Net 60 days	Note 1	Note 1	192,927	12	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	3,946,699	87	Payment term 90 days	Note 1	Note 1	11,253,205	95	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	129,946	2	Payment term 30 days	Note 1	Note 1	520,588	6	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	12,969,959	21	Payment term 45 days	Note 1	Note 1	5,359,766	14	
Triple Win Technology (Shenzhen) Co., Ltd.	Cens Way Technologies Co., Ltd.	Subsidiary	Sales	1,848,439	3	Payment term 45 days	Note 1	Note 1	1,872,203	5	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	42,679,294	70	Payment term 45 days	Note 1	Note 1	25,742,410	69	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	2,699,041	4	Payment term 45 days	Note 1	Note 1	3,481,245	9	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	328,784	11	Net 30 days	Note 1	Note 1	573,605	10	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	265,724	9	Payment term 28 days	Note 1	Note 1	556,762	10	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	6,364,945	97	Payment term 90 days	Note 1	Note 1	7,289,139	97	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,113,641	100	Payment term 30 days	Note 1	Note 1	4,767,266	100	
Best Ever Industries Limited	Cens Way Technologies Co., Ltd.	Subsidiary	Sales	2,341,915	14	Payment term 45 days	Note 1	Note 1	2,368,917	29	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	$ 846,227	30	Payment term 90 days	Note 1	Note 1	$ 756,119	22	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	960,410	75	Payment term 60 days	Note 1	Note 1	999,347	76	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	858,165	49	Payment term 45 days	Note 1	Note 1	571,596	42	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	159,451	11	Payment term 45 days	Note 1	Note 1	269,789	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,145,079	85	Net 90 days	Note 1	Note 1	1,784,564	92	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	438,771	35	Payment term 30 days	Note 1	Note 1	949,718	37	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	582,352	46	Net 90 days	Note 1	Note 1	1,234,676	48	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	117,891	96	Payment term 60 days	Note 1	Note 1	119,218	96	
Q-Edge Corporation	Fukang Technology Company Limited	Subsidiary	Sales	310,308	11	Net 45 days	Note 1	Note 1	313,885	26	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,566,852	78	Payment term 45 days	Note 1	Note 1	1,254,403	76	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	709,319	22	Payment term 45 days	Note 1	Note 1	393,131	24	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	549,196	27	Net 60 days	Note 1	Note 1	395,174	36	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,486,174	73	Net 60 days	Note 1	Note 1	706,697	64	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	111,055	5	Net 90 days	Note 1	Note 1	113,991	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	174,639	9	Net 30 days	Note 1	Note 1	64,516	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	143,882	7	Net 365 days	Note 1	Note 1	1,020,335	34	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,510,730	99	Payment term 90 days	Note 1	Note 1	7,520,433	99	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	$ 428,653	95	Payment term 30 days	Note 1	Note 1	$ 433,480	97	
Funing Precision Component Co., Ltd.	Mega Well Limited	Subsidiary	Sales	136,122	2	Payment term 60 days	Note 1	Note 1	149,176	2	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,931,123	97	Payment term 90 days	Note 1	Note 1	6,792,771	94	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,288,952	100	Net 60 days	Note 1	Note 1	660,049	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	450,329	2	Net 60 days	Note 1	Note 1	(361,229)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	308,694	1	90 days after validation	Note 1	Note 1	(437,629)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	490,826	2	Payment term 90 days	Note 1	Note 1	812,128	4	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,799,089	11	Net 90 days	Note 1	Note 1	(3,333,986)	(13)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	2,407,566	9	Net 15 days	Note 1	Note 1	(2,254,250)	(9)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	17,564,577	65	Payment term 50 days	Note 1	Note 1	8,061,860	44	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	262,749	1	90 days after validation	Note 1	Note 1	(504,523)	(2)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	523,304	18	Payment term 45 days	Note 1	Note 1	463,444	13	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	968,993	7	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	314,492	2	Net 90 days	Note 1	Note 1	46,868	6	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	434,977	3	Net 90 days	Note 1	Note 1	94,932	12	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	328,264	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	184,396	1	Net 90 days	Note 1	Note 1	6,046	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	$ 175,143	1	Net 14 days	Note 1	Note 1	$ -	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	195,011	2	Payment term 95 days	Note 1	Note 1	220,476	2	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	648,750	6	Net 60 days	Note 1	Note 1	469,346	4	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	893,672	36	Payment term 60 days	Note 1	Note 1	1,538,806	39	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,323,135	53	Payment term 60 days	Note 1	Note 1	2,100,797	53	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	277,656	11	Payment term 60 days	Note 1	Note 1	201,221	5	
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	Sales	229,931	-	Net 90 days	Note 1	Note 1	238,606	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,047,363	2	Net 90 days	Note 1	Note 1	2,902,297	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	382,691	-	Net 60 days	Note 1	Note 1	758,161	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	148,195	-	Net 90 days	Note 1	Note 1	303,462	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	99,950,015	96	Net 90 days	Note 1	Note 1	153,320,197	90	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	259,315	-	Net 60 days	Note 1	Note 1	283,028	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	119,346	3	Net 100 days	Note 1	Note 1	252,450	4	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	287,964	6	Payment term 30 days	Note 1	Note 1	128,678	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	3,296,213	71	Net 60 days	Note 1	Note 1	5,495,455	82	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	458,736	10	Payment term 60 days	Note 1	Note 1	332,193	5	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	230,371	34	Net 90 days	Note 1	Note 1	324,359	34	
Foxconn Precision Electronics (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	107,679	17	Net 1 days	Note 1	Note 1	(123,303)	(21)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	426,663	3	Payment term 30 days	Note 1	Note 1	961,060	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	$ 13,758,408	86	Payment term 60 days	Note 1	Note 1	$ 36,111,825	87	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,524,215	10	Net 75 days	Note 1	Note 1	2,237,830	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	119,625	1	Net 60 days	Note 1	Note 1	635,419	2	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	87,421,776	76	Net 90 days	Note 1	Note 1	121,581,731	85	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	21,189,708	18	Net 90 days	Note 1	Note 1	13,834,049	10	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	343,572	-	Net 45 days	Note 1	Note 1	347,454	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	137,921	26	Payment term 90 days	Note 1	Note 1	185,535	28	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	990,262	97	Payment term 90 days	Note 1	Note 1	2,401,330	96	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	5,474,801	66	Net 90 days	Note 1	Note 1	14,053,500	88	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	177,623	2	Payment term 90 days	Note 1	Note 1	255,390	2	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,994,779	45	Net 30 days	Note 1	Note 1	4,343,327	54	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	3,607,206	55	Net 90 days	Note 1	Note 1	3,704,973	46	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,805,358	1	Net 30 days	Note 1	Note 1	2,331	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Purchases	227,884	-	45 days after validation	Note 1	Note 1	(188,167)	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	417,681,852	98	Payment term 90 days	Note 1	Note 1	443,262,755	98	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,113,175	1	Net 150 days	Note 1	Note 1	6,370,440	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	1,080,108	-	Payment term 90 days	Note 1	Note 1	1,449,722	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	$ 216,585	1	Payment term 90 days	Note 1	Note 1	$ 292,675	-	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	10,703,935	40	Payment term 90 days	Note 1	Note 1	23,779,633	38	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,161,805	56	Payment term 90 days	Note 1	Note 1	36,474,491	59	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	467,487	2	Net 30 days	Note 1	Note 1	-	-	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	391,020	1	Net 90 days	Note 1	Note 1	615,581	1	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	13,649,433	91	Payment term 90 days	Note 1	Note 1	32,908,422	98	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,235,890	-	Net 90 days	Note 1	Note 1	-	-	
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	778,531	55	Payment term 90 days	Note 1	Note 1	(278,987)	(26)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,169,759	24	Payment term 60 days	Note 1	Note 1	1,494,567	29	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	625,166	13	Payment term 60 days	Note 1	Note 1	632,374	12	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	12,237,466	88	Net 90 days	Note 1	Note 1	12,890,381	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	152,933	1	Net 90 days	Note 1	Note 1	(159,644)	(1)	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	396,748	10	Net 60 days	Note 1	Note 1	398,549	7	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	273,909	7	Net 30 days	Note 1	Note 1	558,845	9	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	106,033	3	Net 60 days	Note 1	Note 1	315,213	5	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	2,777,467	68	Net 60 days	Note 1	Note 1	3,834,988	65	
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	Sales	303,943	7	Payment term 90 days	Note 1	Note 1	307,448	5	
Foxconn ICT Mechanical Mexico S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	149,303	100	Net 90 days	Note 1	Note 1	76,868	100	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,371,127	100	Payment term 30 days	Note 1	Note 1	1,136,792	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	992,694	25	Net 90 days	Note 1	Note 1	1,616,027	23	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	$ 260,726	6	Payment term 90 days	Note 1	Note 1	$ 432,011	6	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,435,793	36	Net 60 days	Note 1	Note 1	1,643,822	23	
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	125,856	3	Payment term 30 days	Note 1	Note 1	1,349,039	19	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	194,340	5	Net 90 days	Note 1	Note 1	337,144	5	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	964,154	24	Net 30 days	Note 1	Note 1	1,452,097	21	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	610,886	96	Net 90 days	Note 1	Note 1	640,626	95	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	582,955	98	Net 90 days	Note 1	Note 1	(590,295)	(98)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	186,637	1	Payment term 90 days	Note 1	Note 1	201,921	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	514,791	2	Payment term 90 days	Note 1	Note 1	536,580	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	751,156	3	Payment term 90 days	Note 1	Note 1	463,443	2	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	246,345	1	Payment term 90 days	Note 1	Note 1	213,912	1	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	372,484	1	Payment term 90 days	Note 1	Note 1	363,853	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	133,335	-	Payment term 90 days	Note 1	Note 1	133,587	1	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	832,733	3	Payment term 90 days	Note 1	Note 1	252,158	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	2,158,102	8	Payment term 90 days	Note 1	Note 1	2,516,412	10	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	2,619,714	10	Payment term 90 days	Note 1	Note 1	2,326,244	9	
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	201,285	1	Payment term 90 days	Note 1	Note 1	181,149	1	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	712,959	3	Payment term 90 days	Note 1	Note 1	507,497	2	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	$ 380,242	1	Payment term 90 days	Note 1	Note 1	$ 1,002,448	4	
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	Sales	135,606	-	Payment term 90 days	Note 1	Note 1	111,954	-	
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary	Sales	134,249	-	Payment term 90 days	Note 1	Note 1	150,010	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	322,113	1	Net 60 days	Note 1	Note 1	236,193	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	177,243	1	Payment term 90 days	Note 1	Note 1	259,837	1	
Foxconn Interconnect Technology Limited	Newocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	252,893	1	Payment term 90 days	Note 1	Note 1	(139,947)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	423,175	2	Payment term 90 days	Note 1	Note 1	429,365	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	230,883	1	Payment term 90 days	Note 1	Note 1	233,848	1	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	4,465,154	100	Payment term 90 days	Note 1	Note 1	10,891,373	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	277,899	11	Payment term 90 days	Note 1	Note 1	93,836	8	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	129,976	5	Payment term 90 days	Note 1	Note 1	114,646	10	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	207,215	7	Net 75 days	Note 1	Note 1	258,342	7	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,039,247	36	Net 30 days	Note 1	Note 1	880,671	25	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	340,412	93	Payment term 90 days	Note 1	Note 1	110,971	82	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	723,496	81	Net 60 days	Note 1	Note 1	957,783	83	
Chongqing Jingmei Precision Electronics Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	123,136	14	Payment term 60 days	Note 1	Note 1	117,395	10	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	2,685,104	11	Payment term 75 days	Note 1	Note 1	2,103,847	8	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 3,852,150	16	Payment term 120 days	Note 1	Note 1	$ 6,009,407	23	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	284,519	1	Payment term 90 days	Note 1	Note 1	695,464	3	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	9,121,254	98	Payment term 90 days	Note 1	Note 1	9,764,697	99	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	121,964	1	Payment term 90 days	Note 1	Note 1	69,387	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	726,458	-	Net 45 days	Note 1	Note 1	1,361,901	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	51,918,011	35	Payment term 90 days	Note 1	Note 1	88,707,605	59	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	498,563	-	Payment term 90 days	Note 1	Note 1	597,072	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	2,868,494	2	Payment term 90 days	Note 1	Note 1	1,154,299	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,680,402	8	Net 60 days	Note 1	Note 1	18,478,034	12	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,259,913	1	Net 60 days	Note 1	Note 1	1,470,926	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	4,762,628	3	Net 45 days	Note 1	Note 1	7,058,359	5	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	322,703	-	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	281,566	2	Net 60 days	Note 1	Note 1	685,015	3	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	7,445,695	45	Net 30 days	Note 1	Note 1	10,577,070	41	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,641,329	53	Net 90 days	Note 1	Note 1	14,823,102	57	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	218,821	6	Payment term 90 days	Note 1	Note 1	397,514	-	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	346,206	9	Payment term 90 days	Note 1	Note 1	511,352	-	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	950,744	24	Payment term 90 days	Note 1	Note 1	343,583	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	$ 336,379	8	Payment term 90 days	Note 1	Note 1	$ 844,231	-	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,770,191	45	Payment term 90 days	Note 1	Note 1	2,983,858	-	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	156,936	4	Payment term 90 days	Note 1	Note 1	490,119	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	233,612	1	Payment term 90 days	Note 1	Note 1	418,530	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	250,741	1	Payment term 90 days	Note 1	Note 1	796,459	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	403,305	1	Net 30 days	Note 1	Note 1	333,924	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,149,210	17	Payment term 30 days	Note 1	Note 1	9,502,899	10	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	381,143	1	Net 30 days	Note 1	Note 1	519,273	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	22,679,374	73	Net 120 days	Note 1	Note 1	78,137,115	83	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	158,203	1	Net 90 days	Note 1	Note 1	167,365	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	143,796	-	Net 90 days	Note 1	Note 1	274,692	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	114,227	-	Net 30 days	Note 1	Note 1	254,732	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	161,926	1	Net 90 days	Note 1	Note 1	266,268	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	917,621	3	Net 30 days	Note 1	Note 1	2,888,771	3	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	232,453	93	Payment term 90 days	Note 1	Note 1	372,506	89	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	593,570	99	Net 90 days	Note 1	Note 1	(252,687)	(99)	
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	328,751	45	Net 90 days	Note 1	Note 1	397,834	34	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	$ 726,912	36	Payment term 30 days	Note 1	Note 1	$ 280,706	35	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	712,589	37	Payment term 30 days	Note 1	Note 1	(277,051)	(24)	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	277,846	14	Payment term 30 days	Note 1	Note 1	118,093	15	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	149,817,933	100	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	358,593	-	Payment term 90 days	Note 1	Note 1	16	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	184,752	-	Payment term 90 days	Note 1	Note 1	213,536	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	306,088	1	Payment term 90 days	Note 1	Note 1	609,395	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	468,440	2	Payment term 90 days	Note 1	Note 1	493,115	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	14,223,210	62	Payment term 90 days	Note 1	Note 1	24,569,317	58	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	7,368,703	32	Payment term 90 days	Note 1	Note 1	12,505,576	30	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	224,069	1	Payment term 90 days	Note 1	Note 1	592,467	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	161,629	1	Payment term 90 days	Note 1	Note 1	2,078,736	5	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	199,388,659	26	Net 60 days	Note 1	Note 1	47,180,866	8	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	3,831,509	1	Net 180 days	Note 1	Note 1	5,991,613	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	400,828	-	Net 30 days	Note 1	Note 1	965,184	-	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	4,952,892	1	Net 90 days	Note 1	Note 1	1,680,870	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	214,913	-	Net 60 days	Note 1	Note 1	742,441	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	$ 449,392	-	Payment term 90 days	Note 1	Note 1	$ 283,219	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,165,156	-	Net 90 days	Note 1	Note 1	352,492	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	113,622	-	Payment term 30 days	Note 1	Note 1	114,902	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	807,324	-	Payment term 30 days	Note 1	Note 1	616,318	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	19,368,226	3	Net 90 days	Note 1	Note 1	20,989,775	4	
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	Sales	112,231	-	Payment term 30 days	Note 1	Note 1	166,166	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	408,823	-	Net 60 days	Note 1	Note 1	379,407	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	32,799,489	4	Net 45 days	Note 1	Note 1	33,007,178	6	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	50,765,711	7	Net 180 days	Note 1	Note 1	58,548,875	11	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	273,922	-	Payment term 30 days	Note 1	Note 1	93,208	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	1,746,500	-	Payment term 60 days	Note 1	Note 1	3,429,612	1	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	75,639,263	10	Payment term 90 days	Note 1	Note 1	38,438,024	7	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	16,322,535	2	Net 60 days	Note 1	Note 1	15,027,911	3	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	11,916,304	2	Net 60 days	Note 1	Note 1	6,902,381	1	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	179,344	-	Net 75 days	Note 1	Note 1	(270)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	220,706	-	Payment term 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	933,327	-	Payment term 60 days	Note 1	Note 1	466,984	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	$ 236,206	1	Payment term 45 days	Note 1	Note 1	$ 252,751	1	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	5,079,985	14	Payment term 60 days	Note 1	Note 1	5,027,748	20	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	31,399,178	85	Payment term 45 days	Note 1	Note 1	19,777,648	78	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	28,945,926	100	Payment term 30 days	Note 1	Note 1	23,406,727	59	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	278,845	5	Net 90 days	Note 1	Note 1	426,574	6	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	673,866	11	Net 90 days	Note 1	Note 1	1,094,255	16	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,214,636	37	Net 270 days	Note 1	Note 1	1,808,750	26	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	2,080,185	35	Net 270 days	Note 1	Note 1	2,178,682	32	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	352,717	6	Net 90 days	Note 1	Note 1	1,019,372	15	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	111,694	-	Net 45 days	Note 1	Note 1	84,690	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,773,334	58	Net 180 days	Note 1	Note 1	1,392,800	67	
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	102,481	-	Payment term 45 days	Note 1	Note 1	148,737	-	
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,793,111	4	Net 90 days	Note 1	Note 1	4,085,379	5	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	59,119,689	92	Net 30 days	Note 1	Note 1	67,812,607	83	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,094,684	2	Net 30 days	Note 1	Note 1	707,592	1	
IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	458,848	1	Payment term 30 days	Note 1	Note 1	784,513	1	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	108,500	-	Net 90 days	Note 1	Note 1	217,149	-	
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	136,096	-	Net 90 days	Note 1	Note 1	190,393	-	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	170,588	20	Net 30 days	Note 1	Note 1	691,470	62	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 31,533,748	47	Net 30 days	Note 1	Note 1	$ 20,083,512	38	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	35,038,840	53	Net 90 days	Note 1	Note 1	32,876,137	62	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	647,539	5	Net 45 days	Note 1	Note 1	403,861	5	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	189,780	1	Payment term 60 days	Note 1	Note 1	111,735	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	487,896	4	Payment term 90 days	Note 1	Note 1	669,221	9	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	135,434	1	Net 45 days	Note 1	Note 1	67,660	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	130,730	1	Net 45 days	Note 1	Note 1	73,980	1	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	127,719	1	Net 45 days	Note 1	Note 1	46,723	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	614,531	5	Net 45 days	Note 1	Note 1	232,998	3	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,187,229	9	Net 45 days	Note 1	Note 1	718,218	9	
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	430,972	3	Net 45 days	Note 1	Note 1	317,430	4	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	197,629	2	Net 45 days	Note 1	Note 1	89,428	1	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	422,557	3	Net 45 days	Note 1	Note 1	357,648	5	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,777,452	30	Net 45 days	Note 1	Note 1	2,566,640	33	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	310,715	2	Net 45 days	Note 1	Note 1	147,679	2	
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	427,120	3	Net 45 days	Note 1	Note 1	188,321	2	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	146,604	1	Net 45 days	Note 1	Note 1	55,465	1	
Fortunebay Technology Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	103,704	1	Net 45 days	Note 1	Note 1	43,966	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	638,156	5	Net 45 days	Note 1	Note 1	269,570	3	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,069,889	8	Net 45 days	Note 1	Note 1	561,291	7	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	$ 546,462	39	Payment term 90 days	Note 1	Note 1	$ 714,484	29	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	167,437	12	Payment term 90 days	Note 1	Note 1	295,327	12	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	418,452	30	Payment term 90 days	Note 1	Note 1	1,080,114	44	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	169,668	12	Net 60 days	Note 1	Note 1	193,627	8	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	265,971	44	Payment term 90 days	Note 1	Note 1	471,036	49	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	215,929	36	Payment term 90 days	Note 1	Note 1	320,113	33	
Likom de Mexico SA de CV	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	263,010	1	Payment term 30 days	Note 1	Note 1	143,772	100	
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	Sales	104,717	22	Payment term 60 days	Note 1	Note 1	131,936	40	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	293,834	2	Net 30 days	Note 1	Note 1	451,444	1	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	2,675,798	100	Net 30 days	Note 1	Note 1	3,646,783	100	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	75,423,715	100	Payment term 60 days	Note 1	Note 1	75,890,009	99	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	335,171	100	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	505,191	95	Net 60 days	Note 1	Note 1	632,727	94	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	201,310	54	Payment term 180 days	Note 1	Note 1	33,198	94	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	173,002	46	Payment term 180 days	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary	Sales	710,738	45	Payment term 60 days	Note 1	Note 1	1,581,158	49	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	111,677	34	Net 60 days	Note 1	Note 1	135,280	28	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	883,756	88	Payment term 90 days	Note 1	Note 1	2,760,197	31	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	$ 636,762	73	Net 30 days	Note 1	Note 1	$ 931,629	77	
Best Ever Pte. Ltd.	Saigon Stec Co., Ltd.	Subsidiary	Sales	1,121,644	3	Payment term 45 days	Note 1	Note 1	856,198	5	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,353,499	29	Net 30 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	5,779,046	71	Net 90 days	Note 1	Note 1	4,492,096	54	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,611,928	91	Net 45 days	Note 1	Note 1	5,137,938	98	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	363,298	9	Net 45 days	Note 1	Note 1	88,274	2	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,116,500	32	Payment term 30 days	Note 1	Note 1	426,027	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,402,258	68	Payment term 30 days	Note 1	Note 1	1,649,984	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	7,891,141	100	Net 80 days	Note 1	Note 1	10,010,496	100	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	138,945	2	60 days after validation	Note 1	Note 1	(75,785)	(1)	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	168,141	49	Payment term 45 days	Note 1	Note 1	109,627	11	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	411,827	51	Payment term 45 days	Note 1	Note 1	389,574	13	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	193,545	44	Payment term 60 days	Note 1	Note 1	232,502	56	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	115,283	26	Payment term 60 days	Note 1	Note 1	96,736	23	
Shanghai Joyspeed Global Cargo Co., Ltd.	Jusda International Limited	Subsidiary	Sales	141,738	3	Payment term 60 days	Note 1	Note 1	313,947	6	
Shanghai Joyspeed Global Cargo Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary	Sales	380,710	9	Payment term 60 days	Note 1	Note 1	318,404	6	
Sichuan Joyspeed Global Cargo Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	192,041	73	Payment term 60 days	Note 1	Note 1	80,694	33	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	573,795	2	Net 90 days	Note 1	Note 1	1,072,404	-	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 113,883	-	Net 90 days	Note 1	Note 1	$ 382,904	-	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	9,820,198	27	Net 270 days	Note 1	Note 1	10,857,303	-	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	25,154,909	70	Net 270 days	Note 1	Note 1	18,458,481	-	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	501,709	74	Net 90 days	Note 1	Note 1	448,946	58	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	9,443,337	26	Payment term 90 days	Note 1	Note 1	14,237,899	34	
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	11,886,723	32	Payment term 60 days	Note 1	Note 1	13,013,833	31	
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,514,768	42	Payment term 60 days	Note 1	Note 1	14,213,494	34	
Fulian Precision Technology Component Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	104,507	-	Payment term 60 days	Note 1	Note 1	253,181	1	
Fu Wing Interconnect Technology (Nghe An) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	544,787	98	Payment term 90 days	Note 1	Note 1	485,832	98	
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	Sales	481,250	-	Net 90 days	Note 1	Note 1	587,351	-	
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,361,903	98	Payment term 90 days	Note 1	Note 1	836,550	90	
Saigon Stec Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	1,849,537	100	Net 45 days	Note 1	Note 1	2,289,487	100	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	651,479	89	Payment term 30 days	Note 1	Note 1	1,630,224	97	
Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	Subsidiary	Sales	53,823,772	11	Payment term 60 days	Note 1	Note 1	50,836,874	9	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	141,485	16	90 days after validation	Note 1	Note 1	(170,441)	(16)	
Premier Image Technology (China) Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	242,069	27	Payment term 90 days	Note 1	Note 1	271,097	21	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,161,969	9	Payment term 60 days	Note 1	Note 1	1,351,471	8	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,592,910	91	Payment term 60 days	Note 1	Note 1	15,440,876	87	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	$ 218,628	31	Payment term 30 days	Note 1	Note 1	$ 266,748	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	130,461	19	Payment term 90 days	Note 1	Note 1	326,815	26	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,017,911	38	Payment term 90 days	Note 1	Note 1	453,844	22	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	175,576	1	Payment term 90 days	Note 1	Note 1	(57,163)	-	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	1,781,626	12	Payment term 60 days	Note 1	Note 1	(2,037,812)	(14)	
Foxconn Brasil Industria e Comercio Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	126,856	1	Payment term 90 days	Note 1	Note 1	(126,417)	(1)	
Foxconn Hon Hai Technology India Mega Development Private Limited	FIH India Developer Private Limited	Subsidiary	Purchases	108,846	-	Net 90 days	Note 1	Note 1	(16,299)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	904,574	1	Payment term 90 days	Note 1	Note 1	905,345	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	31,074,291	23	Payment term 60 days	Note 1	Note 1	25,628,711	28	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	117,966	-	Net 90 days	Note 1	Note 1	(982,029)	(1)	
Competition Team Technology (Vietnam) Company Limited	Foxconn Slovakia, spol. s r.o.	Subsidiary	Sales	334,826	21	Payment term 90 days	Note 1	Note 1	340,355	24	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	109,652	7	Payment term 60 days	Note 1	Note 1	88,594	6	
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	Sales	1,423,020	2	Net 60 days	Note 1	Note 1	1,041,944	2	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,624,259	6	Net 90 days	Note 1	Note 1	2,724,005	5	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	257,008	-	Net 30 days	Note 1	Note 1	126,706	-	
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	7,768,113	13	Net 30 days	Note 1	Note 1	5,893,303	10	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	27,353,282	45	Payment term 90 days	Note 1	Note 1	31,240,902	53	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	$ 19,603,416	32	Net 90 days	Note 1	Note 1	$ 17,595,203	30	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	239,428	29	Net 80 days	Note 1	Note 1	242,188	28	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	354,422	44	Payment term 60 days	Note 1	Note 1	358,509	41	
IPL International Limited	Profit New Limited	Subsidiary	Sales	947,070	1	Payment term 30 days	Note 1	Note 1	959,717	8	
Yuzhan Technology (India) Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	698,905	29	Payment term 90 days	Note 1	Note 1	812,613	32	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

March 31, 2026

Table 5

Expressed in thousands of TWD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	$ 9,324,912	3	$ 2,458,582	Subsequent Collection	$ 1,998,338	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	75,762,545 (Shown as other receivables) (Note)		20,316,237	Subsequent Collection	12,270,622	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	228,054,114 (Shown as other receivables) (Note)		96,755,289	Subsequent Collection	57,035,468	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	135,624,474 (Shown as other receivables) (Note)		94,968,413	Subsequent Collection	58,774,775	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	90,342,322 (Shown as other receivables) (Note)		45,925,124	Subsequent Collection	21,822,223	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	8,130,140 (Shown as other receivables) (Note)		5,144,422	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	128,773,526 (Shown as other receivables) (Note)		47,120,274	Subsequent Collection	41,396,175	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	33,343,019	3	7,901,139	Subsequent Collection	8,338,962	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	12,034,282	2	4,729,278	Subsequent Collection	5,215,225	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	7,039,909	1	3,234,650	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	6,059,588	1	4,511,503	Subsequent Collection	342,954	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	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.	Competition Team Ireland Limited	Subsidiary	$ 251,634	3	$ 70,692	Subsequent Collection	$ 119,782	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	657,239	3	61,719	Subsequent Collection	101,103	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	863,165	-	863,165	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	157,556	3	64,075	Subsequent Collection	12,845	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	101,304	9	76,210	Subsequent Collection	89,323	-
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	321,272	10	37,798	Subsequent Collection	124,919	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	338,381	4	233	Subsequent Collection	183,811	169
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	353,072	3	-	-	95,286	177
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	112,667	3	-	-	41,934	56
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	846,862	-	846,862	Subsequent Collection	-	846,862
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	942,683	10	-	-	886,265	471
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	136,205	4	66,785	Subsequent Collection	-	68
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	499,125	-	373,669	Subsequent Collection	499,125	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	288,136	-	-	-	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	9,576,762	1	-	-	3,330,581	-
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	104,536	7	-	-	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	207,124	5	70,110	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	30,456,979	4	-	-	19,309	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	433,539	2	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	10,420,506	1	-	-	189,147	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	196,770	3	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	192,663	1	-	-	-	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	180,261	7	7,922	Subsequent Collection	6,851	-
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	398,411	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 3,353,408	-	$ -	-	$ -	$ -
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,933,817	-	-	-	-	-
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	17,080,675	-	-	-	-	-
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	298,457	1	-	-	77,540	-
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	164,627	2	-	-	73,822	-
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	139,577	1	-	-	98,763	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	730,792	4	-	-	74,943	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	16,461,013	1	-	-	444,521	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	1,938,506	2	-	-	-	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,286,889	3	-	-	-	-
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	529,649	1	-	-	134,997	-
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary	818,671	5	-	-	-	-
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary	334,629	3	-	-	-	-
FIH (Hong Kong) Limited	Hong Fujin Precision Industry (HengYang) Co., Ltd.	Subsidiary	579,239	5	-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	749,431	5	-	-	17,713	375
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,974,247	2	-	-	273,485	-
Bharat FIH Limited	Fusing International Inc.	Subsidiary	289,719	6	-	-	219,255	-
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	109,808	-	87,182	Subsequent Collection	87,182	-
Precision Technology Investments Pte Ltd	Simply Smart Limited	Subsidiary	248,280	-	209,474	Subsequent Collection	70,532	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	111,219	1	28,072	Subsequent Collection	28,072	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	192,927	1	1,084	Subsequent Collection	114,269	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	11,253,205	-	-	-	5,615,123	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	520,588	-	16,208	Subsequent Collection	223,098	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	5,359,766	2	-	-	2,257,777	-
Triple Win Technology (Shenzhen) Co., Ltd.	Cens Way Technologies Co., Ltd.	Subsidiary	1,872,203	2	-	-	-	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	25,742,410	2	-	-	16,835,486	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	$ 3,481,245	1	$ -	-	$ 2,472,004	$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	573,605	1	98	Subsequent Collection	207,855	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	556,762	-	-	-	129,178	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,289,139	1	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	4,767,266	-	-	-	1,300,939	-
Best Ever Industries Limited	Cens Way Technologies Co., Ltd.	Subsidiary	2,368,917	2	-	-	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	756,119	1	-	-	516,926	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	999,347	1	-	-	212,148	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	571,596	2	-	-	289,757	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	269,789	-	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	398,627	-	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	1,784,564	1	-	-	89,009	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	949,718	-	56,795	Subsequent Collection	445,867	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,234,676	-	49,892	Subsequent Collection	498,941	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	122,327	1	25,476	Subsequent Collection	10,663	-
NWE Technology Inc.	IPL International Limited	Subsidiary	119,218	-	-	-	-	-
Q-Edge Corporation	Fukang Technology Company Limited	Subsidiary	313,885	2	-	-	294,002	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	120,656	-	-	-	-	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	1,254,403	10	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	393,131	1	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	395,174	1	-	-	390,749	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	706,697	2	-	-	248,221	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	107,167	1	-	-	30,130	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	113,991	1	-	-	54,809	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	1,020,335	-	249,840	Subsequent Collection	87,029	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,520,433	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	$ 433,480	4	$ 324,141	Subsequent Collection	$ -	$ -
Funing Precision Component Co., Ltd.	Mega Well Limited	Subsidiary	149,176	7	57,600	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	171,336	-	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,792,771	7	-	-	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	660,049	2	-	-	486,561	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	812,128	1	5,437	Subsequent Collection	326,425	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	8,061,860	1	110,802	Subsequent Collection	4,680,830	4,031
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	463,444	3	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	200,985	-	151,575	Subsequent Collection	20,009	100
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	220,476	1	-	-	92,742	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	469,346	2	-	-	469,346	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,538,806	1	-	-	193,368	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,100,797	1	-	-	218,353	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	201,221	2	-	-	201,221	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	116,040	1	14,192	Subsequent Collection	3,397	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,189,207	-	1,472,556	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	120,834	-	7,700	Subsequent Collection	50,999	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	238,606	1	21	Subsequent Collection	30,298	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,902,297	1	114,622	Subsequent Collection	2,902,297	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	151,869	1	41,050	Subsequent Collection	66,478	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	102,797	-	2	Subsequent Collection	5,409	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	758,161	1	77,313	Subsequent Collection	604,800	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	303,462	-	114,923	Subsequent Collection	118,718	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	$ 167,405	-	$ 166,232	Subsequent Collection	$ -	$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	153,320,197	1	7,270,848	Subsequent Collection	92,786,012	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	283,028	1	10,557	Subsequent Collection	96,148	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	252,450	-	35,016	Subsequent Collection	158,081	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	128,678	1	-	-	52,998	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	5,495,455	1	2,203,920	Subsequent Collection	1,463,509	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	332,193	2	-	-	74,359	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	145,762	-	18,326	Subsequent Collection	68,795	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	324,359	-	7,681	Subsequent Collection	195,250	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	961,060	-	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	36,111,825	-	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,237,830	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	1,362,303	-	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	635,419	-	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	162,479	-	162,479	Subsequent Collection	162,479	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	121,581,731	1	6,135,727	Subsequent Collection	46,494,959	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	13,834,049	2	643,956	Subsequent Collection	5,541	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	347,454	1	17,455	Subsequent Collection	103,173	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	185,535	1	-	-	54,914	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	2,401,330	-	1,390,860	Subsequent Collection	322,932	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	105,680	1	-	-	31,927	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	$ 14,053,500	-	$ -	-	$ 771,837	$ -
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	255,390	1	3,089	Subsequent Collection	41,272	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	4,343,327	3	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	3,704,973	4	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	2,971,623		2,426,745	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	443,262,755	1	23,811,721	Subsequent Collection	141,933,806	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	6,370,440	1	273,943	Subsequent Collection	1,384,310	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	1,449,722	-	33,179	Subsequent Collection	423,471	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	292,675	-	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	23,779,633	-	-	-	-	-
Profit New Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	819,348	-	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	36,474,491	-	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	615,581	-	-	-	-	-
Mega Well Limited	Profit New Limited	Subsidiary	543,839	-	78,693	Subsequent Collection	543,839	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	32,908,422	-	-	-	-	-
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	5,215,185	-	5,215,185	Subsequent Collection	-	-
Fast Victor Limited	Foxteq Holdings Inc.	Subsidiary	1,225,409	-	1,225,409	Subsequent Collection	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	152,208,113	-	53,860,304	Subsequent Collection	56,145,895	-
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	7,822,138	-	5,535,935	Subsequent Collection	2,734,888	-
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Simply Smart Limited	Subsidiary	166,374	-	63,990	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fast Victor Limited	Cybernet Venture Capital Corporation	Subsidiary	$ 4,623,253	-	$ 4,623,253	Subsequent Collection	$ -	$ -
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,494,567	1	776,913	Subsequent Collection	590,832	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	632,374	1	94,954	Subsequent Collection	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	12,890,381	1	423,481	Subsequent Collection	815,705	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	398,549	1	161,841	Subsequent Collection	232,027	-
Simply Smart Limited	Mega Well Limited	Subsidiary	558,845	-	120,523	Subsequent Collection	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	315,213	-	304,472	Subsequent Collection	-	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	3,834,988	1	1,944,303	Subsequent Collection	1,360,440	-
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	307,448	1	-	-	97,774	-
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,136,792	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,616,027	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	432,011	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	155,114	1	75,701	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,643,822	1	839,558	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,349,039	-	1,272,914	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	337,144	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	1,452,097	1	738,569	Subsequent Collection	-	-
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	640,626	1	12,191	Subsequent Collection	209,901	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	201,921	1	-	-	105,777	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	536,580	1	219,229	Subsequent Collection	138,262	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	463,443	2	6,249	Subsequent Collection	1,102	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	213,912	1	63,174	Subsequent Collection	105,162	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	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	$ 360,836	1	$ -	-	$ 192,969	$ -
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	363,853	1	186,218	Subsequent Collection	111,054	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	133,587	1	8,114	Subsequent Collection	73,420	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	252,158	3	4,225	Subsequent Collection	252,158	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,516,412	1	1,175,740	Subsequent Collection	778,502	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	2,326,244	1	110,263	Subsequent Collection	1,492,116	-
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	181,149	1	32,064	Subsequent Collection	108,970	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	507,497	1	37,592	Subsequent Collection	367,767	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,002,448	-	322,053	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	111,954	1	28,422	Subsequent Collection	80,431	-
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary	150,010	1	56,152	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	219,999	-	219,999	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	236,193	1	-	-	73,420	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	259,837	1	-	-	141,580	130
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	429,365	1	-	-	162,317	215
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	233,848	1	589	Subsequent Collection	85,518	117
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	10,891,373	-	-	-	1,663,740	-
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	114,646	1	-	-	-	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	258,342	1	62,092	Subsequent Collection	103,495	-
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	127,221	-	107,112	Subsequent Collection	5,650	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	880,671	1	-	-	377,195	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	532,654	-	285,691	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	$ 241,071	-	$ 161,522	Subsequent Collection	$ -	$ -
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	222,439	-	213,281	Subsequent Collection	13,863	-
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	328,134	-	5,859	Subsequent Collection	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	110,971	3	-	-	110,933	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	957,783	1	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	117,395	2	-	-	53,373	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	2,103,847	1	128,567	Subsequent Collection	817,326	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,009,407	1	364,981	Subsequent Collection	2,110,319	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	695,464	-	105,962	Subsequent Collection	386,691	348
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	9,764,697	1	73,026	Subsequent Collection	2,469,480	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	1,361,901	1	511,812	Subsequent Collection	42,012	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	88,707,605	1	19,423,100	Subsequent Collection	19,423,100	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	597,072	1	108,010	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,154,299	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	181,150	4	109	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	213,375	1	187	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	18,478,034	1	9,623,482	Subsequent Collection	90,634	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,470,926	1	197,232	Subsequent Collection	197,232	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	7,058,359	1	4,567,233	Subsequent Collection	208,112	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,037,515	1	202,733	Subsequent Collection	202,733	-
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	175,346	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	$ 685,015	5	$ 998	Subsequent Collection	$ -	$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	10,577,070	10	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	14,823,102	9	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	114,270	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	172,828	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	397,514	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	511,352	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	343,583	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	844,231	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	2,983,858	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	118,650	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	490,119	-	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	128,522	-	80,516	Subsequent Collection	741	-
Foxconn Precision International Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	187,935	4	109	Subsequent Collection	-	-
Foxconn Precision International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	577,818	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	418,530	1	26,578	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	796,459	1	285,739	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	333,924	4	139,656	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	9,502,899	3	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	519,273	2	6,729	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	78,137,115	1	2,345,221	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	167,365	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	274,692	2	59,164	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	254,732	2	145,680	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	266,268	2	2,222	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	$ 2,888,771	1	$ 2,187,645	Subsequent Collection	$ -	$ -
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	372,506	1	-	-	201,999	-
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	107,754	-	-	-	51,525	54
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	397,834	1	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	280,706	2	98	Subsequent Collection	280,608	140
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	118,093	2	-	-	118,093	59
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	153,002,157	-	81,838,347	Subsequent Collection	56,159,098	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	287,650	-	272,356	Subsequent Collection	-	-
Henan Fuchi Technology Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	213,536	1	110	Subsequent Collection	27,823	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	174,583	-	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	609,395	2	312,978	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	338,388	-	338,388	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	493,115	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	24,569,317	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	12,505,576	2	14,757	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	592,467	2	368,237	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,078,736	-	1,986,625	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	231,148	1	191,915	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	120,883	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	21,439,548	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	47,180,866	4	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	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.	Foxconn CZ S.R.O.	Subsidiary	$ 5,991,613	1	$ -	-	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Assembly LLC	Subsidiary	965,184	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	1,680,870	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	742,441	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	283,219	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	352,492	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	114,902	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	616,318	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	20,989,775	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	251,975	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	166,166	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	379,407	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	33,007,178	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	58,548,875	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	3,429,612	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	38,438,024	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	15,027,911	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	6,902,381	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	126,399	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	466,984	2	-	-	-	233
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	252,751	1	84,847	Subsequent Collection	-	-
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	5,027,748	1	2,099,835	Subsequent Collection	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	19,777,648	1	4,284,144	Subsequent Collection	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	124,334	-	113,247	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	23,406,727	5	4,776,347	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	16,164,784	-	16,164,784	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	$ 426,574	2	$ -	-	$ -	$ -
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,094,255	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	163,520	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,808,750	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	2,178,682	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	1,019,372	1	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,392,800	2	228,498	Subsequent Collection	-	-
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	148,737	3	-	-	-	-
IPL International Limited	Profit New Limited	Subsidiary	959,717	-	-	-	-	-
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	4,085,379	2	2,320,926	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	67,812,607	3	32,584,899	Subsequent Collection	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	707,592	5	27,760	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,140,095	-	6,140,095	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	784,513	3	320,497	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	217,149	2	148,922	Subsequent Collection	-	-
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	190,393	4	167,864	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	128,589	-	-	-	-	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	691,470	-	-	-	573,068	-
AFE, Inc.	FII USA Inc.	Subsidiary	133,639	-	-	-	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	20,083,512	2	9,011,527	Subsequent Collection	10,676,939	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	32,876,137	1	3,287,400	Subsequent Collection	8,164,458	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	403,861	2	-	-	263,513	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	111,735	2	-	-	43,385	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	669,221	1	-	-	186,199	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 232,998	2	$ -	-	$ 113,441	$ -
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	718,218	2	-	-	292,522	-
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	317,430	2	-	-	133,526	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	357,648	1	-	-	161,524	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,566,640	2	-	-	1,097,246	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	147,679	3	-	-	77,860	-
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	188,321	3	-	-	144,690	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	269,570	2	-	-	650	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	561,291	2	-	-	192,109	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	379,176	-	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	714,484	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	295,327	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	1,080,114	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	193,627	4	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	471,036	1	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	320,113	1	-	-	-	-
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	131,936	-	-	-	131,936	-
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary	107,326	-	-	-	-	-
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	451,444	-	-	-	-	-
FEWI Development Corporation	SIO INTERNATIONAL WISCONSIN, INC.	Subsidiary	117,045	-	-	-	-	-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	3,646,783	5	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	75,890,009	4	-	-	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	632,727	-	-	-	-	-
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary	1,581,158	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	135,280	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	160,020	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	$ 2,760,197	1	$ -	-	$ -	$ -
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	931,629	2	-	-	-	-
Best Ever Pte. Ltd.	Saigon Stec Co., Ltd.	Subsidiary	856,198	2	234,993	Subsequent Collection	486,728	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	3,784,852	-	205,661	Subsequent Collection	274,325	-
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	4,492,096	1	-	-	138,870	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	5,137,938	1	18	Subsequent Collection	2,671,477	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	426,027	-	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,649,984	-	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	10,010,496	1	1,307,578	Subsequent Collection	4,481,264	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	109,627	10	-	-	-	-
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	389,574	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	232,502	1	-	-	56,127	-
Shanghai Joyspeed Global Cargo Co., Ltd.	Jusda International Limited	Subsidiary	313,947	1	-	-	162,298	-
Shanghai Joyspeed Global Cargo Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary	318,404	2	-	-	-	-
Shanghai Joyspeed Global Cargo Co., Ltd.	Sichuan Joyspeed Global Cargo Co., Ltd.	Subsidiary	164,281	-	-	-	44	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	819,831	-	819,831	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,072,404	1	242,336	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	382,904	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	10,857,303	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	18,458,481	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	316,545	1	240,885	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	448,946	-	-	-	-	-
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	833,009	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	$ 14,237,899	-	$ -	-	$ -	$ -
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	13,013,833	-	1,477,127	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,213,494	1	2,810,722	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	253,181	-	248,843	Subsequent Collection	105,902	-
Fu Wing Interconnect Technology (Nghe An) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	485,832	1	-	-	-	-
One Mobility Voltaira GmbH	One Mobility Autokabel GmbH	Subsidiary	160,948	-	-	-	-	-
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	587,351	-	-	-	-	-
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	836,550	2	-	-	-	-
One Mobility Autokabel GmbH	One Mobility Voltaira GmbH	Subsidiary	199,062	-	-	-	-	-
Saigon Stec Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	2,289,487	1	-	-	607,955	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,630,224	-	1,380,762	Subsequent Collection	-	-
FG Innovation Company Limited	Sharp Corporation	Affiliate	672,679	-	-	-	-	336
Foxconn Singapore Pte Ltd	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	675,034	-	-	-	180,727	-
Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	Subsidiary	50,836,874	1	-	-	13,254,099	-
Premier Image Technology (China) Ltd.	Foxconn Technology Co., Ltd.	Affiliate	271,097	2	2,188	Subsequent Collection	27,648	136
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,351,471	-	1,094,904	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	15,440,876	-	7,662,825	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	127,425	1	45,022	Subsequent Collection	183	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	266,748	1	56,527	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	326,815	-	188,903	Subsequent Collection	922	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	292,156	-	202,151	Subsequent Collection	2,045	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	453,844	4	-	-	453,275	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	$ 905,345	2	$ -	-	$ 3,117	$ -
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	25,628,711	2	-	-	137,907	-
Competition Team Technology (Vietnam) Company Limited	Foxconn Slovakia, spol. s r.o.	Subsidiary	340,355	2	-	-	594	-
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	1,041,944	1	2,006	Subsequent Collection	104,227	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	2,724,005	2	-	-	1,364,433	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	126,706	-	-	-	94,239	-
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	5,893,303	2	-	-	1,739,035	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	31,240,902	1	4,057,402	Subsequent Collection	12,251,342	-
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	17,595,203	1	9,834,279	Subsequent Collection	2,249,103	-
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	242,188	1	-	-	88,660	-
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Fusing International Inc.	Subsidiary	358,509	2	-	-	-	-
Yuzhan Technology (India) Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	812,613	2	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
For the three months ended March 31, 2026

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Purchases	$ 65,112,384	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts payable	73,809,928	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Other receivables	75,762,545	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	1	Other receivables	135,624,474	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	1	Other receivables	90,342,322	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Other receivables	228,054,114	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Purchases	115,296,247	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Accounts payable	146,948,160	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	1	Other receivables	128,773,526	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Purchases	97,423,280	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Accounts payable	150,328,056	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Purchases	351,074,591	Note 3	17
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Accounts payable	507,235,629	Note 3	10
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	27,989,171	Note 3	1
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	3	Sales	42,679,294	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Sales	99,950,015	Note 3	5
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Accounts receivable	153,320,197	Note 3	3
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	87,421,776	Note 3	4
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Accounts receivable	121,581,731	Note 3	2
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Sales	417,681,852	Note 3	20
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Accounts receivable	443,262,755	Note 3	8
6	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Other receivables	152,208,113	Note 3	3
7	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	51,918,011	Note 3	2
7	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	3	Accounts receivable	88,707,605	Note 3	2
8	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Sales	22,679,374	Note 3	1
8	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Accounts receivable	78,137,115	Note 3	1
9	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Sales	149,817,933	Note 3	7

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
9	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	3	Accounts receivable	$ 153,002,157	Note 3	3
10	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	199,388,659	Note 3	9
10	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	3	Sales	32,799,489	Note 3	2
10	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Sales	50,765,711	Note 3	2
10	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Accounts receivable	58,548,875	Note 3	1
10	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Sales	75,639,263	Note 3	4
11	Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	31,399,178	Note 3	1
12	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	3	Sales	28,945,926	Note 3	1
13	IPL International Limited	Foxconn Precision International Limited	3	Sales	59,119,689	Note 3	3
13	IPL International Limited	Foxconn Precision International Limited	3	Accounts receivable	67,812,607	Note 3	1
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	3	Sales	31,533,748	Note 3	1
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	35,038,840	Note 3	2
15	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	75,423,715	Note 3	4
15	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	75,890,009	Note 3	1
16	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	3	Sales	25,154,909	Note 3	1
17	Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	3	Sales	53,823,772	Note 3	3
18	Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	3	Sales	31,074,291	Note 3	1
19	Fukang Technology Company Limited	Enormous Technology Inc.	3	Sales	27,353,282	Note 3	1

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investees

March 31, 2026

Table 7

Expressed in thousands of TWD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2026	Initial investment amount: Balance as at December 31, 2025	Shares held as at March 31, 2026: Number of shares	Shares held as at March 31, 2026: Ownership (%)	Shares held as at March 31, 2026: Book value	Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 143,374,504	$ 154,717,712	5,174,990,785	100	$1,830,905,329	$ 52,057,880	$ 51,663,827	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	35,391,883	(4,005,864)	(1,308,240)	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	24,137,800	704,257,928	100	31,238,969	189,260	188,859	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	32,106,854	95,421	93,469	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	27,795,871	362,339	362,339	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	13,560,281	1,393,159	1,393,159	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	84,996,703	5,047,855	5,047,855	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	14,074,906	288,621	288,621	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	$ 539,450	$ 539,450	53,333,780	99	$ 616,551	$ 45,739	$ 45,496	
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	268,971	43,155	2,032	
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	10,598,588	654,563	65,097	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	45,609,797	45,609,797	1,490,702,102	100	64,351,417	272,005	356,737	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	6,009,500	6,009,500	915,251,192	100	7,917,399	(303,636)	(303,636)	
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	5,419,159	(210,865)	(210,865)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	189,240,171	189,030,226	8,125,400,266	100	195,860,375	4,280,516	4,374,551	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	306,785	(1,320)	(1,320)	
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	3,326,759	(107,624)	(18,137)	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yin International Investment Co., Ltd.	Taiwan	Investment holding	8,112,453	7,772,411	817,704,200	100	8,343,591	(18,791)	(18,791)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
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	$ 1,163,769	$ 33,406	$ 24,988	
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	119,726	6,664	22,036	Note 1、4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	6,704,555	547,104,625	89	5,375,640	(14,839)	(13,268)	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	-	223,009	1,842,538	3,606	
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	5,674,153	(899,311)	(408,247)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,935,000	5,935,000	593,500,000	100	954,614	(355,243)	(355,243)	
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	13,371,420	(441,981)	(441,981)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		412,045	412,045	-	-	531,917	41,594	13,948	Note 1、9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	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	$ 18,723,031	$ (4,005,864)	$ 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	19,931,267	654,563	121,919	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	945,715	(107,624)	(5,078)	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	2,307,377	518,766	57,907	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	6,872,896	1,842,538	259,480	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	-	-	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	344,063	(61,799)	(61,799)	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	1,366,393	148,751	148,751	Note 10
Hyield and Lin Yin	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	519,123	20,244	4,167	Note 10

				Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	
Investor	Investee	Location	Main business activities	Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			Footnote
Bon Shin, Hyield, and Lin Yin	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	$ 276,170	$ 276,170	24,637,025	54	$ 554,201	$ 1,023	$ 556	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	159,487	162	48	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	377,340	(66,026)	(17,712)	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	1,854,838	51,222	23,050	Note 10
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Centre, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,347,833	28,160	28,160	Note 10
Hyield, Bon Shin and Lin Yin	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	78,777	(899,311)	(5,668)	Note 7、10
Lin Yin	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	2,739,393	2,739,393	427,842,346	60	3,206,080	(14,795)	(8,877)	Note 10
Hon Yuan	Foxconn Fukuyama Technologies Co., Ltd.	Japan	Sales, design, development and manufacture of laser diode and integrated circuit	3,175,985	3,175,985	1,200	100	3,088,555	(50,481)	(50,481)	Note 10
Hyield, Hon Yuan, Bon Shin, Lin Yin and Hon Chi	Others	Others		6,836,948	6,627,585	-	-	4,451,858	(1,192,227)	(435,124)	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 46.00% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 25.21% 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 Yin International Investment Co., Ltd. is referred to as Lin Yin and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the three months ended March 31, 2026

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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,601,413	(2)	$ -	$ -	$ -	$ -	$ (3,884)	65.12	$ (2,529)	$ 3,504,642	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,894,094	(2)	159,975	-	-	159,975	27,720	100	27,720	824,081	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	6,657,199	(2)	-	-	-	-	(577,051)	65.12	(375,696)	13,769,309	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	2,343,313	(2)	95,985	-	-	95,985	19,605	100	19,605	1,907,047	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,546,646	(2)	-	-	-	-	46,795	65.12	30,466	7,019,463	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	575,302	(2)	-	-	-	-	6,729	100	6,729	883,582	13,565	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,426,977	(2)	159,975	-	-	159,975	(211,502)	70.92	(149,997)	8,647,896	242,547	Note 2
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,535,760	(2)	-	-	-	-	298,928	70.92	212,000	13,336,454	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	$ 6,189,090	(2)	$ -	$ -	$ -	$ -	$ 3,904,530	100	$ 3,904,530	$ 172,301,093	$ 1,189,633	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,967,380	(2)	1,791,720	-	-	1,791,720	35,447	70.92	25,139	4,255,130	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	459,632	(2)	-	-	-	-	4,205	100	4,205	923,977	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	441,721	(2)	-	-	-	-	9,090	100	9,090	1,398,294	89,853	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	763,111	(2)	-	-	-	-	3,068	100	3,068	10,651,567	402,846	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,671,270	(2)	927,855	-	-	927,855	17,815	100	17,815	1,263,969	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	220,316	(2)	-	-	-	-	14,065	100	14,065	568,934	52,848	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,340,665	(2)	11,230,245	-	-	11,230,245	248,255	100	248,255	32,583,171	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	1,383,006	(2)	1,375,785	-	-	1,375,785	874,914	100	874,914	31,795,046	-	Note 2

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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	$ 11,781,709	(2)	$ -	$ -	$ -	$ -	$ (163,991)	100	$ (163,991)	$ 18,758,165	$ 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)	783,878	-	-	783,878	(48,444)	59.52	(28,834)	5,856,869	-	Note 2
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,705,489	(2)	799,875	-	-	799,875	(21,282)	100	(21,282)	24,483,897	2,834,891	Note 2
FIH (TianJin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	6,174,969	(2)	-	-	-	-	(7,791)	65.12	(5,072)	155,037	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	402,724	(2)	-	-	-	-	15,219	70	10,653	342,075	226,391	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	159975	-	-	159975	-	-	-	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,784,493	(2)	1,049,046	-	-	1,049,046	(10,147)	100	(10,147)	6,325,775	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	5,265,465	(2)	20,797	-	-	20,797	6,867	100	6,867	7,426,258	402,132	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,266,061	(2)	-	-	-	-	(1,740)	100	(1,740)	5,310,398	360,828	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,517,069	(2)	5,439,150	-	-	5,439,150	(353,854)	70.92	(250,953)	10,801,426	-	Note 2

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Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	$ 14,440,698	(2)	$ 2,300,267	$ -	$ -	$ 2,300,267	$ 21,440	100	$ 21,440	$ 52,121,388	$ 2,954,889	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,718,566	(2)	-	-	-	-	2,211,202	20.55	454,326	23,798,588	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,553,410	(2)	-	-	-	-	147,711	65.12	96,169	1,969,140	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,213,623	(2)	-	-	-	-	(220,160)	65.12	(143,338)	9,046,951	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	635,615	(2)	-	-	-	-	2,052	100	2,052	777,671	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,288,191	(2)	6,171,836	-	-	6,171,836	973,838	100	973,838	32,212,234	2,695,254	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,493,760	(2)	-	-	-	-	480,702	100	480,702	57,768,778	8,060,400	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	569,439	(2)	-	-	-	-	(174)	65.12	(113)	414,732	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,025,572	(2)	-	-	-	-	4,907	100	4,907	1,674,466	-	Note 2
Futaikang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,881,522	(2)	1,919,700	-	-	1,919,700	(11,107)	100	(11,107)	825,516	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	809,306	(2)	-	-	-	-	(7,146)	69.23	(4,947)	538,285	-	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and moulds	15,731,373	(2)	8,478,675	-	-	8,478,675	491,961	100	491,961	42,630,484	5,975,635	Note 2

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Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	$ 3,637,571	(2)	$ 3,679,425	$ -	$ -	$ 3,679,425	$ 2,914	100	$ 2,914	$ 3,122,679	$ -	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	341,553	(2)	319,950	-	-	319,950	(9,864)	100	(9,864)	374,271	2,675	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,507,492	(2)	11,838,150	-	-	11,838,150	11,772,497	100	11,772,497	454,103,649	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	54,700	(2)	-	-	-	-	2,150	26.47	569	32,081	-	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product moulds, 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	453,403	(2)	-	-	-	-	3,627	26.47	960	22,410	-	Note 2

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Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection moulds, compressor moulds, standardised modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/ export of products	$ 1,468,629	(2)	$ -	$ -	$ -	$ -	$ (35,456)	26.47	$ (9,385)	$ 456,527	$ -	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	29,100	(2)	-	-	-	-	6,642	26.47	1,758	43,537	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and moulding	372,471	(2)	63990	-	-	63990	(43,852)	5.76	-	63,990	-	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,869,993	(2)	6,099,847	-	-	6,099,847	(62,589)	100	(62,589)	12,362,726	122,393	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	461,483	(2)	83,187	-	-	83,187	-	8.88	-	83,187	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	63,990,000	(2)	54,391,500	-	-	54,391,500	7,713,624	100	7,713,624	202,182,137	4,247,680	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,395,250	(2)	15,997,500	-	-	15,997,500	1,615,575	100	1,615,575	104,167,493	2,466,665	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,279,800	(2)	319,950	-	-	319,950	(44,876)	70.92	(31,826)	2,070,122	-	Note 2

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Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,483,029	(2)	543,915	-	-	543,915	4,578	100	4,578	2,410,624	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	$ 556,337	(2)	$ 479,925	$ -	$ -	$ 479,925	$ (460)	100	$ (460)	$ 431,943	$ -	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression moulding plastic injection mould and metal	1,525,393	(2)	1,663,740	-	-	1,663,740	42,812	100	42,812	3,199,712	42,024	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,509,022	(2)	1,279,800	-	-	1,279,800	(5,338)	100	(5,338)	826876	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	1,599,750	(2)	-	-	-	-	5,335	65.12	3,473	1,029,488	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	-	(2)	980,296	-	-	980,296	-	-	-	-	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,563,392	(2)	1,759,725	-	-	1,759,725	(14,134)	100	(14,134)	1,000,470	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	639,900	(2)	-	-	-	-	3,252	65.12	2,117	640,325	-	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	1,106,564	(2)	1,215,810	-	-	1,215,810	64,060	100	64,060	4,116,653	293,260	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	127,147	-	-	127,147	-	-	-	-	-	Note 2

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FuNeng New Energy Technology (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	-	(2)	-	-	-	-	-	-	-	-	74,770	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	$ 14,677,044	(2)	$ 815873	$ -	$ -	$ 815873	$ (341,275)	22.9	$ (78,149)	$ 7,089,148	$ -	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	280,044	(2)	176,612	-	-	176,612	(123)	100	(123)	190,829	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	510,126	(2)	435,676	-	-	435,676	(106)	85.9	(91)	338,168	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	45,318	(2)	51,192	-	-	51,192	(432)	100	(432)	55,401	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	5,814	(2)	-	-	-	-	246	100	246	251,575	1,019	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	201,981	(2)	-	-	-	-	(22,684)	51	(11,569)	9,837	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,168,626	(2)	1311795	-	-	1,311,795	1,093	99.53	1,088	578,087	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	95,985	(2)	-	-	-	-	(40,164)	70.92	(28,484)	426,945	-	Note 2
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,925,638	(2)	639,900	-	-	639,900	237	100	237	524,029	-	Note 2

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Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	$ 359,701	-2	$ 383,940	$ -	$ -	$ 383,940	$ (8,979)	100	$ (8,979)	$ 1,742,629	$ 164,643	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	91,858,303	(2)	27,529,449	-	-	27,529,449	48,725,311	84.16	40,973,716	689,938,983	110,613,201	
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	479,925	-	-	479,925	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	462900	(2)	87,876	-	-	87,876	2750	100	2750	717799	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	10,471,309	(2)	1,633,985	-	-	1,633,985	363,627	80.44	290,005	24,307,029	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive moulds, fixtures, and gauges	947,279	(2)	-	-	-	-	13,586	29.63	4,026	314,125	-	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,146,668	(2)	239,963	-	-	239,963	(1,459)	100	(1,459)	1,859,849	-	Note 2

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Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd.	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	$ 695,836	(2)	$ 63,990	$ -	$ -	$ 63,990	$ -	-	$ -	$ -	$ -	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,466	(2)	20,953	-	-	20,953	664	40	-	-	-	Note 2、3
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	711,246	(2)	799,875	-	-	799,875	23,701	100	23,701	2,302,905	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)	287,955	-	-	287,955	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	223,965	-	-	223,965	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	363,626	(2)	383,940	-	-	383,940	(30,082)	100	(30,082)	648,570	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	442,646	-	-	442,646	-	-	-	-	-	Note 2

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Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ -	(2)	$ 255,960	$ -	$ -	$ 255,960	$ -	-	$ -	$ -	$ -	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and moulds	-	(2)	4,478	-	-	4,478	-	-	-	-	-	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	243,669	(2)	140,778	-	-	140,778	(610)	100	(610)	138,481	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	596,862	(2)	95,985	-	-	95,985	-	6.38	-	95,985	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd.	Research and development of optoelectronic products, technical services	9,258	(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	315,618	(2)	335,948	-	-	335,948	(941)	100	(941)	409,652	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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 mould standard parts	$ 2,212,431	(2)	$ 1,119,825	$ -	$ -	$ 1,119,825	$ 39,236	100	$ 39,236	$ 4,338,246	$ 250,556	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection moulding, compression moulding, rubber or plastic with mould	1,088,202	(2)	1,119,825	-	-	1,119,825	(2,980)	100	(2,980)	1,320,861	-	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	5,422,988	(2)	7,998,750	-	-	7,998,750	255,410	83.13	212,322	4,781,077	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	-	(2)	959,850	-	-	959,850	-	-	-	-	129,385	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,703,529	(2)	11,838,150	-	-	11,838,150	(67,708)	100	(67,708)	10,297,978	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	449,069	(2)	119,981	-	-	119,981	(4,112)	100	(4,112)	1,306,749	148,702	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	$ 27,601	(2)	$ -	$ -	$ -	$ -	$ (21,441)	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	4,162,073	(2)	-	-	-	-	(9,625)	100	(9,625)	5,725,826	-	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	92,580	(2)	65,219	-	-	65,219	(13,057)	100	(13,057)	242,151	-	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	-	(2)	5,439,150	-	-	5,439,150	-	-	-	-	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 214,673	(2)	$ 127,948	$ -	$ -	$ 127,948	$ (1,995)	80	$ (1,596)	$ 43,890	$ -	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	148,937	(2)	-	-	-	-	(6,794)	65.12	(4,423)	(835,739)	-	Note 2
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	-	(2)	42,197	-	-	42,197	-	-	-	-	-	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)	-	-	-	-	7,222	59.52	4,299	1,148,147	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	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	$ 341,633	(2)	$ -	$ -	$ -	$ -	$ 2,430	35.46	$ 862	$ 314,518	$ -	Note 2
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,392	(2)	4,944	-	-	4,944	-	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	754,572	(2)	-	-	-	-	(1,021)	28.54	(291)	215,946	-	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection moulding machines, smart appliances; engaged in goods and technology import and export business	1,591,266	(2)	-	-	-	-	(3,345)	100	(3,345)	160,016	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	$ 5,370	(2)	$ -	$ -	$ -	$ -	$ -	5.96	$ -	$ -	$ -	Note 2
Reco Technology (ChengDu) Co., Ltd.	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	543,915	(2)	-	-	-	-	39,920	22.9	9,052	199,466	-	Note 2
Kunshan Kang Rui Package Material Co., Ltd.	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	19,410	(2)	-	-	-	-	(86)	26.47	(23)	2,904	-	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	3,410,887	(2)	-	-	-	-	249,172	18.84	46,930	697,177	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	423,854	(2)	-	-	-	-	(11,059)	29.26	(294)	79,529	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	208,536	(2)	-	-	-	-	(5,586)	32.43	(1,812)	20,343	-	Note 2
Lingyange Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	-	(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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 1,990,219	(2)	$ -	$ -	$ -	$ -	$ (318,170)	27.33	$ (38,597)	$ 255,889	$ -	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,274,188	(2)	-	-	-	-	(87,485)	70.92	(62,044)	(2,910,743)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,294,042	(2)	-	-	-	-	56,967	100	56,967	3,427,721	-	Note 2
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.	59,414	(3)	-	-	-	-	-	0.82	-	81,782	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 17,555	(2)	$ -	$ -	$ -	$ -	$ -	10.08	$ -	$ 1,641	$ -	Note 2
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.	4,040,463	(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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	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.	$ 400,499	(2)	$ -	$ -	$ -	$ -	$ -	32.56	$ -	$ 130,402	$ -	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
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)	-	-	-	-	(17829)	70.92	(12644)	399,964	-	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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net profit of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 1,657,520	(2)	$ -	$ -	$ -	$ -	$ 21,045	50	$ 10,523	$ 1,502,684	$ -	Note 2
SFA Semicon (Suzhou) Co., Ltd.	Complete packaging and testing OEM services based on lead frame	2,339,776	(2)	-	-	-	-	(29,160)	59.52	(17,356)	403,531	-	Note 2
AK Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	623,668	(2)	-	-	-	-	(24,318)	70.92	(17,246)	1,057,767	-	Note 2
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	23,145	(2)	-	-	-	-	-	28.37	-	-	-	Note 2
Suzhou Xinrui Equity Investment Partnership (L.P.)	Engaged in equity investment and venture capital business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
King Long Technology (Suzhou) Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Suzhou Zhengkuan Technology Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	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.	$ 209,396,944	$ 400,521,214	$ -

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

(1) Directly invest in a company in Mainland China.

(2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.

(3) Others.

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

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of March 31, 2026.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.

29.The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.

30.Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.

31.The Company was approved by Investment Commission, MOEA of an investment of US$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.

32.Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.

33.The Company was approved by Investment Commission, MOEA of an investment of US$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.

34.The Company was approved by Investment Commission, MOEA of an investment of US$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.

35.The Company was approved by Investment Commission, MOEA of an investment of US$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.

36.The Company was approved by Investment Commission, MOEA of an investment of US$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.

37.The Company was approved by Investment Commission, MOEA of an investment of US$15,000,000 in Shenzhen Hongzhi Yun Chuang Technology Co., Ltd., which was liquidated in June 2022.

38.The Company was approved by Investment Commission, MOEA of an investment of US$856,750 in Yuan Kang Agricultural Technology Co., Ltd., which was liquidated in June 2022.

39.The Company was approved by Investment Commission, MOEA of an investment of US$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.

40.The Company was approved by Investment Commission, MOEA of an investment of US$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.

41.The Company was approved by Investment Commission, MOEA of an investment of US$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.

42.The Company was approved by Investment Commission, MOEA of an investment of US$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.

43.The Company was approved by Investment Commission, MOEA of an investment of US$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.

44.Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.

45.Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.

46.The Company was approved by Investment Commission, MOEA of an investment of US$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.

47.The Company was approved by Investment Commission, MOEA of an investment of US$10,000,000 in Dong Guan Hong Song Precision Component Co., Ltd. which was liquidated in 2024.

48.The Company was approved by Investment Commission, MOEA of an investment of US$9,000,000 in Fuhuake Precision Industry (Shenzhen) Co., Ltd., which was liquidated in 2023.

49.The Company was approved by Investment Commission, MOEA of an investment of US$8,011,094 in Antec Automotive Electric System (Kunshan) Co., Ltd., which was liquidated in 2024.

50.The Company was approved by Investment Commission, MOEA of an investment of US$139,950 in Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd., which was liquidated in 2024.

51.The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Fushirui Precision Industry (Zhengzhou) Co., Ltd., which was liquidated in 2024.

52.The Company was approved by Investment Commission, MOEA of an investment of US$1,318,877 in Megvii (Beijing) Technology Co., Ltd. All of the shares were sold out in 2025.

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.

56.The Company was approved by Investment Commission, MOEA of an investment of US$1,473,482 in Lingyange Semiconductor, Inc.. All of the shares were sold out in 2026.

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., Jiaxing 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 KUKE 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., Jinchen Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Dongying PV Technology Co., Ltd., Wuhan Optics Cloud Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Jiangsu Yuchi Zhilian Logistics Co., Ltd., FIT Voltaira Automotive Components (Shanghai) Co., Ltd., FIT Voltaira Electric (Wuhu) Co., Ltd., Henan Zhongyuan Rongchuang Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., 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 Fulitong Trading Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Information Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Tuozhan Property Development Co., Ltd., Yantai Ur New Material Technology Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Xian Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (Hefei) Limited, Guizhou FIH Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Qingdao Wangliu Logistics Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., HongYing Electronics Technology (Kunshan) Co., Ltd., FXNWing New Energy Technology (Shenzhen) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd.. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

March 31, 2026

Table 9

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
Fourth debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond E		2014/10/8	12 years	Note 1	2.15	$ 200,000	$ -	$ -	$ 200,000	$ -	$ 200,000	None	
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 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 E		2018/5/9	10 years	〃	1.35	1,500,000	-	-	1,500,000	-	1,500,000	〃	
Second debenture issue of 2018	〃												
Bond F		2018/7/27	10 years	〃	1.30	1,400,000	-	-	1,400,000	-	1,400,000	〃	
First debenture issue of 2019	〃												
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 B		2020/1/9	6 years	〃	0.85	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2026 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
First debenture issue of 2020	Bank SinoPac Co., Ltd.												
Bond B		2020/5/14	7 years	Note 1	0.90	$ 4,100,000	$ -	$ -	$ 4,100,000	$ -	$ 4,100,000	None	
Bond C		2020/5/14	10 years	〃	1.00	600,000	-	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃												
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 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	〃	
Third debenture issue of 2021	〃												
Bond B		2021/12/8	5 years	〃	0.63	5,500,000	-	-	5,500,000	-	5,500,000	〃	
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 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 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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2026 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Third debenture issue of 2022	Bank SinoPac Co., Ltd.												
Bond B		2022/10/21	5 years	Note 1	1.75	$ 6,700,000	$ -	$ -	$ 6,700,000	$ -	$ 6,700,000	None	
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	〃	
Fourth debenture issue of 2023	〃												
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	-	1,400,000	-	1,400,000	〃	
Bond B		2023/11/22	7 years	〃	1.74	900,000	-	-	900,000	-	900,000	〃	
First debenture issue of 2024	〃												
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	-	900,000	-	900,000	〃	
Bond B		2024/1/11	5 years	〃	1.80	9,300,000	-	-	9,300,000	-	9,300,000	〃	
Bond C		2024/1/11	10 years	〃	1.90	1,200,000	-	-	1,200,000	-	1,200,000	〃	
Second debenture issue of 2024	〃												
Bond A		2024/4/25	3 years	〃	1.70	1,150,000	-	-	1,150,000	-	1,150,000	〃	
Bond B		2024/4/25	5 years	〃	1.80	4,950,000	-	-	4,950,000	-	4,950,000	〃	
Bond C		2024/4/25	7 years	〃	1.84	300,000	-	-	300,000	-	300,000	〃	
Bond D		2024/4/25	10 years	〃	1.90	1,600,000	-	-	1,600,000	-	1,600,000	〃	

						Amount							
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Converted Amount	Balance as at March 31, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
Third debenture issue of 2024	Bank SinoPac Co., Ltd.												
Bond A		2024/10/16	5 years	Note 1	1.96	$ 7,800,000	$ -	$ -	$ 7,800,000	$ -	$ 7,800,000	None	
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	〃	
First debenture issue of 2026	〃												
Bond A		2026/1/14	3 years	〃	1.65	1,100,000	-	-	1,100,000	-	1,100,000	〃	
Bond B		2026/1/14	5 years	〃	1.68	7,100,000	-	-	7,100,000	-	7,100,000	〃	
Bond C		2026/1/14	7 years	〃	1.72	900,000	-	-	900,000	-	900,000	〃	
Bond D		2026/1/14	10 years	〃	1.75	3,400,000	-	-	3,400,000	-	3,400,000	〃	
USD-denominated unsecured corporate bonds	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	-	-	USD 400,000 thousand	-	USD 400,000 thousand	〃	
USD-denominated unsecured corporate bonds	-	2019/3/12	10 years	〃	4.25	USD 300,000 thousand	-	-	USD 300,000 thousand	-	USD 300,000 thousand	〃	

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 March 31, 2026 (Note 4)	Amortisation for the period	Book value		
USD-denominated unsecured corporate bonds	-	2020/10/28	10 years	Note 2	2.50	USD 600,000 thousand	-	-	USD 600,000 thousand	-	USD 600,000 thousand	None	
USD-denominated unsecured corporate bonds	-	2021/8/25	7 years	〃	1.88	USD 110,000 thousand	-	-	USD 110,000 thousand	-	USD 110,000 thousand	〃	
EUR-denominated unsecured corporate bonds	-	2025/11/4	6 years	〃	3.125	EUR 650,000 thousand	-	-	EUR 650,000 thousand	EUR 2,898 thousand	EUR 647,102 thousand	〃	
First convertible debenture issue of 2021	-	2021/8/5	5 years	〃	0.00	19,584,600	-	(12,792,398)	6,390,718	-	6,390,718	〃	
First convertible debenture issue of 2024	-	2024/10/24	5 years	〃	0.00	22,530,200	-	-	22,530,200	(2,846,139)	19,684,061	〃	
Second convertible debenture issue of 2025	Bank SinoPac Co., Ltd.	2025/2/27	3 years	Note 5	0.00	2,500,000	-	(283,300)	2,216,700	(103,012)	2,113,688	〃	

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.