

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

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

JUNE 30, 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 June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the consolidated statements of changes in equity and of cash flows for the six months ended June 30, 2026 and 2025, 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(10), 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\$375,159,652 thousand and NT\$303,911,239 thousand, constituting 6.68% and 7.34% of the consolidated total assets, and total liabilities of NT\$48,927,657 thousand and NT\$64,405,313 thousand, constituting 1.40% and 2.57% of the consolidated total liabilities as at June 30, 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\$940,808 thousand, (NT\$7,227,763) thousand, (NT\$966,862) thousand and NT\$3,697,874 thousand, constituting 0.73%, 3.65%, 0.40% and 3.22% of the consolidated total comprehensive income for the three months and six months ended June 30, 2026 and 2025, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at June 30, 2026 and 2025.

Qualified conclusion

Based on our reviews and the review reports of other auditors as described in *Other matter* section, 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 June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025 and its consolidated cash flows for the six months ended June 30, 2026 and 2025 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.

Other matter-Review Reports By Other Independent Auditors

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent auditors, whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT\$147,496,623 thousand and NT\$110,506,904 thousand, constituting 2.62% and 2.67% of the consolidated total assets as at June 30, 2026 and 2025, respectively, and the operating revenue amounted to NT\$27,406,022 thousand, NT\$23,564,274 thousand, NT\$55,590,964 thousand and NT\$52,404,409 thousand, constituting 1.09%, 1.31%, 1.20%, 1.52% of the consolidated total operating revenue for the three months and six months ended June 30, 2026 and 2025, respectively.

Hsu, Sheng-Chung Hsu, Chieh-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan

August 12, 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
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets		Notes	June 30, 2026		December 31, 2025		June 30, 2025	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 963,002,077	17	\$ 1,016,439,967	20	\$ 870,519,926	21
1110	Financial assets at fair value through profit or loss - current	6(2)	9,376,393	-	10,244,873	-	3,726,088	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	559,115,211	10	570,118,722	11	327,518,459	8
1139	Financial assets for hedging - current	6(6)	-	-	-	-	71,977	-
1170	Accounts receivable, net	6(7)	1,358,223,596	24	1,151,546,008	23	906,398,838	22
1180	Accounts receivable - related parties, net	7	27,013,851	1	29,761,105	1	34,124,056	1
1200	Other receivables	6(8)	41,556,408	1	45,545,348	1	40,225,793	1
1210	Other receivables - related parties	7	3,272,843	-	7,574,229	-	7,408,899	-
130X	Inventories	6(9)	1,370,072,780	24	1,095,574,319	21	935,826,587	22
1410	Prepayments		44,491,195	1	33,371,168	1	27,437,921	1
1470	Other current assets	6(4)(5)	2,349,468	-	1,651,760	-	6,583,664	-
11XX	Total current assets		4,378,473,822	78	3,961,827,499	78	3,159,842,208	76
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	102,326,284	2	96,961,309	2	91,603,561	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	175,476,322	3	136,732,791	3	95,537,137	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	10,783,355	-	5,959,037	-	7,895,129	-
1550	Investments accounted for using equity method	6(10)	203,278,997	3	197,612,722	4	183,219,188	5
1600	Property, plant and equipment	6(11) and 8	576,855,286	10	543,392,999	11	458,117,557	11
1755	Right-of-use assets	6(12) and 7	62,136,553	1	61,225,702	1	53,921,362	1
1760	Investment property - net	6(13)	9,861,484	-	9,778,626	-	7,724,563	-
1780	Intangible assets	6(14)	39,122,284	1	39,696,654	1	38,063,997	1
1840	Deferred income tax assets		34,209,927	1	27,872,532	-	24,465,402	1
1900	Other non-current assets	6(15) and 7	30,052,160	1	23,612,352	-	18,552,170	1
15XX	Total non-current assets		1,244,102,652	22	1,142,844,724	22	979,100,066	24
1XXX	Total assets		\$ 5,622,576,474	100	\$ 5,104,672,223	100	\$ 4,138,942,274	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity			June 30, 2026		December 31, 2025		June 30, 2025	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term loans	6(16)	\$ 845,348,554	15	\$ 794,455,770	16	\$ 511,639,434	12
2110	Short-term notes and bills payable	6(17)	93,458,760	2	104,793,309	2	98,062,437	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,604,445	-	744,480	-	8,937,734	-
2170	Accounts payable		1,511,458,017	27	1,310,148,512	26	984,127,834	24
2180	Accounts payable - related parties	7	16,065,125	-	21,784,491	-	19,645,003	1
2200	Other payables	6(18) and 7	377,872,085	7	272,054,819	5	308,873,166	8
2230	Current tax liabilities		31,755,492	1	42,174,938	1	19,711,279	1
2250	Provisions for liabilities - current	6(25)	13,880,740	-	8,812,676	-	5,961,927	-
2280	Lease liabilities - current	7	10,903,727	-	9,226,565	-	8,654,643	-
2320	Long-term liabilities, current portion	6(20)(21)	64,302,871	1	41,191,749	1	56,427,091	1
2399	Other current liabilities - other	6(19)	110,827,376	2	105,461,209	2	108,450,713	3
21XX	Total current liabilities		3,077,477,192	55	2,710,848,518	53	2,130,491,261	52
Non-current liabilities								
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	792,021	-	759,259	-	690,865	-
2530	Corporate bonds payable	6(20)	294,708,197	5	279,637,050	5	264,668,094	6
2540	Long-term loans	6(21)	6,711,819	-	26,448,598	1	25,625,664	1
2550	Provisions for liabilities - non-current	6(25)	17,849,987	-	16,036,347	-	8,262,559	-
2570	Deferred income tax liabilities		53,819,305	1	50,118,771	1	37,261,464	1
2580	Lease liabilities - non-current	7	30,934,744	1	30,740,229	1	24,555,773	1
2600	Other non-current liabilities	6(24)	20,695,625	-	19,320,096	-	15,779,014	-
25XX	Total non-current liabilities		425,511,698	7	423,060,350	8	376,843,433	9
2XXX	Total liabilities		3,502,988,890	62	3,133,908,868	61	2,507,334,694	61
Equity								
Equity attributable to owners of parent								
	Share capital	6(26)						
3100	Share capital		140,734,239	3	140,034,032	3	138,917,408	3
	Capital reserve	6(27)						
3200	Capital reserve		241,985,664	4	226,699,123	5	198,653,366	5
	Retained earnings	6(28)						
3310	Legal reserve		248,004,292	4	229,107,982	4	229,107,982	6
3320	Special reserve		53,319,814	1	42,604,521	1	42,604,522	1
3350	Unappropriated retained earnings		1,172,928,024	21	1,187,660,977	23	1,084,839,989	26
	Other equity interest	6(29)						
3400	Other equity interest		50,979,768	1	(53,319,814)	(1)	(233,720,314)	(6)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		1,907,936,607	34	1,772,771,627	35	1,460,387,759	35
36XX	Non-controlling interest	6(30)	211,650,977	4	197,991,728	4	171,219,821	4
3XXX	Total equity		2,119,587,584	38	1,970,763,355	39	1,631,607,580	39
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	Total liabilities and equity		\$ 5,622,576,474	100	\$ 5,104,672,223	100	\$ 4,138,942,274	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

SIX MONTHS ENDED JUNE 30, 2026 AND 2025

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

Items	Notes	Three months ended June 30				Six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(31) and 7	\$ 2,525,894,433	100	\$ 1,793,468,046	100	\$ 4,645,427,824	100	\$ 3,437,783,609	100
5000 Operating costs	6(9)(35) and 7	(2,371,361,112)	(94)	(1,679,939,050)	(94)	(4,359,913,943)	(94)	(3,223,706,186)	(94)
5900 Gross profit		154,533,321	6	113,528,996	6	285,513,881	6	214,077,423	6
Operating expenses	6(35)								
6100 Selling expenses		(5,892,934)	-	(5,605,516)	-	(12,258,938)	-	(11,669,860)	-
6200 Administrative expenses		(23,350,519)	(1)	(21,130,644)	(1)	(45,737,266)	(1)	(42,481,075)	(1)
6300 Research and development expenses		(30,486,836)	(1)	(30,196,619)	(2)	(57,065,956)	(1)	(56,830,309)	(2)
6000 Total operating expenses		(59,730,289)	(2)	(56,932,779)	(3)	(115,062,160)	(2)	(110,981,244)	(3)
6900 Operating profit		94,803,032	4	56,596,217	3	170,451,721	4	103,096,179	3
Non-operating income and expenses									
7100 Interest income	6(32)	7,520,651	-	7,651,513	-	15,362,900	-	15,782,270	-
7010 Other income	6(33)	2,892,589	-	3,000,583	-	5,195,890	-	4,546,690	-
7020 Other gains and losses	6(34)	(486,899)	-	4,643,190	-	1,324,863	-	9,089,254	-
7050 Finance costs	6(37)	(11,457,347)	(1)	(8,725,200)	-	(22,488,185)	-	(16,257,933)	-
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(10)	1,594,364	-	1,983,107	-	(949,569)	-	8,013,307	-
7000 Total non-operating income and expenses		63,358	(1)	8,553,193	-	(1,554,101)	-	21,173,588	-
7900 Profit before income tax		94,866,390	3	65,149,410	3	168,897,620	4	124,269,767	3
7950 Income tax expense	6(38)	(24,810,475)	(1)	(15,612,699)	(1)	(41,885,428)	(1)	(28,899,450)	(1)
8200 Profit for the period		\$ 70,055,915	2	\$ 49,536,711	2	\$ 127,012,192	3	\$ 95,370,317	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025

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

Items	Notes	Three months ended June 30				Six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
Other comprehensive income (loss)									
Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
8316 Unrealised gains on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	\$ 39,120,257	2	\$ 8,350,403	-	\$ 42,433,656	1	\$ 2,686,075	-
8320 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	2,073,207	-	(1,792,142)	-	1,295,805	-	(1,658,422)	-
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	434,060	-	10,314	-	(851,146)	-	452,832	-
8310 Other comprehensive income that will not be reclassified to profit or loss		41,627,524	2	6,568,575	-	42,878,315	1	1,480,485	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss									
8361 Exchange differences on translation of foreign operations	6(29)(30)	15,625,285	1	(246,238,008)	(13)	68,989,244	2	(205,023,967)	(5)
8368 Losses on hedging instrument	6(6)	-	-	(18,392)	-	-	-	(1,968)	-
8370 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	566,240	-	(5,913,224)	-	2,033,578	-	(4,567,871)	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(38)	-	-	(1,953,410)	-	-	-	(1,955,874)	-
8360 Other comprehensive income (loss) that will be reclassified to profit or loss		16,191,525	1	(254,123,034)	(13)	71,022,822	2	(211,549,680)	(5)
8300 Other comprehensive income (loss) for the period		<u>\$ 57,819,049</u>	<u>3</u>	<u>\$ (247,554,459)</u>	<u>(13)</u>	<u>\$ 113,901,137</u>	<u>3</u>	<u>\$ (210,069,195)</u>	<u>(5)</u>
8500 Total comprehensive income (loss) for the period		<u>\$ 127,874,964</u>	<u>5</u>	<u>\$ (198,017,748)</u>	<u>(11)</u>	<u>\$ 240,913,329</u>	<u>6</u>	<u>\$ (114,698,878)</u>	<u>(3)</u>
Profit attributable to:									
8610 Owners of the parent		\$ 59,973,771	2	\$ 44,360,558	2	\$ 109,893,220	2	\$ 86,468,612	2
8620 Non-controlling interest		10,082,144	-	5,176,153	-	17,118,972	1	8,901,705	-
		<u>\$ 70,055,915</u>	<u>2</u>	<u>\$ 49,536,711</u>	<u>2</u>	<u>\$ 127,012,192</u>	<u>3</u>	<u>\$ 95,370,317</u>	<u>2</u>
Comprehensive income (loss) attributable to:									
8710 Owners of the parent		\$ 115,266,253	5	\$ (180,519,389)	(10)	\$ 217,186,782	5	\$ (104,671,193)	(3)
8720 Non-controlling interest		12,608,711	-	(17,498,359)	(1)	23,726,547	1	(10,027,685)	-
		<u>\$ 127,874,964</u>	<u>5</u>	<u>\$ (198,017,748)</u>	<u>(11)</u>	<u>\$ 240,913,329</u>	<u>6</u>	<u>\$ (114,698,878)</u>	<u>(3)</u>
Earnings per share (in dollars)	6(39)								
9750 Basic earnings per share		<u>\$ 4.27</u>		<u>\$ 3.19</u>		<u>\$ 7.84</u>		<u>\$ 6.23</u>	
9850 Diluted earnings per share		<u>\$ 4.24</u>		<u>\$ 3.16</u>		<u>\$ 7.76</u>		<u>\$ 6.12</u>	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent												
Notes	Retained Earnings					Other Equity Interest						
	Share capital	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	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	-	-	-	-	86,468,612	-	-	-	-	86,468,612	8,901,705	95,370,317
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	(192,643,754)	1,505,376	(1,427)	-	(191,139,805)	(18,929,390)	(210,069,195)
Total comprehensive income (loss)		-	-	-	86,468,612	(192,643,754)	1,505,376	(1,427)	-	(104,671,193)	(10,027,685)	(114,698,878)
Appropriations of 2024 earnings:	6(28)											
Legal reserve	-	-	15,677,896	-	(15,677,896)	-	-	-	-	-	-	-
Special reserve	-	-	-	(70,617,432)	70,617,432	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(80,571,871)	-	-	-	-	(80,571,871)	-	(80,571,871)
Changes in equity of associates and joint ventures accounted for using the equity method	6(10)(27)	-	(92,927)	-	93,039	-	-	-	-	112	-	112
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	824,232	-	(28)	-	-	-	-	824,204	-	824,204
Disposal of investments accounted for using equity method	6(27)(29)	-	(5,039)	-	-	(395,500)	-	-	-	(400,539)	-	(400,539)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(25,138,977)	(25,138,977)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	(419,512)	-	419,512	-	-	-	-	-
Convertible bonds converted into shares of common stock	6(26)(27)	389	5,092	-	-	-	-	-	-	5,481	-	5,481
Balance at June 30, 2025	<u>\$ 138,917,408</u>	<u>\$ 198,653,366</u>	<u>\$ 229,107,982</u>	<u>\$ 42,604,522</u>	<u>\$ 1,084,839,989</u>	<u>\$ (247,941,210)</u>	<u>\$ 14,263,760</u>	<u>\$ (42,864)</u>	<u>\$ (15,194)</u>	<u>\$ 1,460,387,759</u>	<u>\$ 171,219,821</u>	<u>\$ 1,631,607,580</u>
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	-	-	-	-	109,893,220	-	-	-	-	109,893,220	17,118,972	127,012,192
Other comprehensive income	6(29)(30)	-	-	-	-	64,401,312	42,892,250	-	-	107,293,562	6,607,575	113,901,137
Total comprehensive income		-	-	-	109,893,220	64,401,312	42,892,250	-	-	217,186,782	23,726,547	240,913,329
Appropriations of 2025 earnings:	6(28)											
Legal reserve	-	-	18,896,310	-	(18,896,310)	-	-	-	-	-	-	-
Special reserve	-	-	-	10,715,293	(10,715,293)	-	-	-	-	-	-	-
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(10)(27)	-	5,125,611	-	2,895,608	-	-	-	-	8,021,219	-	8,021,219
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,671,458	-	27,606	-	-	-	-	1,699,064	-	1,699,064
Disposal of investments accounted for using equity method	6(27)(29)	-	(311,442)	-	-	(91)	-	-	-	(311,533)	-	(311,533)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(10,067,298)	(10,067,298)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	2,993,889	-	(2,993,889)	-	-	-	-	-
Convertible bonds converted into shares of common stock	6(26)(27)	700,207	8,800,914	-	-	-	-	-	-	9,501,121	-	9,501,121
Balance at June 30, 2026	<u>\$ 140,734,239</u>	<u>\$ 241,985,664</u>	<u>\$ 248,004,292</u>	<u>\$ 53,319,814</u>	<u>\$ 1,172,928,024</u>	<u>\$ (12,652,024)</u>	<u>\$ 63,631,792</u>	<u>\$ -</u>	<u>\$ (15,194)</u>	<u>\$ 1,907,936,607</u>	<u>\$ 211,650,977</u>	<u>\$ 2,119,587,584</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Six months ended June 30	
		2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		\$ 168,897,620	\$ 124,269,767
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	55,513,113	45,182,226
Amortisation	6(35)	1,733,973	1,823,470
Cost of share-based payments	6(36)	1,413,967	1,481,721
Provision (reversal of allowance) for doubtful accounts and sales discount	12(2)	1,621,645	(498,501)
Impairment loss	6(34)	149,129	1,264,969
Gain on disposal of property, plant and equipment	6(34)	(723,741)	(773,099)
Gain on financial assets or liabilities at fair value through profit or loss	6(34)	(5,101,615)	(139,069)
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(10)	949,569	(8,013,307)
Gain on disposal of investments	6(34)	(1,895,087)	(461,273)
Loss on early termination of long-term loans	6(34)	-	406,661
Interest expense	6(37)	19,162,643	14,915,262
Interest income	6(32)	(15,362,900)	(15,782,270)
Dividend income	6(33)	(2,268,157)	(1,873,473)
Gain from lease modification	6(12)	(4,943)	(27,360)
Gain on disposal of right-of-use assets	6(12)	-	(397,204)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		2,329,365	(899,882)
Hedging instruments		-	(58,451)
Notes receivable		(458,042)	(404,696)
Accounts receivable		(178,609,487)	131,809,382
Accounts receivable - related parties		3,692,513	(227,333)
Other receivables		10,918,648	7,874,462
Inventories		(221,578,725)	(186,729,018)
Prepayments		(10,648,931)	(2,281,031)
Changes in operating liabilities			
Accounts payable		157,256,415	(55,947,232)
Accounts payable - related parties		(6,135,469)	721,079
Other payables		(7,304,537)	(13,521,346)
Provisions for liabilities		6,303,136	5,985,969
Contract liabilities		394,437	6,200,325
Other current liabilities		4,503,201	888,040
Accrued pension liabilities		(148,608)	(228,579)
Cash (outflow) inflow generated from operations		(15,400,868)	54,560,209
Income taxes paid		(53,721,415)	(32,684,624)
Net cash flows (used in) from operating activities		(69,122,283)	21,875,585

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Six months ended June 30	
	Notes	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		\$ (1,654,918)	\$ (4,556,567)
Proceeds from disposal of financial assets at fair value through profit or loss		376,146	250,497
Disposal of financial assets at amortised cost - current		32,057,867	10,910,705
Acquisition of financial assets at amortised cost - non-current		(4,868,969)	(1,287,607)
Proceeds from disposal of financial assets at amortised cost - non-current		-	27,400
Acquisition of financial assets at fair value through other comprehensive income		(80,417)	(1,084,591)
Proceeds from disposal of financial assets at fair value through other comprehensive income		6,756,726	1,972,882
Decrease in other receivables due from related parties		-	656,281
(Increase) decrease in other current assets		(697,977)	101,663
Net cash flows from acquisition of subsidiaries		400,884	2,101,276
Proceeds from disposal of subsidiaries		-	711,101
Acquisition of investments accounted for using equity method		(722,758)	-
Proceeds from disposal of investments accounted for using equity method		2,978,078	1,136,326
Return of capital from investments accounted for using equity method	6(10)	3,968,793	1,012,850
Acquisition of property, plant and equipment	6(41)	(80,886,319)	(77,150,396)
Proceeds from disposal of property, plant and equipment	6(41)	5,217,110	4,012,746
Proceeds from disposal of investment properties		3,058	-
Acquisition of right-of-use assets		-	(36,467)
Proceeds from disposal of right-of-use assets		-	676,943
Acquisition of intangible assets		(574,430)	(729,273)
Proceeds from disposal of intangible assets		3,520	3,038
Increase in other non-current assets		(8,605,034)	(1,050,230)
Dividends received		3,956,223	6,676,188
Interest received		16,465,978	16,612,819
Other investing activities		145,610	(323,383)
Net cash flows used in investing activities		(25,760,829)	(39,355,799)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		25,896,993	59,468,279
(Decrease) increase in short-term notes and bills payable		(11,880,000)	10,120,000
Proceeds from issuance of bonds		28,600,000	20,142,010
Repayments of bonds		(5,700,002)	(7,500,000)
Proceeds from long-term debt		24,326,060	26,573
Repayments of long-term debt		(18,780,442)	(5,506,620)
Decrease in other non-current liabilities		(368,736)	(983,776)
Payment of lease liabilities		(5,111,420)	(3,541,067)
Changes in other non-controlling interests	6(30)	(329,700)	(939,436)
Cash dividends paid to non-controlling interest	6(41)	(4,712,820)	(17,786,816)
Interest paid		(16,194,940)	(14,021,922)
Net cash flows from financing activities		15,744,993	39,477,225
Net effect of changes in foreign currency exchange rates		25,700,229	(88,585,178)
Net decrease in cash and cash equivalents		(53,437,890)	(66,588,167)
Cash and cash equivalents at beginning of period		1,016,439,967	937,108,093
Cash and cash equivalents at end of period		\$ 963,002,077	\$ 870,519,926

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(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 in the Republic of China on February 20, 1974 and has been listed on the Taiwan Stock Exchange since June 1991. The Company and its subsidiaries (collectively referred to as the "Group") are principally engaged in the development, manufacture and sale of cloud and networking products, smart consumer electronics, computing products, components and other products. The Group's main operations comprise the manufacture, sale and servicing of artificial intelligence (AI) servers, liquid cooling thermal systems, computing power and cloud services, consumer electronics, information and communication products, automation equipment, electric vehicles, precision machinery and related components.

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 August 12, 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

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

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

- (a) Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to some instruments with features linked to the achievement of environmental, social and governance (ESG) targets), non-recourse features and contractually-linked instruments.
 - (b) Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of 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.
 - (c) 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.
 - (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

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
IFRS 18, ‘Presentation and disclosure in financial statements’	January 1, 2027 (Note 1)
IFRS 19, ‘Subsidiaries without public accountability: disclosures’	January 1, 2027
Amendments to IAS 21, ‘Translation to a hyperinflationary presentation currency’	January 1, 2027
Amendments to IAS 28, ‘Amendments to the fair value option in IAS 28 investments in associates and joint ventures’	January 1, 2027 (Note 2)

Note 1 : The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2 : The entities shall apply the amendment simultaneously with 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. The quantitative impact will be disclosed when the assessment is complete.

A. 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.

B. IFRS 19, 'Subsidiaries without public accountability: Disclosures'

The standard permits eligible subsidiaries to use IFRS Accounting Standards with reduced disclosures.

C. Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'

Paragraph 18 of IAS 28 states that, when an investment in an associate or joint venture is held by, or held indirectly through, a venture capital organisation, mutual fund, unit trust or similar entity, the entity may elect to measure that investment at fair value through profit or loss in accordance with IFRS 9. The amendment clarifies that a 'similar entity' includes one that has a main business activity of investing in particular types of assets.

(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 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

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. Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'

The amendments resolve a current inconsistency between IFRS 10 and IAS 28. The gain or loss resulting from a transaction that involves sales or contribution of assets between an investor and its associates or joint ventures is recognised either in full or partially depending on the nature of the assets sold or contributed:

A. If sales or contributions of assets constitute a 'business', the full gain or loss is recognised;

B. If sales or contributions of assets do not constitute a 'business', the partial gain or loss is recognised only to the extent of unrelated investors' interests in the associate or joint venture.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

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

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

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group’s consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries

have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to retained earnings as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2026	December 31, 2025	June 30, 2025	
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	(e) (f) (g) (h) (i)
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	(i)
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	(i)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2026	December 31, 2025	June 30, 2025	
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	(i)
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 displays and their related components, as well as design of integrated circuits	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in the manufacturing of computer terminal monitors and related components, as well as integrated circuit design	100	100	100	(i)
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	(d) (i)
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics California LLC	Logistics services in America	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	100	(i)
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	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(i)
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	(i)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2026	December 31, 2025	June 30, 2025	
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(i)
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	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	100	(i)
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	(i)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sales services and rental services of robots	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing of computer Wi-Fi cards and modules	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Manufacturing of products including CCTV, DVRs, Bluetooth modules, set-top boxes, and optical network terminals for desktop computers and laptops	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd. and subsidiaries	Electric vehicle (EV) complete platforms, subsystems including powertrains, autonomous driving, and Internet of Vehicles (IoV), as well as technical services such as complete vehicle design, development, testing, and validation	46.05	46.04	46.25	(a) (b)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	100	(i)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2026	December 31, 2025	June 30, 2025	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, development, design, manufacture and sales of the following products: 1. Manufacture and foundry services of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuits	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries	Investment holdings in automotive industry in Europe	100	100	100	(i)
Hon Hai Precision Industry Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Manufacture and sales of smartphones, computer motherboards and related products	100	100	100	(c) (i)
Hon Hai Precision Industry Co., Ltd.	Visionbay Co., Ltd.	Development, sales and operation of artificial intelligence (AI) computing performance solutions and smart manufacturing open cloud collaboration platforms	100	100	100	(c) (i)
Hon Hai Precision Industry Co., Ltd.	Wcube Co., Ltd.	Investment holdings	100	100	100	(c) (i)

- (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) On April 10, 2026, the Group acquired a 100% equity interest in Luxgen Motor Co., Ltd. This company was included in the consolidated financial statements starting from the acquisition date. The related information is provided in Note 6(40), 'Business combinations'.
- (c) In 2026, the Group carried out an investment structure adjustment, details of which are set out below:
- i. On April 14, 2026, the Company acquired an 82.76% equity interest in Foxconn Brasil Industria e Comercio Ltda. through capital injection.
 - ii. On May 12, 2026, the Company acquired a 100% equity interest in Visionbay Co., Ltd. from its subsidiary, Big Innovation Holdings Limited.
 - iii. On June 1, 2026, Foxconn (Far East) Limited, a subsidiary of the Company, conducted a capital reduction and in specie distribution of a 100% equity interest in the subsidiary, Wcube Co., Ltd.

- (d) 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.
 - (e) On May 31, 2025, the Group acquired a 60% equity interest in Guangzhou Aquila Precise Tools Ltd. This company was included in the consolidated financial statements starting from the acquisition date. The related information is provided in Note 6(40), 'Business combinations'.
 - (f) On June 30, 2025, the Group acquired a 100% equity interest in Saigon Stec Co., Ltd. This company was included in the consolidated financial statements starting from the acquisition date. The related information is provided in Note 6(40), 'Business combinations'.
 - (g) In the second quarter of 2025, the Group fully disposed of its 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. amounting to \$1,541,601 (RMB 351,498 thousand). This company was no longer included in the consolidated financial statements starting from the disposal date.
 - (h) In the second quarter of 2025, the Group disposed of assets that did not meet the Company's long-term development strategy by disposing of its 100% equity interest in Phyn LLC for a total transaction amount not exceeding USD 24,900 thousand. This company was no longer included in the consolidated financial statements starting from the disposal date.
 - (i) The financial statements of the entity as of and for the six months ended June 30, 2026 and 2025 were not reviewed by independent auditors as the entity did not meet the definition of a significant subsidiary.
 - (j) The financial statements of certain consolidated subsidiaries for the six months ended June 30, 2026 and 2025 were not reviewed by independent auditors. Those statements reflect total assets of \$260,729,536 and \$190,822,595, constituting 4.64% and 4.61% of total consolidated assets, and total liabilities of \$48,927,657 and \$64,405,313, constituting 1.40% and 2.57% of the consolidated total liabilities as of June 30, 2026 and 2025, respectively, as well as total comprehensive income (loss) of \$117,949, (\$5,630,076), \$1,144,868 and (\$633,749), constituting 0.09%, 2.84%, 0.48% and 0.56% of the consolidated total comprehensive income for the three months and six 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		Non-controlling interest		Description
		June 30, 2026		December 31, 2025		
		Ownership		Ownership		
		Amount	%	Amount	%	
FIH Mobile Limited	Cayman	\$ 17,032,298	35 %	\$ 16,958,081	36 %	
Foxconn Interconnect Technology Limited	Cayman	25,409,969	29 %	24,533,214	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	9,075,323	46 %	8,718,778	46 %	
Foxconn Industrial Internet Co., Ltd.	China	130,730,077	16 %	119,432,179	16 %	
		<u>\$182,247,667</u>		<u>\$169,642,252</u>		

Name of subsidiary	Principal place of business	Non-controlling interest		Description
		June 30, 2025		
		Ownership		
		Amount	%	
FIH Mobile Limited	Cayman	\$ 15,516,699	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,627,446	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	7,784,579	46 %	
Foxconn Industrial Internet Co., Ltd.	China	98,923,023	16 %	
		<u>\$143,851,747</u>		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 131,879,814	\$ 91,391,577	\$ 95,922,218
Non-current assets	25,328,306	26,282,469	22,986,571
Current liabilities	(106,413,222)	(68,974,341)	(74,676,378)
Non-current liabilities	(1,937,052)	(864,881)	(486,169)
Total net assets	<u>\$ 48,857,846</u>	<u>\$ 47,834,824</u>	<u>\$ 43,746,242</u>

	Foxconn Interconnect Technology Limited		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 123,749,160	\$ 108,313,429	\$ 97,196,583
Non-current assets	79,936,520	78,081,343	70,875,257
Current liabilities	(111,816,365)	(78,912,255)	(71,906,389)
Non-current liabilities	(3,997,670)	(22,780,112)	(21,328,719)
Total net assets	<u>\$ 87,871,645</u>	<u>\$ 84,702,405</u>	<u>\$ 74,836,732</u>

Foxconn Ventures Pte. Ltd.

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 9,651,576	\$ 8,510,880	\$ 6,529,218
Non-current assets	10,616,013	10,967,641	10,691,110
Current liabilities	(301,814)	(1,893)	(2,454)
Non-current liabilities	-	(295,256)	(91,745)
Total net assets	<u>\$ 19,965,775</u>	<u>\$ 19,181,372</u>	<u>\$ 17,126,129</u>

Foxconn Industrial Internet Co., Ltd.

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 2,141,718,244	\$ 1,812,740,561	\$ 1,381,595,860
Non-current assets	264,307,352	239,927,716	187,336,052
Current liabilities	(1,535,039,139)	(1,260,687,985)	(918,756,919)
Non-current liabilities	(43,859,717)	(39,148,750)	(26,661,186)
Total net assets	<u>\$ 827,126,740</u>	<u>\$ 752,831,542</u>	<u>\$ 623,513,807</u>

Statements of comprehensive income (loss)

FIH Mobile Limited

	Three months ended June 30,	
	2026	2025
Revenue and other operating revenue	\$ 36,365,567	\$ 32,220,250
Profit for the period from continuing operations	287,828	161,601
Other comprehensive income, net of tax	990,184	936,294
Total comprehensive income for the period	<u>\$ 1,278,012</u>	<u>\$ 1,097,895</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 382,056</u>	<u>\$ 382,806</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

FIH Mobile Limited

	Six months ended June 30,	
	2026	2025
Revenue and other operating revenue	\$ 71,778,537	\$ 65,675,899
Profit for the period from continuing operations	384,917	196,847
Other comprehensive income, net of tax	725,599	850,948
Total comprehensive income for the period	<u>\$ 1,110,516</u>	<u>\$ 1,047,795</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 312,692</u>	<u>\$ 373,954</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Foxconn Interconnect Technology Limited		
Three months ended June 30,		
	2026	2025
Revenue and other operating revenue	\$ 39,915,057	\$ 37,100,269
Profit for the period from continuing operations	876,194	757,242
Other comprehensive income, net of tax	990,221	285,663
Total comprehensive income for the period	\$ 1,866,415	\$ 1,042,905
Comprehensive income attributable to non-controlling interest	\$ 372,482	\$ 306,044
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Interconnect Technology Limited		
Six months ended June 30,		
	2026	2025
Revenue and other operating revenue	\$ 76,810,203	\$ 73,432,863
Profit for the period from continuing operations	1,206,638	962,572
Other comprehensive income, net of tax	769,829	1,324,559
Total comprehensive income for the period	\$ 1,976,467	\$ 2,287,131
Comprehensive income attributable to non-controlling interest	\$ 406,829	\$ 651,932
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
Three months ended June 30,		
	2026	2025
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	1,287,739	582,932
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	\$ 1,287,739	\$ 582,932
Comprehensive income attributable to non-controlling interest	\$ 585,334	\$ 264,968
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
Six months ended June 30,		
	2026	2025
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	524,165	1,471,072
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	\$ 524,165	\$ 1,471,072
Comprehensive income attributable to non-controlling interest	\$ 238,256	\$ 668,667
Dividends paid to non-controlling interest	\$ -	\$ 17,850,761

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended June 30,	
	2026	2025
Revenue and other operating revenue	\$ 1,420,768,233	\$ 858,327,791
Profit for the period from continuing operations	60,854,470	30,100,301
Other comprehensive (loss) income, net of tax	(5,518,135)	858,342
Total comprehensive income for the period	\$ 55,336,335	\$ 30,958,643
Comprehensive income attributable to non-controlling interest	\$ 8,787,206	\$ 4,922,830
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2026	2025
Revenue and other operating revenue	\$ 2,565,400,588	\$ 1,580,303,153
Profit for the period from continuing operations	109,579,781	53,378,085
Other comprehensive loss, net of tax	(9,090,450)	(2,133,644)
Total comprehensive income for the period	\$ 100,489,331	\$ 51,244,441
Comprehensive income attributable to non-controlling interest	\$ 15,950,477	\$ 8,137,436
Dividends paid to non-controlling interest	\$ 4,710,752	\$ -

Statements of cash flows

	FIH Mobile Limited	
	Six months ended June 30,	
	2026	2025
Net cash used in operating activities	\$ (6,351,750)	\$ (11,952,072)
Net cash used in investing activities	(159,017)	(4,948,660)
Net cash used in financing activities	(106,760)	(7,286,412)
Effect of exchange rates on cash and cash equivalents	122,662	572,786
Decrease in cash and cash equivalents	(6,494,865)	(23,614,358)
Cash and cash equivalents, beginning of period	31,831,366	48,305,316
Cash and cash equivalents, end of period	\$ 25,336,501	\$ 24,690,958

Foxconn Interconnect Technology Limited		
Six months ended June 30,		
	2026	2025
Net cash provided by operating activities	\$ 448,916	\$ 3,753,134
Net cash used in investing activities	(1,856,552)	(11,216,075)
Net cash provided by financing activities	15,380,114	6,101,559
Effect of exchange rates on cash and cash equivalents	248,484	969,936
Increase (decrease) in cash and cash equivalents	14,220,962	(391,446)
Cash and cash equivalents, beginning of period	33,747,036	35,452,218
Cash and cash equivalents, end of period	<u>\$ 47,967,998</u>	<u>\$ 35,060,772</u>
Foxconn Ventures Pte. Ltd.		
Six months ended June 30,		
	2026	2025
Net cash used in operating activities	\$ (5,192)	\$ (4,949)
Net cash provided by investing activities	1,024,487	2,581,715
Net cash used in financing activities	-	(43,009,110)
Effect of exchange rates on cash and cash equivalents	-	-
Increase (decrease) in cash and cash equivalents	1,019,295	(40,432,344)
Cash and cash equivalents, beginning of period	8,560,651	47,528,426
Cash and cash equivalents, end of period	<u>\$ 9,579,946</u>	<u>\$ 7,096,082</u>
Foxconn Industrial Internet Co., Ltd.		
Six months ended June 30,		
	2026	2025
Net cash provided by operating activities	\$ 51,651,287	\$ 60,348,093
Net cash provided by (used in) investing activities	41,676,292	(114,084,960)
Net cash (used in) provided by financing activities	(57,634,576)	98,918,487
Effect of exchange rates on cash and cash equivalents	(3,630,241)	(1,062,564)
Increase in cash and cash equivalents	32,062,762	44,119,056
Cash and cash equivalents, beginning of period	303,758,697	257,896,640
Cash and cash equivalents, end of period	<u>\$ 335,821,459</u>	<u>\$ 302,015,696</u>

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

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

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

- i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
- ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
- iii. All resulting exchange differences are recognised in other comprehensive income.

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

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

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

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

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

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

(9) Financial assets at amortised cost

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

- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
 - (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as 'lease receivables' at an amount equal to the net investment in the lease

(including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as ‘unearned finance income of finance lease’.

- (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor’s net investment in the finance lease.
- (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.

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

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct 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) Non-current assets held for sale

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

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

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group’s share of its associates’ post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group’s share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate’s equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group’s ownership percentage of the associate, the Group recognises change in ownership interests in the associate in ‘capital reserve’ 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 reserve' 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 reserve 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 reserve in relation to the associate are transferred to profit or loss proportionately.
- I. The Group conducts impairment testing at each balance sheet date for those associates where there is an indication that they are impaired. When assessing impairment, the Group treats the entire carrying amount of the investment (including goodwill) as a single asset, compares the recoverable amount (the higher of value in use or fair value less costs of

disposal) with the carrying amount, conducts impairment testing. The impairment loss recognised will be included in the carrying amount of the investment. The reversal of impairment loss is recognised to the extent that the recoverable amount of the investment subsequently increases.

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

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

(18) Property, plant and equipment

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

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

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

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date

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

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

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

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

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

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

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

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

(20) Investment property

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

(21) Intangible assets

- A. 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.

(22) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for

an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(23) Borrowings

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

(24) Notes and accounts payable

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

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the

circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(26) Bonds payable

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

(27) Convertible bonds payable

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

- (a) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.
- (b) The exercise price of the embedded put and call options in the convertible bonds issued by the Group is approximately equal to the carrying amount (amortised cost) of the host debt instrument on each exercise date. Therefore, the put and call options are assessed to be closely related to the host debt contract.
- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in 'capital reserve—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 reserve—share options'.

(28) Derecognition of financial liabilities

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

(29) Offsetting financial instruments

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

(30) Non-hedging and embedded derivatives

- 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.

(31) Hedge accounting

- A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group's risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.
- B. The Group designates the hedging relationship as follows:
 - Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.
- C. Cash flow hedges
 - (a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):
 - i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
 - ii. the cumulative change in fair value of the hedged item from inception of the hedge.
 - (b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.
 - (c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:
 - i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.

- ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
- iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(32) Provisions

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

(33) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent

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

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

C. Employees' compensation and directors' remuneration

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

(34) Employee share-based payment

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

B. Restricted stocks:

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

by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

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

(35) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recognised as income tax expense in the year the shareholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At

each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.

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

(36) Dividends

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

(37) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products 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. A contract asset is recognised when the goods or services transferred by the Group to a

customer exceed the consideration paid or payable by the customer. Conversely, a contract liability is recognised when the consideration paid or payable by the customer exceeds the goods or services transferred.

(38) Government grants

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

(39) Business combinations

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

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

(40) Operating segments

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

5. CRITICAL ACCOUNTING 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 them to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

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

B. Offsetting financial instruments

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

(2) Critical accounting estimates and assumptions

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

A. Impairment assessment of goodwill

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

is provided in Note 6(14).

As of June 30, 2026, the Group recognised goodwill after impairment assessment of \$21,467,817.

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 June 30, 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 \$8,538,335.

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 June 30, 2026, the carrying amount of inventories was \$1,370,072,780.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and revolving funds	\$ 46,024	\$ 44,872	\$ 46,244
Checking accounts and demand deposits	498,333,708	654,138,981	619,469,401
Cash equivalents			
Time deposits	464,068,518	361,953,212	250,795,264
Repo bonds	553,827	302,902	209,017
	<u>\$ 963,002,077</u>	<u>\$ 1,016,439,967</u>	<u>\$ 870,519,926</u>

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

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

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

<u>Assets</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,223,137	\$ 1,400,520	\$ 1,326,187
Beneficiary certificates	1,706,776	1,232,261	763,732
Derivatives	6,446,480	7,493,048	1,525,193
Contingent consideration	-	119,044	110,976
	<u>\$ 9,376,393</u>	<u>\$ 10,244,873</u>	<u>\$ 3,726,088</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 3,998,828	\$ 4,412,550	\$ 1,049,606
Debt instruments	4,557,924	3,208,619	3,487,140
Beneficiary certificates	93,188,670	88,509,923	82,927,537
Derivatives	458,666	717,497	4,033,068
Contingent consideration	122,196	112,720	106,210
	<u>\$ 102,326,284</u>	<u>\$ 96,961,309</u>	<u>\$ 91,603,561</u>
<u>Liabilities</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	\$ (1,604,445)	\$ (744,480)	\$ (8,937,734)
Non-current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Contingent consideration	<u>\$ (792,021)</u>	<u>\$ (759,259)</u>	<u>\$ (690,865)</u>

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

- (a) Equity instruments: Including listed, unlisted and emerging stocks.
- (b) Debt instruments: Including corporate bonds and preference shares in the nature of liabilities, etc.
- (c) Beneficiary certificates: Including investment in open-end funds and private equity funds.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts, future contracts, embedded derivative in 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 June 30,	
	2026	2025
Equity instruments	\$ (401,428)	\$ 20,509
Debt instruments	164,265	(4,397)
Beneficiary certificates	362,816	5,937,118
Derivatives	(616,436)	(13,692,936)
	<u>\$ (490,783)</u>	<u>\$ (7,739,706)</u>
	Six months ended June 30,	
	2026	2025
Equity instruments	\$ (755,355)	\$ 327,269
Debt instruments	209,708	(2,206)
Beneficiary certificates	5,181,352	9,371,973
Derivatives	465,910	(9,557,967)
	<u>\$ 5,101,615</u>	<u>\$ 139,069</u>

C. For the three months and six months ended June 30, 2026 and 2025, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$40,446, \$354,532, \$533,636 and \$662,715, respectively.

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

June 30, 2026			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,751,612	2025.12.11~2027.01.20
	RMB (BUY)	18,629,391	2026.01.13~2026.11.25
	EUR (BUY)	100,000	2026.06.29~2026.08.06
	MXN (BUY)	5,303,830	2026.04.09~2026.07.31
	USD (SELL)	3,138,851	2026.01.13~2026.11.25
	CZK (SELL)	1,453,743	2026.06.11~2026.07.15
	EUR (SELL)	82,000	2025.12.11~2026.11.19
	GBP (SELL)	3,500	2025.12.11~2027.01.20
	BRL (SELL)	1,029,420	2026.05.28~2026.08.03
	TWD (SELL)	43,719,118	2026.04.10~2026.08.14
Cross currency swap contracts	USD (BUY)	800,000	2016.09.13~2026.09.24
	TWD (SELL)	12,730,000	2026.03.19~2026.09.17
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

June 30, 2026

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,236,177	2026.01.23~2026.10.30
	CZK (BUY)	3,858,105	2026.06.15~2026.07.17
	JPY (BUY)	80,090,000	2026.06.11~2026.07.28
	KRW (BUY)	302,456,000	2026.06.16~2026.07.22
	MXN (BUY)	436,100	2026.06.11~2026.07.17
	RMB (BUY)	23,962,900	2026.05.11~2026.12.23
	TWD (BUY)	5,605,767	2026.06.11~2026.07.17
	EUR (BUY)	1,148,000	2026.05.08~2026.08.12
	CAD (BUY)	33,033	2026.01.09~2027.04.13
	CHF (BUY)	136,644	2026.06.17~2026.07.22
	USD (SELL)	6,168,799	2026.01.09~2027.04.13
	BRL (SELL)	1,094,924	2026.06.24~2026.08.28
	CZK (SELL)	1,476,440	2026.06.24~2026.07.27
	INR (SELL)	71,005,619	2026.06.04~2026.09.29
	MXN (SELL)	355,245	2026.01.23~2026.10.30
	RMB (SELL)	786,940	2026.04.22~2026.08.03
	TWD (SELL)	2,550,576	2026.06.24~2026.07.29
Cross currency swap contracts	JPY (BUY)	19,500,000	2025.09.22~2026.09.10
	TWD (SELL)	3,909,750	2025.09.22~2026.09.10
Futures contracts		138,837	2026.06.03~2026.08.27

December 31, 2025

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,001,260	2025.10.13~2026.03.11
	RMB (BUY)	12,571,185	2025.10.14~2026.03.31
	CZK (BUY)	3,842,016	2025.12.16~2026.03.18
	MXN (BUY)	5,637,141	2025.10.28~2026.01.30
	TWD (BUY)	3,785,880	2025.12.17~2026.01.23
	KRW (BUY)	887,320,130	2025.12.08~2026.01.22
	USD (SELL)	2,990,581	2025.10.14~2026.03.31
	BRL (SELL)	2,055,061	2025.11.26~2026.02.05
	TWD (SELL)	41,077,956	2025.10.13~2026.03.11
	INR (SELL)	26,823,085	2025.11.10~2026.03.06
Cross currency swap contracts	USD (BUY)	800,000	2016.09.13~2026.09.24
	TWD (BUY)	630,043	2025.12.12~2026.01.12
	TWD (SELL)	11,894,000	2025.07.18~2026.03.19
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
	RMB (SELL)	142,728	2025.12.12~2026.01.12

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
June 30, 2025			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	458,000	2025.03.18~2025.08.19
	RMB (BUY)	21,081,632	2025.04.03~2025.08.26
	CZK (BUY)	4,114,506	2025.05.14~2025.08.18
	EUR (BUY)	75,000	2025.06.17~2025.07.21
	MXN (BUY)	5,111,790	2025.05.02~2025.08.29
	TWD (BUY)	2,514,385	2025.06.12~2025.07.16
	JPY (BUY)	107,195,430	2025.04.03~2025.09.11
	KRW (BUY)	1,626,371,750	2025.06.12~2025.07.31
	VND (SELL)	1,278,950,000	2025.03.18~2025.07.28
	USD (SELL)	5,491,681	2025.04.03~2025.09.11
	INR (SELL)	34,890,673	2025.04.22~2025.08.19
	Cross currency swap contracts	TWD (BUY)	2,966,000
USD (SELL)		100,000	2025.06.16~2025.07.18
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

June 30, 2025

Derivative Financial Liabilities	Contract amount		Contract period
	(Nominal Principal in thousands)		
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,409,990	2025.04.11~2026.03.27
	JPY (BUY)	154,455,788	2025.06.04~2025.09.09
	KRW (BUY)	203,226,000	2025.06.09~2025.07.11
	RMB (BUY)	5,920,706	2025.05.26~2025.07.31
	VND (BUY)	206,924,000	2025.05.28~2026.03.02
	USD (SELL)	2,071,000	2025.05.26~2026.03.02
	BRL (SELL)	1,729,249	2025.05.14~2025.07.21
	INR (SELL)	47,766,980	2025.05.15~2025.09.17
	MXN (SELL)	565,770	2025.04.29~2026.03.27
	TWD (SELL)	107,531,373	2025.04.11~2025.09.23
Cross currency swap contracts	TWD (BUY)	25,953,000	2025.02.13~2026.01.22
	USD (SELL)	650,000	2025.02.13~2026.01.22
	JPY (SELL)	21,000,000	2025.03.18~2025.10.30

(a) Cross currency swap contracts

The cross-currency swap contracts entered into by the Group are to meet funding requirements. For exchange rates, the principals denominated in two currencies are exchanged at the same exchange rate at the initial and settlement dates. Thus, there is no foreign exchange risk. For interest rates, fixed rates are exchanged between the two currencies. Thus, there is no interest rate fluctuation risk.

(b) Forward foreign exchange contracts

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

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

(c) Futures contract

The Group entered into futures contracts, which are gold, to earn the spread. As of June 30, 2026, margin deposits for these contracts amounted to \$62,542, with excess margin of \$43,155.

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

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

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

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

Items	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Equity instruments at cost	\$ 102,739,742	\$ 105,554,775	\$ 78,313,327
Fair value adjustments	72,736,580	31,178,016	17,223,810
	<u>\$ 175,476,322</u>	<u>\$ 136,732,791</u>	<u>\$ 95,537,137</u>

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 June 30,	
	2026	2025
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income (loss)		
Held at end of period	\$ 38,558,253	\$ 8,355,185
Derecognised during the period	562,004	(4,782)
	<u>\$ 39,120,257</u>	<u>\$ 8,350,403</u>
Cumulative gain (loss) reclassified to retained earnings due to derecognition		
Reclassified due to derecognition	<u>\$ 382,486</u>	<u>\$ (489,439)</u>
Dividend income recognised in profit or loss		
Held at end of period	\$ 1,382,325	\$ 1,051,444
Derecognised during the period	1,108	-
	<u>\$ 1,383,433</u>	<u>\$ 1,051,444</u>
	Six months ended June 30,	
	2026	2025
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income (loss)		
Held at end of period	\$ 40,301,264	\$ 2,698,059
Derecognised during the period	2,132,392	(11,984)
	<u>\$ 42,433,656</u>	<u>\$ 2,686,075</u>

	Six months ended June 30,	
	2026	2025
Cumulative gain (loss) reclassified to retained earnings due to derecognition		
Reclassified due to derecognition	\$ 2,993,889	\$ (419,512)
Dividend income recognised in profit or loss		
Held at end of period	\$ 1,733,413	\$ 1,210,758
Derecognised during the period	1,108	-
	<u>\$ 1,734,521</u>	<u>\$ 1,210,758</u>

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	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits with maturity over three months	\$ 556,223,097	\$ 567,415,815	\$ 325,287,642
Financial bonds	2,548,000	2,482,970	2,051,000
Restricted bank deposits	136,102	41,212	22,607
Pledged time deposits	208,012	178,725	157,210
	<u>\$ 559,115,211</u>	<u>\$ 570,118,722</u>	<u>\$ 327,518,459</u>
Non-current items:			
Financial bonds	\$ 7,273,940	\$ 5,324,132	\$ 4,353,800
Time deposits with maturity over twelve months	3,407,228	541,466	3,468,802
Restricted bank deposits	13,446	11,925	36,103
Pledged time deposits	88,741	81,514	36,424
	<u>\$ 10,783,355</u>	<u>\$ 5,959,037</u>	<u>\$ 7,895,129</u>
Other current assets	<u>\$ 2,349,468</u>	<u>\$ 1,651,760</u>	<u>\$ 6,583,664</u>

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

	Three months ended June 30,	
	2026	2025
Interest income	<u>\$ 2,877,732</u>	<u>\$ 1,998,616</u>
	Six months ended June 30,	
	2026	2025
Interest income	<u>\$ 5,745,166</u>	<u>\$ 4,520,208</u>

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 above other current assets mainly comprise guarantee deposits paid and non-current assets held for sale.

(5) Non-current assets held for sale

In the second quarter of 2025, those charged with governance and management of the Group resolved to dispose of certain property, plant and equipment and transferred related assets to non-current assets held for sale. As of June 30, 2025, the non-current assets held for sale amounted to \$5,031,767, which was shown as 'other current assets'.

(6) Hedging financial assets

Assets	June 30, 2026	December 31, 2025	June 30, 2025
Cash flow hedges:			
<u>Exchange rate risk</u>			
Foreign exchange option	\$ -	\$ -	\$ 71,977

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:

June 30, 2025				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	1,084,500	2025.05.07~2025.09.26
		USD (SELL)	150,000	2025.05.07~2025.09.26

C. Cash flow hedge

	2025
<u>Other equity - cash flow hedge reserve</u>	
At January 1	\$ (49,292)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(1,673)
At June 30	<u>\$ (50,965)</u>

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into 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 revenue when the hedged items are subsequently recognised as accounts receivable.

(b) The Group separates changes in intrinsic value and time value, designating only the changes in intrinsic value as hedging instruments. Changes in the fair value of the time value that relate to the hedged item are recognised in other comprehensive income. At the same time, the time value at the inception of the hedge that relates to the hedged item is amortised over the period during which the hedged item affects profit or loss. The amortised amount is 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).

(7) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	\$ 1,808,349	\$ 1,299,583	\$ 1,417,605
Accounts receivable	1,377,070,694	1,168,940,328	919,582,435
Less: Allowance for uncollectible accounts	(20,655,447)	(18,693,903)	(14,601,202)
	<u>\$ 1,358,223,596</u>	<u>\$ 1,151,546,008</u>	<u>\$ 906,398,838</u>

A. As of June 30, 2026, December 31, 2025 and June 30, 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 June 30, 2026, December 31, 2025 and June 30, 2025, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$480,884,275, \$431,506,925 and \$253,368,187, 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 June 30, 2026, December 31, 2025 and June 30, 2025, the relevant information of accounts receivable factored but unsettled were as follows:

June 30, 2026			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 259,468,788</u>	<u>\$ 259,468,788</u>	<u>\$ 259,468,788</u>	<u>\$ -</u>

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	\$ -

June 30, 2025			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 131,044,286	\$ 131,044,286	\$ 131,044,286	\$ -

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group has no retention for the factoring of accounts receivable.

- D. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- E. For the three months and six months ended June 30, 2026 and 2025, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).
- 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(18).
- G. The Group does not hold any collateral as security.
- H. Information relating to credit risk is provided in Note 12(2).

(8) Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Tax refund receivable	\$ 21,328,088	\$ 25,586,508	\$ 22,400,695
Interest receivable	4,655,216	5,758,294	4,140,144
Government grants receivable	842,617	156,988	1,112,017
Others	14,730,487	14,043,558	12,572,937
	<u>\$ 41,556,408</u>	<u>\$ 45,545,348</u>	<u>\$ 40,225,793</u>

The Group's other receivables are due from entities with good credit quality and government agencies, and there is therefore no significant credit risk.

(9) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	\$ 571,041,714	\$ 379,973,617	\$ 366,201,272
Work in process	292,929,422	229,713,356	165,703,136
Finished goods	437,001,327	367,023,547	384,671,425
Inventory in transit	94,110,188	138,655,558	37,268,669
	<u>1,395,082,651</u>	<u>1,115,366,078</u>	<u>953,844,502</u>
Less: Allowance for inventory obsolescence and market price decline	(25,009,871)	(19,791,759)	(18,017,915)
	<u>\$ 1,370,072,780</u>	<u>\$ 1,095,574,319</u>	<u>\$ 935,826,587</u>

Expenses and losses incurred on inventories for the three months and six months ended June 30, 2026 and 2025 were as follows:

	Three months ended June 30,	
	2026	2025
Cost of inventories sold	\$ 2,371,643,118	\$ 1,684,557,211
Loss on inventory obsolescence and market price decline (Gain from price recovery)	2,975,721	(2,225,539)
Revenue from sale of scraps	(3,322,370)	(2,442,619)
Others	64,643	49,997
	<u>\$ 2,371,361,112</u>	<u>\$ 1,679,939,050</u>
	Six months ended June 30,	
	2026	2025
Cost of inventories sold	\$ 4,361,879,750	\$ 3,226,978,940
Loss on inventory obsolescence and market price decline	4,678,339	1,866,342
Revenue from sale of scraps	(6,723,592)	(5,175,402)
Others	79,446	36,306
	<u>\$ 4,359,913,943</u>	<u>\$ 3,223,706,186</u>

As the net realisable value of some inventories recovered, the allowance for inventory obsolescence and market price decline was reversed for the three months ended June 30, 2025.

(10) 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	722,758	-
Disposal of investments accounted for using equity method	(948,596)	(3,733,737)
Proceeds from capital reduction of investments accounted for using equity method	(3,968,793)	(1,012,850)
Earnings distribution of investments accounted for using equity method	(2,709,885)	(3,583,447)
Share of profit or loss of investments accounted for using equity method	(949,569)	8,013,307
Changes in retained earnings	2,895,608	93,039
Changes in capital reserve	5,125,611	(92,927)
Changes in other equity items	3,329,383	(6,226,293)
Impairment loss	(19,701)	-
Others	2,189,459	(10,355,377)
At June 30	\$ 203,278,997	\$ 183,219,188
	June 30, 2026	June 30, 2025
Associates	\$ 186,746,371	\$ 166,919,353
Joint ventures	16,532,626	16,299,835
	\$ 203,278,997	\$ 183,219,188

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 \$114,430,116 and \$113,088,644, constituting 2.04% and 2.73% of the consolidated total assets as of June 30, 2026 and 2025, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to \$822,859, (\$1,597,687), (\$2,111,730) and \$4,331,623, constituting 0.64%, 0.81%, 0.88% and 3.78% of the consolidated total comprehensive income for the three months and six months ended June 30, 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 the fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand, of which RMB 9,000,000 thousand was actually invested. As of June 30, 2026, the Group had recovered RMB 8,279,500 thousand from its investment.

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

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

E. Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		June 30, 2026	December 31, 2025	June 30, 2025		
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	28%	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		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 189,878,195	\$ 195,869,426	\$ 187,534,789
Non-current assets	95,100,129	92,537,106	93,843,793
Current liabilities	(131,569,658)	(210,569,710)	(219,809,853)
Non-current liabilities	(92,900,819)	(23,420,342)	(23,661,396)
Total net assets	60,507,847	54,416,480	37,907,333
Effect of accounting principles	2,873,901	1,916,780	1,468,520
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	75,571,217	77,413,950	78,526,810
Total net assets after adjustment	\$ 138,952,965	\$ 133,747,210	\$ 117,902,663
Share in associate's net assets	\$ 46,511,025	\$ 44,748,395	\$ 39,407,644
Goodwill	8,218,218	8,394,401	8,480,160
Others	95,610	24,659	(82,544)
Carrying amount of the associate	\$ 54,824,853	\$ 53,167,455	\$ 47,805,260

Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)			
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 1,478	\$ 1,471	\$ 41,480
Non-current assets	4,774,835	8,385,413	11,599,613
Current liabilities	(56)	-	-
Total net assets	<u>\$ 4,776,257</u>	<u>\$ 8,386,884</u>	<u>\$ 11,641,093</u>
Share in associate's net assets	\$ 4,775,301	\$ 8,386,045	\$ 11,639,929
Others	(60,862)	-	(2,045)
Carrying amount of the associate	<u>\$ 4,714,439</u>	<u>\$ 8,386,045</u>	<u>\$ 11,637,884</u>
Foxconn Technology Co., Ltd.			
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 139,272,785	\$ 124,644,080	\$ 134,114,435
Non-current assets	39,414,279	33,977,941	28,027,075
Current liabilities	(63,337,508)	(50,394,844)	(66,034,898)
Non-current liabilities	(1,502,972)	(1,427,830)	(973,528)
Total net assets	<u>\$ 113,846,584</u>	<u>\$ 106,799,347</u>	<u>\$ 95,133,084</u>
Share in associate's net assets	\$ 32,158,046	\$ 30,315,204	\$ 26,966,282
Goodwill	320,117	320,117	320,117
Others	(4,868)	(4,234)	(3,884)
Carrying amount of the associate	<u>\$ 32,473,295</u>	<u>\$ 30,631,087</u>	<u>\$ 27,282,515</u>
Zhen Ding Technology Holding Limited			
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 162,960,495	\$ 127,641,143	\$ 112,596,671
Non-current assets	186,745,822	152,401,867	129,574,839
Current liabilities	(101,469,723)	(72,821,167)	(73,088,748)
Non-current liabilities	(37,402,426)	(36,509,191)	(35,937,288)
Total net assets	<u>\$ 210,834,168</u>	<u>\$ 170,712,652</u>	<u>\$ 133,145,474</u>
Share in associate's net assets	\$ 42,491,198	\$ 35,381,570	\$ 30,549,684
Carrying amount of the associate	<u>\$ 42,491,198</u>	<u>\$ 35,381,570</u>	<u>\$ 30,549,684</u>

Note : In May 2026, a subsidiary of Zhen Ding Technology Holding Limited disposed of a 1.73% equity interest in its subsidiary, Avary Holding (Shenzhen) Co., Limited. In addition, another subsidiary, Leading Interconnect Semiconductor Technology (Shenzhen) Co., Ltd., carried out cash capital increases by issuing new shares in May and June 2026. The Group recognised an increase in "capital reserve" and "investments accounted for using the equity method" of \$4,718,790 in proportion to its shareholding ratio.

Statement of comprehensive income

	Sharp Corporation	
	Three months ended June 30,	
	2026	2025
Revenue	\$ 86,280,672	\$ 100,894,204
Profit for the period from continuing operations	672,878	5,914,885
Other comprehensive income (loss), net of tax	1,903,933	(1,614,762)
Total comprehensive income for the period	2,576,811	4,300,123
Effect of accounting principles	1,247,022	(566,880)
Total comprehensive income after adjustment	\$ 3,823,833	\$ 3,733,243
Dividends received from associates	\$ -	\$ -
	Sharp Corporation	
	Six months ended June 30,	
	2026	2025
Revenue	\$ 182,063,284	\$ 209,165,488
(Loss) profit for the period from continuing operations	(3,332,986)	14,496,963
Other comprehensive income (loss), net of tax	10,771,986	(8,755,769)
Total comprehensive income for the period	7,439,000	5,741,194
Effect of accounting principles	465,221	874,829
Total comprehensive income after adjustment	\$ 7,904,221	\$ 6,616,023
Dividends received from associates	\$ -	\$ -
	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended June 30,	
	2026	2025
Revenue	\$ -	\$ -
(Loss) profit for the period from continuing operations	(56)	42,731
Other comprehensive income, net of tax	-	-
Total comprehensive (loss) income for the period	\$ (56)	\$ 42,731
Dividends received from associates	\$ -	\$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Six months ended June 30,	
	2026	2025
Revenue	\$ -	\$ -
(Loss) profit for the period from continuing operations	(56)	53,473
Other comprehensive income, net of tax	-	-
Total comprehensive (loss) income for the period	\$ (56)	\$ 53,473
Dividends received from associates	\$ -	\$ -

	Foxconn Technology Co., Ltd.	
	Three months ended June 30,	
	2026	2025
Revenue	\$ 30,341,296	\$ 41,223,551
Profit for the period from continuing operations	877,477	534,081
Other comprehensive income (loss), net of tax	5,908,826	(16,453,925)
Total comprehensive income (loss) for the period	\$ 6,786,303	\$ (15,919,844)
Dividends received from associates	\$ -	\$ -

	Foxconn Technology Co., Ltd.	
	Six months ended June 30,	
	2026	2025
Revenue	\$ 55,616,127	\$ 71,224,059
Profit for the period from continuing operations	1,532,040	1,470,471
Other comprehensive income (loss), net of tax	6,998,158	(14,558,915)
Total comprehensive income (loss) for the period	\$ 8,530,198	\$ (13,088,444)
Dividends received from associates	\$ -	\$ -

	Zhen Ding Technology Holding Limited	
	Three months ended June 30,	
	2026	2025
Revenue	\$ 48,430,657	\$ 38,203,475
Profit for the period from continuing operations	3,726,853	1,387,440
Other comprehensive income (loss), net of tax	4,329,251	(16,670,988)
Total comprehensive income (loss) for the period	\$ 8,056,104	\$ (15,283,548)
Dividends received from associates	\$ -	\$ -

	Zhen Ding Technology Holding Limited	
	Six months ended June 30,	
	2026	2025
Revenue	\$ 89,158,843	\$ 78,285,348
Profit for the period from continuing operations	5,774,290	2,412,582
Other comprehensive income (loss), net of tax	9,953,587	(14,221,174)
Total comprehensive income (loss) for the period	\$ 15,727,877	\$ (11,808,592)
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 June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group's individually immaterial associates amounted to \$52,242,586, \$54,209,329 and \$49,644,010, respectively.

	Three months ended June 30,	
	2026	2025
(Loss) profit for the period from continuing operations	\$ (33,152)	\$ 656,399
Other comprehensive income (loss), net of tax	1,299,440	(4,093,633)
Total comprehensive income (loss) for the period	\$ 1,266,288	\$ (3,437,234)

	Six months ended June 30,	
	2026	2025
Profit for the period from continuing operations	\$ 454,806	\$ 2,034,371
Other comprehensive income (loss), net of tax	1,729,424	(3,295,696)
Total comprehensive income (loss) for the period	\$ 2,184,230	\$ (1,261,325)

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

	June 30, 2026	December 31, 2025	June 30, 2025
Sharp Corporation	\$ 28,325,858	\$ 34,291,549	\$ 31,608,101
Foxconn Technology Co., Ltd.	22,102,601	24,660,588	25,380,021
Zhen Ding Technology Holding Limited	192,474,845	43,383,219	30,704,321
	<u>\$ 242,903,304</u>	<u>\$ 102,335,356</u>	<u>\$ 87,692,443</u>

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

As of June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group's individually immaterial joint ventures amounted to \$16,532,626, \$15,837,236 and \$16,299,835, respectively.

	Three months ended June 30,	
	2026	2025
Loss for the period from continuing operations	\$ (354,196)	\$ (755,662)
Other comprehensive income, net of tax	39,715	50,643
Total comprehensive loss for the period	<u>\$ (314,481)</u>	<u>\$ (705,019)</u>
	Six months ended June 30,	
	2026	2025
Loss for the period from continuing operations	\$ (182,271)	\$ (971,292)
Other comprehensive income, net of tax	63,496	59,546
Total comprehensive loss for the period	<u>\$ (118,775)</u>	<u>\$ (911,746)</u>

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

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

(11) Property, plant and equipment

2026

	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>						
Cost	\$ 22,651,153	\$ 361,684,381	\$ 430,470,261	\$ 284,076,367	\$ 100,283,206	\$1,199,165,368
Accumulated depreciation and impairment	(44,867)	(175,314,224)	(294,184,532)	(185,830,823)	(397,923)	(655,772,369)
	<u>\$ 22,606,286</u>	<u>\$ 186,370,157</u>	<u>\$ 136,285,729</u>	<u>\$ 98,245,544</u>	<u>\$ 99,885,283</u>	<u>\$ 543,392,999</u>
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	91,445	3,669,979	10,920,708	19,217,716	38,386,082	72,285,930
Transfers	-	10,245,127	10,353,813	11,254,337	(30,676,629)	1,176,648
Acquired from business combinations	-	29,851	-	360,089	-	389,940
Disposals	-	(240,653)	(1,492,890)	(1,309,511)	(491,200)	(3,534,254)
Depreciation charge	-	(10,701,358)	(19,704,359)	(19,161,436)	-	(49,567,153)
Reversal of impairment loss (Impairment loss)	-	(3,813)	(162,588)	13,786	36,909	(115,706)
Net exchange differences	249,886	2,872,678	4,523,094	4,480,381	700,843	12,826,882
Closing net book amount as at June 30	<u>\$ 22,947,617</u>	<u>\$ 192,241,968</u>	<u>\$ 140,723,507</u>	<u>\$ 113,100,906</u>	<u>\$ 107,841,288</u>	<u>\$ 576,855,286</u>
<u>At June 30</u>						
Cost	\$ 22,994,392	\$ 388,464,194	\$ 454,240,741	\$ 316,800,512	\$ 108,188,915	\$1,290,688,754
Accumulated depreciation and impairment	(46,775)	(196,222,226)	(313,517,234)	(203,699,606)	(347,627)	(713,833,468)
	<u>\$ 22,947,617</u>	<u>\$ 192,241,968</u>	<u>\$ 140,723,507</u>	<u>\$ 113,100,906</u>	<u>\$ 107,841,288</u>	<u>\$ 576,855,286</u>

2025

	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>						
Cost	\$ 14,786,829	\$ 293,829,415	\$ 387,808,576	\$ 279,127,895	\$ 86,898,188	\$1,062,450,903
Accumulated depreciation and impairment	-	(149,210,943)	(258,368,271)	(185,919,886)	(114,170)	(593,613,270)
	<u>\$ 14,786,829</u>	<u>\$ 144,618,472</u>	<u>\$ 129,440,305</u>	<u>\$ 93,208,009</u>	<u>\$ 86,784,018</u>	<u>\$ 468,837,633</u>
Opening net book amount as at January 1	\$ 14,786,829	\$ 144,618,472	\$ 129,440,305	\$ 93,208,009	\$ 86,784,018	\$ 468,837,633
Additions	7,064,869	10,698,832	21,494,919	14,051,112	20,283,761	73,593,493
Transfers	(621,243)	26,840,660	6,968,942	1,235,104	(37,618,829)	(3,195,366)
Acquired from business combinations	995,537	1,992,081	69,419	50,415	927,831	4,035,283
Changes in control of subsidiaries	-	-	(58,152)	(13,981)	-	(72,133)
Disposals	(572)	(459,971)	(949,212)	(1,071,614)	(497,966)	(2,979,335)
Depreciation charge	-	(7,745,563)	(17,958,128)	(14,834,481)	-	(40,538,172)
Impairment loss	-	-	(234,270)	-	-	(234,270)
Net exchange differences	(1,768,860)	(14,878,303)	(11,600,400)	(7,216,148)	(5,865,865)	(41,329,576)
Closing net book amount as at June 30	<u>\$ 20,456,560</u>	<u>\$ 161,066,208</u>	<u>\$ 127,173,423</u>	<u>\$ 85,408,416</u>	<u>\$ 64,012,950</u>	<u>\$ 458,117,557</u>
<u>At June 30</u>						
Cost	\$ 20,456,560	\$ 301,809,907	\$ 374,537,259	\$ 258,829,910	\$ 64,127,120	\$1,019,760,756
Accumulated depreciation and impairment	-	(140,743,699)	(247,363,836)	(173,421,494)	(114,170)	(561,643,199)
	<u>\$ 20,456,560</u>	<u>\$ 161,066,208</u>	<u>\$ 127,173,423</u>	<u>\$ 85,408,416</u>	<u>\$ 64,012,950</u>	<u>\$ 458,117,557</u>

- A. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(21)
- C. 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 asset in the third quarter of 2025.
- B. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40).
- C. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(12) 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:

	June 30, 2026	December 31, 2025	June 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	\$ 26,634,712	\$ 26,275,555	\$ 25,967,013
Buildings	34,636,780	34,140,763	27,242,551
Other equipment	865,061	809,384	711,798
	<u>\$ 62,136,553</u>	<u>\$ 61,225,702</u>	<u>\$ 53,921,362</u>

	Three months ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land and land use right	\$ 208,575	\$ 134,097
Buildings	2,134,773	1,604,336
Other equipment	139,881	64,776
	<u>\$ 2,483,229</u>	<u>\$ 1,803,209</u>

	Six months ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land and land use right	\$ 401,724	\$ 390,383
Buildings	4,935,503	3,836,370
Other equipment	330,468	128,318
	<u>\$ 5,667,695</u>	<u>\$ 4,355,071</u>

D. For the three months and six months ended June 30, 2026 and 2025, the additions to right-of-use assets were \$2,828,332, \$2,963,432, \$4,853,659 and \$7,429,491, respectively.

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

	Three months ended June 30,	
	2026	2025
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 461,186	\$ 324,014
Expense on short-term lease contracts	\$ 836,240	\$ 813,819
Gain from lease modification	\$ 562	\$ 19,903
Gain on disposal of right-of-use assets	\$ -	\$ 397,204
	Six months ended June 30,	
	2026	2025
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 782,517	\$ 698,074
Expense on short-term lease contracts	\$ 1,803,069	\$ 1,749,897
Gain from lease modification	\$ 4,943	\$ 27,360
Gain on disposal of right-of-use assets	\$ -	\$ 397,204

F. For the three months and six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases were \$3,553,808, \$1,775,643, \$7,697,006 and \$5,348,562, respectively.

(13) Investment property

	Land and buildings	
	2026	2025
<u>At January 1</u>		
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	70,177	8,317
Transfer out	(61,243)	-
Disposals	(3,058)	-
Depreciation charge	(278,265)	(288,983)
Net exchange differences	355,247	(672,365)
Closing net book amount as at June 30	\$ 9,861,484	\$ 7,724,563
<u>At June 30</u>		
Cost	\$ 18,716,026	\$ 14,683,142
Accumulated depreciation and impairment	(8,854,542)	(6,958,579)
	\$ 9,861,484	\$ 7,724,563

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 June 30,	
	2026	2025
Rental income from the lease of the investment property	<u>\$ 261,072</u>	<u>\$ 224,966</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 136,450</u>	<u>\$ 129,549</u>
	Six months ended June 30,	
	2026	2025
Rental income from the lease of the investment property	<u>\$ 559,639</u>	<u>\$ 459,558</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 278,265</u>	<u>\$ 288,983</u>

B. The fair values of the investment properties held by the Group as at June 30, 2026, December 31, 2025 and June 30, 2025 were \$25,189,984, \$24,340,060 and \$21,312,637, respectively. Some properties were valued by independent appraisers. The valuation was based on the latest market prices of similar investment properties in the same area and condition, which is categorised within Level 3 of the fair value hierarchy.

(14) Intangible assets

	2026						
	Goodwill	Patents	Trademarks and brands	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>							
Cost	\$ 24,730,505	\$ 1,362,765	\$ 8,001,190	\$ 14,710,922	\$ 2,686,313	\$ 11,525,440	\$ 63,017,135
Accumulated amortisation and impairment	(3,672,314)	(788,452)	(2,471,946)	(7,054,935)	(1,154,107)	(8,178,727)	(23,320,481)
	<u>\$ 21,058,191</u>	<u>\$ 574,313</u>	<u>\$ 5,529,244</u>	<u>\$ 7,655,987</u>	<u>\$ 1,532,206</u>	<u>\$ 3,346,713</u>	<u>\$ 39,696,654</u>
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	-	-	-	-	-	52,807	52,807
Additions	-	-	-	-	-	574,430	574,430
Acquired from business combinations	52,170	-	-	-	-	22,452	74,622
Disposals	-	-	-	-	-	(3,520)	(3,520)
Amortisation charge	-	(8,222)	(211,036)	(596,824)	(96,550)	(821,341)	(1,733,973)
Net exchange differences	357,456	461	67,609	12,524	(8,690)	31,904	461,264
Closing net book amount as at June 30	<u>\$ 21,467,817</u>	<u>\$ 566,552</u>	<u>\$ 5,385,817</u>	<u>\$ 7,071,687</u>	<u>\$ 1,426,966</u>	<u>\$ 3,203,445</u>	<u>\$ 39,122,284</u>
<u>At June 30</u>							
Cost	\$ 25,178,573	\$ 1,377,571	\$ 8,104,283	\$ 14,773,182	\$ 2,686,943	\$ 12,238,498	\$ 64,359,050
Accumulated amortisation and impairment	(3,710,756)	(811,019)	(2,718,466)	(7,701,495)	(1,259,977)	(9,035,053)	(25,236,766)
	<u>\$ 21,467,817</u>	<u>\$ 566,552</u>	<u>\$ 5,385,817</u>	<u>\$ 7,071,687</u>	<u>\$ 1,426,966</u>	<u>\$ 3,203,445</u>	<u>\$ 39,122,284</u>

	2025						
	Goodwill	Patents	Trademarks and brands	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>							
Cost	\$ 25,617,369	\$ 1,399,712	\$ 8,109,357	\$ 15,804,620	\$ 2,790,634	\$ 8,763,189	\$ 62,484,881
Accumulated amortisation and impairment	(3,492,238)	(768,196)	(2,030,912)	(6,696,207)	(1,091,998)	(5,968,065)	(20,047,616)
	<u>\$ 22,125,131</u>	<u>\$ 631,516</u>	<u>\$ 6,078,445</u>	<u>\$ 9,108,413</u>	<u>\$ 1,698,636</u>	<u>\$ 2,795,124</u>	<u>\$ 42,437,265</u>
Opening net book amount as at January 1	\$ 22,125,131	\$ 631,516	\$ 6,078,445	\$ 9,108,413	\$ 1,698,636	\$ 2,795,124	\$ 42,437,265
Transfers	-	-	-	-	-	504,290	504,290
Additions	-	-	-	156,924	-	572,349	729,273
Acquired from business combinations	1,440,222	73,506	61,664	-	-	47,443	1,622,835
Disposals	-	-	-	-	-	(3,038)	(3,038)
Disposal of subsidiaries	(1,486,461)	-	-	-	-	(4,133)	(1,490,594)
Amortisation charge	-	(29,806)	(209,006)	(684,223)	(94,653)	(805,782)	(1,823,470)
Impairment loss	(667,183)	-	-	-	-	-	(667,183)
Net exchange differences	(1,871,603)	(61,770)	(583,897)	(300,439)	(131,334)	(296,338)	(3,245,381)
Closing net book amount as at June 30	<u>\$ 19,540,106</u>	<u>\$ 613,446</u>	<u>\$ 5,347,206</u>	<u>\$ 8,280,675</u>	<u>\$ 1,472,649</u>	<u>\$ 2,809,915</u>	<u>\$ 38,063,997</u>
<u>At June 30</u>							
Cost	\$ 23,008,618	\$ 1,258,110	\$ 7,330,755	\$ 15,154,868	\$ 2,606,269	\$ 9,039,823	\$ 58,398,443
Accumulated amortisation and impairment	(3,468,512)	(644,664)	(1,983,549)	(6,874,193)	(1,133,620)	(6,229,908)	(20,334,446)
	<u>\$ 19,540,106</u>	<u>\$ 613,446</u>	<u>\$ 5,347,206</u>	<u>\$ 8,280,675</u>	<u>\$ 1,472,649</u>	<u>\$ 2,809,915</u>	<u>\$ 38,063,997</u>

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

B.Impairment assessment for goodwill of Belkin International Inc.

As of June 30, 2026, the Group's goodwill from the acquisition of Belkin International Inc. (referred to herein as "Belkin") decreased to \$11,991,828 (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 June 30, 2026.

C.Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of June 30, 2026, the Group's acquisition of FIT Voltaira Group GmbH (referred to herein as "Voltaira") has generated goodwill of \$2,513,587 (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 June 30, 2026.

D. The details of amortisation are as follows:

	Three months ended June 30,	
	2026	2025
Operating costs and operating expenses	\$ 817,219	\$ 921,900
	Six months ended June 30,	
	2026	2025
Operating costs and operating expenses	\$ 1,733,973	\$ 1,823,470

(15) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayments for equipment	\$ 16,482,789	\$ 8,966,620	\$ 7,759,128
Long-term other accounts receivable	750,924	471,450	527,400
Refundable deposits	2,880,898	5,417,338	2,873,820
Long-term other prepayments	2,054,483	1,780,026	661,859
Prepaid investments	1,087,826	-	-
Others	6,795,240	6,976,918	6,729,963
	<u>\$ 30,052,160</u>	<u>\$ 23,612,352</u>	<u>\$ 18,552,170</u>

Details of the prepaid investments is provided in Note 7.

(16) Short-term loans

Type of loans	June 30, 2026	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 845,348,554</u>	0.638%~7.90%	None
Type of loans	December 31, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 794,455,770</u>	0.60%~7.59%	None
Type of loans	June 30, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 510,452,784	0.86%~8.05%	None
Other short-term credit loans	1,186,650	4.9839%	None
	<u>\$ 511,639,434</u>		

(17) Short-term notes and bills payable

	June 30, 2026	December 31, 2025	June 30, 2025
Commercial paper	\$ 93,790,000	\$ 105,670,000	\$ 98,730,000
Less: Unamortised discount	(331,240)	(876,691)	(667,563)
	<u>\$ 93,458,760</u>	<u>\$ 104,793,309</u>	<u>\$ 98,062,437</u>
Interest rates per annum	<u>1.738%~2.258%</u>	<u>1.55%~1.995%</u>	<u>1.588%~2.0280%</u>

(18) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Dividend payable	\$ 111,137,157	\$ 4,731,732	\$ 88,929,629
Salaries and employees' bonuses payable	86,149,871	86,856,358	63,445,905
Payables for equipment	25,271,202	33,174,025	27,466,905
Consumption goods expense payable (including indirect materials)	11,959,779	15,814,290	8,797,188
Accrued interest payable	5,501,586	4,344,676	3,905,225
Royalty fees payable	1,659,099	1,428,005	1,319,322
Tax payable	7,141,022	9,184,628	4,564,098
Factoring payable	11,409,290	1,646,587	3,925,999
Others	117,643,079	114,874,518	106,518,895
	<u>\$ 377,872,085</u>	<u>\$ 272,054,819</u>	<u>\$ 308,873,166</u>

(19) Other current liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Receipts in advance of payments for materials and equipment on behalf of others	\$ 31,792,427	\$ 33,672,402	\$ 43,280,423
Deposits received	29,015,622	22,694,472	21,950,326
Contract liabilities	44,498,249	43,885,740	36,260,980
Others	5,521,078	5,208,595	6,958,984
	<u>\$ 110,827,376</u>	<u>\$ 105,461,209</u>	<u>\$ 108,450,713</u>

(20) Bonds payable

	June 30, 2026	December 31, 2025	June 30, 2025
Convertible bonds payable	\$ 23,711,451	\$ 34,846,474	\$ 40,162,938
Less: Discount on bonds payable	(2,694,551)	(3,159,968)	(3,557,844)
	21,016,900	31,686,506	36,605,094
Corporate bonds payable	243,000,000	220,100,000	204,400,000
Foreign unsecured corporate bonds	68,496,929	68,300,533	64,753,000
Less: Discount on bonds payable	(100,480)	(111,715)	-
	332,413,349	319,975,324	305,758,094
Less: Current portion (shown as "Long-term liabilities, current portion")	(37,705,152)	(40,338,274)	(41,090,000)
	<u>\$ 294,708,197</u>	<u>\$ 279,637,050</u>	<u>\$ 264,668,094</u>

A. First overseas unsecured convertible bond issue of 2021

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

- (b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price of NT\$138.53 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 8, 2025 based on the conversion rules of the first overseas convertible bond issue of 2021. As of June 30, 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 reserve - 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 June 30, 2026, no bonds were converted into common stock at the conversion price of NT\$281.09 in dollars (using the exchange rate of 1 USD: 32.1860 TWD), which was adjusted by the Company on July 8, 2026 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 reserve - 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	\$	<u>2,592,011</u>
Coupon value of convertible bonds at issuance	\$	<u>2,320,562</u>
Value of embedded financial derivatives (call options) at issuance		(6,724)
Value of equity component (conversion rights) at issuance		278,173
	\$	<u><u>2,592,011</u></u>

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

	June 30, 2026	December 31, 2025	June 30, 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	12,418	(5,224)	(4,724)
Conversion during the period	\$ (6,383)	\$ -	\$ -
	<u>\$ 7,535</u>	<u>\$ 1,500</u>	<u>\$ 2,000</u>

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

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	June 30, 2026
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	4.3726%	None	\$ 25,480,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.2000%~2.9000%	Yes	161,468
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	942,857
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	2.4616%	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	4.9800%	None	358,313
Taiwan Cooperative Bank	2024.12.20~2027.12.20	4.8300%	None	318,500
Bank of China	2022.01.24~2032.01.24	2.8000%	None	3,165,654
Bank of Communications	2024.05.23~2028.04.25	3.3000%~3.6000%	Yes	299,960
Bank of China	2024.01.12~2027.01.11	3.0500%	Yes	18,174
Fullyfun Investment Limited	2026.06.25~2027.12.24	0.0000%	None	6,436
CIC Banque CIAL	2022.06.29~2028.06.30	3.2000%	None	104,734
				<u>33,318,031</u>
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(26,597,719)
Administration fee of syndicated loans				(8,493)
				<u><u>\$ 6,711,819</u></u>

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
				<u>27,316,740</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(853,475)
Administration fee of syndicated loans				(14,667)
				<u>\$ 26,448,598</u>

Institution	Loan period	Interest rate	Collateral	June 30, 2025
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.0515%	None	\$ 17,580,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~2.9000%	None	158,206
Bank of Ningbo	2022.08.11~2027.08.05	3.6000%	None	151,950
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	2.5760%	None	343,500
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	750,194
CTBC Bank Co., Ltd.	2024.11.27~2027.11.26	2.4280%	None	600,000
Taipei Fubon Bank	2024.12.10~2027.12.10	2.4609%	None	500,000
Taishin International Bank	2024.12.10~2027.12.10	2.4500%	None	700,000
E.SUN Commercial Bank	2024.12.20~2027.12.20	5.4100%	None	439,500
Taiwan Cooperative Bank	2024.12.20~2027.12.20	5.3900%	None	293,000
Bank of China	2022.01.24~2032.01.24	2.9000%	None	3,088,641
Bank of Communications	2024.05.23~2028.04.25	3.8000%~4.3000%	Yes	389,920
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	4.9737%	None	14,650,000
Bank of China	2024.01.12~2027.01.11	3.0500%	Yes	17,898
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	5,899
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	130,723
				<u>40,982,288</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(15,337,091)
Administration fee of syndicated loans				(19,533)
				<u>\$ 25,625,664</u>

A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho 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. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. 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.

C. 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 and recognised a loss on early termination of long-term borrowings (shown as 'Other gains and losses').

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

(22) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.
- (b) For the aforementioned pension plan, the Company recognised pension costs of \$3,107, \$3,816, \$6,215 and \$7,632 for the three months and six months ended June 30, 2026 and 2025, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2027 amount to \$11,689.

B. Defined contribution plans

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

- (b) The Group's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution percentage was 16%. Other than the monthly contributions, the Group has no further obligations.
- (c) Other overseas subsidiaries of the Group contributed pension under local regulations.
- (d) The pension costs under the defined contribution pension plans of the Group for the three months and the six months ended June 30, 2026 and 2025 were \$6,433,540, \$4,971,026, \$11,598,609 and \$10,027,690, respectively.

(23) Share-based payment

As of June 30, 2026, December 31, 2025 and June 30, 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
Restricted share plan	April 2026	4,029,025	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
Share award programme	May 2026	1,365,000	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 (23) 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 the 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 5,521,783 thousand. For the three months and six months ended June 30, 2026 and 2025, expenses incurred on the restricted share plan were \$732,378 (RMB 158,281 thousand), \$864,637 (RMB 200,828 thousand), \$1,142,319 (RMB 248,023 thousand) and \$1,443,547 (RMB 329,141 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 and six months ended June 30, 2026 and 2025, expenses incurred (reversed) on the share incentive plan were (\$6,855) ((USD 213) thousand), \$6,116 (USD 196 thousand), \$249,720 (USD 7,899 thousand) and \$10,259 (USD 322 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 and six months ended June 30, 2026 and 2025, expenses incurred on the employee stock options were \$0, \$3,130, \$0 and \$6,260, 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 and six months ended June 30, 2026 and 2025, expenses incurred on the restricted share plan were \$11,115, \$10,654, \$21,928 and \$21,655, 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 and six months ended June 30, 2026 and 2025, no expense was incurred on the restricted share plan.

(24) Other non-current liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Deferred government grants	\$ 3,897,020	\$ 3,622,354	\$ 4,035,818
Reserve for retirement pension	797,294	945,901	783,825
Tax payable	9,453,709	7,425,855	4,104,394
Advance rent receipts	1,283,982	1,281,454	1,212,048
Others	5,263,620	6,044,532	5,642,929
	<u>\$ 20,695,625</u>	<u>\$ 19,320,096</u>	<u>\$ 15,779,014</u>

(25) Provisions

	Warranty	Others	Total
At January 1, 2026	\$ 24,849,023	\$ -	\$ 24,849,023
Provisions during the period	18,331,009	-	18,331,009
Used (unused amounts reversed) during the period	(11,990,917)	(36,956)	(12,027,873)
Acquired from business combinations	18,535	143,773	162,308
Exchange differences	416,260	-	416,260
At June 30, 2026	<u>\$ 31,623,910</u>	<u>\$ 106,817</u>	<u>\$ 31,730,727</u>

	Warranty
At January 1, 2025	\$ 8,238,517
Provisions during the period	8,723,251
Used (unused amounts reversed) during the period	(1,920,941)
Exchange differences	(816,341)
At June 30, 2025	<u>\$ 14,224,486</u>

Analysis of total provisions:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	<u>\$ 13,880,740</u>	<u>\$ 8,812,676</u>	<u>\$ 5,961,927</u>
Non-current	<u>\$ 17,849,987</u>	<u>\$ 16,036,347</u>	<u>\$ 8,262,559</u>

A. The Group provides warranties on 3C products, cloud networking products, and electric vehicles. Provisions for warranties are estimated based on historical warranty data of 3C products, cloud networking products, and electric vehicles.

B. Other provisions arising from the sale of electric vehicles are recognised based on historical experience and management's best estimates of expected promotional expenses, and such estimates are reviewed and adjusted periodically.

(26) Share capital

A. Capital stock

	June 30, 2026	December 31, 2025	June 30, 2025
Authorised shares (in thousands)	18,000,000	18,000,000	18,000,000
Authorised capital	<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>
Issued shares (in thousands)	14,027,166	13,964,222	13,891,702
Paid-in Capital	<u>\$ 140,286,486</u>	<u>\$ 139,642,223</u>	<u>\$ 138,917,019</u>

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

	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	70,021	39
At June 30	14,071,941	13,890,258

C. The Company's bonds totalling USD 346,700 thousand (face value) were converted into \$700,207 of ordinary shares (70,021 thousand shares) with a par value of \$10 (in dollars) per share during the six months ended June 30, 2026, which resulted in 'capital reserve, additional paid-in capital' arising from bond conversion of \$8,967,336 and the reversal of 'capital reserve, share options' of \$166,422. As of June 30, 2026, the registration of \$447,753 (44,775 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 reserve, additional paid-in capital' arising from bond conversion of \$5,022,965 and the reversal of 'capital reserve, 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 shareholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

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

(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 June 30, 2026, 40,527 thousand units of GDRs were outstanding, which represents 81,054 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 June 30, 2026, December 31, 2025 and June 30, 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.

(27) Capital reserve

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	-	1,671,458	-	-	1,671,458
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	5,125,611	-	5,125,611
Disposal of investments accounted for using equity method	-	-	(311,442)	-	(311,442)
Convertible bonds were converted into shares of common stock	8,967,336	-	-	(166,422)	8,800,914
At June 30	<u>\$130,197,405</u>	<u>\$ 95,446,205</u>	<u>\$ 12,496,072</u>	<u>\$3,845,982</u>	<u>\$ 241,985,664</u>
	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	-	824,232	-	-	824,232
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	(92,927)	-	(92,927)
Disposal of investments accounted for using equity method	-	-	(5,039)	-	(5,039)
Convertible bonds were converted into shares of common stock	5,188	-	-	(96)	5,092
At June 30	<u>\$93,434,108</u>	<u>\$ 94,369,284</u>	<u>\$ 6,744,446</u>	<u>\$4,105,528</u>	<u>\$ 198,653,366</u>

Regarding the recognition of the capital reserve from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital reserve from changes in equity interests in associates, refer to Note 6(10) for details ; for the recognition of the capital reserve from convertible bonds which were converted into shares of common stock and premium on new shares issued in a share exchange, refer to Note 6(26) for details.

(28) 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 a debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2025 and 2024 earnings had been resolved at the shareholders' meeting on May 29, 2026 and May 29, 2025, respectively. 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
	<u>\$ 130,543,276</u>		<u>\$ 25,632,335</u>	

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

(29) 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	42,447,591	-		42,447,591
- Associates	1,295,805	-		1,295,805
Revaluation – tax	(851,146)	-		(851,146)
Revaluation transferred to retained earnings	(2,993,889)	-		(2,993,889)
Currency translation:				
- Group	-	62,367,734		62,367,734
- Associates	-	2,033,578		2,033,578
Disposal of investments accounted for using equity method	-	(91)		(91)
At June 30	<u>\$ 63,631,792</u>	<u>\$ (12,652,024)</u>		<u>\$ 50,979,768</u>
	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	2,710,966	-	-	2,710,966
- Associates	(1,658,422)	-	-	(1,658,422)
Revaluation – tax	452,832	-	-	452,832
Revaluation transferred to retained earnings	419,512	-	-	419,512
Currency translation:				
- Group	-	(186,119,714)	-	(186,119,714)
- Group – tax	-	(1,956,169)	-	(1,956,169)
- Associates	-	(4,567,871)	-	(4,567,871)
Cash flow hedges:				
- Transfers to other equity items	-	-	(1,427)	(1,427)
Disposal of investments accounted for using equity method	-	(395,500)	-	(395,500)
At June 30	<u>\$ 14,263,760</u>	<u>\$ (247,941,210)</u>	<u>\$ (42,864)</u>	<u>\$ (233,720,314)</u>

(30) Non-controlling interests

	Six months ended June 30,	
	2026	2025
At January 1	\$ 197,991,728	\$ 206,386,483
Shares attributable to non-controlling interests:		
Profit for the period	17,118,972	8,901,705
Currency translation difference	6,621,510	(18,904,253)
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(13,935)	(24,891)
Loss on hedging instrument	-	(246)
Earnings distribution to non-controlling interests	(10,201,520)	(26,144,574)
Changes in non-controlling interests	134,222	1,005,597
At June 30	<u>\$ 211,650,977</u>	<u>\$ 171,219,821</u>

A. Some subsidiaries of the Group have repurchased treasury shares, retired treasury shares, issued employee share-based payment, issued new shares and the Group lost control over subsidiaries during the six months ended June 30, 2026 and 2025. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by \$188,495, decreased by \$519,168, decreased by \$329,700 and decreased by \$939,436 and equity attributable to owners of the parent increased by \$1,857,508, decreased by \$606,873, increased by \$1,671,458 and increased by \$824,232 for the three months and six months ended June 30, 2026 and 2025, respectively.

B. The changes in 2026 were mainly from the acquisition of the subsidiary, Henan Hongchuang Technology Co., Ltd. The Group's non-controlling interest increased due to the transaction by \$463,922.

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

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

Revenue from external customer contracts	Three months ended June 30,	
	2026	2025
U.S.A.	\$ 1,134,101,796	\$ 784,835,244
Singapore	549,987,500	377,250,894
Ireland	260,466,137	214,040,723
China	83,142,983	107,492,875
India	74,925,479	24,797,802
Taiwan	48,380,197	52,718,506
Japan	27,331,808	38,940,673
Vietnam	4,766,706	2,850,871
Mexico	1,633,279	1,109,711
Others	341,158,548	189,430,747
	<u>\$ 2,525,894,433</u>	<u>\$ 1,793,468,046</u>

Revenue from external customer contracts	Six months ended June 30,	
	2026	2025
U.S.A.	\$ 2,124,804,448	\$ 1,419,462,003
Singapore	1,058,843,244	797,617,413
Ireland	465,344,006	423,373,325
China	149,493,158	195,741,467
India	129,518,005	58,884,017
Taiwan	88,844,828	92,138,950
Japan	51,169,686	71,888,728
Vietnam	8,817,058	4,972,662
Mexico	3,059,837	2,207,207
Others	565,533,554	371,497,837
	<u>\$ 4,645,427,824</u>	<u>\$ 3,437,783,609</u>

B. Information on product types

	Three months ended June 30,	
	2026 (in millions)	2025 (in millions)
Smart Consumer Electronics	\$ 738,765	\$ 634,479
Cloud and Networking Products	1,275,944	731,841
Computing Products	371,954	311,566
Components and Others	139,231	115,582
	<u>\$ 2,525,894</u>	<u>\$ 1,793,468</u>

	Six months ended June 30,	
	2026 (in millions)	2025 (in millions)
Smart Consumer Electronics	\$ 1,427,599	\$ 1,293,158
Cloud and Networking Products	2,290,928	1,297,090
Computing Products	667,527	622,695
Components and Others	259,374	224,841
	<u>\$ 4,645,428</u>	<u>\$ 3,437,784</u>

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

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

C. Contract liabilities

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

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract liabilities	<u>\$ 44,498,249</u>	<u>\$ 43,885,740</u>	<u>\$ 36,260,980</u>	<u>\$ 30,060,655</u>

Contract liabilities at the beginning of the period amounting to \$2,325,591, \$4,052,155, \$24,073,579 and \$14,368,427 were recognised as revenues for the three months and six months ended June 30, 2026 and 2025, respectively.

(32) Interest income

	Three months ended June 30,	
	2026	2025
Interest income from bank deposits	\$ 4,642,919	\$ 5,652,897
Interest income from financial assets at amortised cost	2,877,732	1,998,616
	<u>\$ 7,520,651</u>	<u>\$ 7,651,513</u>
	Six months ended June 30,	
	2026	2025
Interest income from bank deposits	\$ 9,617,734	\$ 11,262,062
Interest income from financial assets at amortised cost	5,745,166	4,520,208
	<u>\$ 15,362,900</u>	<u>\$ 15,782,270</u>

(33) Other income

	Three months ended June 30,	
	2026	2025
Rental income	\$ 665,684	\$ 818,449
Dividend income	1,423,879	1,405,976
Government grants	65,314	60,315
Other non-operating income	737,712	715,843
	<u>\$ 2,892,589</u>	<u>\$ 3,000,583</u>
	Six months ended June 30,	
	2026	2025
Rental income	\$ 1,199,049	\$ 1,309,265
Dividend income	2,268,157	1,873,473
Government grants	116,267	83,772
Other non-operating income	1,612,417	1,280,180
	<u>\$ 5,195,890</u>	<u>\$ 4,546,690</u>

(34) Other gains and losses

	Three months ended June 30,	
	2026	2025
Loss on financial assets or liabilities at fair value through profit or loss	\$ (490,783)	\$ (7,739,706)
Gain on disposal of property, plant and equipment	352,529	801,363
Gain (loss) on disposal of investments	900,356	(63,817)
Loss on early termination of long-term loans	-	(406,661)
Net currency exchange (loss) gain	(706,896)	13,070,922
Impairment loss	(135,425)	(826,266)
Other losses	(406,680)	(192,645)
	<u>\$ (486,899)</u>	<u>\$ 4,643,190</u>
	Six months ended June 30,	
	2026	2025
Gain on financial assets or liabilities at fair value through profit or loss	\$ 5,101,615	\$ 139,069
Gain on disposal of property, plant and equipment	723,741	773,099
Gain on disposal of investments	1,895,087	461,273
Loss on early termination of long-term loans	-	(406,661)
Net currency exchange (loss) gain	(5,440,372)	9,787,439
Impairment loss	(149,129)	(1,264,969)
Other losses	(806,079)	(399,996)
	<u>\$ 1,324,863</u>	<u>\$ 9,089,254</u>

(35) Expenses by nature

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

	Three months ended June 30,	
	2026	2025
Repairing services and product warranty costs	\$ 8,804,275	\$ 6,595,554
Employee benefit expense	100,426,041	82,218,098
Depreciation	29,493,316	22,432,938
Amortisation	817,219	921,900
	<u>\$ 139,540,851</u>	<u>\$ 112,168,490</u>
	Six months ended June 30,	
	2026	2025
Repairing services and product warranty costs	\$ 17,787,346	\$ 15,856,239
Employee benefit expense	185,847,614	163,105,609
Depreciation	55,234,848	44,893,243
Amortisation	1,733,973	1,823,470
	<u>\$ 260,603,781</u>	<u>\$ 225,678,561</u>

(36) Employee benefit expense

	Three months ended June 30,	
	2026	2025
Wages and salaries	\$ 82,993,983	\$ 68,390,516
Share-based payment	736,638	884,537
Labor and health insurance fees	4,077,371	3,312,594
Pension costs	6,436,647	4,974,842
Other personnel expenses	6,181,402	4,655,609
	<u>\$ 100,426,041</u>	<u>\$ 82,218,098</u>
	Six months ended June 30,	
	2026	2025
Wages and salaries	\$ 152,965,763	\$ 135,494,938
Share-based payment	1,413,967	1,481,721
Labor and health insurance fees	8,640,351	7,203,288
Pension costs	11,604,824	10,035,322
Other personnel expenses	11,222,709	8,890,340
	<u>\$ 185,847,614</u>	<u>\$ 163,105,609</u>

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

B. For the three months and six months ended June 30, 2026 and 2025, employees' compensation was accrued at \$3,667,075, \$2,611,787, \$6,519,870 and \$5,042,299,

respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the six months ended June 30, 2026 and 2025 were estimated and accrued based on 5% of profit of current year distributable.

For 2025 and 2024, the employees' compensation resolved by the Board of Directors amounted to \$11,752,181 and \$8,834,120 on March 16, 2026 and March 14, 2025, respectively. The amounts were the same 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.

(37) Finance costs

	Three months ended June 30,	
	2026	2025
Interest expense:		
Bank borrowings	\$ 7,403,389	\$ 6,274,613
Corporate bonds	1,795,488	1,292,600
Interest expense from lease liability	461,186	324,014
Financing expense from accounts receivable factoring	1,797,284	833,973
	<u>\$ 11,457,347</u>	<u>\$ 8,725,200</u>
	Six months ended June 30,	
	2026	2025
Interest expense:		
Bank borrowings	\$ 15,245,789	\$ 11,646,286
Corporate bonds	3,134,337	2,570,902
Interest expense from lease liability	782,517	698,074
Financing expense from accounts receivable factoring	3,325,542	1,342,671
	<u>\$ 22,488,185</u>	<u>\$ 16,257,933</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	\$ 30,865,934	\$ 12,381,816
Tax on undistributed surplus earnings	2,870,042	6,570,973
Adjustments in respect of prior period	(2,063,041)	446,379
Total current tax	31,672,935	19,399,168
Deferred tax:		
Origination and reversal of temporary differences	(6,862,460)	(3,786,469)
Income tax expense	<u>\$ 24,810,475</u>	<u>\$ 15,612,699</u>

	Six months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	\$ 45,421,968	\$ 23,732,098
Tax on undistributed surplus earnings	2,870,042	6,570,973
Adjustments in respect of prior period	(2,918,575)	677,741
Total current tax	45,373,435	30,980,812
Deferred tax:		
Origination and reversal of temporary differences	(3,488,007)	(2,081,362)
Income tax expense	<u>\$ 41,885,428</u>	<u>\$ 28,899,450</u>

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

	Three months ended June 30,	
	2026	2025
Measured at fair value through other comprehensive income from changes in fair value	\$ (434,060)	\$ (10,314)
Financial statements translation differences of foreign operations	-	1,956,169
Cash flow hedges	-	(2,759)
	<u>\$ (434,060)</u>	<u>\$ 1,943,096</u>

	Six months ended June 30,	
	2026	2025
Measured at fair value through other comprehensive income from changes in fair value	\$ 851,146	\$ (452,832)
Financial statements translation differences of foreign operations	-	1,956,169
Cash flow hedges	-	(295)
	<u>\$ 851,146</u>	<u>\$ 1,503,042</u>

- 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 and six months ended June 30, 2026 were \$3,137,054 and \$9,290,111.
- E. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

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

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

(39) Earnings per share

Three months ended June 30, 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	\$ 59,973,771	14,039,670 \$ 4.27
Diluted earnings per share:		
Profit attributable to ordinary shareholders of the parent	\$ 59,973,771	14,039,670
Assumed conversion of all dilutive potential ordinary shares		
Employees' compensation	-	25,976
Overseas convertible bonds	-	83,170
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 59,973,771	14,148,816 \$ 4.24
Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands) Earnings per share (in dollars)
Basic earnings per share		
Profit attributable to ordinary shareholders of the parent	\$ 44,360,558	13,890,231 \$ 3.19
Diluted earnings per share:		
Profit attributable to ordinary shareholders of the parent	\$ 44,360,558	13,890,231
Assumed conversion of all dilutive potential ordinary shares		
Employees' compensation	-	31,319
Overseas convertible bonds	-	112,136
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 44,360,558	14,033,686 \$ 3.16

Six months ended June 30, 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	\$ 109,893,220	14,024,487	\$ 7.84
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 109,893,220	14,024,487	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	48,469	
Overseas convertible bonds	-	83,170	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 109,893,220	14,156,126	\$ 7.76

Six months ended June 30, 2025			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 86,468,612	13,890,225	\$ 6.23
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 86,468,612	13,890,225	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	52,277	
Overseas convertible bonds	-	190,133	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 86,468,612	14,132,635	\$ 6.12

(40) Business combinations

- A. On April 10, 2026, the Group acquired a 100% equity interest in Luxgen Motor Co., Ltd. for \$763,600. The company is primarily engaged in the research and development, production, sales and after-sales service of vehicles. This transaction aims to expand vertical integration and extend into the distribution channel sector. The main assets acquired in the aforementioned acquisition were cash and cash equivalents, and the main liabilities assumed were short-term borrowings. The fair value of these assets is still within the measurement period and is awaiting final valuation.
- B. On March 11, 2025, the Group obtained control over its investee, Horizon Plus Company Limited, as the company reduced its capital and the refund of capital was not in proportion

to the original shareholding ratio. Following the capital reduction, the Group's equity interest increased from 40% to 60%. The above merger involved the acquisition of property, plant and equipment, intangible assets and right-of-use assets, and the fair value of these assets is still within the measurement period and is awaiting final valuation.

C. On May 31, 2025, the Group acquired a 100% equity interest in Guangzhou Aquila Precise Tools Ltd. with a price including contingent consideration amounting to \$1,763,183 (HKD 438,600 thousand). Guangzhou Aquila Precise Tools Ltd. is primarily engaged in manufacture of medical machinery. The main purpose of this acquisition is to integrate its technological and resource advantages and strengthen its intelligent manufacturing capabilities in the field of high-end medical machinery. The above merger involved acquisition of inventories and property, plant and equipment, and the fair value of these assets is still in the measurement period and is waiting for the final valuation.

D. On June 30, 2025, the Group acquired a 100% equity interest in Saigon STEC Co., Ltd. with a price including contingent consideration amounting to \$300,899 (USD 10,269 thousand). The company is primarily engaged in manufacture of smartphone camera modules. This transaction aims to strengthen the vertical integration and operational layout of smartphone camera module business. The assets and liabilities mainly acquired in the above merger were property, plant and equipment and short-term borrowings.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments and receipts

	Six months ended June 30,	
	2026	2025
Purchase of property, plant and equipment	\$ 72,285,930	\$ 73,593,493
Add: Opening balance of payable on equipment	33,174,025	33,814,970
Less: Ending balance of payable on equipment	(25,271,202)	(27,466,905)
Net exchange differences	697,566	(2,791,162)
Cash paid during the period	<u>\$ 80,886,319</u>	<u>\$ 77,150,396</u>
Disposal of property, plant and equipment	\$ 4,257,995	\$ 3,752,434
Add: Opening balance of receivable on equipment	3,179,932	2,923,693
Less: Ending balance of receivable on equipment	(2,257,315)	(2,380,482)
Net exchange differences	36,498	(282,899)
Cash received during the period	<u>\$ 5,217,110</u>	<u>\$ 4,012,746</u>

B. Financing activities with partial cash payments

	Six months ended June 30,	
	2026	2025
Declared cash dividends for non-controlling interests	\$ 10,201,520	\$ 26,144,574
Add: Cash dividends payable to non-controlling interests at beginning of period	4,731,732	-
Less: Cash dividends payable to non-controlling interests at end of period	(10,201,659)	(8,357,758)
Net exchange differences	(18,773)	-
Cash paid during the period	<u>\$ 4,712,820</u>	<u>\$ 17,786,816</u>

C. Financing activities with no cash flow effects

	Six months ended June 30,	
	2026	2025
Add: Declared cash dividends	\$ 100,931,673	\$ 80,571,871
Conversion of bonds payable	700,207	389
Capital reserve of bonds payable conversion	8,800,914	5,092
Less: Cash dividends declared but not yet paid	(100,931,673)	(80,571,871)
Conversion of convertible bonds payable	(9,501,121)	(5,481)
Cash paid during the period	<u>\$ -</u>	<u>\$ -</u>

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	(11,880,000)	25,896,993	5,545,618	22,899,998	(5,111,420)	37,351,189
Impact of changes in foreign exchange rate	-	23,400,791	455,673	196,396	907,080	24,959,940
Changes in other non-cash items	545,451	1,595,000	6,174	(10,658,369)	6,076,017	(2,435,727)
At June 30	<u>\$ 93,458,760</u>	<u>\$ 845,348,554</u>	<u>\$ 33,309,538</u>	<u>\$ 332,413,349</u>	<u>\$ 41,838,471</u>	<u>\$ 1,346,368,672</u>
	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	10,120,000	59,468,279	(5,480,047)	12,642,010	(3,541,067)	73,209,175
Impact of changes in foreign exchange rate	-	(40,802,532)	(3,966,898)	(7,712,899)	(1,703,716)	(54,186,045)
Changes in other non-cash items	266,516	1,186,650	28,072	98,201	7,472,149	9,051,588
At June 30	<u>\$ 98,062,437</u>	<u>\$ 511,639,434</u>	<u>\$ 40,962,755</u>	<u>\$ 305,758,094</u>	<u>\$ 33,210,416</u>	<u>\$ 989,633,136</u>

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

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

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution (GIS) Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
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
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Limited and subsidiaries	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
Hebi Gengde Electronics Co., Ltd.	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
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy Co., Ltd.	Associate
Field Delivery Service Co., Ltd.	Associate
XSemi Corporation	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
SiliconAuto B.V.	Note 1
SiliconAuto Taiwan Co., Ltd.	Note 1
India Chip Private Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. 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
Innolux Corporation and subsidiaries	Note 2

Note 1: 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.

Note 2: As the Group no longer had a substantive relationship with Innolux Corporation and its subsidiaries in the second quarter of 2026, they were no longer recognised as related parties of the Group starting from the second quarter of 2026

(2) Significant transactions and balances with related parties

A. Sales

	Three months ended June 30,	
	2026	2025
Sales of goods and services:		
Associates	\$ 31,780,707	\$ 45,061,045
Other related party	562,857	1,538,994
	<u>\$ 32,343,564</u>	<u>\$ 46,600,039</u>
	Six months ended June 30,	
	2026	2025
Sales of goods and services:		
Associates	\$ 58,012,804	\$ 80,748,758
Other related party	1,466,981	3,055,957
	<u>\$ 59,479,785</u>	<u>\$ 83,804,715</u>

The above amounts include administration and service revenue. Except for those circumstances wherein there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the other related party transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw

materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	Three months ended June 30,	
	2026	2025
Purchases of goods:		
Associates	\$ 15,928,625	\$ 14,640,397
Other related party	666,641	3,787,086
	<u>\$ 16,595,266</u>	<u>\$ 18,427,483</u>
	Six months ended June 30,	
	2026	2025
Purchases of goods:		
Associates	\$ 25,170,202	\$ 26,643,114
Other related party	4,249,165	7,499,398
	<u>\$ 29,419,367</u>	<u>\$ 34,142,512</u>

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

C. Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable:			
Associates			
Current	\$ 27,708,614	\$ 29,782,766	\$ 33,713,191
Non-Current	477,750	471,450	527,400
Other related party	161,774	825,134	1,203,465
Less: Allowance for doubtful accounts	(856,537)	(846,795)	(792,600)
	<u>27,491,601</u>	<u>30,232,555</u>	<u>34,651,456</u>
Other receivables - sale of property, plant and equipment:			
Associates	81,861	64,824	90,657
Other receivables - purchase of materials on behalf of related parties:			
Associates	637,026	4,232,313	3,867,724
Other related party	-	2,636	2,588
Other receivables - proceeds from capital reduction			
Other receivables - dividends			
Associates	2,388,868	-	2,679,781
Other receivables - disposal of investment:			
Associates	-	-	206,629
Other receivables - other:			
Associates			
Sakai Display Products Corporation	-	3,116,197	417,517
	<u>3,107,755</u>	<u>7,415,970</u>	<u>7,264,896</u>
	<u>\$ 30,599,356</u>	<u>\$ 37,648,525</u>	<u>\$ 41,916,352</u>

- (a) The amount is due 45 to 90 days after the transaction date.
- (b) Except for the receivable from SDP, the aforementioned receivables are unsecured and non-interest bearing.
- (c) In the first quarter of 2024, the Company entered into a five-year product procurement agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), with a total contract value of \$7,543,590 (US\$246,000 thousand). Based on liquidity, \$1,152,493 was shown as "prepayments," and \$6,391,097 was shown as "other non-current assets." In the second quarter of 2024, the prepayment was agreed to be collected in accordance with the agreement entered into by both parties and reclassified to "other receivables - related parties" and "other non-current assets", respectively, based on the repayment schedule. In April 2026, the Company fully collected the remaining receivable from SDP and the accrued interest.

D. Prepaid investments

	June 30, 2026	December 31, 2025	June 30, 2025
Associates			
Qingdao New Core Technology Co., Ltd.	\$ 1,087,826	\$ -	\$ -

As of June 30, 2026, the Group prepaid the investment in its associate, Qingdao New Core Technology Co., Ltd., amounting to \$1,087,826, which was shown as “Other non-current assets”. The aforementioned capital increase and statutory registration amendment procedures were completed on July 3, 2026.

E. Payables to related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable:			
Associates	\$ 15,495,600	\$ 16,651,486	\$ 15,535,155
Other related party	569,525	5,133,005	4,109,848
	<u>16,065,125</u>	<u>21,784,491</u>	<u>19,645,003</u>
Other payables - acquisition of property, plant and equipment:			
Associates	304,246	420,015	142,520
Other payables - procurement of raw materials on behalf of others:			
Associates	10,173,731	4,063,073	15,514,932
Other related party	-	91,076	117,456
	<u>10,477,977</u>	<u>4,574,164</u>	<u>15,774,908</u>
	<u>\$ 26,543,102</u>	<u>\$ 26,358,655</u>	<u>\$ 35,419,911</u>

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

F. Contract liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Associates			
Lingyange Semiconductor, Inc.	\$ -	\$ -	\$ -
Others	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

G. Lease transactions - lessee

- The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 5 years. Rents are paid monthly or quarterly.
- For the three months and six months ended June 30, 2026 and 2025, the Group acquired right-of-use assets of \$368,973, \$0, \$436,015 and \$444,848, respectively, from related parties.

(c) Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	\$ 614,262	\$ 358,082	\$ 355,102
Other related party	-	1,355	-
	<u>\$ 614,262</u>	<u>359,437</u>	<u>\$ 355,102</u>

(d) For the three months and six months ended June 30, 2026 and 2025, the interest expense incurred on lease liabilities were \$7,900, \$6,694, \$11,134 and \$10,854, respectively.

H. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended June 30,	
	2026	2025
Acquisition of property, plant and equipment:		
Associates	\$ 291,734	\$ 145,571
	<u>291,734</u>	<u>145,571</u>
	Six months ended June 30,	
	2026	2025
Acquisition of property, plant and equipment:		
Associates	\$ 626,516	\$ 328,129
Other related party	6,686	-
	<u>\$ 633,202</u>	<u>\$ 328,129</u>

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

	Three months ended June 30,			
	2026		2025	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 34,966	\$ 31,165	\$ 51,591	\$ 458
	<u>34,966</u>	<u>31,165</u>	<u>51,591</u>	<u>458</u>
	Six months ended June 30,			
	2026		2025	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 64,878	\$ 49,174	\$ 52,056	\$ 432
	<u>64,878</u>	<u>49,174</u>	<u>52,056</u>	<u>432</u>

(c) Acquisition of financial assets:

				Six months ended June 30, 2026
	Accounts	No. of shares (thousand shares)	Objects	Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using equity method	-	Shares	\$ 236,079
Joint venture				
India Chip Private Limited	"	\$82,500	Common Shares	277,688
				<u>\$ 513,767</u>
				Six months ended June 30, 2025
	Accounts	No. of shares (thousand shares)	Objects	Consideration
Associates				
Sharp Sensing Technology Corporation	Investment accounted for using equity method	-	Shares	\$ 107,590

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

				Six months ended June 30, 2026	
	Accounts	No. of shares (thousand shares)	Objects	Proceeds	Gain on disposal
Associates					
Q-Run Investment Co., Ltd.	Financial assets at fair value through other comprehensive income - non- current	9,420	Usun Technology Co., Ltd.	\$576,653	\$78,739

(e) Acquisition of other assets:

		Six months ended June 30,	
		2026	2025
	Accounts	Consideration	Consideration
Associates	Intangible assets	\$ 57,853	\$ 2,275

I. Loans to related parties

(a) Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	\$ 165,088	\$ 158,259	\$ 144,003

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended June 30,	
	2026	2025
Associates	\$ 1,630	\$ 1,496
	Six months ended June 30,	
	2026	2025
Associates	\$ 3,216	\$ 3,062

For the three months and six months ended June 30, 2026 and 2025, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended June 30,	
	2026	2025
Salaries and other short-term employee benefits	\$ 96,607	\$ 104,845
Post-employment benefits	385	440
Share-based payments	68,130	117,236
	\$ 165,122	\$ 222,521
	Six months ended June 30,	
	2026	2025
Salaries and other short-term employee benefits	\$ 280,203	\$ 303,457
Post-employment benefits	838	1,097
Share-based payments	163,313	192,810
	\$ 444,354	\$ 497,364

8. PLEDGED ASSETS

As of June 30, 2026, December 31, 2025 and June 30, 2025, the book values of the Group's pledged assets are as follows:

Assets	Nature	June 30, 2026	December 31, 2025	June 30, 2025
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 208,012	\$ 178,725	\$ 157,210
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	136,102	41,212	22,607
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	88,741	81,514	36,424
Restricted deposits (shown as "non- current financial assets at amortised cost")	Security deposit for provisional attachment, environmental obligation trust deposit	13,446	11,925	36,103
Land, Buildings and structures	Long-term loans	6,002,067	5,319,903	4,874,252
		<u>\$ 6,448,368</u>	<u>\$ 5,633,279</u>	<u>\$ 5,126,596</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

On November 7, 2022, the Group reached an equity agreement with Nu Ride Inc. (Nu Ride, formerly known as Lordstown Motors Corp.), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70,000 thousand, and Series A 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 Nu Ride over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Nu Ride 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 Nu Ride were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by Nu Ride, 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

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	\$ 29,865,450	\$ 25,737,987	\$ 16,947,848
Financial assets at fair value through profit or loss	3,216,240	3,481,402	3,736,761
Financial assets at fair value through other comprehensive income	-	-	392,229
Investments accounted for using equity method	31,418,325	28,548,669	26,517,992
Business combinations	4,265,699	7,516,032	4,990,829
	<u>\$ 68,765,714</u>	<u>\$ 65,284,090</u>	<u>\$ 52,585,659</u>

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Group's subsidiary, Foxconn Interconnect Technology Limited, agreed with the bank to extend the maturity date of bank borrowings totalling USD 799,733 thousand to March 2029.

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 net gearing ratio below 70%.

(2) Financial instruments

A. Financial instruments by category

Refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative

financial assets for hedging, accounts receivable (including related parties) and other receivables (including related parties)) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, short-term notes and bills payable, long-term liabilities, current portion, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

(c) Management system:

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

The Group is a multinational group in the Electronics manufacturing services

industry. Most of the exchange rate risk from operating activities come from:

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

(ii) Management:

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

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

(iv) Extent

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

	June 30, 2026				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 38,250,936	31.85	\$ 1,218,292,304	5 %	\$ 60,914,615
USD : RMB	44,214,312	6.79	1,408,225,826	5 %	70,411,291
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 71,871,889	31.85	\$ 2,289,119,676		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 41,103,209	31.85	\$ 1,309,137,194	5 %	\$ 65,456,860
USD : RMB	39,071,188	6.79	1,244,417,337	5 %	62,220,867
December 31, 2025					
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 51,008,395	31.43	\$ 1,603,193,852	5 %	\$ 80,159,693
USD : RMB	57,211,666	6.9907	1,798,162,675	5 %	89,908,134
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 67,754,929	31.43	\$ 2,129,537,411		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 54,697,080	31.43	\$ 1,719,129,210	5 %	\$ 85,956,461
USD : RMB	49,987,290	6.9907	1,571,100,516	5 %	78,555,026

	June 30, 2025				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 32,344,441	29.3	\$ 947,692,129	5 %	\$ 47,384,606
USD : RMB	43,626,713	7.16	1,278,262,687	5 %	63,913,134
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 66,013,607	29.3	\$ 1,934,198,689		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 37,766,559	29.3	\$ 1,106,560,187	5 %	\$ 55,328,009
USD : RMB	34,854,688	7.16	1,021,242,356	5 %	51,062,118

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 gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025 amounted to (\$706,896), \$13,070,922, (\$5,440,372) and \$9,787,439, 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 \$1,806,983 and \$979,129 for the six months ended June 30, 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 six months ended June 30, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in USD, EUR and CZK.

- (ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.
- (iii) If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the six months ended June 30, 2026 and 2025 would have decreased/increased by \$1,098,333 and \$689,294, 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 default risk 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Not past due	\$ 1,361,674,504	\$ 1,146,305,927	\$ 928,501,880
Up to 90 days	25,218,315	37,620,171	12,145,736
91 to 180 days	3,899,148	2,489,626	1,835,665
181 to 270 days	705,388	1,173,445	304,047
271 to 360 days	1,794,818	833,798	244,500
Over 361 days	13,935,008	12,896,294	13,412,268
	<u>\$ 1,407,227,181</u>	<u>\$ 1,201,319,261</u>	<u>\$ 956,444,096</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
 - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
 - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
 - (iv) As of June 30, 2026, December 31, 2025 and June 30, 2025, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

June 30, 2026	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.03%~42.4%	0.07%~57.2%	
Total book value	\$ 17,376,968	\$ 821,925,944	\$ 495,772,464	\$ 41,506,049	\$ 30,645,756	\$ 1,407,227,181
Loss allowance	\$ 17,376,968	\$ 410,963	\$ 545,350	\$ 1,125,990	\$ 2,052,713	\$ 21,511,984

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

June 30, 2025	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.01%~28.7%	0.04%~99.8%	
Total book value	\$ 13,419,737	\$ 667,206,077	\$ 215,007,736	\$ 24,175,511	\$ 36,635,035	\$ 956,444,096
Loss allowance	\$ 13,419,737	\$ 333,603	\$ 236,509	\$ 334,834	\$ 1,069,119	\$ 15,393,802

- 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 June 30, 2026, December 31, 2025 and June 30, 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
Provision for (reversal of) impairment loss	1,621,645	(498,501)
Effect of foreign exchange	349,641	(1,116,622)
At June 30	<u>\$ 21,511,984</u>	<u>\$ 15,393,802</u>

(c) Liquidity risk

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

Non-derivative financial liabilities:

June 30, 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	\$ -	\$ -	\$ 792,021	\$ -	\$ 792,021
Bonds payable	37,705,152	45,531,012	176,039,237	73,137,948	332,413,349
Long-term loans	26,606,213	2,477,888	847,631	3,386,299	33,318,031
Lease liabilities	10,903,727	9,470,562	14,735,140	11,313,282	46,422,711
	<u>\$ 75,215,092</u>	<u>\$ 57,479,462</u>	<u>\$ 192,414,029</u>	<u>\$ 87,837,529</u>	<u>\$ 412,946,112</u>
December 31, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Financial liabilities at fair value through profit or loss	\$ -	\$ -	\$ 759,259	\$ -	\$ 759,259
Bonds payable	40,338,274	37,000,000	174,314,532	68,322,518	319,975,324
Long-term loans	853,475	21,442,231	1,519,221	3,501,813	27,316,740
Lease liabilities	9,226,565	8,334,421	14,625,226	12,526,063	44,712,275
	<u>\$ 50,418,314</u>	<u>\$ 66,776,652</u>	<u>\$ 191,218,238</u>	<u>\$ 84,350,394</u>	<u>\$ 392,763,598</u>
June 30, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Financial liabilities at fair value through profit or loss	\$ -	\$ -	\$ 690,865	\$ -	\$ 690,865
Bonds payable	41,090,000	51,502,738	152,335,356	60,830,000	305,758,094
Long-term loans	15,337,091	18,411,941	3,732,854	3,500,402	40,982,288
Lease liabilities	8,654,643	7,333,142	13,088,050	9,169,650	38,245,485
	<u>\$ 65,081,734</u>	<u>\$ 77,247,821</u>	<u>\$ 169,847,125</u>	<u>\$ 73,500,052</u>	<u>\$ 385,676,732</u>

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

Derivative financial liabilities:

<u>June 30, 2026</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 1,491,869	\$ -	\$ -	\$ -	\$ 1,491,869
Cross currency swap contracts	100,425	-	-	-	100,425
Futures contracts	12,151	-	-	-	12,151
	<u>\$ 1,604,445</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,604,445</u>
 <u>December 31, 2025</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 400,276	\$ -	\$ -	\$ -	\$ 400,276
Cross currency swap contracts	344,204	-	-	-	344,204
	<u>\$ 744,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 744,480</u>
 <u>June 30, 2025</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 6,424,350	\$ -	\$ -	\$ -	\$ 6,424,350
Cross currency swap contracts	2,513,384	-	-	-	2,513,384
	<u>\$ 8,937,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,937,734</u>

(3) Fair value information

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

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

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

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

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

- C. Financial instruments not measured at fair value:

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

		June 30, 2026			
			Fair Value		
		Book Value	Level 1	Level 2	Level 3
Financial liabilities:					
Bonds payable		\$ 332,413,349	\$ -	\$ 316,116,095	\$ -
		December 31, 2025			
			Fair Value		
		Book Value	Level 1	Level 2	Level 3
Financial liabilities:					
Bonds payable		\$ 319,975,324	\$ -	\$ 307,791,639	\$ -
		June 30, 2025			
			Fair Value		
		Book Value	Level 1	Level 2	Level 3
Financial liabilities:					
Bonds payable		\$ 305,758,094	\$ -	\$ 295,734,456	\$ -

(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 June 30, 2026, December 31, 2025 and June 30, 2025 is as follows:

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

June 30, 2026	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 3,548,082	\$ 1,123,104	\$ 550,779	\$ 5,221,965
Debt instruments	-	-	4,557,924	4,557,924
Beneficiary certificates	90,927	1,615,848	93,188,671	94,895,446
Derivatives	-	6,454,015	451,131	6,905,146
Contingent consideration	-	-	122,196	122,196
Financial assets at fair value through other comprehensive income				
Equity instruments	161,112,713	2,310,958	12,052,651	175,476,322
Accounts receivable expected factoring	-	480,884,275	-	480,884,275
Total	<u>\$ 164,751,722</u>	<u>\$ 492,388,200</u>	<u>\$ 110,923,352</u>	<u>\$ 768,063,274</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (1,604,445)	\$ -	\$ (1,604,445)
Contingent consideration	-	-	(792,021)	(792,021)
Total	<u>\$ -</u>	<u>\$ (1,604,445)</u>	<u>\$ (792,021)</u>	<u>\$ (2,396,466)</u>

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 813,959	\$ 4,309,607	\$ 689,504	\$ 5,813,070
Debt instruments	-	-	3,208,619	3,208,619
Beneficiary certificates	124,967	1,107,294	88,509,923	89,742,184
Derivatives	-	7,494,549	715,996	8,210,545
Contingent consideration	-	-	231,764	231,764
Financial assets at fair value through other comprehensive income				
Equity instruments	121,878,967	2,326,480	12,527,344	136,732,791
Accounts receivable expected factoring	-	431,506,925	-	431,506,925
Total	<u>\$ 122,817,893</u>	<u>\$ 446,744,855</u>	<u>\$ 105,883,150</u>	<u>\$ 675,445,898</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (744,480)	\$ -	\$ (744,480)
Contingent consideration	-	-	(759,259)	(759,259)
Total	<u>\$ -</u>	<u>\$ (744,480)</u>	<u>\$ (759,259)</u>	<u>\$ (1,503,739)</u>
June 30, 2025	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 681,098	\$ 1,089,016	\$ 605,679	\$ 2,375,793
Debt instruments	-	-	3,487,140	3,487,140
Beneficiary certificates	121,473	642,259	82,927,537	83,691,269
Derivatives	-	5,109,190	449,071	5,558,261
Contingent consideration	-	-	217,186	217,186
Derivative financial assets for hedging	-	71,977	-	71,977
Financial assets at fair value through other comprehensive income				
Equity instruments	81,156,560	1,970,632	12,409,945	95,537,137
Accounts receivable expected factoring	-	253,368,187	-	253,368,187
Total	<u>\$ 81,959,131</u>	<u>\$ 262,251,261</u>	<u>\$ 100,096,558</u>	<u>\$ 444,306,950</u>

June 30, 2025	Level 1	Level 2	Level 3	Total
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (8,937,734)	\$ -	\$ (8,937,734)
Contingent consideration	-	-	(690,865)	(690,865)
Total	<u>\$ -</u>	<u>\$ (8,937,734)</u>	<u>\$ (690,865)</u>	<u>\$ (9,628,599)</u>

(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, cross currency swap contracts, the Group adopts a valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- vi. Contingent consideration is used as the basis for fair value measurement of the acquired company based on the probability of achieving its future financial performance.
 - vii. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the six months ended June 30, 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 six months ended June 30, 2025, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the six months ended June 30, 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	4,724,903	9,614,902
Gains recognised in other comprehensive income or loss	256,071	749,536
Acquired during the period	1,735,335	5,846,377
Sold during the period	(1,060,951)	(889,086)
Investment cost refund	(1,943,462)	(3,959,423)
Transfer out of Level 3	-	(23,611)
Effect of exchange rate changes	1,328,306	(10,502,693)
At June 30	<u>\$ 110,923,352</u>	<u>\$ 100,096,558</u>

Financial liabilities at fair value through profit or loss

	2026	2025
At January 1	\$ 759,259	\$ -
Acquired during the period	-	740,649
Effect of exchange rate changes	32,762	(49,784)
At June 30	<u>\$ 792,021</u>	<u>\$ 690,865</u>

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

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

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,259,102</u>	Market comparable companies	Revenue multiple	0.24~4.41 (3.34)	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, the lower the fair value.
			Net value multiple	0.25~16.83 (2.29)	
			Discount for lack of marketability	16.00%~36.00% (23.58%)	
			Enterprise value/revenue multiple	0.28~9.71 (5.91)	
	<u>\$ 848,392</u>	Stock value in complex capital structure	Discount for lack of marketability	24.00%~39.00% (28.46%)	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% (62.69%)	
			Revenue multiple	1.29~216.84 (91.02)	
			Net value multiple	0.86~36.69 (5.29)	
	<u>\$ 234,685</u>	Net assets value	Enterprise value/revenue multiple	0.16~39.61 (29.68)	The higher the discount for lack of marketability, the lower the fair value.
			Discount for lack of marketability	13.00%~33.00% (22.28%)	
	<u>\$ 277,581</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 9,983,670</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 71,895,799</u>	Net assets value	Discount for lack of marketability	2.34%~7.61% (3.85%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 19,817,159</u>	Stock value in complex capital structure	Discount for lack of marketability	1.14%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	17.47%	
	<u>\$ 1,475,713</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative debt instrument:					
Unlisted shares - Preference shares	<u>\$ 4,287,098</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility Net value multiple Revenue multiple	20.00%~29.00% (20.24%) 35.78%~65.00% (36.56%) 2.04 1.36	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
	<u>\$ 214,908</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Unlisted shares	<u>\$ 55,918</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative other instrument:					
Contingent consideration	<u>\$ 122,196</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Derivative debt instrument:					
Convertible corporate bonds	<u>\$ 153,799</u>	Stock value in complex convertible bond structure	Discount for lack of marketability Expected equity value volatility Revenue multiple	33.00% 57.90% 216.84	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.
	<u>\$ 297,332</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative financial liabilities:					
Contingent consideration	<u>\$ (792,021)</u>	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
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,185,919</u>	Market comparable companies	Revenue multiple Net value multiple Discount for lack of marketability Value to NIAT multiple Value to EBIT multiple	0.59~4.41 (3.26) 0.25~16.83 (3.03) 16.00%~36.00% (24.17%) 0.22~9.71 (2.71) 13.84	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.

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 868,105</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~39.00% (28.49%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	28.28%~108.57% (51.81%)	
			Revenue multiple	1.29~49.50 (16.94)	
			Net value multiple	0.86~36.69 (5.46)	
			Value to NIAT multiple	0.16~8.02 (3.32)	
	<u>\$ 593,466</u>	Net assets value	Discount for lack of marketability	13.00%~33.00% (16.19%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 760,891</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 9,808,467</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 66,631,124</u>	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.
	<u>\$ 20,697,032</u>	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%	
	<u>\$ 1,181,767</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preference shares	<u>\$ 3,208,619</u>	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	

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative other instrument:					
Contingent consideration	<u>\$ 231,764</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Non-derivative financial liabilities:					
Contingent consideration	<u>\$ (759,259)</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Derivative debt instrument:					
Convertible corporate bonds	<u>\$ 476,713</u>	Stock value in complex convertible bond structure	Discount for lack of marketability	29.00%	The higher the expected equity value volatility and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	22.21%	
			Revenue multiple	1.91	
Unlisted shares - Preference shares	<u>\$ 163,053</u>	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	
	<u>\$ 76,230</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,128,909</u>	Market comparable companies	Revenue multiple	0.56~4.27 (3.95)	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 (2.66)	
			Discount for lack of marketability	15.00%~37.00% (23.10%)	
			Value to NIAT multiple	0.19~15.18 (2.69)	
			Implied equity value multiple	17.93	

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 996,819</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~37.00% (30.90%)	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% (50.98%)	
			Revenue multiple	1.29~61.86 (21.30)	
			Net value multiple	0.86~34.77 (12.09)	
			Value to NIAT multiple	0.43~18.05 (11.27)	
	<u>\$ 411,997</u>	Net assets value	Discount for lack of marketability	18.00%~32.00% (22.89%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 766,072</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 9,711,827</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 61,186,691</u>	Net assets value	Discount for lack of marketability	1.85%~7.61% (3.95%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 20,637,572</u>	Stock value in complex capital structure	Discount for lack of marketability	1.75%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.70%	
	<u>\$ 1,103,274</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preference shares	<u>\$ 3,487,140</u>	Stock value in complex capital structure	Discount for lack of marketability	19.00%~29.00% (20.81%)	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	52.39%~72.52% (57.01%)	
			Net value multiple	1.77~13.70 (2.93)	
			Revenue multiple	1.17	
Non-derivative other instrument:					
Contingent consideration	<u>\$ 217,186</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative financial liabilities:					
Contingent consideration	<u>\$ (690,865)</u>	Probability of achieving the financial performance targets	Not applicable	Not applicable	Not applicable
Derivative debt instrument:					
Convertible corporate bonds	<u>\$ 449,071</u>	Stock value in complex capital 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	36.68%	
			Revenue multiple	1.81	

- 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:

		June 30, 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%	<u>\$ 1,016,113</u>	<u>\$ (1,016,113)</u>	<u>\$ 82,792</u>	<u>\$ (82,792)</u>
		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%	<u>\$ 1,035,065</u>	<u>\$ (1,035,065)</u>	<u>\$ 94,574</u>	<u>\$ (94,574)</u>
		June 30, 2025					
				Recognised in profit or loss		Recognised in other comprehensive income	
		Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets							
Equity instrument and beneficiary certificates	Discount for lack of control and marketability		±1%	<u>\$ 916,845</u>	<u>\$ (916,845)</u>	<u>\$ 56,017</u>	<u>\$ (56,017)</u>

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 June 30, 2026
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,111,010	\$ 1,410,765	\$ 27,373	\$ 39,261	\$ (62,515)	\$ 2,525,894
Internal revenue	32,191	10,003	8,992	3,481	(54,667)	-
Operating revenue	\$ 1,143,201	\$ 1,420,768	\$ 36,365	\$ 42,742	\$ (117,182)	\$ 2,525,894
Depreciation and amortisation	\$ 14,039	\$ 13,786	\$ 1,270	\$ 2,075	\$ (859)	\$ 30,311
Segment operating income	\$ 16,252	\$ 75,785	\$ 494	\$ 1,349	\$ 923	\$ 94,803

Three months ended June 30, 2025
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 937,704	\$ 855,073	\$ 23,302	\$ 36,384	\$ (58,995)	\$ 1,793,468
Internal revenue	30,566	3,255	8,918	3,246	(45,985)	-
Operating revenue	\$ 968,270	\$ 858,328	\$ 32,220	\$ 39,630	\$ (104,980)	\$ 1,793,468
Depreciation and amortisation	\$ 12,586	\$ 7,842	\$ 944	\$ 2,843	\$ (860)	\$ 23,355
Segment operating income	\$ 20,084	\$ 34,226	\$ 340	\$ 1,067	\$ 879	\$ 56,596

Six months ended June 30, 2026
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 2,098,363	\$ 2,550,258	\$ 55,517	\$ 75,179	\$ (133,889)	\$ 4,645,428
Internal revenue	61,013	15,143	16,261	6,720	(99,137)	-
Operating revenue	\$ 2,159,376	\$ 2,565,401	\$ 71,778	\$ 81,899	\$ (233,026)	\$ 4,645,428
Depreciation and amortisation	\$ 29,000	\$ 22,738	\$ 2,340	\$ 4,600	\$ (1,709)	\$ 56,969
Segment operating income	\$ 29,118	\$ 136,258	\$ 616	\$ 2,611	\$ 1,849	\$ 170,452

Six months ended June 30, 2025
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,875,877	\$ 1,574,308	\$ 52,142	\$ 72,349	\$ (136,892)	\$ 3,437,784
Internal revenue	54,264	5,995	13,534	6,292	(80,085)	-
Operating revenue	<u>\$ 1,930,141</u>	<u>\$ 1,580,303</u>	<u>\$ 65,676</u>	<u>\$ 78,641</u>	<u>\$ (216,977)</u>	<u>\$ 3,437,784</u>
Depreciation and amortisation	<u>\$ 24,959</u>	<u>\$ 16,366</u>	<u>\$ 1,984</u>	<u>\$ 5,090</u>	<u>\$ (1,682)</u>	<u>\$ 46,717</u>
Segment operating income	<u>\$ 38,017</u>	<u>\$ 61,252</u>	<u>\$ 298</u>	<u>\$ 1,665</u>	<u>\$ 1,864</u>	<u>\$ 103,096</u>

The descriptions for the above group systems are as follows:

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

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

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

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
June 30, 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 six months ended June 30, 2026	Balance at June 30, 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	\$ -	\$ 190,793,661	\$ 763,174,643	Note 1
1	AFE, Inc.	iCana Inc.	Other Receivables	Y	140,778	140,140	140,140	4.00	2	-	Business operation	-	None	-	1,857,319	3,714,638	Note 3
2	BAKER STREET LLC	Q-Edge Corporation	Other Receivables	Y	639,900	637,000	637,000	4.00	2	-	Business operation	-	None	-	3,159,265	6,318,530	Note 3
3	Foxconn EV Technology Inc.	Q-Edge Corporation	Other Receivables	Y	3,839,400	3,822,000	3,822,000	4.00	2	-	Business operation	-	None	-	12,905,912	25,811,825	Note 3
4	Lin Yin International Investment Co., Ltd.	SolidEdge Solution Inc.	Other Receivables	Y	138,000	138,000	138,000	2.15	2	-	Business operation	-	None	-	848,767	3,395,068	Note 2
5	Hyield Venture Capital Co., Ltd.	Hon Young Semiconductor Corporation	Other Receivables	Y	792,200	792,200	792,200	2.15	2	-	Business operation	-	None	-	3,570,266	14,281,064	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	-	2,946,221	11,784,883	Note 2
6	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	1,650,000	1,650,000	1,480,000	2.15	2	-	Business operation	-	None	-	2,946,221	11,784,883	Note 2
7	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,901	11,901	11,901	5.50~6.60	2	-	Business operation	-	None	-	595,701	1,191,402	Note 3
8	Foxconn Singapore Pte Ltd	Yuzhan Technology (India) Private Limited	Other Receivables	Y	6,526,500	6,395,229	6,395,229	6.80	2	-	Business operation	-	None	-	407,517,400	815,034,800	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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			
8	Foxconn Singapore Pte Ltd	Foxconn EV Singapore Holdings Pte. Ltd.	Other Receivables	Y	\$ 959,850	\$ 955,500	\$ 955,500	5.43221	2	\$ -	Business operation	\$ -	None	\$ -	\$ 407,517,400	\$ 815,034,800	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	414,050	414,050	5.00	2	-	Business operation	-	None	-	36,915,532	73,831,064	Note 3
10	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	575,910	573,300	573,300	0.00	2	-	Business operation	-	None	-	22,142,099	36,903,498	Note 3
11	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,283,000	3,283,000	3,283,000	2.10	2	-	Business operation	-	None	-	61,460,010	122,920,020	Note 3
12	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,351,460	3,095,400	3,095,400	1.10	2	-	Business operation	-	None	-	80,635,632	161,271,265	Note 3
12	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	165,088	165,088	165,088	4.00	2	-	Business operation	-	None	-	4,031,782	16,127,126	Note 3
13	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	65,660	65,660	65,660	2.10	2	-	Business operation	-	None	-	3,399,212	6,798,425	Note 3
14	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	343,500	-	-	N/A	2	-	Business operation	-	None	-	20,623,495	41,246,991	Note 4
15	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,511,759	3,495,843	3,495,843	0.00	2	-	Business operation	-	None	-	4,862,548	19,450,191	Note 4
15	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,044,883	3,031,084	3,031,084	0.00	2	-	Business operation	-	None	-	4,862,548	19,450,191	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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	FIH Business Global Pte. Ltd.	Other Receivables	Y	\$ 1,089,142	\$ 1,084,206	\$ 1,084,206	0.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 4,862,548	\$ 19,450,191	Note 4, Note 8
16	Rising Stars Hi-Tech Private Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	515,250	504,887	252,443	6.30	2	-	Business operation	-	None	-	2,958,387	5,916,774	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	-	21,853,381	43,706,761	Note 4
17	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,767,100	2,767,100	2,767,100	2.10	2	-	Business operation	-	None	-	21,853,381	43,706,761	Note 4
18	Futaijing Precision Electronics Yantai Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	703,500	703,500	703,500	2.10	2	-	Business operation	-	None	-	2,003,862	4,007,723	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,219,400	1,219,400	1,219,400	2.10	2	-	Business operation	-	None	-	10,901,892	21,803,784	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables	Y	469,000	469,000	469,000	2.10	2	-	Business operation	-	None	-	10,901,892	21,803,784	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	1,876,000	1,876,000	1,876,000	2.10	2	-	Business operation	-	None	-	10,901,892	21,803,784	Note 4
20	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	7,973,000	7,973,000	7,973,000	2.10	2	-	Business operation	-	None	-	27,750,081	55,500,163	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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			
21	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	\$ 2,579,500	\$ 2,579,500	\$ 2,579,500	2.10	2	\$ -	Business operation	\$ -	None	\$ -	\$ 5,357,744	\$ 10,715,487	Note 4
22	One Mobility Autokabel GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	1,110,300	1,088,700	544,350	5.0~5.161	2	-	Business operation	-	None	-	21,189,753	42,379,506	Note 5
22	One Mobility Autokabel GmbH	Auto-Kabel de Mexico S.A. de C.V.	Other Receivables	Y	541,450	541,450	-	N/A	2	-	Business operation	-	None	-	21,189,753	42,379,506	Note 5
23	One Mobility Voltaira GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	1,110,300	1,088,700	-	N/A	2	-	Purchase equipment/ Business operation	-	None	-	264,849	529,699	Note 5
23	One Mobility Voltaira GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	620,070	598,785	598,785	5.00~5.057	2	-	Purchase equipment/ Business operation	-	None	-	264,849	529,699	Note 5
24	One Mobility GmbH	One Mobility Autokabel GmbH	Other Receivables	Y	1,815,450	1,815,450	1,262,759	4.65	2	-	Business operation	-	None	-	28,633,256	57,266,512	Note 5
24	One Mobility GmbH	One Mobility Voltaira GmbH	Other Receivables	Y	2,420,600	2,420,600	2,133,950	4.65~5.52	2	-	Business operation	-	None	-	28,633,256	57,266,512	Note 5
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Autokabel GmbH	Other Receivables	Y	799,875	796,250	796,250	4.65	2	-	Business operation	-	None	-	230,268,535	460,537,071	Note 5
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility Voltaira GmbH	Other Receivables	Y	639,900	637,000	637,000	4.65	2	-	Business operation	-	None	-	230,268,535	460,537,071	Note 5
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	One Mobility GmbH	Other Receivables	Y	4,236,050	4,236,050	3,471,650	4.65~5.52	2	-	Business operation	-	None	-	230,268,535	460,537,071	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	\$ 721,487	\$ 718,218	\$ 718,218	4.65	2	\$ -	Business operation	\$ -	None	\$ -	\$ 230,268,535	\$ 460,537,071	Note 5
26	Foxconn OE Technologies Inc.	FIT Electronics, Inc.	Other Receivables	Y	639,900	637,000	-	N/A	2	-	Business operation	-	None	-	1,357,645	2,715,290	Note 5
27	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	2,175,660	2,165,800	2,165,800	5.2958~5.467	2	-	Business operation	-	None	-	6,976,651	13,953,301	Note 5
28	FIT Voltaira Korea Ltd.	One Mobility Voltaira GmbH	Other Receivables	Y	36,490	36,290	36,290	6.00	2	-	Business operation	-	None	-	503,234	1,006,468	Note 5
29	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	2,223,060	2,223,060	2,223,060	2.20~3.00	2	-	Business operation	-	None	-	38,055,715	76,111,430	Note 5
30	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	2,138,640	2,138,640	2,138,640	2.20~3.00	2	-	Business operation	-	None	-	31,004,346	62,008,691	Note 5
31	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	447,930	445,900	445,900	4.20	2	-	Business operation	-	None	-	29,049,506	58,099,011	Note 6
32	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	2,860,900	2,860,900	2,860,900	2.10	2	-	Business operation	-	None	-	9,644,616	19,289,233	Note 6
32	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	277,920	-	-	N/A	2	-	Business operation	-	None	-	9,644,616	19,289,233	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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			
32	Shenzhen Fertile Plan International Logistics Co., Ltd.	Chongqing Fertile Plan Logistics Co., Ltd.	Other Receivables	Y	\$ 46,900	\$ 46,900	\$ 46,900	2.10	2	\$ -	Business operation	\$ -	None	\$ -	\$ 9,644,616	\$ 19,289,233	Note 6
33	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,667,520	1,219,400	1,219,400	2.10	2	-	Business operation	-	None	-	3,083,392	12,333,569	Note 6
34	FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	30,082	30,082	30,082	10.80	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
35	Ingrasys Technology USA Inc.	Foxconn Assembly LLC	Other Receivables	Y	24,428,950	24,428,950	15,875,548	3.57870~4.19140	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	12,209,292	12,153,960	10,653,825	0.00	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	25,883,955	25,766,650	25,766,650	0.00	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	19,197,000	19,110,000	15,925,000	0.00	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	FII AMC Mexico S. de R.L. de C.V.	Other Receivables	Y	143,325	143,325	47,775	0.00	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	1,452,573	1,445,990	659,295	0.00	2	-	Purchase equipment/ Business operation	-	None	-	253,863,465	423,105,774	Note 7
36	IPL International Limited	Likom de Mexico SA de CV	Other Receivables	Y	639,900	637,000	343,025	0.00	2	-	Business operation	-	None	-	253,863,465	423,105,774	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 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			
37	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	\$ 7,035,000	\$ 7,035,000	\$ 7,035,000	2.10	2	\$ -	Business operation	\$ -	None	\$ -	\$ 253,863,465	\$ 423,105,774	Note 7
38	Fulian Yuzhan Precision Technology Co., Ltd.	Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd.	Other Receivables	Y	281,400	281,400	281,400	2.10	2	-	Business operation	-	None	-	253,863,465	423,105,774	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: Wonderful Stars Pte. Ltd. was renamed as FIH Business Global Pte. Ltd. on May 13, 2026.

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
June 30, 2026

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026	Outstanding endorsement/ guarantee amount at June 30, 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
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	2	\$ 953,968,304	\$ 725,077	\$ 725,077	\$ 725,077	\$ -	0.04	\$1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	2	953,968,304	1,106	-	-	-	0.00	1,907,936,607	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	2	953,968,304	298,553	116,885	116,885	-	0.01	1,907,936,607	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	953,968,304	126,177,349	125,605,519	35,353,500	-	6.58	1,907,936,607	Y	N	N	4、 6
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	953,968,304	9,598,500	9,555,000	9,555,000	-	0.50	1,907,936,607	Y	N	N	4、 6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	953,968,304	54,594,401	54,346,981	38,899,731	-	2.85	1,907,936,607	Y	N	N	4、 6、 7
0	Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	2	953,968,304	8,145,555	8,135,464	8,135,464	-	0.43	1,907,936,607	Y	N	N	4、 7、 8

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026	Outstanding endorsement/ guarantee amount at June 30, 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
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 953,968,304	\$ 35,154,506	\$ 34,995,188	\$34,995,188	\$ -	1.83	\$1,907,936,607	Y	N	N	4
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	953,968,304	158,592,211	153,011,857	12,167,498	-	8.02	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology USA Inc.	2	953,968,304	599,774	599,774	599,774	-	0.03	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	2	953,968,304	57,674	15,623	15,623	-	0.00	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ S.R.O.	2	953,968,304	651	-	-	-	0.00	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	2	953,968,304	5,356	-	-	-	0.00	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	2	953,968,304	58,795,480	4,117,842	4,117,842	-	0.22	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	2	953,968,304	2,210	934	934	-	0.00	1,907,936,607	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	2	953,968,304	58	-	-	-	0.00	1,907,936,607	Y	N	Y	4、 8

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026	Outstanding endorsement/ guarantee amount at June 30, 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
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	2	\$ 953,968,304	\$ 43,303	\$ 7,216	\$ 7,216	\$ -	0.00	\$1,907,936,607	Y	N	Y	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Inc.	2	953,968,304	481,829	481,829	481,829	-	0.03	1,907,936,607	Y	N	N	4、 8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	953,968,304	2,617,170	2,617,170	2,617,170	-	0.14	1,907,936,607	Y	N	Y	4
1	Jusda International Limited	Jusda Europe S.R.O.	2	14,524,753	391,783	378,335	378,335	-	0.02	14,524,753	N	N	N	11
1	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	2	14,524,753	2,319,638	2,309,125	2,309,125	-	0.12	14,524,753	N	N	N	11
2	Smart Technologies Inc.	Smart Technologies ULC	3	381,587,321	1,439,775	1,433,250	-	-	0.08	953,968,304	N	N	N	5
3	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	423,105,774	63,990,000	63,700,000	-	-	3.34	846,211,549	N	N	N	12
4	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,625,479	9,598,500	9,555,000	-	-	0.50	48,625,479	N	N	N	13
5	FIH Mexico Industry, S.A. de C.V.	FIH (Hong Kong) Limited	3	3,336,465	1,552,819	-	-	-	0.00	6,672,930	N	N	N	13
6	S&B Industry, Inc.	FIH (Hong Kong) Limited	3	2,765,799	791,500	-	-	-	0.00	5,531,599	N	N	N	13
7	Great Promote Limited	FIH (Hong Kong) Limited	3	145,843	126,640	-	-	-	0.00	291,685	N	N	N	13

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026	Outstanding endorsement/ guarantee amount at June 30, 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
		Company name	Relationship with the endorser/ guarantor											
8	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	\$ 763,641	\$ 273,859	\$ -	\$ -	\$ -	0.00	\$ 1,527,283	N	N	N	13
9	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,860,865,579	9,598,500	9,555,000	-	-	0.50	1,860,865,579	N	N	N	5, 9
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	3	1,860,865,579	2,006,720	-	-	-	0.00	1,860,865,579	N	N	N	5, 9
9	Foxconn (Far East) Limited	Foxconn EV Property Development LLC	3	1,860,865,579	2,559,600	2,548,000	2,548,000	-	0.13	1,860,865,579	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 Slovakia, spol. s r.o., Foxconn Singapore Pte Ltd, 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	48,625,479	48,625,479
FIH Mexico Industry, S.A. de C.V.	3,336,465	6,672,930
S&B Industry, Inc.	2,765,799	5,531,599
Great Promote Limited	145,843	291,685
Eliteday Enterprises Limited	23,521	47,041
Extra High Enterprises Limited	763,641	1,527,283
FIH Co., Ltd.	2,645,692	5,291,384
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)
June 30, 2026

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

				As of June 30, 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	None	(1)	100,847	\$ 6,928,232	1	\$ 6,928,232	
"	Ceer National Automotive Company	None	(1)	56,250	4,777,500	8	4,777,500	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	12,293,776	3	12,293,776	
"	Teco Electoronic & Machinery Co., Ltd.	None	(1)	237,644	16,658,849	10	16,658,849	
"	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	3,227,462	4	3,227,462	
"	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,082,194	5	1,082,194	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	6,954	-	6,954	
"	HH-CTBC Partnership, L.P.	None	(2)	-	123,858	-	123,858	
"	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	95,560	-	95,560	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	None	(1)	2	106	-	106	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,429,622	4	3,429,622	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,725,000	1	3,725,000	
"	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,378,080	7	1,378,080	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,952,713	1	2,952,713	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	1,615,848	-	1,615,848	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,020,360	5	1,020,360	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	3,551	-	3,551	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	280,000	-	280,000	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	1,114,718	-	1,114,718	

				As of June 30, 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
Foxconn (Far East) Limited and subsidiaries	Galaxy Digital Holdings Ltd.	None	(1)	4,337	\$ 3,776,638	2	\$ 3,776,638	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,785,363	-	4,785,363	
"	SK Inc.	None	(1)	2,442	41,903,825	3	41,903,825	
"	Pink Crystal China Fund, L.P.	None	(2)	-	1,731,544	-	1,731,544	
"	Softbank Vision Fund, L.P.	None	(2)	-	9,908,579	-	9,908,579	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,040,405	13	4,040,405	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,707	52,913,661	1	52,913,661	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	34,728,448	-	34,728,448	
"	Agile Robots AG	None	(1)	358,185	2,020,563	2	2,020,563	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	1,126,622	-	1,126,622	
"	Figure Technology Solutions, Inc.	None	(2)	2,633	2,575,209	1	2,575,209	
"	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,123,104	-	1,123,104	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	955,500	-	955,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	299,390	-	299,390	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	796,250	-	796,250	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	286,650	-	286,650	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	477,750	-	477,750	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	637,000	-	637,000	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	318,500	-	318,500	
Foxconn Infinite Pte. Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	3,298,243	19	3,298,243	
"	Playground Ventures II, L.P.	None	(2)	-	6,406,914	-	6,406,914	
"	Playground Ventures, L.P.	None	(2)	-	3,774,326	-	3,774,326	

				As of June 30, 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
Foxconn Infinite Pte. Ltd. and subsidiaries	Sinovation Fund IV, L.P.	None	(2)	-	\$ 1,716,286	-	\$ 1,716,286	
"	Softbank Vision Fund, L.P.	None	(2)	-	9,908,579	-	9,908,579	
"	Celesta Capital II-A, L.P.	None	(2)	-	2,001,536	-	2,001,536	
"	Celesta Capital III, L.P.	None	(2)	-	1,064,608	-	1,064,608	
"	Silverlink Capital, L.P.	None	(2)	-	1,169,018	-	1,169,018	
"	Sinovation Fund III, L.P.	None	(2)	-	1,170,863	-	1,170,863	
"	Credo Technology Group Holding Ltd.	None	(1)	204	1,767,418	-	1,767,418	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules Gmbh	None	(2)	-	4,172,960	-	4,172,960	
Margini Holdings Limited subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	1,996,332	-	1,996,332	

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 six months ended June 30, 2026

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 4

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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	\$ 8,400,533	1	Payment term 45~90 days	Note 1	Note 1	\$ 52,025,769	13	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	3,454,692	-	Payment term 45 days	Note 1	Note 1	7,615,574	2	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	963,348	-	Net 90 days	Note 1	Note 1	578,268	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	207,210	-	Net 90 days	Note 1	Note 1	224,666	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	655,779	-	Payment term 60 days	Note 1	Note 1	346,119	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,680,284	-	Net 120 days	Note 1	Note 1	6,662,609	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	319,940	-	Net 120 days	Note 1	Note 1	115,222	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	313,594	-	Payment term 45 days	Note 1	Note 1	239,041	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	1,196,234	-	Payment term 30 days	Note 1	Note 1	609,098	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	500,988	-	Payment term 90 days	Note 1	Note 1	383,198	-	
Hon Hai Precision Industry Co., Ltd.	FTC Japan Co., Ltd.	Affiliate	Sales	105,602	-	Payment term 120 days	Note 1	Note 1	82,771	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	126,825	-	Payment term 90 days	Note 1	Note 1	127,918	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics(SZ) Co., Ltd.	Affiliate	Sales	192,716	-	Payment term 45 days	Note 1	Note 1	76,976	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	197,437	-	Payment term 60 days	Note 1	Note 1	65,637	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	289,414	-	Net 30 days	Note 1	Note 1	19,627	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	3,366,552	-	Payment term 45 days	Note 1	Note 1	948,224	-	Note 2

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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	Purchases	\$ 141,696,521	11	Payment term 30~90 days	Note 1	Note 1	\$ (86,233,315)	(10)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	713,068,374	54	Net 30 days	Note 1	Note 1	(457,713,894)	(55)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	242,145,905	18	Net 60 days	Note 1	Note 1	(147,646,744)	(18)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Purchases	1,023,635	-	Net 90 days	Note 1	Note 1	(1,000,973)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Mechanical Manufacturing (Vietnam) Co., Ltd.	Subsidiary	Purchases	317,626	-	Net 30 days	Note 1	Note 1	(126,853)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	588,480	-	Net 30 days	Note 1	Note 1	(834,517)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	207,144,468	16	Net 60 days	Note 1	Note 1	(100,333,852)	(12)	
Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Purchases	198,264	-	Net 15 days	Note 1	Note 1	(53,522)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	669,592	-	Net 90 days	Note 1	Note 1	(729,776)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	995,290	-	Net 30 days	Note 1	Note 1	(443,372)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	1,122,893	-	Payment term 90 days	Note 1	Note 1	(954,485)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	419,741	-	Payment term 60 days	Note 1	Note 1	(95,979)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,349,038	-	Payment term 90 days	Note 1	Note 1	(1,011,617)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	2,185,349	-	Net 30 days	Note 1	Note 1	256	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and repair costs	1,034,588	9	-	Note 1	Note 1	(286,104)	(5)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	5,404,909	48	-	Note 1	Note 1	(2,845,608)	(51)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	4,473,737	40	-	Note 1	Note 1	(2,249,610)	(41)	

(Shown as other payables)

(Shown as other payables)

(Shown as other payables)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Malaysia Sdn. Bhd.	Subsidiary	Processing costs	\$ 180,115	2	-	Note 1	Note 1	\$ (49,254)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Processing costs	103,384	1	-	Note 1	Note 1	(104,215)	(2)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	538,571	55	Payment term 45 days	Note 1	Note 1	178,821	42	
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	Sales	246,216	74	Net 60 days	Note 1	Note 1	185,135	75	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	3,888,969	4	Payment term 90 days	Note 1	Note 1	5,425,983	11	
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	Sales	278,911	-	Payment term 30 days	Note 1	Note 1	178,382	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	514,479	1	Payment term 90 days	Note 1	Note 1	550,926	1	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	63,156,369	69	Payment term 90 days	Note 1	Note 1	26,943,359	56	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	770,529	1	Payment term 30 days	Note 1	Note 1	443,290	1	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,143,655	13	Payment term 60 days	Note 1	Note 1	11,279,321	24	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	559,077	1	Payment term 45 days	Note 1	Note 1	507,682	1	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	133,852	-	Payment term 30 days	Note 1	Note 1	143,634	-	
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	Sales	241,049	-	Payment term 30 days	Note 1	Note 1	64,009	-	
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	344,319	-	Payment term 90 days	Note 1	Note 1	355,933	1	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	293,036	-	Payment term 75 days	Note 1	Note 1	(234,579)	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term					
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	\$ 383,460	-	Payment term 90 days	Note 1	Note 1	\$ (256,004)	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	244,963	-	Net 30 days	Note 1	Note 1	402,315	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,968,890	-	Net 90 days	Note 1	Note 1	2,121,098	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,344,904	-	Net 30 days	Note 1	Note 1	686,229	-	
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	3,647,746	-	Net 60 days	Note 1	Note 1	3,415,383	10	
Ingrasys Technology USA Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	183,294	-	Payment term 30 days	Note 1	Note 1	220,960	1	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	109,288	20	Payment term 60 days	Note 1	Note 1	60,687	13	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	122,982	22	Net 30 days	Note 1	Note 1	115,645	25	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	642,414	47	Net 30 days	Note 1	Note 1	275,147	47	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	385,703	28	Net 30 days	Note 1	Note 1	219,045	37	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	325,288	24	Net 30 days	Note 1	Note 1	92,042	16	
Foxconn Fukuyama Technologies Co., Ltd.	PT Foxconn Technologies Indonesia	Subsidiary	Sales	393,334	-	Payment term 25 days	Note 1	Note 1	78,502	-	
PT Foxconn Technologies Indonesia	Foxconn Fukuyama Technologies Co., Ltd.	Subsidiary	Sales	536,127	-	Payment term 60 days	Note 1	Note 1	224,181	-	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,306,524	19	Payment term 90 days	Note 1	Note 1	1,026,166	7	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	5,415,108	77	Net 120 days	Note 1	Note 1	12,242,929	89	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	401,556	2	Payment term 90 days	Note 1	Note 1	(378,555)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	3,497,204	99	Net 161 days	Note 1	Note 1	2,397,501	97	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,678,229	67	Payment term 30 days	Note 1	Note 1	991,275	52	
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	113,380	-	Payment term 60 days	Note 1	Note 1	274,873	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	\$ 244,102	1	Payment term 90 days	Note 1	Note 1	\$ 331,761	1	
FIH (Hong Kong) Limited	FIH Mexico Industry, S.A. de C.V.	Subsidiary	Sales	642,336	1	Payment term 60 days	Note 1	Note 1	70,494	-	
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary	Sales	3,428,376	7	Payment term 90 days	Note 1	Note 1	1,338,398	4	
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary	Sales	410,773	1	Net 60 days	Note 1	Note 1	475,047	1	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	132,305	-	Payment term 90 days	Note 1	Note 1	(82,513)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	753,179	1	Payment term 90 days	Note 1	Note 1	(683,648)	(1)	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	119,221	-	Net 25 days	Note 1	Note 1	20,696	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	1,416,813	3	Payment term 60 days	Note 1	Note 1	214,063	1	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	7,221,566	98	Payment term 120 days	Note 1	Note 1	7,004,053	99	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	103,623	4	Net 90 days	Note 1	Note 1	45,860	3	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	156,765	6	Net 90 days	Note 1	Note 1	113,080	7	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	465,032	17	Net 60 days	Note 1	Note 1	242,480	15	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	178,934	6	60 days after validation	Note 1	Note 1	(108,661)	(12)	
Foxconn Technology Group Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	117,983	4	60 days after validation	Note 1	Note 1	(42,236)	(4)	
Fuding Precision Component (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,453,302	27	Payment term 60 days	Note 1	Note 1	2,238,646	20	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,240,842	58	Payment term 60 days	Note 1	Note 1	7,938,043	72	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	362,265	3	Payment term 30 days	Note 1	Note 1	347,581	4	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	13,077,991	11	Net 45 days	Note 1	Note 1	545	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Triple Win Technology (Shenzhen) Co., Ltd.	Cens Way Technologies Co., Ltd.	Subsidiary	Sales	\$ 16,132,784	14	Net 45 days	Note 1	Note 1	\$ 7,805,896	22	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	82,461,409	70	Net 45 days	Note 1	Note 1	25,851,666	72	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	5,032,455	4	Net 45 days	Note 1	Note 1	1,936,999	5	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	541,102	8	Payment term 90 days	Note 1	Note 1	147,823	3	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	678,736	10	Net 30 days	Note 1	Note 1	483,348	10	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	721,250	10	Payment term 90 days	Note 1	Note 1	701,539	15	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	12,475,380	95	Payment term 90 days	Note 1	Note 1	6,831,916	98	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,390,091	100	Payment term 90 days	Note 1	Note 1	5,057,670	100	
Best Ever Industries Limited	Cens Way Technologies Co., Ltd.	Subsidiary	Sales	2,340,693	13	Payment term 45 days	Note 1	Note 1	1,275,282	87	
Yantaishi Fultong International Trading Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	242,987	77	Payment term 90 days	Note 1	Note 1	215,400	82	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,036,988	32	Payment term 90 days	Note 1	Note 1	835,404	27	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	126,707	2	Net 90 days	Note 1	Note 1	(128,681)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	221,009	4	90 days after validation	Note 1	Note 1	(170,375)	(6)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,941,994	100	Payment term 60 days	Note 1	Note 1	1,019,194	100	
Foxteq Services India Private Limited	Bharat FIH Limited	Subsidiary	Purchases	193,627	5	Payment term 60 days	Note 1	Note 1	(72,659)	(4)	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	2,067,746	54	Payment term 45 days	Note 1	Note 1	950,282	55	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	596,132	1	Payment term 45 days	Note 1	Note 1	597,498	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	\$ 3,026,805	84	Net 90 days	Note 1	Note 1	\$ 2,407,815	88	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,023,470	33	Payment term 30 days	Note 1	Note 1	917,727	36	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,456,958	47	Net 90 days	Note 1	Note 1	1,152,180	45	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	141,696	5	Payment term 60 days	Note 1	Note 1	109,558	4	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	209,249	7	Payment term 30 days	Note 1	Note 1	159,822	6	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	277,257	95	Payment term 60 days	Note 1	Note 1	214,769	99	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	184,063	39	Net 30 days	Note 1	Note 1	38,471	24	
PCE Technology Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	103,472	22	Net 30 days	Note 1	Note 1	26,275	17	
Q-Edge Corporation	Cloud Network Technology USA Inc.	Subsidiary	Sales	119,241	2	Payment term 60 days	Note 1	Note 1	41,388	2	
Q-Edge Corporation	Fukang Technology Company Limited	Subsidiary	Sales	352,126	5	Net 45 days	Note 1	Note 1	-	-	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	134,336	100	Payment term 30 days	Note 1	Note 1	139,506	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	5,522,705	78	Payment term 45 days	Note 1	Note 1	2,332,253	79	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,547,660	22	Payment term 45 days	Note 1	Note 1	573,010	19	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	102,402	50	Net 90 days	Note 1	Note 1	56,849	42	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,251,631	28	Net 60 days	Note 1	Note 1	217,529	21	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,205,437	72	Net 60 days	Note 1	Note 1	814,679	79	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	128,296	3	Net 60 days	Note 1	Note 1	115,495	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	256,887	6	Net 90 days	Note 1	Note 1	136,987	5	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	\$ 360,760	8	Net 30 days	Note 1	Note 1	\$ 21,588	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	122,171	3	Net 30 days	Note 1	Note 1	74,289	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	145,897	3	Net 30 days	Note 1	Note 1	862,920	31	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	102,713	2	Net 30 days	Note 1	Note 1	58,451	2	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	7,483,434	98	Payment term 60 days	Note 1	Note 1	7,177,037	99	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	924,383	91	Payment term 30 days	Note 1	Note 1	507,156	92	
Funing Precision Component Co., Ltd.	Mega Well Limited	Subsidiary	Sales	305,030	2	Payment term 60 days	Note 1	Note 1	322,420	2	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,138,166	96	Payment term 60 days	Note 1	Note 1	13,366,371	95	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,597,573	100	Net 60 days	Note 1	Note 1	720,118	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	102,574	-	Net 30 days	Note 1	Note 1	94,408	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	808,346	1	Net 60 days	Note 1	Note 1	(323,725)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	344,969	1	90 days after validation	Note 1	Note 1	(198,521)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	Sales	128,125	-	Payment term 90 days	Note 1	Note 1	75,227	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,124,309	2	Payment term 90 days	Note 1	Note 1	795,131	2	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	530,397	1	Payment term 90 days	Note 1	Note 1	532,967	2	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,799,089	5	Net 90 days	Note 1	Note 1	(3,324,953)	(9)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	224,917	-	90 days after validation	Note 1	Note 1	(186,199)	(1)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	\$ 8,456,295	14	Net 30 days	Note 1	Note 1	\$ (5,496,867)	(16)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	40,136,900	64	Payment term 50 days	Note 1	Note 1	19,058,259	58	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	264,904	-	90 days after validation	Note 1	Note 1	(113,440)	-	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	900,362	10	Payment term 45 days	Note 1	Note 1	254,404	4	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	484,448	82	Payment term 45 days	Note 1	Note 1	348,381	92	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,659,111	6	Net 90 days	Note 1	Note 1	80,388	15	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	412,081	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	729,896	3	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	330,973	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	374,973	1	Net 90 days	Note 1	Note 1	8,084	2	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	379,191	1	Net 14 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	330,026	1	Payment term 95 days	Note 1	Note 1	151,194	1	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,759,387	8	Net 60 days	Note 1	Note 1	692,986	6	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,963,772	37	Payment term 60 days	Note 1	Note 1	614,135	32	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,709,365	51	Payment term 60 days	Note 1	Note 1	978,997	52	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	658,167	12	Payment term 60 days	Note 1	Note 1	137,715	7	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	175,975	-	Net 90 days	Note 1	Note 1	207,566	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 144,300	-	Net 90 days	Note 1	Note 1	\$ 112,964	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	156,012	-	Net 90 days	Note 1	Note 1	140,719	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	129,921	-	Net 90 days	Note 1	Note 1	162,784	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Q-Edge Corporation	Subsidiary	Sales	273,818	-	Net 90 days	Note 1	Note 1	60,784	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,263,037	2	Net 90 days	Note 1	Note 1	1,221,202	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	212,091	-	Net 60 days	Note 1	Note 1	181,094	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	856,569	-	Net 60 days	Note 1	Note 1	386,039	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	110,509	-	Payment term 90 days	Note 1	Note 1	95,773	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	263,163	-	Net 90 days	Note 1	Note 1	267,507	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	206,888,657	96	Net 90 days	Note 1	Note 1	98,808,092	87	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	111,602	-	Net 45 days	Note 1	Note 1	91,197	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	546,138	-	Net 60 days	Note 1	Note 1	348,154	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	184,725	2	Net 100 days	Note 1	Note 1	68,634	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	702,364	7	Payment term 30 days	Note 1	Note 1	296,659	4	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	7,063,491	72	Net 60 days	Note 1	Note 1	6,523,874	79	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	1,109,269	11	Payment term 60 days	Note 1	Note 1	873,988	11	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	182,325	12	Net 90 days	Note 1	Note 1	127,106	12	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	632,899	42	Net 90 days	Note 1	Note 1	404,955	40	
Foxconn Precision Electronics (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	390,971	28	Net 1 days	Note 1	Note 1	(254,210)	(37)	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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 Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	\$ 709,972	2	Net 30 days	Note 1	Note 1	\$ 536,232	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	29,951,244	76	Net 180 days	Note 1	Note 1	38,179,733	88	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,071,379	10	Net 180 days	Note 1	Note 1	3,032,674	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	272,335	1	Net 90 days	Note 1	Note 1	520,927	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	185,481,756	76	Net 90 days	Note 1	Note 1	122,025,937	82	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	46,958,798	19	Net 90 days	Note 1	Note 1	18,566,546	13	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,372,239	1	Payment term 30 days	Note 1	Note 1	438,518	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	148,721	-	Payment term 60 days	Note 1	Note 1	(77,248)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	462,066	42	Payment term 90 days	Note 1	Note 1	472,854	58	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	139,372	9	Payment term 90 days	Note 1	Note 1	202,064	9	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,435,511	88	Payment term 90 days	Note 1	Note 1	2,049,067	91	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	142,785	41	Net 90 days	Note 1	Note 1	118,766	51	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	11,171,348	61	Net 90 days	Note 1	Note 1	13,230,181	79	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	276,288	1	Payment term 90 days	Note 1	Note 1	146,019	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,706,305	51	Payment term 90 days	Note 1	Note 1	6,173,030	65	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	6,544,804	49	Payment term 30 days	Note 1	Note 1	3,361,202	35	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	5,103,269	1	Net 90 days	Note 1	Note 1	1,074	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	\$ 106,758	-	Payment term 90 days	Note 1	Note 1	\$ 10,847	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Purchases	517,607	-	45 days after validation	Note 1	Note 1	(144,912)	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	815,916,096	98	Payment term 90 days	Note 1	Note 1	416,940,161	98	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	8,547,530	1	Net 150 days	Note 1	Note 1	7,026,966	2	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	1,978,046	-	Net 120 days	Note 1	Note 1	1,156,041	-	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	25,868,605	40	Payment term 90 days	Note 1	Note 1	-	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	34,273,511	53	Payment term 90 days	Note 1	Note 1	-	-	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	698,795	1	Net 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	26,332,362	91	Net 90 days	Note 1	Note 1	-	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,587,939	9	Net 90 days	Note 1	Note 1	-	-	
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	875,112	32	Payment term 90 days	Note 1	Note 1	(20,748)	(1)	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	293,782	15	Net 30 days	Note 1	Note 1	(78,694)	(14)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,870,569	27	Payment term 60 days	Note 1	Note 1	2,182,076	38	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	1,678,457	16	Payment term 60 days	Note 1	Note 1	802,011	14	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	170,665	2	Net 30 days	Note 1	Note 1	38,893	1	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	116,165	34	Net 30 days	Note 1	Note 1	19,426	10	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	135,889	49	Net 30 days	Note 1	Note 1	14,889	47	
Mexus Solutions Inc.	Garuda International Limited	Affiliate	Sales	132,718	48	Net 7 days	Note 1	Note 1	15,674	49	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	22,879,282	89	Net 90 days	Note 1	Note 1	10,650,408	95	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 337,429	1	Net 90 days	Note 1	Note 1	\$ (180,494)	(1)	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	902,817	10	Net 60 days	Note 1	Note 1	504,769	7	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	203,195	2	Net 60 days	Note 1	Note 1	112,538	2	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	454,888	5	Net 90 days	Note 1	Note 1	738,787	11	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	221,661	3	Net 60 days	Note 1	Note 1	430,333	6	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	6,005,209	69	Net 60 days	Note 1	Note 1	4,445,466	65	
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	Sales	147,699	2	Payment term 90 days	Note 1	Note 1	148,802	2	
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	Sales	561,911	7	Payment term 90 days	Note 1	Note 1	393,607	6	
Foxconn ICT Mechanical Mexico S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	392,004	100	Net 90 days	Note 1	Note 1	60,792	100	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,247,518	85	Payment term 30 days	Note 1	Note 1	1,030,194	6	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,735,696	25	Net 90 days	Note 1	Note 1	966,039	20	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	379,263	5	Payment term 90 days	Note 1	Note 1	174,995	4	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,926,090	28	Net 60 days	Note 1	Note 1	1,196,766	24	
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	792,389	11	Payment term 30 days	Note 1	Note 1	724,038	15	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	408,752	6	Net 90 days	Note 1	Note 1	550,964	11	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	1,569,881	23	Net 30 days	Note 1	Note 1	1,124,515	23	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,517,543	98	Net 90 days	Note 1	Note 1	918,589	99	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	1,473,078	99	Net 90 days	Note 1	Note 1	(898,943)	(99)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	387,714	1	Payment term 60 days	Note 1	Note 1	218,717	1	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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	Ingrasys Technology USA Inc.	Subsidiary	Sales	\$ 216,204	-	Payment term 90 days	Note 1	Note 1	\$ 109,352	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,209,550	2	Payment term 60 days	Note 1	Note 1	714,773	3	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,603,721	3	Payment term 60 days	Note 1	Note 1	417,335	2	
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	511,988	1	Payment term 60 days	Note 1	Note 1	175,060	1	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	883,594	2	Payment term 60 days	Note 1	Note 1	345,458	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	229,856	-	Payment term 60 days	Note 1	Note 1	104,242	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,583,030	3	Payment term 60 days	Note 1	Note 1	303,560	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	4,423,713	8	Payment term 60 days	Note 1	Note 1	2,232,653	8	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	5,582,528	10	Payment term 60 days	Note 1	Note 1	2,845,721	10	
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	462,806	1	Payment term 60 days	Note 1	Note 1	229,604	1	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,444,761	3	Payment term 60 days	Note 1	Note 1	527,708	2	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	832,143	1	Payment term 90 days	Note 1	Note 1	839,416	3	
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	Sales	282,131	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary	Sales	450,210	1	Payment term 60 days	Note 1	Note 1	264,573	1	
Foxconn Interconnect Technology Limited	One Mobility Voltaira GmbH	Subsidiary	Sales	110,938	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	543,202	1	Payment term 60 days	Note 1	Note 1	177,748	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	389,930	1	Payment term 60 days	Note 1	Note 1	-	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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	Tekcon Electronics Corp.	Affiliate	Sales	\$ 256,728	-	Payment term 60 days	Note 1	Note 1	\$ -	-	
Foxconn Interconnect Technology Limited	Newocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	141,216	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Newocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	526,709	1	Payment term 60 days	Note 1	Note 1	(415,640)	(1)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	784,981	1	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	486,803	1	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	106,853	6	Payment term 60 days	Note 1	Note 1	-	-	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,985,004	100	Payment term 90 days	Note 1	Note 1	7,552,540	100	
FIT Electronics, Inc.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	430,118	7	Payment term 60 days	Note 1	Note 1	117,014	8	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	277,754	5	Payment term 60 days	Note 1	Note 1	-	-	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	200,638	3	Payment term 60 days	Note 1	Note 1	-	-	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	114,051	1	Net 30 days	Note 1	Note 1	55,896	1	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	175,666	2	Net 10 days	Note 1	Note 1	42,973	1	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	116,142	1	Net 180 days	Note 1	Note 1	61,597	1	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	455,981	6	Net 75 days	Note 1	Note 1	238,639	5	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,337,838	30	Net 15 days	Note 1	Note 1	1,117,228	25	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	461,977	6	Net 30 days	Note 1	Note 1	424,335	9	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	244,808	3	Net 30 days	Note 1	Note 1	678,358	15	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	136,207	2	Net 30 days	Note 1	Note 1	79,104	2	
Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	Sales	135,322	2	Net 30 days	Note 1	Note 1	347,678	8	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	\$ 116,370	1	Net 365 days	Note 1	Note 1	\$ 219,056	5	
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	Sales	161,669	2	Net 180 days	Note 1	Note 1	388,760	9	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	669,179	96	Payment term 60 days	Note 1	Note 1	117,424	89	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,544,819	73	Net 60 days	Note 1	Note 1	1,010,509	72	
Chongqing Jingmei Precision Electronics Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	Sales	474,987	23	Payment term 60 days	Note 1	Note 1	354,789	25	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	143,161	7	90 days after validation	Note 1	Note 1	(104,294)	(8)	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	143,075	-	Net 60 days	Note 1	Note 1	(47,904)	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	6,270,335	11	Payment term 75 days	Note 1	Note 1	3,147,485	9	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,670,311	14	Payment term 120 days	Note 1	Note 1	5,648,512	17	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	601,563	1	Payment term 90 days	Note 1	Note 1	574,242	2	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	19,098,541	99	Payment term 60 days	Note 1	Note 1	11,603,209	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	206,241	1	Payment term 60 days	Note 1	Note 1	-	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	5,063,811	1	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	23,148,555	6	Net 60 days	Note 1	Note 1	-	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	13,876,362	4	Net 45 days	Note 1	Note 1	-	-	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	538,860	-	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	124,090	19	Net 90 days	Note 1	Note 1	68,077	21	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	335,253	1	Net 60 days	Note 1	Note 1	60,153	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	\$ 12,041,021	40	Net 30 days	Note 1	Note 1	\$ 10,077,692	39	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,748,029	59	Net 90 days	Note 1	Note 1	15,846,946	61	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	227,934	3	Payment term 90 days	Note 1	Note 1	353,306	6	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	313,942	4	Payment term 90 days	Note 1	Note 1	296,092	5	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	638,222	8	Payment term 90 days	Note 1	Note 1	572,022	10	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,942,517	26	Payment term 90 days	Note 1	Note 1	1,056,932	19	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	715,506	9	Payment term 90 days	Note 1	Note 1	886,758	16	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	3,169,949	42	Payment term 90 days	Note 1	Note 1	1,434,522	26	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	108,103	1	Payment term 90 days	Note 1	Note 1	123,633	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	142,839	2	Payment term 90 days	Note 1	Note 1	161,955	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	178,862	2	Payment term 90 days	Note 1	Note 1	478,770	9	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	108,485	26	Net 90 days	Note 1	Note 1	130,190	29	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	655,975	1	Payment term 90 days	Note 1	Note 1	559,126	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	651,604	1	Payment term 90 days	Note 1	Note 1	837,520	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	778,726	1	Net 30 days	Note 1	Note 1	288,310	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	139,688	-	Net 30 days	Note 1	Note 1	99,837	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	9,071,955	17	Net 30 days	Note 1	Note 1	2,728,429	4	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	\$ 1,188,358	2	Net 30 days	Note 1	Note 1	\$ 829,407	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	37,508,275	69	Net 90 days	Note 1	Note 1	60,137,243	86	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	432,689	1	Net 90 days	Note 1	Note 1	258,633	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	327,763	1	Net 90 days	Note 1	Note 1	263,993	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	161,488	-	Net 30 days	Note 1	Note 1	94,076	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	336,947	1	Net 90 days	Note 1	Note 1	407,533	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	2,089,089	4	Net 30 days	Note 1	Note 1	2,005,289	3	
Fulian Yuzhan Precision Technology Co., Ltd.	Luster Lighttech Industrial Artificial Intelligence Co., Ltd.	Affiliate	Purchases	110,779	-	Net 90 days	Note 1	Note 1	(99,837)	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	633,931	94	Payment term 90 days	Note 1	Note 1	321,459	84	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	1,054,416	100	Net 90 days	Note 1	Note 1	(340,193)	(99)	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	100,183	8	Net 90 days	Note 1	Note 1	78,159	28	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	128,409	15	Payment term 45 days	Note 1	Note 1	40,811	9	
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	715,318	99	Net 90 days	Note 1	Note 1	274,645	99	
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	112,117	46	Net 30 days	Note 1	Note 1	51,269	46	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	1,502,798	36	Payment term 30 days	Note 1	Note 1	312,648	34	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	1,375,265	35	Payment term 30 days	Note 1	Note 1	(304,971)	(25)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	102,917	2	Payment term 30 days	Note 1	Note 1	20,050	2	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	\$ 588,354	14	Payment term 30 days	Note 1	Note 1	\$ 124,433	14	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	304,218,128	100	Payment term 90 days	Note 1	Note 1	9,825	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	609,353	-	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	102,744	-	Payment term 90 days	Note 1	Note 1	102,410	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	317,262	-	Payment term 90 days	Note 1	Note 1	225,779	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	326,167	1	Payment term 90 days	Note 1	Note 1	330,698	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,149,434	2	Payment term 90 days	Note 1	Note 1	785,883	2	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	36,901,876	67	Payment term 90 days	Note 1	Note 1	29,816,942	65	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	14,946,776	27	Payment term 90 days	Note 1	Note 1	11,169,262	24	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	396,191	1	Payment term 90 days	Note 1	Note 1	553,860	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	260,781	-	Payment term 90 days	Note 1	Note 1	2,079,951	5	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	330,936	1	Payment term 90 days	Note 1	Note 1	297,907	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	108,968	-	Payment term 90 days	Note 1	Note 1	178,628	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	12,320,654	-	Net 30 days	Note 1	Note 1	14,922,882	2	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	403,121,892	23	Net 60 days	Note 1	Note 1	29,212,105	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	7,984,292	-	Net 180 days	Note 1	Note 1	5,840,343	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	510,704	-	Net 30 days	Note 1	Note 1	1,081,887	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	\$ 11,913,260	1	Net 90 days	Note 1	Note 1	\$ 4,550,077	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	428,781	-	Net 60 days	Note 1	Note 1	857,579	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	208,814	-	Net 45 days	Note 1	Note 1	112,024	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	647,475	-	Payment term 90 days	Note 1	Note 1	1,597,403	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,295,131	-	Net 90 days	Note 1	Note 1	765,216	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	143,768	-	Payment term 30 days	Note 1	Note 1	146,399	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	518,843	-	Payment term 30 days	Note 1	Note 1	561,790	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	47,128,916	3	Net 90 days	Note 1	Note 1	45,547,614	6	
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	Sales	206,315	-	Payment term 30 days	Note 1	Note 1	210,124	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,037,526	-	Net 60 days	Note 1	Note 1	598,056	-	
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	264,803	-	Payment term 60 days	Note 1	Note 1	271,255	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	69,270,947	4	Net 45 days	Note 1	Note 1	62,321,247	8	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	123,467,349	7	Net 180 days	Note 1	Note 1	93,793,845	12	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	372,346	-	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	4,464,106	-	Payment term 60 days	Note 1	Note 1	5,113,721	1	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	190,976,384	11	Payment term 90 days	Note 1	Note 1	75,088,589	10	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	36,427,289	2	Net 60 days	Note 1	Note 1	22,606,730	3	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 22,945,533	1	Net 60 days	Note 1	Note 1	\$ 11,618,435	2	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	329,380	-	Net 75 days	Note 1	Note 1	(126,549)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	416,490	-	Payment term 90 days	Note 1	Note 1	(284,121)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,612,627	-	Payment term 60 days	Note 1	Note 1	337,425	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	305,291	-	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	83,110,704	37	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	66,882,986	100	Payment term 30 days	Note 1	Note 1	-	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	462,831	3	Net 90 days	Note 1	Note 1	370,763	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,215,020	9	Net 90 days	Note 1	Note 1	974,397	11	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	267,088	2	Net 90 days	Note 1	Note 1	306,132	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	134,904	1	Net 90 days	Note 1	Note 1	124,150	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	176,809	1	Net 90 days	Note 1	Note 1	200,577	2	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,253,577	39	Net 270 days	Note 1	Note 1	2,844,300	33	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	5,234,189	38	Net 270 days	Note 1	Note 1	2,660,860	31	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	129,243	1	Net 90 days	Note 1	Note 1	153,832	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	694,587	5	Net 90 days	Note 1	Note 1	799,249	9	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	204,789	-	Net 45 days	Note 1	Note 1	65,359	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,336,971	3	Net 60 days	Note 1	Note 1	4,066,331	7	
IPL International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	190,509	-	Payment term 45 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
IPL International Limited	Profit New Limited	Subsidiary	Sales	\$ 946,365	1	Payment term 30 days	Note 1	Note 1	\$ 963,686	2	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	111,409,416	90	Net 30 days	Note 1	Note 1	-	-	
IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	780,794	1	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	812,873	45	Net 30 days	Note 1	Note 1	1,060,907	67	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	80,896,983	57	Net 30 days	Note 1	Note 1	35,778,692	56	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	122,852	-	90 days after validation	Note 1	Note 1	(104,882)	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	60,918,757	43	Net 90 days	Note 1	Note 1	27,317,168	43	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,426,119	5	Net 45 days	Note 1	Note 1	573,212	6	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	441,055	2	Payment term 60 days	Note 1	Note 1	174,020	2	
Fortunebay Technology Pte. Ltd.	Bharat FIH Limited	Subsidiary	Sales	101,905	-	Net 60 days	Note 1	Note 1	27,066	-	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	935,900	4	Payment term 90 days	Note 1	Note 1	619,462	7	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	127,782	-	Net 45 days	Note 1	Note 1	19,921	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	299,737	1	Net 45 days	Note 1	Note 1	78,138	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	324,566	1	Net 45 days	Note 1	Note 1	131,954	1	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	220,108	1	Net 45 days	Note 1	Note 1	64,700	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,147,991	4	Net 45 days	Note 1	Note 1	290,701	3	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,282,772	9	Net 45 days	Note 1	Note 1	801,251	9	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	133,599	1	Net 45 days	Note 1	Note 1	60,936	1	
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	874,894	3	Net 45 days	Note 1	Note 1	493,320	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	\$ 421,854	2	Net 45 days	Note 1	Note 1	\$ 164,335	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	810,351	3	Net 45 days	Note 1	Note 1	186,409	2	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,216,251	28	Net 45 days	Note 1	Note 1	2,511,861	27	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	747,360	3	Net 45 days	Note 1	Note 1	247,063	3	
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	891,392	3	Net 45 days	Note 1	Note 1	408,551	4	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	479,141	2	Net 45 days	Note 1	Note 1	186,347	2	
Fortunebay Technology Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	205,654	1	Net 45 days	Note 1	Note 1	55,875	1	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	129,160	-	Net 45 days	Note 1	Note 1	14,285	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	1,358,675	5	Net 45 days	Note 1	Note 1	387,996	4	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,301,489	9	Net 45 days	Note 1	Note 1	853,337	9	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	979,675	32	Payment term 30 days	Note 1	Note 1	433,069	19	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	276,042	9	Net 30 days	Note 1	Note 1	196,755	9	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	979,898	32	Net 90 days	Note 1	Note 1	957,240	43	
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	220,338	7	Net 90 days	Note 1	Note 1	250,181	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	348,575	12	Net 60 days	Note 1	Note 1	192,796	9	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	117,176	84	Payment term 30 days	Note 1	Note 1	20,730	82	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	542,228	39	Payment term 90 days	Note 1	Note 1	443,565	37	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	625,382	45	Payment term 90 days	Note 1	Note 1	577,754	48	
Likom de Mexico SA de CV	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	614,253	100	Payment term 30 days	Note 1	Note 1	-	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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
Bang Tai International Logistics Co., Limited	Mega Well Limited	Subsidiary	Sales	\$ 119,792	12	Payment term 60 days	Note 1	Note 1	\$ 41,114	12	
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	Sales	208,069	21	Payment term 60 days	Note 1	Note 1	102,059	29	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,264,983	6	Net 30 days	Note 1	Note 1	1,353,514	20	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	106,979	41	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	5,094,001	99	Net 30 days	Note 1	Note 1	2,764,417	98	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	119,650	10	Payment term 60 days	Note 1	Note 1	50,322	10	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	205,916,680	100	Payment term 60 days	Note 1	Note 1	125,020,902	91	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	515,315	100	Payment term 60 days	Note 1	Note 1	363,299	100	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	980,755	85	Net 60 days	Note 1	Note 1	813,826	83	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	293,279	45	Payment term 180 days	Note 1	Note 1	123,112	97	
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	356,878	55	Payment term 180 days	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary	Sales	773,406	28	Payment term 60 days	Note 1	Note 1	1,623,442	48	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	379,135	45	Net 60 days	Note 1	Note 1	264,440	47	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	104,669	12	Net 30 days	Note 1	Note 1	45,396	8	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	3,088,047	13	Payment term 90 days	Note 1	Note 1	2,393,251	18	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,265,104	68	Payment term 30 days	Note 1	Note 1	1,455,102	79	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	178,510	10	Payment term 30 days	Note 1	Note 1	71,159	4	
Best Ever Pte. Ltd.	Saigon Stec Co., Ltd.	Subsidiary	Sales	2,317,833	3	Net 45 days	Note 1	Note 1	518,935	3	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	4,754,046	28	Net 30 days	Note 1	Note 1	500	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	\$ 11,918,503	71	Net 90 days	Note 1	Note 1	\$ 4,703,704	66	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	6,383,483	91	Net 45 days	Note 1	Note 1	3,165,909	97	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	624,860	9	Net 45 days	Note 1	Note 1	81,848	3	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,383,569	29	Payment term 30 days	Note 1	Note 1	457,090	30	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,614,615	69	Payment term 30 days	Note 1	Note 1	1,082,258	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	16,158,793	100	Net 80 days	Note 1	Note 1	10,563,244	100	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	302,849	2	60 days after validation	Note 1	Note 1	(104,769)	(1)	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	164,790	42	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	292,580	30	Payment term 45 days	Note 1	Note 1	85,403	50	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	535,815	55	Payment term 45 days	Note 1	Note 1	44,094	26	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	614,429	34	Net 60 days	Note 1	Note 1	387,254	33	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	275,556	15	Net 60 days	Note 1	Note 1	180,918	15	
Joyspeed Global Cargo China Limited	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	484,098	27	Net 180 days	Note 1	Note 1	389,252	33	
Shanghai Joyspeed Global Cargo Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	110,017	1	Net 60 days	Note 1	Note 1	66,650	1	
Shanghai Joyspeed Global Cargo Co., Ltd.	Jusda International Limited	Subsidiary	Sales	210,651	2	Net 60 days	Note 1	Note 1	184,908	2	
Shanghai Joyspeed Global Cargo Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary	Sales	1,168,832	12	Net 180 days	Note 1	Note 1	1,170,371	15	
Sichuan Joyspeed Global Cargo Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	208,076	66	Net 180 days	Note 1	Note 1	2	-	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	168,446	-	Net 90 days	Note 1	Note 1	193,828	1	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	861,412	1	Net 90 days	Note 1	Note 1	509,584	2	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Transaction Circumstances											
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	\$ 542,814	1	Net 90 days	Note 1	Note 1	\$ 629,715	2	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	30,518,031	37	Net 270 days	Note 1	Note 1	12,503,505	45	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	49,543,896	61	Net 270 days	Note 1	Note 1	13,524,914	49	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	975,156	78	Payment term 90 days	Note 1	Note 1	423,421	61	
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	Sales	303,313	100	Payment term 60 days	Note 1	Note 1	822,617	100	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	22,497,923	25	Payment term 90 days	Note 1	Note 1	13,175,859	21	
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	26,781,365	29	Payment term 60 days	Note 1	Note 1	23,595,128	38	
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	41,717,091	46	Payment term 60 days	Note 1	Note 1	24,797,440	39	
Fulian Precision Technology Component Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	352,823	-	Payment term 60 days	Note 1	Note 1	-	-	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	182,792	99	Payment term 30 days	Note 1	Note 1	38,057	100	
Fu Wing Interconnect Technology (Nghe An) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,775,914	97	Payment term 60 days	Note 1	Note 1	295,388	89	
Yuzhan Technology (India) Private Limited	Foxconn Precision International Limited	Subsidiary	Sales	5,324,772	62	Net 45 days	Note 1	Note 1	2,177,363	59	
Yuzhan Technology (India) Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	3,225,996	38	Payment term 90 days	Note 1	Note 1	1,496,719	41	
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	Sales	985,264	89	Payment term 30 days	Note 1	Note 1	758,185	92	
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,819,028	94	Payment term 60 days	Note 1	Note 1	1,427,080	82	
Saigon Stec Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	Sales	4,068,121	100	Net 45 days	Note 1	Note 1	1,935,079	100	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,391,335	86	Payment term 30 days	Note 1	Note 1	1,866,578	99	
Foxconn Japan Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	109,513	7	Payment term 90 days	Note 1	Note 1	107,487	12	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
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 Singapore Pte Ltd	Fukang Technology Company Limited	Subsidiary	Sales	\$ 103,775,741	10	Payment term 60 days	Note 1	Note 1	\$ 51,191,743	10	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	183,027	7	Net 90 days	Note 1	Note 1	109,154	5	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	511,219	23	90 days after validation	Note 1	Note 1	(525,817)	(27)	
Premier Image Technology (China) Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	917,272	37	Payment term 90 days	Note 1	Note 1	872,539	42	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,245,825	9	Payment term 60 days	Note 1	Note 1	1,502,913	6	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	23,835,821	91	Payment term 60 days	Note 1	Note 1	19,385,659	83	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	122,850	8	Payment term 30 days	Note 1	Note 1	155,711	10	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	511,876	35	Payment term 30 days	Note 1	Note 1	410,040	25	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	290,148	20	Payment term 90 days	Note 1	Note 1	448,364	28	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	Sales	121,867	8	Payment term 30 days	Note 1	Note 1	319,696	20	
Foxconn MOEBG Industria de Eletronicos Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	100,298	2	Payment term 45 days	Note 1	Note 1	(83,400)	(8)	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,655,117	31	Payment term 45 days	Note 1	Note 1	197,218	10	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	343,815	1	Payment term 90 days	Note 1	Note 1	(113,300)	(1)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	8,159,739	22	Payment term 60 days	Note 1	Note 1	(6,902,958)	(33)	
Foxconn Brasil Industria e Comercio Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	672,320	2	Payment term 90 days	Note 1	Note 1	(554,450)	(3)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,983,583	1	Payment term 90 days	Note 1	Note 1	1,100,774	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	\$ 64,248,729	21	Payment term 60 days	Note 1	Note 1	\$ 25,151,633	26	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	439,540	-	Net 90 days	Note 1	Note 1	(246,721)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	408,230	-	Net 90 days	Note 1	Note 1	(167,986)	-	
Competition Team Technology (Vietnam) Company Limited	Foxconn Slovakia, spol. s r.o.	Subsidiary	Sales	951,637	27	Net 90 days	Note 1	Note 1	675,241	38	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	273,622	8	Net 60 days	Note 1	Note 1	101,147	6	
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	Sales	3,516,267	3	Net 60 days	Note 1	Note 1	1,706,274	3	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	7,312,879	6	Net 90 days	Note 1	Note 1	2,440,914	4	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	540,839	-	Net 30 days	Note 1	Note 1	188,151	-	
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	16,542,681	13	Net 30 days	Note 1	Note 1	5,566,734	9	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	34,444,665	27	Payment term 90 days	Note 1	Note 1	4,578,794	8	
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	61,936,997	49	Net 90 days	Note 1	Note 1	43,260,646	74	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	752,506	21	Payment term 80 days	Note 1	Note 1	605,085	21	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	1,419,479	40	Payment term 60 days	Note 1	Note 1	1,073,200	37	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	133,137	4	Payment term 90 days	Note 1	Note 1	123,097	4	
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	PKM Corporation	Affiliate	Purchases	653,839	18	Net 50 days	Note 1	Note 1	(570,263)	(9)	
Shenyi Electronic Technology (Zhengzhou) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	120,062	78	Payment term 60 days	Note 1	Note 1	-	-	

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
June 30, 2026

Table 5

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 7,873,475	4	\$ 1,492,073	Subsequent Collection	\$ 1,984,904	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	88,827,386		42,802,261	Subsequent Collection	21,814,023	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	184,483,342		58,385,318	Subsequent Collection	67,824,853	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	72,030,389		29,626,472	Subsequent Collection	8,449,752	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	71,807,994		20,431,171	Subsequent Collection	18,260,032	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	8,081,821		4,658,038	Subsequent Collection	2,200,947	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	137,383,136		34,331,719	Subsequent Collection	25,613,632	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	34,492,403	3	9,277,406	Subsequent Collection	12,681,048	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	9,659,891	3	679,932	Subsequent Collection	1,133,184	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	6,662,609	1	3,425,786	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	7,615,574	1	5,992,249	Subsequent Collection	2,244,389	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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	\$ 115,222	3	\$ 27,411	Subsequent Collection	\$ 51,338	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	578,268	3	195,396	Subsequent Collection	193,489	-
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	224,666	3	55,581	Subsequent Collection	77,418	-
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	346,119	10	270,296	Subsequent Collection	141,449	-
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	239,041	5	68,554	Subsequent Collection	12,777	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	609,098	5	89	Subsequent Collection	284,450	305
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	383,198	3	1,460	Subsequent Collection	140,992	192
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	843,024	-	843,024	Subsequent Collection	-	843,024
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	948,224	10	-	-	943,148	474
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	127,918	3	38,045	Subsequent Collection	78,014	64
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	178,821	1	1,816	Subsequent Collection	1,816	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	185,135	1	125,615	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	5,425,983	1	3,634,448	Subsequent Collection	1,129,253	-
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	178,382	4	145,627	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	550,926	3	160,100	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	26,943,359	5	2,429,934	Subsequent Collection	74,047	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	443,290	3	266	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,279,321	1	8,341,016	Subsequent Collection	167,855	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	507,682	3	70,148	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	143,634	2	142,965	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology Inc.	Fulian Precision Technology Component Company Limited	Subsidiary	\$ 355,933	2	\$ 43,671	Subsequent Collection	\$ -	\$ -
Ingrasys Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	402,315	1	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,121,098	1	-	-	-	-
Ingrasys Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	686,229	1	-	-	-	-
Ingrasys Technology USA Inc.	Cloud Network Technology Kft.	Subsidiary	3,415,383	3	-	-	-	-
Ingrasys Technology USA Inc.	Cloud Network Technology USA Inc.	Subsidiary	220,960	1	-	-	-	-
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	115,645	1	-	-	-	-
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	275,147	1	-	-	123,382	-
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	219,045	1	4,757	Subsequent Collection	63,168	-
PT Foxconn Technologies Indonesia	Foxconn Fukuyama Technologies Co., Ltd.	Subsidiary	224,181	2	-	-	-	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	1,026,166	3	-	-	-	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	12,242,929	1	-	-	1,911,067	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	2,397,501	3	-	-	587,297	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	991,275	3	-	-	-	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	274,873	1	-	-	-	-
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	331,761	1	-	-	194,774	-
FIH (Hong Kong) Limited	Aptech Electronics Pte. Ltd.	Subsidiary	1,338,398	4	-	-	-	-
FIH (Hong Kong) Limited	WOWTEK Technology India Private Limited	Subsidiary	475,047	3	-	-	218,389	-
FIH (Hong Kong) Limited	Hong Fujin Precision Industry (HengYang) Co., Ltd.	Subsidiary	896,323	4	-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	214,063	6	-	-	89,040	107
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	7,004,053	2	-	-	4,812	-
Bharat FIH Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	191,955	1	-	-	18,257	-
Precision Technology Investments Pte Ltd	Simply Smart Limited	Subsidiary	190,607	-	154,549	Subsequent Collection	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	113,080	1	28,121	Subsequent Collection	28,688	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	242,480	1	-	-	80,153	-
Fuding Precision Component (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	2,238,646	-	9,774	Subsequent Collection	-	-

Table 5 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	\$ 7,938,043	-	\$ 5,003,760	Subsequent Collection	\$ -	\$ -
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	347,581	-	38,335	Subsequent Collection	113,474	-
Triple Win Technology (Shenzhen) Co., Ltd.	Cens Way Technologies Co., Ltd.	Subsidiary	7,805,896	2	-	-	4,501,201	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	25,851,666	2	3,167,883	Subsequent Collection	15,313,355	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	1,936,999	1	277,365	Subsequent Collection	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	147,823	1	-	-	55,027	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	483,348	1	-	-	237,304	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	701,539	-	129,712	Subsequent Collection	245,528	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	6,831,916	2	60,616	Subsequent Collection	1,911,000	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	5,057,670	-	2,307,709	Subsequent Collection	403,340	-
Best Ever Industries Limited	Cens Way Technologies Co., Ltd.	Subsidiary	1,275,282	2	1,275,282	Subsequent Collection	1,275,282	-
Yantaishi Fultong International Trading Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	215,400	1	39,572	Subsequent Collection	39,693	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	835,404	1	-	-	12,465	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,019,194	1	-	-	-	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	950,282	1	492,309	Subsequent Collection	259,967	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	597,498	8	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	2,407,815	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	917,727	1	15,091	Subsequent Collection	267,355	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,152,180	1	40,812	Subsequent Collection	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	109,558	-	718	Subsequent Collection	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	159,822	1	40,004	Subsequent Collection	29,403	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
NWE Technology Inc.	IPL International Limited	Subsidiary	\$ 214,769	1	\$ 7,634	Subsequent Collection	\$ -	\$ -
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	139,506	1	10,051	Subsequent Collection	-	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	2,332,253	10	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	573,010	2	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	217,529	2	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	814,679	2	-	-	616,149	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	115,495	1	13,946	Subsequent Collection	102,313	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	136,987	1	-	-	136,987	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	862,920	-	261,316	Subsequent Collection	3,317	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,177,037	1	790,536	Subsequent Collection	1,376,165	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	507,156	-	37,697	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Mega Well Limited	Subsidiary	322,420	4	290,286	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,366,371	3	6,090,165	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	720,118	2	-	-	494,686	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Mechanical Manufacturing (Vietnam) Co., Ltd.	Subsidiary	111,167	1	58,944	Subsequent Collection	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	795,131	1	-	-	162,327	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	532,967	1	7,253	Subsequent Collection	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	19,058,259	1	-	-	5,998,781	9,529
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	254,404	10	-	-	-	-
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	348,381	1	-	-	54,271	-
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	151,194	1	-	-	-	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	692,986	2	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	614,135	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 978,997	1	\$ -	-	\$ -	\$ -
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	137,715	4	-	-	137,715	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	207,566	1	29,798	Subsequent Collection	24,942	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	112,964	1	-	-	18,055	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	9,842,169	-	9,842,169	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	140,719	1	6,204	Subsequent Collection	96,376	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	162,784	-	9,242	Subsequent Collection	29,680	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	1,221,202	2	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	181,094	1	50,022	Subsequent Collection	61,502	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	386,039	1	93,789	Subsequent Collection	244,945	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,507	-	93,309	Subsequent Collection	101,775	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	178,324	-	162,206	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	98,808,092	1	-	-	26,277,752	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	348,154	1	112,134	Subsequent Collection	69,794	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	296,659	1	-	-	139,041	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	6,523,874	1	2,810,111	Subsequent Collection	571,611	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	873,988	1	242,080	Subsequent Collection	336,511	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	127,106	-	-	-	2,203	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	404,955	1	13,130	Subsequent Collection	12,517	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	536,232	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	38,179,733	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,032,674	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	135,505	10	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	\$ 520,927	2	\$ -	-	\$ -	\$ -
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	122,025,937	1	17,450	Subsequent Collection	42,579,124	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	18,566,546	2	6,277	Subsequent Collection	1,863	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	438,518	1	32,977	Subsequent Collection	197,131	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	472,854	1	-	-	472,854	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	202,064	-	34,797	Subsequent Collection	49,800	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	2,049,067	1	956,760	Subsequent Collection	637,000	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	118,766	1	4,867	Subsequent Collection	28,705	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	13,230,181	1	11,107	Subsequent Collection	415,708	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	146,019	1	133	Subsequent Collection	48,404	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	6,173,030	3	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	3,361,202	4	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	1,696,494	-	995,575	Subsequent Collection	1,696,494	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	416,940,161	1	18,040,708	Subsequent Collection	256,824,371	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	7,026,966	1	373,459	Subsequent Collection	3,035,956	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	1,156,041	-	72,347	Subsequent Collection	776,281	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	151,994,451	-	38,186,533	Subsequent Collection	31,833,961	-
(Shown as other receivables) (Note)								
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	2,182,076	1	905,835	Subsequent Collection	352,058	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	802,011	1	71,739	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	\$ 10,650,408	1	\$ 1,662	Subsequent Collection	\$ 2,304,005	\$ -
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	504,769	1	-	-	-	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	112,538	1	-	-	-	-
Simply Smart Limited	Mega Well Limited	Subsidiary	738,787	-	346,842	Subsequent Collection	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	430,333	-	215,406	Subsequent Collection	95,550	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	4,445,466	1	2,003,059	Subsequent Collection	447,608	-
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	148,802	1	35,181	Subsequent Collection	-	-
Simply Smart Limited	Foxconn Japan Co., Ltd.	Subsidiary	393,607	1	-	-	-	-
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,030,194	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	966,039	2	1,474	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	174,995	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,196,766	2	850,621	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	724,038	1	258,396	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	550,964	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	1,124,515	2	808,665	Subsequent Collection	-	-
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	918,589	1	6,198	Subsequent Collection	286,687	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	218,717	-	1,716	Subsequent Collection	69,916	-
Foxconn Interconnect Technology Limited	Ingrasys Technology USA Inc.	Subsidiary	109,352	-	11,228	Subsequent Collection	18,473	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	714,773	-	5,667	Subsequent Collection	278,025	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	417,335	-	5,123	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	175,060	-	8,651	Subsequent Collection	146,790	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	322,781	-	2,906	Subsequent Collection	192,070	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	\$ 345,458	-	\$ 5,980	Subsequent Collection	\$ 166,350	\$ -
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	104,242	-	869	Subsequent Collection	57,830	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	303,560	-	4,048	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,232,653	-	21,320	Subsequent Collection	927,045	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	2,845,721	-	47,771	Subsequent Collection	1,157,647	-
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	229,604	-	2,167	Subsequent Collection	111,818	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	527,708	-	5,128	Subsequent Collection	196,136	-
Foxconn Interconnect Technology Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	104,576	-	785	Subsequent Collection	18,699	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	839,416	-	198,569	Subsequent Collection	8,894	-
Foxconn Interconnect Technology Limited	Fu Wing Interconnect Technology (Nghe An) Company Limited	Subsidiary	264,573	-	12,553	Subsequent Collection	173,083	-
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	228,420	-	219,120	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	177,748	-	1,594	Subsequent Collection	89,889	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	113,300	-	1,390	Subsequent Collection	90,463	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	7,552,540	1	3,181,113	Subsequent Collection	4,204	-
FIT Electronics, Inc.	Foxconn Interconnect Technology Limited	Subsidiary	117,014	-	-	-	115,943	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	238,639	1	94,051	Subsequent Collection	87,320	-
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	116,442	-	96,487	Subsequent Collection	14,710	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,117,228	1	-	-	497,153	-
Jusda International Limited	IPL International Limited	Subsidiary	424,335	1	-	-	4,675	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	678,358	-	362,533	Subsequent Collection	8,474	-
Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	347,678	-	160,790	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	\$ 219,056	-	\$ 212,024	Subsequent Collection	\$ 10,249	\$ -
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	388,760	-	52,781	Subsequent Collection	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	117,424	7	-	-	117,424	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,010,509	1	190,442	Subsequent Collection	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Subsidiary	354,789	1	-	-	88,056	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	3,147,485	1	97,798	Subsequent Collection	1,532,093	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,648,512	1	1,719	Subsequent Collection	1,801,515	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	574,242	-	25,991	Subsequent Collection	272,534	287
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	11,603,209	2	17,306	Subsequent Collection	5,045,040	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	10,077,692	2	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	15,846,946	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	135,832	-	75,601	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	353,306	1	204,435	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	296,092	1	148,402	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	572,022	1	275,668	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,056,932	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	886,758	1	436,215	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	1,434,522	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	123,633	1	62,590	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	161,955	1	18,562	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	478,770	-	357,171	Subsequent Collection	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	130,190	-	67,980	Subsequent Collection	69,622	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	\$ 115,542	-	\$ 64,940	Subsequent Collection	\$ 14,355	\$ -
Foxconn Precision International Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	144,444	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	559,126	2	12,238	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	303,986	2	152,556	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	837,520	1	68,948	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	288,310	4	132,524	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,728,429	5	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	829,407	3	30,209	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	60,137,243	1	283,809	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	258,633	3	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	263,993	2	5,945	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	407,533	2	139,192	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	2,005,289	2	732,227	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	321,459	1	-	-	284,764	-
Wareconn Technology Services (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	274,645	1	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	312,648	2	481	Subsequent Collection	312,168	156
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	124,433	2	1,670	Subsequent Collection	122,763	62
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	150,587,400	-	66,899,777	Subsequent Collection	33,126,628	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	102,410	-	40	Subsequent Collection	-	-
Henan Fuchi Technology Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	225,779	1	392	Subsequent Collection	383	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	152,916	-	152,916	Subsequent Collection	24,091	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	\$ 330,698	1	\$ 314,904	Subsequent Collection	\$ -	\$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	105,671	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	337,471	-	337,471	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	785,883	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	29,816,942	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	11,169,262	3	16,712	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	553,860	1	382,275	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,079,951	-	2,000,216	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	297,907	2	39,430	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	178,628	1	100,470	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	14,922,882	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	29,212,105	9	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	5,840,343	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Assembly LLC	Subsidiary	1,081,887	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,550,077	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	857,579	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	112,024	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,597,403	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	765,216	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	146,399	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	561,790	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	45,547,614	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	344,068	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Wareconn Technology Services (TianJin) Co., Ltd.	Subsidiary	210,124	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	\$ 598,056	2	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	271,255	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	62,321,247	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	93,793,845	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	5,113,721	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	75,088,589	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	105,885	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	22,606,730	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	11,618,435	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	152,733	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	337,425	3	-	-	-	169
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	370,763	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	974,397	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	306,132	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	124,150	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	200,577	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,844,300	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	2,660,860	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	153,832	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	799,249	1	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,066,331	-	270,353	Subsequent Collection	-	-
IPL International Limited	Profit New Limited	Subsidiary	963,686	-	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Subsidiary	133,085	-	133,085	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	1,060,907	-	238,998	Subsequent Collection	1,060,907	-
AFE, Inc.	FII USA Inc.	Subsidiary	133,033	-	133,033	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	35,778,692	2	18,313,623	Subsequent Collection	17,751,239	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	\$ 27,317,168	1	\$ 3,068,373	Subsequent Collection	\$ 10,732,628	\$ -
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	573,212	2	234,140	Subsequent Collection	285,233	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	174,020	2	46,226	Subsequent Collection	136,162	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	619,462	1	-	-	336,792	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	131,954	2	3,549	Subsequent Collection	33,723	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	290,701	2	26,762	Subsequent Collection	226,483	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	801,251	2	1,349	Subsequent Collection	445,895	-
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	493,320	1	256,498	Subsequent Collection	163,471	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	164,335	2	7,802	Subsequent Collection	59,426	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	186,409	1	9,715	Subsequent Collection	112,099	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,511,861	2	452,579	Subsequent Collection	1,148,515	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	247,063	3	940	Subsequent Collection	163,601	-
Fortunebay Technology Pte. Ltd.	FII USA Inc.	Subsidiary	408,551	2	394,599	Subsequent Collection	258,613	-
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	186,347	2	2,916	Subsequent Collection	126,613	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	387,996	2	12,871	Subsequent Collection	290,761	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	853,337	1	-	-	395,184	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	433,069	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	196,755	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	957,240	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	250,181	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	192,796	4	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	443,565	1	-	-	-	-
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	577,754	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	\$ 108,136	1	\$ 3,312	Subsequent Collection	\$ -	\$ -
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	102,059	-	-	-	87,019	-
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,353,514	1	-	-	-	-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	2,764,417	5	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	125,020,902	5	6,622,595	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	157,473	2	39,292	Subsequent Collection	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	363,299	1	-	-	339,027	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	813,826	1	-	-	-	-
ShunYun Technology (Bac Giang, Vietnam) Company Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	123,112	-	-	-	123,112	-
ShunYun Technology Holdings Limited	ShunYun Technology (Bac Giang, Vietnam) Company Limited	Subsidiary	1,623,442	-	1,141,989	Subsequent Collection	382,059	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	264,440	1	9,230	Subsequent Collection	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	2,393,251	1	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,455,102	2	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	100,200	2	-	-	-	-
Best Ever Pte. Ltd.	Saigon Stec Co., Ltd.	Subsidiary	518,935	2	1,601	Subsequent Collection	224,677	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	2,441,432	-	-	-	367,351	-
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	4,703,704	1	-	-	3,190,729	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	3,165,909	1	1,249,452	Subsequent Collection	681,352	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	457,090	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,082,258	2	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	10,563,244	1	1,361,087	Subsequent Collection	4,632,493	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	387,254	1	-	-	36,669	-
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management Corporation	Subsidiary	180,918	1	-	-	81,078	-
Joyspeed Global Cargo China Limited	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	389,252	1	-	-	-	-
Shanghai Joyspeed Global Cargo Co., Ltd.	Jusda International Limited	Subsidiary	184,908	1	-	-	1,879	-
Shanghai Joyspeed Global Cargo Co., Ltd.	Joyspeed Global Cargo China Limited	Subsidiary	1,170,371	1	-	-	240,066	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shanghai Joyspeed Global Cargo Co., Ltd.	Sichuan Joyspeed Global Cargo Co., Ltd.	Subsidiary	\$ 172,498	-	\$ -	-	\$ -	\$ -
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	193,828	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	509,584	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	629,715	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	12,503,505	-	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	13,524,914	-	-	-	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Mega Well Limited	Subsidiary	119,148	1	-	-	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	423,421	-	-	-	-	-
Changyi Interconnect Technology (India) Private Limited	Hong Yi Interconnect Technology (India) Private Limited	Subsidiary	822,617	-	822,617	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	13,175,859	1	-	-	-	-
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	23,595,128	1	1,946,423	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	24,797,440	1	758,219	Subsequent Collection	-	-
Fu Wing Interconnect Technology (Nghe An) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	295,388	9	-	-	18,932	-
Yuzhan Technology (India) Private Limited	Foxconn Precision International Limited	Subsidiary	2,177,363	2	128,771	Subsequent Collection	1,746,694	-
Yuzhan Technology (India) Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	1,496,719	2	159,498	Subsequent Collection	1,123,950	-
FII AMC Mexico S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	758,185	1	-	-	-	-
Hong Yi Interconnect Technology (India) Private Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,427,080	2	21,473	Subsequent Collection	-	-
Saigon Stec Co., Ltd.	Best Ever Pte. Ltd.	Subsidiary	1,935,079	1	826,716	Subsequent Collection	541,540	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,866,578	1	-	-	-	-
Foxconn Japan Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	107,487	1	-	-	-	54
FG Innovation Company Limited	Sharp Corporation	Affiliate	669,630	-	-	-	780	335
Foxconn Singapore Pte Ltd	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	319,660	-	-	-	223,986	-

Table 5 Page 16

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Singapore Pte Ltd	Henan Fuchi Technology Co., Ltd.	Subsidiary	\$ 102,120	-	\$ -	-	\$ 18,998	\$ -
Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	Subsidiary	51,191,743	1	9,327,246	Subsequent Collection	32,435,489	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	109,154	1	-	-	95,072	-
Premier Image Technology (China) Ltd.	Foxconn Technology Co., Ltd.	Affiliate	872,539	1	47,177	Subsequent Collection	47,177	436
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,502,913	-	726,173	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	19,385,659	-	10,831,802	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	155,711	1	51,028	Subsequent Collection	7,367	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	410,040	1	77,072	Subsequent Collection	32,018	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fulian Precision Technology Component Company Limited	Subsidiary	448,364	-	204,757	Subsequent Collection	13,201	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	319,696	-	187,514	Subsequent Collection	15,410	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	197,218	5	99	Subsequent Collection	197,218	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,100,774	2	8	Subsequent Collection	316,054	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	25,151,633	3	10,434,440	Subsequent Collection	17,729,227	-
Competition Team Technology (Vietnam) Company Limited	Foxconn Slovakia, spol. s r.o.	Subsidiary	675,241	1	-	-	258,429	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	101,147	2	-	-	77,801	-
Fukang Technology Company Limited	Q-Edge Corporation	Subsidiary	1,706,274	1	672,150	Subsequent Collection	839,258	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	2,440,914	2	612,212	Subsequent Collection	1,466,876	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	188,151	-	34,279	Subsequent Collection	121,502	-
Fukang Technology Company Limited	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	5,566,734	2	2,440,483	Subsequent Collection	4,104,524	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	4,578,794	1	-	-	4,333,909	-
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	43,260,646	1	19,788,546	Subsequent Collection	9,256,939	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	\$ 605,085	1	\$ 105,462	Subsequent Collection	\$ 176,971	\$ -
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Fusing International Inc.	Subsidiary	1,073,200	1	-	-	323,958	-
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Simply Smart Limited	Subsidiary	123,097	1	29,125	Subsequent Collection	52,788	-

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 six months ended June 30, 2026

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Purchases	\$ 141,696,521	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts payable	86,233,315	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Other receivables	88,827,386	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	1	Other receivables	72,030,389	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	1	Other receivables	71,807,994	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Other receivables	184,483,342	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Purchases	242,145,905	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	1	Accounts payable	147,646,744	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	1	Other receivables	137,383,136	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Purchases	207,144,468	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	1	Accounts payable	100,333,852	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Purchases	713,068,374	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	1	Accounts payable	457,713,894	Note 3	8
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	63,156,369	Note 3	1
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Pte. Ltd.	3	Sales	82,461,409	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Sales	206,888,657	Note 3	4
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	3	Accounts receivable	98,808,092	Note 3	2
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	185,481,756	Note 3	4
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Accounts receivable	122,025,937	Note 3	2
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	3	Sales	46,958,798	Note 3	1
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Sales	815,916,096	Note 3	18
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	3	Accounts receivable	416,940,161	Note 3	7
6	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Other receivables	151,994,451	Note 3	3
7	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	3	Accounts receivable	60,137,243	Note 3	1
8	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	3	Sales	304,218,128	Note 3	7
8	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	3	Accounts receivable	150,587,400	Note 3	3
9	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	3	Sales	403,121,892	Note 3	9
9	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	47,128,916	Note 3	1
9	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	3	Sales	69,270,947	Note 3	1
9	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	3	Accounts receivable	62,321,247	Note 3	1

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)
9	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Sales	\$ 123,467,349	Note 3	3
9	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	3	Accounts receivable	93,793,845	Note 3	2
9	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Sales	190,976,384	Note 3	4
9	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	3	Accounts receivable	75,088,589	Note 3	1
10	Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	3	Sales	83,110,704	Note 3	2
11	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	3	Sales	66,882,986	Note 3	1
12	IPL International Limited	Foxconn Precision International Limited	3	Sales	111,409,416	Note 3	2
13	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	3	Sales	80,896,983	Note 3	2
13	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	3	Sales	60,918,757	Note 3	1
14	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Sales	205,916,680	Note 3	4
14	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	3	Accounts receivable	125,020,902	Note 3	2
15	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	3	Sales	49,543,896	Note 3	1
16	Foxconn Singapore Pte Ltd	Fukang Technology Company Limited	3	Sales	103,775,741	Note 3	2
17	Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	3	Sales	64,248,729	Note 3	1
18	Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	3	Sales	61,936,997	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
June 30, 2026

Table 7

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 143,010,367	\$ 154,717,712	5,163,398,123	100	\$1,853,917,851	\$ 97,212,033	\$ 97,691,057	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	35,782,403	(3,332,986)	(607,269)	Note 1、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	27,577,417	24,137,800	811,595,019	100	35,232,978	276,170	276,737	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	34,972,233	802,082	785,673	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	29,462,390	746,601	746,601	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	20,413,686	1,109,166	1,109,166	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	92,005,384	11,354,288	11,354,288	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	13,884,100	142,343	142,343	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacturing of computer Wi-Fi cards and modules	539,450	539,450	53,333,780	99	666,787	93,355	92,859	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Brazil	Manufacturing of products including CCTV, DVRs, Bluetooth modules, set-top boxes, and optical network terminals for desktop computers and laptops	\$ 348,977	\$ 348,977	28,661,789	5	\$ 275,992	\$ 159,086	\$ 7,491	
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	139,725,801	10	11,277,863	1,532,040	152,832	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	68,512,978	2,379,278	2,673,369	
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	8,090,408	(225,954)	(225,954)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	2,140,500	1,500,500	549,636,467	100	6,634,438	452,374	452,374	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	192,437,449	189,030,226	8,254,449,863	100	203,584,144	10,031,196	10,401,831	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	311,200	(1,746)	(1,746)	
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	3,246,650	(159,099)	(26,299)	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	8,493,689	179,557	179,557	
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	1,190,896	69,671	52,116	
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	118,930	127,129	21,191	Note 1、 4

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	\$ 6,704,555	\$ 6,704,555	547,104,625	89	\$ 5,357,611	\$ (35,003)	\$ (31,297)	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	-	226,570	4,621,502	6,277	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Electric vehicle (EV) complete platforms, subsystems including powertrains, autonomous driving, and Internet of Vehicles (IoV), as well as technical services such as complete vehicle design, development, testing, and validation	7,944,000	7,944,000	794,400,000	45	5,169,581	(2,013,293)	(913,376)	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	609,557	(700,300)	(700,300)	
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	13,753,582	110,510	110,510	
Hon Hai Precision Industry Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Brazil	Manufacture and sales of smartphones, computer motherboards and related products	7,210,125	-	1,123,875,000	83	20,137,358	3,032,795	827,389	
Hon Hai Precision Industry Co., Ltd.	Others	Others		818,786	412,045	-	-	864,563	(45,658)	17,453	Note 1、 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 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	\$ 19,042,450	\$ (3,332,986)	\$ (321,168)	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	21,195,432	1,532,040	285,524	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	923,699	(159,099)	(7,321)	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	2,391,295	1,073,294	129,360	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	24	7,129,117	4,621,502	451,652	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	24,338	6	6	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	406,871	1,009	1,009	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	1,703,759	489,685	489,685	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	511,133	35,196	7,483	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
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	\$ 558,265	\$ 9,701	\$ 5,064	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	158,992	(1,515)	(447)	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	395,667	(89,546)	(20,947)	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	1,825,830	108,626	47,794	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	1,390,742	71,070	71,070	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	586,961	551,290	12,131,000	1	78,943	(2,013,293)	(12,681)	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	3,151,736	(36,316)	(21,790)	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	3,215,354	126,053	126,053	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yin and Hon Chi	Others	Others		\$ 6,626,947	\$ 6,627,585	-	-	\$ 4,154,474	\$ (1,313,151)	\$ (339,909)	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 46.05% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 24.42% 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 Yüing International Investment Co., Ltd. is referred to as Hon Yüing.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the six months ended June 30, 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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,635,693	(2)	\$ -	\$ -	\$ -	\$ -	\$ (5,679)	64.97	\$ (3,696)	\$ 3,541,480	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,932,232	(2)	159,250	-	-	159,250	47,883	100	47,883	844,787	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	6,744,926	(2)	-	-	-	-	(1,747,360)	64.97	(1,137,167)	13,150,217	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	2,374,193	(2)	95,550	-	-	95,550	34,989	100	34,989	1,923,683	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,606,560	(2)	-	-	-	-	52,454	64.97	34,137	7,099,071	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	582,883	(2)	-	-	-	-	12,067	100	12,067	889,498	39,058	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,420,510	(2)	159,250	-	-	159,250	(548,558)	70.92	(389,037)	8,521,211	242,547	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 1,528,800	(2)	\$ -	\$ -	\$ -	\$ -	\$ 273,770	70.92	\$ 194,158	\$ 13,494,557	\$ -	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	6,270,649	(2)	-	-	-	-	7,855,959	100	7,855,959	175,323,269	8,909,004	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,949,400	(2)	1,783,600	-	-	1,783,600	74,914	70.92	53,129	4,340,248	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	465,689	(2)	-	-	-	-	10,231	100	10,231	930,628	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	447,542	(2)	-	-	-	-	792	100	792	1,390,781	89,853	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	773,167	(2)	-	-	-	-	(2,033)	100	(2,033)	10,603,424	747,974	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,650,100	(2)	923,650	-	-	923,650	(2,014)	100	(2,014)	1,244,785	-	Note 2
Futai kang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	223,219	(2)	-	-	-	-	23,800	100	23,800	579,038	77,605	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,243,950	(2)	11,179,350	-	-	11,179,350	643,424	100	643,424	32,989,721	1,165,255	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	\$ 1,401,231	(2)	\$ 1,369,550	\$ -	\$ -	\$ 1,369,550	\$ 1,801,235	100	\$ 1,801,235	\$ 32,743,060	\$ -	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,936,966	(2)	-	-	-	-	(88,131)	100	(88,131)	18,842,587	428,658	Note 2
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,859,741	(2)	796,250	-	-	796,250	144,132	100	144,132	24,578,140	4,445,490	Note 2
FIH (TianJin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	6,256,341	(2)	-	-	-	-	(20,455)	64.97	(13,312)	148,382	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	408,031	(2)	-	-	-	-	(2,936)	70	(2,055)	329,968	226,391	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	—	(2)	159250	-	-	159250	-	-	-	—	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,887,076	(2)	1,044,291	-	-	1,044,291	(23,623)	100	(23,623)	6,316,323	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	5,334,852	(2)	20,703	-	-	20,703	65,009	100	65,009	7,489,656	496,751	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	540,379	(2)	-	-	-	-	17,344	100	17,344	2,672,887	360,828	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,478,470	(2)	5,414,500	-	-	5,414,500	(289,761)	70.92	(205,499)	10,994,141	-	Note 2

Table 8 Page 3

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	\$ 14,630,995	(2)	\$ 2,289,842	\$ -	\$ -	\$ 2,289,842	\$ 135,390	100	\$ 135,390	\$ 52,245,308	\$ 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	10,837,561	(2)	-	-	-	-	5,967,555	19.29	1,181,964	21,395,512	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,587,058	(2)	-	-	-	-	342,327	64.97	222,784	2,118,443	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,144,675	(2)	-	-	-	-	(139,691)	64.97	(90,910)	9,014,614	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	643,991	(2)	-	-	-	-	3,244	100	3,244	779,365	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,410,589	(2)	6,143,865	-	-	6,143,865	1,455,630	100	1,455,630	32,724,445	4,273,641	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,566,156	(2)	-	-	-	-	528,088	100	528,088	57,849,763	10,775,410	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	576,943	(2)	-	-	-	-	(16,398)	64.97	(10,672)	413,067	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,039,086	(2)	-	-	-	-	7,769	100	7,769	1,678,908	-	Note 2
Futai Kang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,906,316	(2)	1,911,000	-	-	1,911,000	12,345	100	12,345	849,761	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	819,971	(2)	-	-	-	-	(11,119)	69.23	(7,698)	535,889	-	Note 2

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Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and moulds	\$ 15,938,677	(2)	\$ 8,440,250	\$ -	\$ -	\$ 8,440,250	\$ 519,098	100	\$ 519,098	\$ 42,705,187	\$ 8,506,576	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,685,506	(2)	3,662,750	-	-	3,662,750	2,931	100	2,931	3,124,703	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	346,054	(2)	318,500	-	-	318,500	(8,975)	100	(8,975)	375,467	4,410	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,659,135	(2)	11,784,500	-	-	11,784,500	22,250,208	100	22,250,208	466,341,412	42,122,532	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and moulding	367,907	(2)	63700	-	-	63700	(67,428)	5.76	-	63,700	-	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,947,347	(2)	6,072,203	-	-	6,072,203	(76,274)	100	(76,274)	12,357,298	198,781	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	467,564	(2)	82,810	-	-	82,810	(30)	8.88	-	82,810	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	63,700,000	(2)	54,145,000	-	-	54,145,000	8,582,332	100	8,582,332	203,001,262	12,977,127	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	33,637,055	(2)	15,925,000	-	-	15,925,000	1,747,466	100	1,747,466	105,677,063	4,647,876	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,274,000	(2)	318,500	-	-	318,500	(70,462)	70.92	(49,972)	2,079,561	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,555,283	(2)	541,450	-	-	541,450	11,796	100	11,796	2,419,438	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	563,668	(2)	477,750	-	-	477,750	3,860	100	3,860	436,581	-	Note 2

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Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression moulding plastic injection mould and metal	\$ 1,545,494	(2)	\$ 1,656,200	\$ -	\$ -	\$ 1,656,200	\$ 135,003	100	\$ 135,003	\$ 3,252,840	\$ 89,790	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,528,907	(2)	1,274,000	-	-	1,274,000	(1,649)	100	(1,649)	826,282	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	1,592,500	(2)	-	-	-	-	7,905	64.97	5,145	-	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	-	(2)	975,853	-	-	975,853	-	-	-	-	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,583,994	(2)	1,751,750	-	-	1,751,750	(25,519)	100	(25,519)	989,720	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	637,000	(2)	-	-	-	-	8,851	64.97	5,760	650,954	-	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	1,121,146	(2)	1,210,300	-	-	1,210,300	25,650	100	25,650	4,109,352	366,887	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	126,571	-	-	126,571	-	-	-	-	-	Note 2
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	14,617,409	(2)	812175	-	-	812175	(897354)	22.9	(205485)	6,343,554	-	Note 2

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Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 280,225	(2)	\$ 175,812	\$ -	\$ -	\$ 175,812	\$ (191)	100	\$ (191)	\$ 190,884	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	516,849	(2)	433,701	-	-	433,701	(179)	85.9	(154)	338,325	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	45,915	(2)	50,960	-	-	50,960	(697)	100	(697)	55,172	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	5,890	(2)	-	-	-	-	414	100	414	251,906	2,008	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	204,643	(2)	-	-	-	-	(23,493)	51	(11,981)	9,494	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,184,026	(2)	1305850	-	-	1,305,850	1,975	99.53	1,966	579,342	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	95,550	(2)	-	-	-	-	(64,705)	70.92	(45,889)	415,165	-	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)	1,926,886	(2)	637000	-	-	637,000	7	100	7	524,136	-	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	364,441	(2)	382,200	-	-	382,200	(22,627)	100	(22,627)	1,731,455	210,660	Note 2

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Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	\$ 91,917,835	(2)	\$ 27,404,686	\$ -	\$ -	\$ 27,404,686	\$ 109,579,781	84.16	\$ 71,593,599	\$ 718,994,642	\$ 110,613,201	
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	477,750	-	-	477,750	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	469000	(2)	87,478	-	-	87,478	3927	100	3927	719435	-	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	10,609,298	(2)	1,626,579	-	-	1,626,579	819,782	80.44	656,936	24,490,475	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive moulds, fixtures, and gauges	959,762	(2)	-	-	-	-	(247)	29.63	(73)	314,057	-	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,161,778	(2)	238,875	-	-	238,875	(4,955)	100	(4,955)	1,211,453	-	Note 2
Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd.	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	705,005	(2)	63,700	-	-	63,700	-	-	-	-	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,409	(2)	20,858	-	-	20,858	663	40	-	-	-	Note 2、 3

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Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 720,619	(2)	\$ 796,250	\$ -	\$ -	\$ 796,250	\$ 59,962	100	\$ 59,962	\$ 2,340,824	\$ 473,657	Note 2
Fuhua 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)	286,650	-	-	286,650	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	222,950	-	-	222,950	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	368,418	(2)	382,200	-	-	382,200	(29,166)	100	(29,166)	650,086	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	440,640	-	-	440,640	-	-	-	-	-	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	254,800	-	-	254,800	-	-	-	-	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and moulds	-	(2)	4,457	-	-	4,457	-	-	-	-	-	Note 2

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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	\$ 246,880	(2)	\$ 140,140	\$ -	\$ -	\$ 140,140	\$ (1,385)	100	\$ (1,385)	\$ 137,793	\$ -	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	604,727	(2)	95,550	-	-	95,550	-	6.38	-	95,550	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd.	Research and development of optoelectronic products, technical services	9,380	(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	319,777	(2)	334,425	-	-	334,425	(5,459)	100	(5,459)	405,367	-	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mould standard parts	2,241,586	(2)	1,114,750	-	-	1,114,750	49,026	100	49,026	4,357,514	526,659	Note 2

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Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection moulding, compression moulding, rubber or plastic with mould	\$ 1,102,542	(2)	\$ 1,114,750	\$ -	\$ -	\$ 1,114,750	\$ 5,111	100	\$ 5,111	\$ 1,326,744	\$ -	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	5,494,451	(2)	7,962,500	-	-	7,962,500	302,476	83.13	251,448	4,822,102	-	Note 2
Fuhua Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	-	(2)	955,500	-	-	955,500	-	-	-	-	129,385	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,870,933	(2)	11,784,500	-	-	11,784,500	(120,299)	100	(120,299)	10,250,545	-	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	454,987	(2)	119,438	-	-	119,438	2,339	100	2,339	1,313,558	170,174	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	\$ 27,964	(2)	\$ -	\$ -	\$ -	\$ -	\$ (26,549)	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	4,216,920	(2)	-	-	-	-	4,043	100	4,043	5,743,374	-	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	93,800	(2)	64,923	-	-	64,923	(10,497)	100	(10,497)	244,965	-	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)	5,414,500	-	-	5,414,500	-	-	-	-	-	Note 2

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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	\$ 217,502	(2)	\$ 127,368	\$ -	\$ -	\$ 127,368	\$ 1,053	80	\$ 842	\$ 41,563	\$ -	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	148,262	(2)	-	-	-	-	(13,655)	64.97	(8,887)	(849,304)	-	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)	42,006	-	-	42,006	-	-	-	-	-	Note 2
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	346,135	(2)	-	-	-	-	5,423	70.92	3,846	639,585	-	Note 2

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Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	\$ 10,529	(2)	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ (1)	50.0	\$ -	\$ -	\$ -	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	763,118	(2)	-	-	-	-	(2,175)	28	(615)	211,009	-	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	1,612,236	(2)	-	-	-	-	(43,087)	100	(43,087)	120,067	-	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,440	(2)	-	-	-	-	-	6	-	-	-	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	541,705	(2)	-	-	-	-	(4,871)	22.9	(1,104)	154,302	-	Note 2

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Leading Interconnect Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	\$ 3,958,720	(2)	\$ -	\$ -	\$ -	\$ -	\$ 975,192	15.7	\$ 157,280	\$ 1,399,887	\$ -	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	429,440	(2)	-	-	-	-	(22,618)	29.26	(603)	80,265	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	211,284	(2)	-	-	-	-	(12,377)	32.43	(4,014)	18,031	-	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
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	2,016,446	(2)	-	-	-	-	(690,209)	26.33	(76,627)	237,753	-	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,317,335	(2)	-	-	-	-	(225,376)	70.92	(159,837)	(3,048,685)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,283,645	(2)	-	-	-	-	81,006	100	81,006	3,383,032	-	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Epic MEMS (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	\$ 60,196	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 82,860	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	17,786	(2)	-	-	-	-	-	10.08	-	1,634	-	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 4,093,707	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2, 4
Shenzhen Mobile Drive Technology Co., Ltd.	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	405,777	(2)	-	-	-	-	-	32.49	-	131,837	-	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
FIT Voltaira Electric (Shanghai) Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	(34,670)	70.92	(24,588)	391,210	-	Note 2
ZF Chassistechnical 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.	1,679,362	(2)	-	-	-	-	64784	50	32,392	1,503,996	-	Note 2
AK Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	631,887	(2)	-	-	-	-	(21,843)	70.92	(15,491)	1,073,827	-	Note 2
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	23,450	(2)	-	-	-	-	-	28.37	-	-	-	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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
Others	Other	9,635,560	(2)	780,325	-	-	780,325	(348,538)	-	(128,841)	7,448,565	-	Note 5
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 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.	\$ 208,448,006	\$ 398,706,068	\$ -										

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 June 30, 2026.

Note 5: Since the list company including ShunSin Technology Holdings Limited and Eson Precision Ind. Co., Ltd. have not yet announced the second quarter financial information, the Mainland China investment information is consolidated disclosed.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.

3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaying Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin 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 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 Gujinyuan 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., MingYang Real Estate Development (Kunshan) Co., Ltd., JiaShan PV Technology Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Jiaying Zhixie Trading Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Sound Solutions International Co., Ltd., Fu You Wan De Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn New Energy (Zhengzhou) Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., 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 KUKI Supply Chain Technology Co., Ltd., iFP Circular Technology (Hainan) Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Dongying PV Technology Co., Ltd., Wuhan Optics Cloud Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Jiangsu Yuchi Zhilian Logistics Co., Ltd., FIT Voltaira Automotive Components (Shanghai) Co., Ltd., FIT Voltaira Electric (Wuhu) Co., Ltd., Henan Zhongyuan Rongchuang Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Hongchuang Technology Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Huaian MingYang Real Estate Development Co., Ltd., Huaian Fultong Trading Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Information Technology Service Co., Ltd., Shenzhen 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 Fultong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Xian Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (Hefei) Limited, Guizhou FIH Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing 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

June 30, 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			Balance as at June 30, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Fourth debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond E		2014/10/8	12 years	Note 1	2.15	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	None	
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)	-	-	-	-	"	
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			Balance as at June 30, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
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)	-	-	-	-	"	
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			Balance as at June 30, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
Third debenture issue of 2022	Bank SinoPac Co., Ltd.												
Bond B		2022/10/21	5 years	Note1	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)	-	-	-	-	"	
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	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at June 30, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
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	"	
Second debenture issue of 2026	"												
Bond A		2026/5/20	3 years	"	1.85	3,600,000	-	-	3,600,000	-	3,600,000	"	
Bond B		2026/5/20	5 years	"	1.87	9,100,000	-	-	9,100,000	-	9,100,000	"	
Bond C		2026/5/20	10 years	"	1.92	3,400,000	-	-	3,400,000	-	3,400,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Balance as at June 30, 2026 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount					
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	None	
USD-denominated unsecured corporate bonds	-	2019/3/12	10 years	"	4.25	USD 300,000 thousand	-	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
USD-denominated unsecured corporate bonds	-	2020/10/28	10 years	"	2.50	USD 600,000 thousand	-	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
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	"	3.13	EUR 650,000 thousand	-	-	EUR 650,000 thousand	EUR 2,769 thousand	EUR 647,231 thousand	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	(18,867,965)	315,151	-	315,151	"	
First convertible debenture issue of 2024	-	2024/10/24	5 years	"	0.00	22,530,200	-	-	22,530,200	(2,659,463)	19,870,737	"	
Second convertible debenture issue of 2025	Bank SinoPac Co., Ltd.	2025/2/27	3 years	Note 5	0.00	2,500,000	-	(1,633,900)	866,100	(35,088)	831,012	"	

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.