

**HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
REPORT OF INDEPENDENT ACCOUNTANTS
DECEMBER 31, 2016 AND 2015**

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the “Group”) as at December 31, 2016 and 2015, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and reports of other independent accountants, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2016 and 2015, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (“ROC GAAS”). Our responsibilities under those standards are further described in the Independent Accountant’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Codes of Professional Ethics for Certified Public Accountants in the Republic of China (the “Codes”), and we have fulfilled our other ethical responsibilities in accordance with the Codes. Based on our audits and the audit reports of other independent accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the year 2016. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Cut-off of hub sales revenue

Description

Please refer to Note 4(33) for accounting policies on revenue recognition.

The Group recognised revenue when the goods are drop shipped from factories directly and when customers accepted goods (the transfer of significant risks and rewards of ownership of the goods) if picked up from hub. For pick-ups from hub, the Group recognises sales revenue based on movements of inventories contained in the statements or other information provided by the hub custodians. As the hubs are located around the world with numerous custodians, the frequency and contents of statements provided by custodians vary, and the process of revenue recognition involves numerous manual procedures, these factors may potentially result in inaccurate timing of sales revenue recognition and discrepancy between physical inventory quantities in the hubs and quantities as reflected in accounting records.

As there are numerous daily sales revenue transactions from hubs and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, cut-off of hub sales revenue was identified as a key audit matter.

How our audit addressed the matter

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

- A. Assessed and tested the appropriateness of internal controls over cut-off of hub sales revenue for a specific time prior to and after the balance sheet date, including agreeing to respective supporting documents provided by hub custodians, and validated the proper timing of recognising movements of inventories and respective transfer of cost of goods sold.
- B. Confirmed or conducted physical count of inventory quantities held at hubs and agreed to accounting records.

Allowance for inventory valuation losses

Description

Please refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(6) for details of inventories. As at December 31, 2016, the Group's inventories and allowance for inventory valuation losses amounted to NT\$417,567,873 thousand and NT\$30,293,812 thousand, respectively.

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

aged over a certain period of time and individually identified as obsolete or damaged.

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

How our audit addressed the matter

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

- A. Ensured consistent application of accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
- B. Validated the appropriateness of system logic of inventory aging report utilised by management to ensure proper classification of inventories aged over a certain period of time.
- C. Evaluated the reasonableness of inventories individually identified as obsolete or damaged with supporting documents, and agreed to information obtained from physical inventory.
- D. Discussed with management the net realisable value of inventories aged over a certain period of time and individually identified as obsolete or damaged, validated respective supporting documents and reperformed the calculation.

Financial assets and financial liabilities offsetting agreement with financial institutions

Description

Please refer to Note 4(25) for accounting policies on offsetting of financial instruments, Note 5(1)2 for significant judgement on applying accounting policies on offsetting of financial instruments, and Note 6(15) for details of offsetting of financial instruments. As of December 31, 2016, the financial instruments that were offset amounted to NT\$1,772,441,274 thousand.

The Group has entered into financial assets and financial liabilities offsetting agreements, which are in compliance with IAS 32, 'Financial instruments: Presentation', whereby financial assets and liabilities are offset and reported in the net amount since the Group has a legally enforceable right to offset the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

As the determination of whether the Group meets the criteria for offsetting prescribed in IAS 32, 'Financial instruments: Presentation' is subject to management's judgment, and the Group has entered into various individually significant financial assets and financial liabilities offsetting agreements, which would have material effect on the financial statements should the financial assets and financial liabilities be presented separately, we consider offsetting of financial assets and liabilities a key audit matter.

How our audit addressed the matter

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

- A. Assessed and tested internal controls over financial assets and financial liabilities offsetting agreements with financial institutions, including control processes in determining whether such agreements meet the criteria under IAS 32, 'Financial instruments: Presentation', and ascertained whether the offsetting made in the financial statements was properly approved and accounted for in compliance with the guidance in IAS 32.
- B. Obtained and reviewed terms of the above agreements and confirmed whether the criteria under IAS 32, 'Financial instruments: Presentation' were met as well as accounting treatments prescribed in the guidance.
- C. Confirmed the existence and the rights and obligations of financial assets and financial liabilities offsetting agreements with respective financial institutions.

Other matter – Reference to audits of other independent accountants

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent accountants, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the reports of other independent accountants. Total assets of those consolidated subsidiaries amounted to NT\$218,770,647 thousand and NT\$184,681,006 thousand, constituting 8.44% and 8% of the consolidated total assets as of December 31, 2016 and 2015, respectively, and total operating revenues amounted to NT\$186,958,207 thousand and NT\$225,844,217 thousand, constituting 4.29% and 5.04% of the consolidated total operating revenues for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2016 and 2015.

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

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

to fraud or error.

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

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

Independent accountant's responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Yung-Chien Chang, Ming-Hui
for and on behalf of PricewaterhouseCoopers, Taiwan
March 31, 2017

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 report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the 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
DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets		Notes	December 31, 2016		December 31, 2015	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 633,155,301	24	\$ 657,137,721	29
1110	Financial assets at fair value	6(2)				
	through profit or loss - current		13,652,363	1	6,114,913	-
1125	Available-for-sale financial assets	6(3)				
	- current		462,334	-	627,508	-
1170	Accounts receivable, net	6(4)	699,077,030	27	564,705,314	24
1180	Accounts receivable - related	7				
	parties		31,980,845	1	26,203,276	1
1200	Other receivables	6(5) and 7	45,749,740	2	43,779,955	2
130X	Inventory	6(6)	387,274,061	15	424,625,017	18
1410	Prepayments		13,085,503	-	14,444,295	1
1470	Other current assets	6(7) and 8	106,764,202	4	50,580,974	2
11XX	Total current assets		1,931,201,379	74	1,788,218,973	77
Non-current assets						
1510	Financial assets at fair value	6(2)				
	through profit or loss - non-					
	current		5,998,337	-	-	-
1523	Available-for-sale financial assets	6(3)				
	- non-current		112,495,564	4	38,997,120	2
1543	Financial assets carried at cost -	6(8)				
	non-current		32,467,460	1	18,795,163	1
1550	Investments accounted for under	6(9)				
	equity method		142,527,340	6	77,634,937	3
1600	Property, plant and equipment	6(10) and 8	309,202,470	12	336,738,466	15
1760	Investment property - net	6(11)	2,525,291	-	3,014,648	-
1780	Intangible assets	6(12)	10,532,956	1	3,253,837	-
1840	Deferred income tax assets	6(36)	14,590,713	1	18,303,571	1
1900	Other non-current assets	6(13) and 8	30,501,430	1	23,343,162	1
15XX	Total non-current assets		660,841,561	26	520,080,904	23
1XXX	Total assets		\$ 2,592,042,940	100	\$ 2,308,299,877	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		Notes	December 31, 2016		December 31, 2015	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term loans	6(15)	\$ 171,472,143	7	\$ 70,233,209	3
2110	Short-term notes and bills payable	6(14)	15,990,844	1	7,000,000	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)	11,555,900	-	484,773	-
2170	Accounts payable		679,055,257	26	613,195,241	27
2180	Accounts payable - related parties	7	30,607,929	1	30,862,535	1
2200	Other payables	6(16) and 7	218,417,857	8	197,024,433	9
2230	Current income tax liabilities	6(36)	30,653,702	1	32,684,113	1
2250	Provisions for liabilities - current	6(23)	2,983,036	-	2,332,882	-
2300	Other current liabilities	6(17)	91,908,563	4	102,305,015	5
21XX	Total current liabilities		1,252,645,231	48	1,056,122,201	46
Non-current liabilities						
2530	Corporate bonds payable	6(18)	153,302,845	6	161,789,254	7
2540	Long-term loans	6(19)	24,929,793	1	10,221,175	1
2570	Deferred income tax liabilities	6(36)	18,607,586	1	9,580,816	-
2600	Other non-current liabilities	6(22)	8,768,887	-	10,195,352	-
25XX	Total non-current liabilities		205,609,111	8	191,786,597	8
2XXX	Total liabilities		1,458,254,342	56	1,247,908,798	54
Equity						
Equity attributable to owners of parent						
Share capital		6(24)				
3110	Share capital - common stock		173,287,383	7	156,382,881	7
Capital reserve		6(25)				
3200	Capital surplus		93,046,611	3	81,736,538	4
Retained earnings		6(26)				
3310	Legal reserve		107,866,626	4	93,179,928	4
3350	Undistributed earnings		672,059,408	26	616,227,711	27
Other equity interest		6(27)				
3400	Other equity interest		32,508,267	2	60,121,681	2
3500	Treasury stocks	6(24)	(18,901)	-	(18,901)	-
31XX	Equity attributable to owners of the parent		1,078,749,394	42	1,007,629,838	44
36XX	Non-controlling interest	6(28)	55,039,204	2	52,761,241	2
3XXX	Total equity		1,133,788,598	44	1,060,391,079	46
Commitments and Contingent Liabilities		9				
Subsequent Events		11				
3X2X	Total liabilities and equity		\$ 2,592,042,940	100	\$ 2,308,299,877	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
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	For the years ended December 31,			
		2016		2015	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(30) and 7	\$ 4,358,733,357	100	\$ 4,482,145,967	100
5000 Operating costs	6(6)(33)(34) and 7	(4,037,148,377)	(93)	(4,161,553,998)	(93)
5900 Net operating margin		<u>321,584,980</u>	<u>7</u>	<u>320,591,969</u>	<u>7</u>
Operating expenses	6(33)(34) and 7				
6100 Selling expenses		(22,514,532)	-	(25,989,320)	-
6200 General and administrative expenses		(72,990,688)	(2)	(77,842,389)	(2)
6300 Research and development expenses		(51,140,259)	(1)	(52,491,689)	(1)
6000 Total operating expenses		<u>(146,645,479)</u>	<u>(3)</u>	<u>(156,323,398)</u>	<u>(3)</u>
6900 Operating profit		<u>174,939,501</u>	<u>4</u>	<u>164,268,571</u>	<u>4</u>
Non-operating income and expenses					
7010 Other income	6(31)	50,122,333	1	33,128,050	1
7020 Other gains and losses	6(32)	(1,368,997)	-	15,603,891	-
7050 Finance costs	6(4)(35)	(26,570,546)	-	(18,870,539)	-
7060 Share of profit of associates and joint ventures accounted for under equity method	6(9)	<u>827,454</u>	<u>-</u>	<u>4,908,342</u>	<u>-</u>
7000 Total non-operating income and expenses		<u>23,010,244</u>	<u>1</u>	<u>34,769,744</u>	<u>1</u>
7900 Profit before income tax		197,949,745	5	199,038,315	5
7950 Income tax expense	6(36)	(46,592,581)	(1)	(48,836,899)	(1)
8200 Profit for the year		<u>\$ 151,357,164</u>	<u>4</u>	<u>\$ 150,201,416</u>	<u>4</u>

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	For the years ended December 31,			
		2016		2015	
		AMOUNT	%	AMOUNT	%
Other comprehensive income					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311 Remeasurement of defined benefit plan	6(20)	\$ 57,705	-	(\$ 154,574)	-
8349 Income tax relating to components of other comprehensive income	6(36)	(9,810)	-	26,278	-
8310 Components of other comprehensive income (loss) that will not be reclassified to profit or loss		47,895	-	(128,296)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361 Financial statements translation differences of foreign operations	6(27)(28)	(64,150,871)	(2)	(12,294,193)	-
8362 Unrealized gain (loss) on valuation of available-for-sale financial assets	6(27)(28)	35,086,135	1	(16,168,326)	(1)
8370 Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(27)	3,994,754	-	(482,017)	-
8399 Income tax relating to components of other comprehensive income		(6,192,134)	-	-	-
8360 Components of other comprehensive loss that will be reclassified to profit or loss		(31,262,116)	(1)	(28,944,536)	(1)
8300 Other comprehensive loss for the year		(\$ 31,214,221)	(1)	(\$ 29,072,832)	(1)
8500 Total comprehensive income for the year		\$ 120,142,943	3	\$ 121,128,584	3
Profit attributable to:					
8610 Owners of the parent		\$ 148,662,983	4	\$ 146,866,977	4
8620 Non-controlling interest		2,694,181	-	3,334,439	-
		\$ 151,357,164	4	\$ 150,201,416	4
Comprehensive income attributable to:					
8710 Owners of the parent		\$ 121,097,464	3	\$ 123,263,182	3
8720 Non-controlling interest		(954,521)	-	(2,134,598)	-
		\$ 120,142,943	3	\$ 121,128,584	3
Earnings per share (in dollars)	6(37)				
9750 Basic earnings per share		\$ 8.60		\$ 8.54	
9850 Diluted earnings per share		\$ 8.52		\$ 8.45	

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
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent										
		Retained Earnings					Other Equity Interest			Non-controlling interest	Total equity	
		Share capital - common stock	Capital reserve	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	Unearned employee benefits	Treasury stocks			Total
Notes												
For the year ended December 31, 2015												
Balance at January 1, 2015		\$ 147,934,068	\$ 71,659,908	\$ 80,126,455	\$ 546,932,523	\$ 59,610,235	\$ 23,986,945	\$ -	(\$18,901)	\$ 930,231,233	\$ 54,445,569	\$ 984,676,802
Appropriations of 2014 earnings:												
Legal reserve	6(26)	-	-	13,053,473	(13,053,473)	-	-	-	-	-	-	-
Cash dividends	6(26)	-	-	-	(56,214,946)	-	-	-	-	(56,214,946)	-	(56,214,946)
Stock dividends	6(26)	7,396,703	-	-	(7,396,703)	-	-	-	-	-	-	-
Employees' stock bonus	6(34)	1,052,110	8,346,391	-	-	-	-	-	-	9,398,501	-	9,398,501
Consolidated net income		-	-	-	146,866,977	-	-	-	-	146,866,977	3,334,439	150,201,416
Other comprehensive income (loss)	6(27)	-	-	-	(128,296)	(6,675,947)	(16,799,552)	-	-	(23,603,795)	(5,469,037)	(29,072,832)
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	1,731,828	-	-	-	-	-	-	1,731,828	-	1,731,828
Issuance of restricted stocks	6(21)	3,550,000	17,831,955	-	-	-	-	(21,381,955)	-	-	-	-
Restricted stock revoked due to employees not meeting the vesting condition	6(21)	(3,550,000)	(17,831,955)	-	-	-	-	21,381,955	-	-	-	-
Adjustments arising from changes in percentage of ownership in subsidiaries	6(28)	-	(1,589)	-	(778,371)	-	-	-	-	(779,960)	-	(779,960)
Increase in non-controlling interests	6(28)	-	-	-	-	-	-	-	-	-	450,270	450,270
Balance at December 31, 2015		<u>\$ 156,382,881</u>	<u>\$ 81,736,538</u>	<u>\$ 93,179,928</u>	<u>\$ 616,227,711</u>	<u>\$ 52,934,288</u>	<u>\$ 7,187,393</u>	<u>\$ -</u>	<u>(\$18,901)</u>	<u>\$ 1,007,629,838</u>	<u>\$ 52,761,241</u>	<u>\$ 1,060,391,079</u>
For the year ended December 31, 2016												
Balance at January 1, 2016		\$ 156,382,881	\$ 81,736,538	\$ 93,179,928	\$ 616,227,711	\$ 52,934,288	\$ 7,187,393	\$ -	(\$18,901)	\$ 1,007,629,838	\$ 52,761,241	\$ 1,060,391,079
Appropriations of 2015 earnings:												
Legal reserve	6(26)	-	-	14,686,698	(14,686,698)	-	-	-	-	-	-	-
Cash dividends	6(26)	-	-	-	(62,553,153)	-	-	-	-	(62,553,153)	-	(62,553,153)
Stock dividends	6(26)	15,638,288	-	-	(15,638,288)	-	-	-	-	-	-	-
Employees' stock bonus	6(34)	1,266,214	9,331,981	-	-	-	-	-	-	10,598,195	-	10,598,195
Consolidated net income		-	-	-	148,662,983	-	-	-	-	148,662,983	2,694,181	151,357,164
Other comprehensive income (loss)	6(27)	-	-	-	47,895	(60,675,755)	33,062,341	-	-	(27,565,519)	(3,648,702)	(31,214,221)
Changes in equity of associates and joint ventures accounted for under the equity method	6(9)	-	809,860	-	(1,042)	-	-	-	-	808,818	-	808,818
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,168,232	-	-	-	-	-	-	1,168,232	-	1,168,232
Increase in non-controlling interests	6(28)	-	-	-	-	-	-	-	-	-	3,232,484	3,232,484
Balance at December 31, 2016		<u>\$ 173,287,383</u>	<u>\$ 93,046,611</u>	<u>\$ 107,866,626</u>	<u>\$ 672,059,408</u>	<u>(\$ 7,741,467)</u>	<u>\$ 40,249,734</u>	<u>\$ -</u>	<u>(\$18,901)</u>	<u>\$ 1,078,749,394</u>	<u>\$ 55,039,204</u>	<u>\$ 1,133,788,598</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
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	For the years ended December 31,	
		2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 197,949,745	\$ 199,038,315
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(33)	62,407,931	70,330,897
Amortization	6(33)	878,847	926,227
Provision for doubtful accounts and sales discount		1,009,719	452,769
Impairment loss	6(32)	321,322	2,595,631
Gain on disposal of property, plant and equipment, net	6(32)	(396,486)	(631,716)
Loss on financial assets or liabilities at fair value	6(32)		
through profit or loss, net		8,316,405	3,801,694
Share of profit of associates and joint ventures	6(9)		
accounted for using equity method		(827,454)	(4,908,342)
Loss (gain) on disposal of investments	6(32)	475,050	(4,624,214)
Gain on disposal of non-current assets held for sale		-	(28,375)
Interest expense	6(35)	26,549,974	18,864,432
Interest income	6(31)	(36,236,935)	(26,024,974)
Dividend income	6(31)	(1,392,767)	(895,708)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets held for trading		(2,784,565)	(7,264,591)
Notes receivable		533,287	237,111
Accounts receivable		(133,021,000)	181,012,131
Accounts receivable due from related parties		(5,777,569)	(1,010,161)
Other receivables		5,962,954	8,378,661
Inventories		39,839,835	(55,428,204)
Prepayments		1,358,792	(4,028,787)
Changes in operating liabilities			
Accounts payable		60,405,312	(81,164,085)
Accounts payable to related parties		(254,606)	(10,152,066)
Other payables		20,118,335	(6,122,819)
Provisions for liabilities - current		650,154	(341,997)
Other current liabilities		(30,069,029)	5,403,159
Accrued pension liabilities		(64,123)	186,767
Cash inflow generated from operations		215,953,128	288,601,755
Income taxes paid		(41,932,394)	(46,279,121)
Net cash flows from operating activities		174,020,734	242,322,634

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	For the years ended December 31,	
		2016	2015
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of property, plant and equipment	6(38)	(\$ 53,204,353)	(\$ 70,959,526)
Increase in other financial assets - current		(56,183,228)	(9,487,523)
Acquisition of available-for-sale financial assets		(40,479,644)	(3,149,709)
Acquisition of investments accounted for using equity method		(63,030,417)	(7,930,360)
Acquisition of financial assets at fair value through profit or loss, designated upon initial recognition		(7,996,500)	-
Acquisition of financial assets at cost		(15,093,750)	(13,150,561)
Acquisition of intangible assets	6(12)	-	(56,610)
Proceeds from disposal of financial assets carried at cost		7,656	11,316
Proceeds from disposal of available-for-sale financial assets		1,949,812	7,460,257
Proceeds from disposal of investments accounted for using equity method		-	314,656
Proceeds from disposal of property, plant and equipment		2,319,840	4,718,741
Proceeds from disposal of non-current assets held for sale		-	3,433,375
Accounts receivable due from related parties	7	(4,838)	(1,107,647)
Increase in other financial assets - non-current		(38,347)	(12,677)
Net cash flow from acquisition of subsidiaries	6(29)	(5,482,763)	-
Proceeds from disposal of investments accounted for using equity method		276,400	-
Decrease (increase) in other non-current assets		408,428	(157,666)
Increase in other prepayments		(7,530,037)	(368,768)
Other investing activities		(605,700)	425,612
Interest received		27,521,419	20,897,825
Dividends received		5,032,100	3,379,604
Net cash flows used in investing activities		(212,133,922)	(65,739,661)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase (decrease) in short-term loans		101,238,934	(156,067,298)
Increase in short-term notes and bills payable		9,000,000	7,000,000
Proceeds from issuing bonds		52,360,000	50,212,659
Repayments of bonds		(24,918,350)	(16,500,000)
Proceeds from long-term debt		1,086,000	2,745,533
Repayments of long-term debt		(6,985,906)	(8,169,988)
Increase in other non-current liabilities		464,812	55,315
Cash dividends paid	6(26)	(62,553,153)	(56,214,946)
Changes in non-controlling interests	6(28)	926,444	450,270
Interest paid		(18,673,292)	(14,689,929)
Net cash flows from (used in) financing activities		51,945,489	(191,178,384)
Net effect of changes in foreign currency exchange rates		(37,814,721)	(7,304,169)
Net decrease in cash and cash equivalents		(23,982,420)	(21,899,580)
Cash and cash equivalents at beginning of year		657,137,721	679,037,301
Cash and cash equivalents at end of year		<u>\$ 633,155,301</u>	<u>\$ 657,137,721</u>

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

HON HAI PRECISION INDUSTRY CO., LTD.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on March 31, 2017.

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”) as endorsed by the Financial Supervisory Commission (“FSC”)

None.

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

New standards, interpretations and amendments as endorsed by FSC effective from 2017 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, ‘Regulatory deferral accounts’	January 1, 2016
Disclosure initiative (amendments to IAS 1)	January 1, 2016
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	January 1, 2014
IFRIC 21, 'Levies'	January 1, 2014
Improvements to IFRSs 2010-2012	July 1, 2014
Improvements to IFRSs 2011-2013	July 1, 2014
Improvements to IFRSs 2012-2014	January 1, 2016

The above standards and interpretations have no significant impact to the Group's financial condition and operating results based on the Group's assessment.

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

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC effective from 2017 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Classification and measurement of share-based payment transactions (amendments to IFRS 2)	January 1, 2018
Applying IFRS 9, 'Financial instruments' with IFRS 4, 'Insurance contracts' (amendments to IFRS 4)	January 1, 2018
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	To be determined by International Accounting Standards Board
IFRS 15, 'Revenue from contracts with customers'	January 1, 2018
Clarifications to IFRS 15, 'Revenue from contracts with customers' (amendments to IFRS 15)	January 1, 2018
IFRS 16, 'Leases'	January 1, 2019
Disclosure initiative (amendments to IAS 7)	January 1, 2017
Recognition of deferred tax assets for unrealised losses (amendments to IAS 12)	January 1, 2017
Transfers of investment property (amendments to IAS 40)	January 1, 2018
IFRIC 22, 'Foreign currency transactions and advance consideration'	January 1, 2018
Annual improvements to IFRSs 2014-2016 cycle - Amendments to IFRS 1, 'First-time adoption of International Financial Reporting Standards'	January 1, 2018
Annual improvements to IFRSs 2014-2016 cycle - Amendments to IFRS 12, 'Disclosure of interests in other entities'	January 1, 2017
Annual improvements to IFRSs 2014-2016 cycle - Amendments to IAS 28, 'Investments in associates and joint ventures'	January 1, 2018

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

A. IFRS 9, 'Financial instruments'

- (a) Classification of debt instruments is driven by the entity's business model and the contractual cash flow characteristics of the financial assets, which would be classified as financial asset at fair value through profit or loss, financial asset measured at fair value through other comprehensive income or financial asset measured at amortised cost. Equity instruments would be classified as financial asset at fair value through profit or loss, unless an entity makes an irrevocable election at inception to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument that is not held for trading.
- (b) The impairment losses of debt instruments are assessed using an 'expected credit loss' approach. An entity assesses at each balance sheet date whether there has been a significant increase in credit risk on that instrument since initial recognition to recognise 12-month expected credit losses or lifetime expected credit losses (interest revenue would be calculated on the gross carrying amount of the asset before impairment losses occurred); or if the instrument that has objective evidence of impairment, interest revenue after the impairment would be calculated on the book value of net carrying amount (i.e. net of credit allowance). The Company shall always measure the loss allowance at an amount equal to lifetime expected credit losses for trade receivables that do not contain a significant financing component.

B. IFRS 15, 'Revenue from contracts with customers'

IFRS 15, 'Revenue from contracts with customers' replaces IAS 11, 'Construction Contracts', IAS 18, 'Revenue' and relevant interpretations. According to IFRS 15, revenue is recognised when a customer obtains control of promised goods or services. A customer obtains control of goods or services when a customer has the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset.

The core principle of IFRS 15 is that an entity recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. An entity recognises revenue in accordance with that core principle by applying the following steps:

Step 1: Identify contracts with customer

Step 2: Identify separate performance obligations in the contract(s)

Step 3: Determine the transaction price

Step 4: Allocate the transaction price

Step 5: Recognise revenue when the performance obligation is satisfied

Further, IFRS 15 includes a set of comprehensive disclosure requirements that requires an entity to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

C. Amendments to IFRS 15, ‘Clarifications to IFRS 15 Revenue from Contracts with Customers’

The amendments clarify how to identify a performance obligation (the promise to transfer a good or a service to a customer) in a contract; determine whether a company is a principal (the provider of a good or service) or an agent (responsible for arranging for the good or service to be provided); and determine whether the revenue from granting a licence should be recognised at a point in time or over time. In addition to the clarifications, the amendments include two additional reliefs to reduce cost and complexity for a company when it first applies the new Standard.

D. IFRS 16, ‘Leases’

IFRS 16, ‘Leases’, replaces IAS 17, ‘Leases’ and related interpretations and SICs. The standard requires lessees to recognise a ‘right-of-use asset’ and a lease liability (except for those leases with terms of 12 months or less and leases of low-value assets). The accounting stays the same for lessors, which is to classify their leases as either finance leases or operating leases and account for those two types of leases differently. IFRS 16 only requires enhanced disclosures to be provided by lessors.

E. Amendments to IAS 7, ‘Disclosure initiative’

This amendment requires that an entity shall provide more disclosures related to changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

4. SUMMARY OF SIGNIFICANT 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”, International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”).

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Available-for-sale financial assets measured at fair value.
- (c) Liabilities on cash-settled share-based payment arrangements measured at fair value.
- (d) Defined benefit liabilities recognized 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 International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain

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

(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 unrealized 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 recognized 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 recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2016	December 31, 2015	
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	(a)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments in companies primarily engaged in manufacturing of automobile wires/ electronic devices and electronic components, and services of planning, advisory and business management	100	97.95	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2016	December 31, 2015	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in software and electronic information application services, and manufacturing and sale of machinery and equipment	100	100	
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing electronic components	100	100	
"	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	(c)
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Leasing services	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2016	December 31, 2015	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	Jin Ji City Trading Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	73.47	
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	-	(b)

(a) In order to cooperate with the land use change in Shanghai, China, the Group acquired 79.77% of the shares of Cybertan Technology Corp. (CBT) and its investee company, Fuyu Properties (Shanghai) Co., Ltd. (Formerly: Han Yang Optics (Shanghai) Ltd.) by cash capital increase on April 29, 2016, which were then consolidated effective the acquisition date.

(b) On April 14, 2016, the Company directly invested to set up Perobot Co., Ltd..

(c) In the second half of 2016, the Group invested and acquired 67% of shares of Smart

Technologies, Inc. which was consolidated in the financial statements since the Group obtained the control over it on December 19, 2016.

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:

As of December 31, 2016 and 2015, the non-controlling interest amounted to \$55,039,204, and \$52,761,241, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest				Description
		December 31, 2016		December 31, 2015		
		Ownership		Ownership		
		Amount	%	Amount	%	
FIH MOBILE LIMITED	Cayman	\$ 44,880,180	35%	\$ 46,002,803	35%	

Summarised financial information of the subsidiary:

Balance sheets

	FIH MOBILE LIMITED	
	December 31, 2016	December 31, 2015
Current assets	\$ 171,314,372	\$ 148,905,685
Non-current assets	53,353,903	41,672,957
Current liabilities	(108,386,056)	(66,389,877)
Non-current liabilities	(1,125,317)	(898,524)
Total net assets	\$ 115,156,902	\$ 123,290,241

Statements of comprehensive income

	FIH MOBILE LIMITED	
	For the years ended December 31,	
	2016	2015
Revenue and other operating revenue	\$ 211,415,130	\$ 244,233,112
Profit for the year from continuing operations	4,394,168	7,257,812
Other comprehensive loss, net of tax	(4,736,775)	(7,716,200)
Total comprehensive loss for the year	(\$ 342,607)	(\$ 458,388)
Comprehensive loss attributable to non-controlling interest	(\$ 68,080)	(\$ 21,588)
Dividends paid to non-controlling interest	\$ 2,526,492	\$ 2,123,356

Statements of cash flows

	FIH MOBILE LIMITED	
	For the years ended December 31,	
	2016	2015
Net cash provided by operating activities	\$ 7,560,325	\$ 27,840,931
Net cash used in investing activities	(28,695,786)	(8,616,267)
Net cash provided by (used in) financing activities	6,050,395	(11,324,039)
Effect of exchange rates on cash and cash equivalents	(3,521,100)	(4,532,567)
(Decrease) increase in cash and cash equivalents	(18,606,166)	3,368,058
Cash and cash equivalents, beginning of year	62,916,867	57,981,396
Cash and cash equivalents, end of year	<u>\$ 44,310,701</u>	<u>\$ 61,349,454</u>

(4) Foreign currency translation

- A. The consolidated financial statements are presented in NTD, 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 recognized in profit or loss in the period in which they arise.
 - (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 recognized 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 recognized 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 recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
 - (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 recognized 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, if the Group still 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.

(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 realized, 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 realized 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 pay off 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 paid off within the normal operating cycle;
 - (b) Liabilities arising mainly from trading activities;
 - (c) Liabilities that are to be paid off 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. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(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

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 held for trading or designated as at fair value through profit or loss on initial recognition. Financial assets are classified in this category of held for trading if acquired principally for the purpose of selling in the short-term. Derivatives are also categorized as financial assets held for trading unless they are designated as hedges. Financial assets that meet one of the following criteria are designated as at fair value through profit or loss on initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) Capable of eliminating or significantly reducing a measurement or recognition inconsistency; or
 - (c) Performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. Financial assets at fair value through profit or loss are initially recognized at fair value. Related transaction costs are expensed in profit or loss. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in profit or loss.

(8) Available-for-sale financial assets

- A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.
- B. On a regular way purchase or sale basis, available-for-sale financial assets are recognized and derecognized using trade date accounting.
- C. Available-for-sale financial assets are initially recognized at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in other comprehensive income. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured or derivatives that are linked to and must be settled by delivery of such unquoted equity instruments are presented in 'financial assets measured at cost'.

(9) Accounts receivable

Accounts receivable are generated by selling goods or providing services to customers in the ordinary course of business. Accounts receivable are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(10) Impairment of financial assets

- A. The Group assesses at balance sheet date whether there is objective evidence that an individual financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the individual financial asset or group of financial assets that can be reliably estimated.
- B. The criteria that the Group uses to determine whether there is an impairment loss is as follows:
- (a) Significant financial difficulty of the issuer or debtor;
 - (b) A breach of contract, such as a default or delinquency in interest or principal payments;
 - (c) The Group, for economic or legal reasons relating to the borrower's financial difficulty, granted the borrower a concession that a lender would not otherwise consider;
 - (d) Increase in probability of the borrower going bankruptcy or suffering financial reorganisation;
 - (e) The disappearance of an active market for that financial asset because of financial difficulties;
 - (f) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
 - (g) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered; or
 - (h) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.
- C. When the Group assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:
- (a) Financial assets measured at amortised cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate, and is recognised in profit or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost that would have been at the date of reversal had the impairment loss not been recognised previously. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset directly.

(b) Financial assets measured at cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current market return rate of similar financial asset, and is recognized in profit or loss. Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized by adjusting the carrying amount of the asset directly.

(c) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognized in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognized, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognized in profit or loss shall not be reversed through profit or loss. Impairment loss is recognized and reversed by adjusting the carrying amount of the asset directly.

(11) 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.

(12) Operating lease (lessor)

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

(13) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average cost method. The cost of finished goods and work in process 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 cost of completion and applicable variable selling expenses.

(14) 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.

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

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity are not recognized in 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 recognizes change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- 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 recognized in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

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

(16) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are 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. If each component of property, plant and equipment is significant in relation to the total cost of the item, it must be 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 accounted for 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	51 years
(Auxiliary buildings)	(6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Molding equipment	1 ~ 2 years
Other equipment	2 ~ 6 years

(17) Leased assets/ leases (lessee)

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the Group assumes substantially all the risks and rewards incidental to ownership of the leased asset.
- (a) A finance lease is recognised as an asset and a liability at the lease's commencement at the lower of the fair value of the leased asset or the present value of the minimum lease payments.
- (b) The minimum lease payments are apportioned between the finance charges and the reduction of the outstanding liability. The finance charges are allocated to each period over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

(c) Property, plant and equipment held under finance leases are depreciated over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the asset shall be depreciated over the shorter of the lease term and its useful life.

B. Payments made under an operating lease (net of any incentives received from the lessor) are recognised in profit or loss on a straight-line basis over the lease term.

(18) 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.

(19) Intangible assets

A. Trademark right is stated at cost and regarded as having an indefinite useful life as it was assessed to generate continuous net cash inflow in the foreseeable future. Trademark right is not amortised, but is tested annually for impairment.

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.

(20) 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 recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

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

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.

(21) Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

(22) Notes and accounts payable

Notes and accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. However, short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

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

(a) Hybrid (combined) contracts; or

(b) Capable of eliminating or significantly reduce a measurement or recognition inconsistency;
or

(c) Performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. Financial liabilities at fair value through profit or loss are initially recognised at fair value. Related transaction costs are expensed in profit or loss. These financial liabilities are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial liabilities are recognised in profit or loss.

(24) Derecognition of financial liabilities

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

(25) Offsetting financial instruments

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

(26) Financial liabilities and equity instruments - Bonds payable

Ordinary corporate bonds issued by the Group are initially recognized at fair value, net of transaction costs incurred. Ordinary corporate bonds are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortised in profit or loss as an adjustment to the 'finance costs' over the period of bond circulation using the effective interest method.

(27) Derivative financial instruments

Derivatives are initially recognized at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value. Any changes in the fair value are recognized in profit or loss.

(28) Provisions

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

(29) 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 recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

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

(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 defined benefit net 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.

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

Employees' compensation and directors' and supervisors' remuneration are recognised as expenses and liabilities, 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.

(30) 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 recognized as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-market vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognized is based on the number of equity instruments that eventually vest.
- B. For the cash-settled share-based payment arrangements, the employee services received and the liability incurred are measured at the fair value of the liability to pay for those services, and are recognized as compensation cost and liability over the vesting period. The fair value of the liability shall be remeasured at each balance sheet date until settled, with any changes in fair value recognized in profit or loss.
- C. Restricted stocks:
 - i. 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.
 - ii. For restricted stocks where employees do not need to pay to acquire those stocks, the Group will collect the stocks at no consideration from employees who resign during the vesting period.

(31) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- 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 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

- C. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred income tax assets are reassessed.
- 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized 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 utilized.

(32) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved 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.

(33) Revenue recognition

The Group manufactures and sells 3C products. Revenue is measured at the fair value of the consideration received or receivable, taking into account business tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods is recognized when the Group has delivered the goods to

the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

(34) Government grants

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

(35) 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.

(36) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

The determination of whether the Group is acting as principal or agent in a transaction is based on an evaluation of Group's exposure to the significant risks and rewards associated with the sale of goods or the rendering of service in accordance with the business model and substance of the transaction. When exposed to the significant risks and rewards, the Group acts as a principal, and the amount received or receivable from customer is recognized as revenue on a gross basis. Where the Group acts as an agent, net revenue is recognized representing commission earned. The Group provides integrated electronics manufacturing services which meet the following criteria based on judgment, and recognizes revenue on a gross basis:

- a. The Group has primary responsibilities for the goods or services it provides;
- b. The Group bears inventory risk;
- c. The Group bears credit risk of customers.

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 recognized amounts and there is an intention to settle on a net basis or realize 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:

Evaluation of inventories

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

As of December 31, 2016, the carrying amount of inventories was \$387,274,061.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	December 31, 2016	December 31, 2015
Cash on hand and revolving funds	\$ 107,183	\$ 383,418
Checking accounts and demand deposits	228,420,122	388,395,146
Cash equivalents - Time deposits	398,210,765	266,661,491
Cash equivalents - Repo bonds	6,417,231	1,697,666
	<u>\$ 633,155,301</u>	<u>\$ 657,137,721</u>

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

B. The Group's time deposits pledged to others as collateral had been transferred to "other current assets". Please refer to Note 8 for details.

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

Assets	December 31, 2016	December 31, 2015
Current items:		
Financial products	\$ 4,776,461	\$ -
Beneficiary certificates	480,599	404,246
Cross currency swap contracts	6,466,269	5,280,768
Forward exchange contracts	1,253,723	429,899
Convertible bonds payable	675,311	-
	<u>\$ 13,652,363</u>	<u>\$ 6,114,913</u>
Non-current items:		
Cross currency swap contracts	\$ 2,836,837	\$ -
Convertible bonds payable	3,161,500	-
	<u>\$ 5,998,337</u>	<u>\$ -</u>
Liabilities	December 31, 2016	December 31, 2015
Current items:		
Cross currency swap contracts	(\$ 853,160)	(\$ 12,727)
Forward exchange contracts	(10,702,740)	(472,046)
	<u>(\$ 11,555,900)</u>	<u>(\$ 484,773)</u>

A. For the years ended December 31, 2016 and 2015, the Group recognized net loss of \$8,316,405 and \$3,801,694 (shown as "Other gains and losses") on financial assets and liabilities recognized above, respectively.

B. The counterparties of the Group's debt derivative instruments have good credit quality.

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

December 31, 2016			
	Contract amount		
<u>Derivative Financial Assets</u>	<u>(Nominal Principal in thousands)</u>		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD (BUY)	6,744,000	2016.04.11~2017.07.05
	TWD (SELL)	164,210,695	2016.04.11~2017.07.05
	JPY (SELL)	153,819,500	2016.06.14~2017.03.27
	EUR (SELL)	136,737	2016.10.20~2017.02.06
Foreign exchange forward contracts	USD (BUY)	3,570,000	2016.11.16~2017.05.17
	AUD (BUY)	20,000	2016.12.29~2017.01.04
	CZK (BUY)	516,600	2016.12.29~2017.01.03
	EUR (BUY)	6,500	2016.06.02~2017.08.15
	TWD (SELL)	113,978,555	2016.11.16~2017.05.17
	CAD (SELL)	9,618	2016.06.02~2017.08.15
	USD (SELL)	34,436	2016.12.29~2017.01.04
	Financial products	USD	150,000	2016.12.02~2017.01.19
Convertible bonds payable	USD	10,000	2016.10.14~2017.06.30
Non-current items:			
Cross currency swap contracts	USD (BUY)	1,000,000	2016.09.13~2026.09.24
	JPY (SELL)	102,619,000	2016.09.13~2026.09.24
Convertible bonds payable	USD	90,000	2016.10.14~2021.12.15
December 31, 2016			
	Contract amount		
<u>Derivative Financial Liabilities</u>	<u>(Nominal Principal in thousands)</u>		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD (BUY)	3,450,000	2016.03.08~2017.07.05
	TWD (SELL)	112,367,500	2016.03.08~2017.07.05
Foreign exchange forward contracts	USD (BUY)	14,000	2016.06.28~2017.10.16
	GBP (BUY)	4,500	2016.10.24~2017.09.15
	JPY (BUY)	112,476,600	2016.11.08~2017.03.27
	RMB (BUY)	48,133,453	2016.11.03~2017.02.17
	MXN (BUY)	3,919,771	2016.11.02~2017.02.15
	CAD (SELL)	25,838	2016.06.28~2017.10.16
	USD (SELL)	8,303,593	2016.11.02~2017.03.27

	December 31, 2015		
	Contract amount		
<u>Derivative Financial Assets</u>	<u>(Nominal Principal in thousands)</u>		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD (BUY)	4,650,000	2015.05.26~2016.09.28
	TWD (SELL)	148,067,050	2015.05.26~2016.09.28
Foreign exchange forward contracts	JPY (BUY)	61,490,000	2015.12.18~2016.03.22
	RMB (BUY)	2,464,001	2015.12.30~2016.02.01
	CZK (BUY)	618,900	2015.12.30~2016.01.05
	AUD (BUY)	25,000	2015.12.31~2016.01.04
	USD (SELL)	916,220	2015.12.18~2016.03.22

	December31,2015		
	Contract amount		
<u>Derivative Financial Liabilities</u>	<u>(Nominal Principal in thousands)</u>		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD (BUY)	200,000	2015.09.25~2016.06.30
	TWD (SELL)	6,599,600	2015.09.25~2016.06.30
Foreign exchange forward	TWD (BUY)	16,437,500	2015.12.17~2016.03.21
contracts	RMB (BUY)	8,457,434	2015.11.09~2016.02.01
	USD (BUY)	1,732	2015.12.23~2016.01.22
	USD (SELL)	1,797,441	2015.11.09~2016.03.21
	INR (SELL)	115,014	2015.12.23~2016.01.22

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

- A. Operating activities: Import of raw materials and export sales
- B. Investing activities: Import of machinery and equipment
- C. Financing activities: Long-term and short-term foreign currency assets and liabilities

(c) Financial products

All of the structured products the Group entered into an agreement with financial institutions pertain to hybrid financial products which are principal guaranteed products in combination with embedded derivative financial products. The abovementioned agreement is designated as “financial assets at fair value through profit or loss” altogether upon initial recognition.

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

(3) Available-for-sale financial assets

Items	December 31, 2016	December 31, 2015
Current items:		
Listed stocks	\$ 1,867	\$ 79,674
Adjustment of available-for-sale financial assets	460,467	547,834
	<u>\$ 462,334</u>	<u>\$ 627,508</u>
Non-current items:		
Listed stocks	\$ 62,295,465	\$ 29,656,793
Foreign investment fund	5,228,143	607,355
Emerging stocks	1,218,466	-
	68,742,074	30,264,148
Adjustment of available-for-sale financial assets	43,753,490	8,732,972
	<u>\$ 112,495,564</u>	<u>\$ 38,997,120</u>

- A. The Group recognized net loss or gain in other comprehensive income for fair value change for the years ended December 31, 2016 and 2015. Please refer to Notes 6(27) and (28) for details. The Group reclassified loss of \$450,133 and profit of \$4,607,161 from equity to profit or loss for the years ended December 31, 2016 and 2015, respectively.
- B. On April 2, 2016, the Company signed an investment agreement with a Japanese listed company, Sharp Corporation (hereafter “Sharp”), to acquire 11,363,636 Class C shares of Sharp for ¥8,800 per share. The amount of the acquisition totaled \$30,098,320 (¥99,999,997 thousand). On August 12, 2016, the transaction had been completed. Beginning on July 1, 2017, in case that Sharp plans to redeem some or all of Class C shares, Sharp is able to acquire all or some of Class C shares by exchanging with newly issued ordinary shares (in a quantity that the number of Class C shares times the exchange rate 100).

(4) Notes and accounts receivable

	December 31, 2016	December 31, 2015
Notes receivable	\$ 707,837	\$ 1,241,124
Accounts receivable	703,738,850	569,065,964
Less: Allowance for sales returns and allowances (	2,110,082) (	2,398,514)
Allowance for doubtful accounts (	3,259,575) (	3,203,260)
	<u>\$ 699,077,030</u>	<u>\$ 564,705,314</u>

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

As of December 31, 2015, there is no unsettled accounts receivable factored.

As of December 31, 2016, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2015			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 3,225,000	\$ 3,225,000	\$ 3,225,000	\$ -

B. As of December 31, 2016 and 2015, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

C. For the years ended December 31, 2016 and 2015, the financing charges (expenses) incurred from accounts receivable factoring were \$20,572 and \$6,107 (shown as “finance costs”), respectively.

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

(5) Other receivables

	December 31, 2016	December 31, 2015
Tax refund receivable	\$ 22,499,777	\$ 30,123,367
Interest receivable	15,548,712	6,833,196
Loans to related parties	1,587,592	1,582,754
Others	6,113,659	5,240,638
	<u>\$ 45,749,740</u>	<u>\$ 43,779,955</u>

(6) Inventories

	December 31, 2016	December 31, 2015
Raw materials	\$ 91,976,158	\$ 83,927,067
Work in process	84,987,963	66,706,827
Finished goods	217,638,784	278,832,141
Inventory in transit	<u>22,964,968</u>	<u>25,884,726</u>
	417,567,873	455,350,761
Less: Allowance for inventory obsolescence and market price decline	(30,293,812)	(30,725,744)
	<u>\$ 387,274,061</u>	<u>\$ 424,625,017</u>

Expenses and losses incurred on inventories for the years ended December 31, 2016 and 2015 were as follows:

	For the years ended December 31,	
	2016	2015
Cost of inventories sold	\$ 4,039,630,840	\$ 4,154,261,826
Loss on inventory obsolescence and market price decline	471,770	11,724,725
Revenue from sale of scraps	(3,815,744)	(5,171,131)
Others	<u>861,511</u>	<u>738,578</u>
	<u>\$ 4,037,148,377</u>	<u>\$ 4,161,553,998</u>

(7) Other current assets

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Time deposits with maturity over three months	\$ 54,294,559	\$ 37,384,154
Capital guarantee financial products	48,509,271	12,629,860
Structured deposits	3,062,928	-
Pledged time deposits	700,223	462,246
Refundable deposits	197,221	104,714
	<u>\$ 106,764,202</u>	<u>\$ 50,580,974</u>

- A. The Group has signed a contract for capital guarantee financial products with the bank for the years ended December 31, 2016 and 2015, and the expected range for annualised rate of return is between 1.8%~5.63% and 2.65%~5.63%, respectively.
- B. All of the structured deposits the Group entered an agreement with pertain to principal guaranteed products.
- C. Details of other current assets pledged as collateral are provided in Note 8.

(8) Financial assets carried at cost

<u>Items</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Non-current item:		
Unlisted stocks	<u>\$ 32,467,460</u>	<u>\$ 18,795,163</u>

- A. According to the Group's intension, its investments in above equity instruments should be classified as "available-for-sale financial assets". However, as the above equity instruments are not traded in active market, and no sufficient industry information of companies similar to the above companies or no financial information of the above companies can be obtained, the fair value of the investment in above equity instruments cannot be measured reliably. Accordingly, the Group classified those stocks as 'financial assets carried at cost'.
- B. The addition in above listed share investment in the third quarter of 2015 pertains to the investment in shares of Jasper Infotech Private Limited. The investment is approximately US\$200,004 thousand. Jasper Infotech Private Limited is primarily engaged in operations of online shopping sites.
- C. The additional investment during the first quarter of 2016 pertains to the investment in shares of Katerra Inc. The investment is approximately USD 50 million. Katerra Inc. is primarily engaged in vertical integration of construction industry.
- D. The additional investment during the second quarter of 2016 pertains to the investment in shares of IDG China Capital. The investment is approximately USD 32 million. IDG China Capital is primarily engaged in the investment in enterprises in China.
- E. The additional investment during the third quarter of 2016 pertains to the investment in shares of Xiaoju Kuaizhi Inc. The investment is approximately USD 120 million. Xiaoju Kuaizhi Inc. is primarily engaged in the investment in enterprises in China.
- F. The additional investment during the third quarter of 2016 pertains to the investment in shares of

Hike Global. The investment is approximately USD 50 million. Hike Global is primarily engaged in internet communication platform.

G. The Group has assessed the aforementioned financial instruments. Because partial investment was impaired, the Group has recognized impairment loss of \$667,558 and \$158,700 (shown as “other gain and loss”) for the years ended December 31, 2016 and 2015, respectively.

H. As of December 31, 2016 and 2015, no financial assets measured at cost held by the Group were pledged to others.

(9) Investments accounted for under equity method

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Sharp Corporation	\$ 63,115,972	\$ -
Foxconn Technology Co., Ltd.	31,843,159	27,166,249
Zhen Ding Technology Holding Limited	14,526,244	16,385,926
Asia Pacific Telecom Co., Ltd.	7,261,502	9,796,713
Pan International Industrial Corporation	3,027,594	2,954,789
General Interface Solution Holding Limited	3,036,857	2,834,332
Others	19,716,012	18,496,928
	<u>\$ 142,527,340</u>	<u>\$ 77,634,937</u>

A. The Group has assessed impairment of certain investees for the years ended December 31, 2016 and 2015, and has accrued impairment loss of \$0 and \$257,483, respectively (shown as “other gains and losses”).

B. Associates

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

<u>Company name</u>	<u>Principal place of business</u>	<u>Shareholding ratio</u>		<u>Nature of relationship</u>	<u>Method of measurement</u>
		<u>December 31, 2016</u>	<u>December 31, 2015</u>		
Sharp Corporation	Japan	45%	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	30%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	38%	38%	Supplier	Equity method
Asia Pacific Telecom Co., Ltd.	Taiwan	20%	20%	Strategic Investment	Equity method
Pan International Industrial Corporation	Taiwan	27%	27%	Supplier	Equity method
General Interface Solution Holding Limited	Cayman	25%	25%	Supplier	Equity method

- (b) The summarized financial information of the associates that are material to the Group is as below:

Balance sheet

	<u>Sharp Corporation</u>
	<u>December 31, 2016</u>
Current assets	\$ 327,107,350
Non-current assets	162,472,215
Current liabilities	(223,468,483)
Non-current liabilities	(184,402,857)
Total net assets	81,708,225
Effect of accounting principles (Note 1)	(70,073,405)
Total net assets after adjustment	<u>\$ 11,634,820</u>
Share in associate's net assets (Note 2)	(\$ 8,462,866)
Others (Note 1)	<u>71,578,838</u>
Carrying amount of the associate	<u>\$ 63,115,972</u>

Note 1: In August 2016, the Group acquired the ordinary shares newly issued by Sharp Corporation, which approximately equaled to 44.55% of equity, for a total amount of \$59,166,997 (¥194,968,461 thousand). The Group is now allocating the acquisition cost in response to the difference in accounting principles by assigning experts.

Note 2: Share in associate's net assets is counted with equity of ordinary shares, excluding Class C shares of Sharp Corporation.

	<u>Foxconn Technology Co., Ltd.</u>	
	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Current assets	\$ 99,607,682	\$ 102,516,113
Non-current assets	48,644,595	20,868,772
Current liabilities	(40,800,971)	(31,706,661)
Non-current liabilities	(705,029)	(704,866)
Total net assets	<u>\$ 106,746,277</u>	<u>\$ 90,973,358</u>
Share in associate's net assets	\$ 31,463,531	\$ 26,919,334
Goodwill	338,190	338,190
Others	41,438	(91,275)
Carrying amount of the associate	<u>\$ 31,843,159</u>	<u>\$ 27,166,249</u>

Zhen Ding Technology Holding Limited		
	December 31, 2016	December 31, 2015
Current assets	\$ 60,420,173	\$ 56,823,003
Non-current assets	34,483,663	34,432,412
Current liabilities	(46,623,696)	(39,250,046)
Non-current liabilities	(10,049,783)	(9,752,836)
Total net assets	<u>\$ 38,230,357</u>	<u>\$ 42,252,533</u>
Share in associate's net assets	\$ 14,512,244	\$ 16,039,062
Others	14,000	346,864
Carrying amount of the associate	<u>\$ 14,526,244</u>	<u>\$ 16,385,926</u>

Asia Pacific Telecom Co., Ltd.		
	December 31, 2016	December 31, 2015
Current assets	\$ 10,127,739	\$ 16,748,499
Non-current assets	30,500,370	28,782,036
Current liabilities	(5,012,377)	(4,913,354)
Non-current liabilities	(518,261)	(448,298)
Total net assets	<u>\$ 35,097,471</u>	<u>\$ 40,168,883</u>
Share in associate's net assets	\$ 6,911,113	\$ 7,881,135
Other intangible assets	800,616	2,346,630
Others	(450,227)	(431,052)
Carrying amount of the associate	<u>\$ 7,261,502</u>	<u>\$ 9,796,713</u>

Pan International Industrial Corporation		
	December 31, 2016	December 31, 2015
Current assets	\$ 12,752,862	\$ 13,011,823
Non-current assets	5,982,149	5,764,112
Current liabilities	(6,933,349)	(7,051,025)
Non-current liabilities	(191,005)	(408,395)
Total net assets	<u>\$ 11,610,657</u>	<u>\$ 11,316,515</u>
Share in associate's net assets	\$ 3,138,139	\$ 3,058,638
Goodwill	296,404	296,404
Others	(406,949)	(400,253)
Carrying amount of the associate	<u>\$ 3,027,594</u>	<u>\$ 2,954,789</u>

General Interface Solution Holding Limited		
	December 31, 2016	December 31, 2015
Current assets	\$ 27,398,607	\$ 33,357,097
Non-current assets	14,658,502	15,677,851
Current liabilities	(26,513,069)	(30,153,504)
Non-current liabilities	(3,254,048)	(7,411,061)
Total net assets	\$ 12,289,992	\$ 11,470,383
Share in associate's net assets	\$ 3,036,857	\$ 2,834,332
Others	-	-
Carrying amount of the associate	\$ 3,036,857	\$ 2,834,332

Statement of comprehensive income

Sharp Corporation		
	For the years ended December 31,	
	2016	
Revenue	\$	597,324,528
Loss for the year from continuing operations	(\$	55,809,325)
Other comprehensive loss, net of tax	(	10,237,284)
Total comprehensive loss	(	66,046,609)
Effect of accounting principles		111,855
Total comprehensive income after adjusted	(\$	65,934,754)
Dividends received from associates	\$	-

Foxconn Technology Co., Ltd.		
	For the years ended December 31,	
	2016	2015
Revenue	\$ 80,110,459	\$ 99,425,613
Profit for the year from continuing operations	\$ 10,719,973	\$ 12,182,417
Other comprehensive income (loss), net of tax	8,859,498	(303,125)
Total comprehensive income	\$ 19,579,471	\$ 11,879,292
Dividends received from associates	\$ 1,238,377	\$ 1,021,764

Zhen Ding Technology Holding Limited		
For the years ended December 31,		
	2016	2015
Revenue	\$ 82,392,633	\$ 85,737,736
Profit for the year from continuing operations	\$ 3,456,186	\$ 7,730,720
Other comprehensive loss, net of tax	(3,856,994)	(548,121)
Total comprehensive (loss) income	(\$ 400,808)	\$ 7,182,599
Dividends received from associates	\$ 1,396,922	\$ 1,127,766

Asia Pacific Telecom Co., Ltd.		
For the years ended December 31,		
	2016	2015
Revenue	\$ 14,153,429	\$ 14,848,518
Loss for the year from continuing operations	(\$ 5,132,577)	(\$ 1,600,913)
Other comprehensive income (loss), net of tax	1,708	(24,953)
Total comprehensive loss	(\$ 5,130,869)	(\$ 1,625,866)
Dividends received from associates	\$ -	\$ -

Pan International Industrial Corporation		
For the years ended December 31,		
	2016	2015
Revenue	\$ 18,412,296	\$ 18,933,935
Profit for the year from continuing operations	\$ 1,267,382	\$ 474,884
Other comprehensive loss, net of tax	(934,588)	(741,291)
Total comprehensive income (loss)	\$ 332,794	(\$ 266,407)
Dividends received from associates	\$ 48,089	\$ 39,228

General Interface Solution Holding Limited		
For the years ended December 31,		
	2016	2015
Revenue	\$ 79,361,173	\$ 93,678,500
Profit for the year from continuing operations	\$ 2,897,420	\$ 2,211,397
Other comprehensive (loss) income, net of tax	(923,480)	97,138
Total comprehensive income	\$ 1,973,940	\$ 2,308,535
Dividends received from associates	\$ 277,675	\$ 153,000

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

As of December 31, 2016 and 2015, the carrying amount of the Group's individually immaterial associates amounted to \$19,716,012 and \$18,496,928, respectively.

	For the years ended December 31,	
	2016	2015
Loss for the year from continuing operations	(\$ 263,310)	(\$ 1,170,578)
Other comprehensive loss, net of tax	(254,776)	(384,129)
Total comprehensive loss	(\$ 518,086)	(\$ 1,554,707)

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

	December 31, 2016	December 31, 2015
Sharp Corporation	\$ 165,105,129	\$ -
Foxconn Technology Co., Ltd.	34,539,470	28,730,355
Zhen Ding Technology Holding Limited	19,275,944	23,155,572
Asia Pacific Telecom Co., Ltd.	8,637,819	9,864,579
Pan International Industrial Corporation	3,327,354	1,821,288
General Interface Solution Holding Limited	6,843,772	8,449,573
	<u>\$ 237,729,488</u>	<u>\$ 72,021,367</u>

(10) Property, plant and equipment

<u>At January 1, 2016</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Others</u>	<u>Construction in progress</u>	<u>Total</u>
Cost	\$ 4,364,220	\$ 197,644,921	\$ 294,481,624	\$ 38,344,911	\$ 105,694,104	\$ 28,042,474	\$ 668,572,254
Accumulated depreciation and impairment	-	(59,513,206)	(173,604,052)	(24,125,162)	(74,591,368)	-	(331,833,788)
	<u>\$ 4,364,220</u>	<u>\$ 138,131,715</u>	<u>\$ 120,877,572</u>	<u>\$ 14,219,749</u>	<u>\$ 31,102,736</u>	<u>\$ 28,042,474</u>	<u>\$ 336,738,466</u>
<u>2016</u>							
Opening net book amount	\$ 4,364,220	\$ 138,131,715	\$ 120,877,572	\$ 14,219,749	\$ 31,102,736	\$ 28,042,474	\$ 336,738,466
Additions	10,220	1,913,412	15,795,085	2,171,556	11,236,296	24,284,120	55,410,689
Transfer	-	3,244,208	4,717,785	241,244	1,252,982	(10,056,830)	(600,611)
Disposals	(82,762)	(1,606,770)	(2,391,667)	(293,915)	(591,225)	-	(4,966,339)
Acquired through business combinations	-	3,511,659	1,631,125	-	1,194,207	4,618	6,341,609
Depreciation charge	-	(9,686,595)	(35,598,349)	(3,733,186)	(13,389,801)	-	(62,407,931)
Impairment loss and reversal of impairment	-	(704)	346,940	-	-	-	346,236
Net exchange differences	(295,998)	(9,824,444)	(5,637,497)	(937,426)	(1,015,163)	(3,949,121)	(21,659,649)
Closing net book amount	<u>\$ 3,995,680</u>	<u>\$ 125,682,481</u>	<u>\$ 99,740,994</u>	<u>\$ 11,668,022</u>	<u>\$ 29,790,032</u>	<u>\$ 38,325,261</u>	<u>\$ 309,202,470</u>
<u>At December 31, 2016</u>							
Cost	\$ 3,995,680	\$ 189,709,141	\$ 274,498,235	\$ 37,098,201	\$ 106,821,952	\$ 38,325,261	\$ 650,448,470
Accumulated depreciation and impairment	-	(64,026,660)	(174,757,241)	(25,430,179)	(77,031,920)	-	(341,246,000)
	<u>\$ 3,995,680</u>	<u>\$ 125,682,481</u>	<u>\$ 99,740,994</u>	<u>\$ 11,668,022</u>	<u>\$ 29,790,032</u>	<u>\$ 38,325,261</u>	<u>\$ 309,202,470</u>

<u>At January 1, 2015</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Others</u>	<u>Construction in progress</u>	<u>Total</u>
Cost	\$ 4,235,719	\$ 186,559,953	\$ 304,064,762	\$ 38,852,709	\$ 101,454,212	\$ 18,014,617	\$ 653,181,972
Accumulated depreciation and impairment	-	(52,487,019)	(151,356,618)	(24,032,071)	(66,437,706)	-	(294,313,414)
	<u>\$ 4,235,719</u>	<u>\$ 134,072,934</u>	<u>\$ 152,708,144</u>	<u>\$ 14,820,638</u>	<u>\$ 35,016,506</u>	<u>\$ 18,014,617</u>	<u>\$ 358,868,558</u>
<u>2015</u>							
Opening net book amount	\$ 4,235,719	\$ 134,072,934	\$ 152,708,144	\$ 14,820,638	\$ 35,016,506	\$ 18,014,617	\$ 358,868,558
Additions	203,274	14,186,801	7,350,884	3,809,128	9,562,110	20,637,552	55,749,749
Transfer	95,799	3,136,451	3,531,019	2,081,023	1,838,434	(9,984,098)	698,628
Disposals	(221)	(1,009,131)	(1,356,844)	(854,618)	(866,211)	-	(4,087,025)
Depreciation charge	-	(10,517,986)	(40,161,838)	(5,483,594)	(14,167,479)	-	(70,330,897)
Impairment loss	-	-	375,464	-	-	(80,077)	295,387
Net exchange differences	(170,351)	(1,737,354)	(1,569,257)	(152,828)	(280,624)	(545,520)	(4,455,934)
Closing net book amount	<u>\$ 4,364,220</u>	<u>\$ 138,131,715</u>	<u>\$ 120,877,572</u>	<u>\$ 14,219,749</u>	<u>\$ 31,102,736</u>	<u>\$ 28,042,474</u>	<u>\$ 336,738,466</u>
<u>At December 31, 2015</u>							
Cost	\$ 4,364,220	\$ 197,644,921	\$ 294,481,624	\$ 38,344,911	\$ 105,694,104	\$ 28,042,474	\$ 668,572,254
Accumulated depreciation and impairment	-	(59,513,206)	(173,604,052)	(24,125,162)	(74,591,368)	-	(331,833,788)
	<u>\$ 4,364,220</u>	<u>\$ 138,131,715</u>	<u>\$ 120,877,572</u>	<u>\$ 14,219,749</u>	<u>\$ 31,102,736</u>	<u>\$ 28,042,474</u>	<u>\$ 336,738,466</u>

- A. The Company's subsidiaries assessed recoverable amounts of those assets where there is an indication that they are impaired. Reversal of impairment loss of \$346,236 and \$295,387 (shown as "other gains and losses") were recognized for the years ended December 31, 2016 and 2015, respectively.
- B. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Investment property

	Land and buildings	
	2016	2015
<u>At January 1</u>		
Cost	\$ 4,889,406	\$ 4,810,944
Accumulated depreciation and impairment	(1,874,758)	(1,646,278)
	<u>\$ 3,014,648</u>	<u>\$ 3,164,666</u>
<u>For the year ended December 31</u>		
Opening net book amount	\$ 3,014,648	\$ 3,164,666
Additions	1,927	561,520
Disposals	(83,456)	(292,735)
Depreciation charge	(188,268)	(189,872)
Impairment loss	-	(148,853)
Net exchange differences	(219,560)	(80,078)
Closing net book amount	<u>\$ 2,525,291</u>	<u>\$ 3,014,648</u>
<u>At December 31</u>		
Cost	\$ 4,415,048	\$ 4,889,406
Accumulated depreciation and impairment	(1,889,757)	(1,874,758)
	<u>\$ 2,525,291</u>	<u>\$ 3,014,648</u>

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

	For the years ended December 31	
	2016	2015
Rental income from the lease of the investment property	<u>\$ 320,973</u>	<u>\$ 274,356</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 188,268</u>	<u>\$ 189,872</u>

- B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss of \$0 and \$148,853 (shown as “other gains or losses”) was recognized for the years ended December 31, 2016 and 2015, respectively.
- C. The fair value of the investment property held by the Group as at December 31, 2016 and 2015 was \$3,008,785 and \$3,315,793, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(12) Intangible assets

<u>At January 1, 2016</u>	<u>Goodwill</u>	<u>Patents</u>	<u>Trademarks</u>	<u>Other</u>	<u>Total</u>
Cost	\$ 629,290	\$ 4,005,095	\$ 16,000	\$ -	\$ 4,650,385
Accumulated amortization and impairment	-	(1,395,381)	(1,167)	-	(1,396,548)
	<u>\$ 629,290</u>	<u>\$ 2,609,714</u>	<u>\$ 14,833</u>	<u>\$ -</u>	<u>\$ 3,253,837</u>

2016

Opening net book amount	\$ 629,290	\$ 2,609,714	\$ 14,833	\$ -	\$ 3,253,837
Acquired through business combinations	3,452,553	234,830	3,386,510	605,530	7,679,423
Amortization charge	-	(426,959)	(2,000)	-	(428,959)
Net exchange differences	33,448	(43,811)	31,798	7,220	28,655
Closing net book amount	<u>\$ 4,115,291</u>	<u>\$ 2,373,774</u>	<u>\$ 3,431,141</u>	<u>\$ 612,750</u>	<u>\$ 10,532,956</u>

At December 31, 2016

Cost	\$ 4,115,291	\$ 4,170,702	\$ 3,434,308	\$ 612,750	\$ 12,333,051
Accumulated amortization and impairment	-	(1,796,928)	(3,167)	-	(1,800,095)
	<u>\$ 4,115,291</u>	<u>\$ 2,373,774</u>	<u>\$ 3,431,141</u>	<u>\$ 612,750</u>	<u>\$ 10,532,956</u>

<u>At January 1, 2015</u>	<u>Goodwill</u>	<u>Patents</u>	<u>Trademarks</u>	<u>Total</u>
Cost	\$ 820,816	\$ 4,282,987	\$ 236,031	\$ 5,339,834
Accumulated amortization and impairment	-	(899,690)	(53)	(899,743)
	<u>\$ 820,816</u>	<u>\$ 3,383,297</u>	<u>\$ 235,978</u>	<u>\$ 4,440,091</u>

2015

Opening net book amount	\$ 820,816	\$ 3,383,297	\$ 235,978	\$ 4,440,091
Acquired through business combinations	12,331	-	-	12,331
Additions	-	40,610	16,000	56,610
Amortization charge	-	(482,779)	(24,787)	(507,566)
Transferred to non-current assets held for sale	(215,430)	(414,875)	(212,361)	(842,666)
Net exchange differences	11,573	83,461	3	95,037
Closing net book amount	<u>\$ 629,290</u>	<u>\$ 2,609,714</u>	<u>\$ 14,833</u>	<u>\$ 3,253,837</u>

At December 31, 2015

Cost	\$ 629,290	\$ 4,005,095	\$ 16,000	\$ 4,650,385
Accumulated amortization and impairment	-	(1,395,381)	(1,167)	(1,396,548)
	<u>\$ 629,290</u>	<u>\$ 2,609,714</u>	<u>\$ 14,833</u>	<u>\$ 3,253,837</u>

A. Details of acquired through business combinations are provided in Note 6(29).

B. The details of amortization are as follows:

	<u>For the years ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
Operating costs	<u>\$ 428,959</u>	<u>\$ 507,566</u>

(13) Other non-current assets

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Long-term prepaid rent	\$ 24,048,061	\$ 18,650,335
Prepayments for equipment	1,437,862	343,502
Other financial assets - non-current	92,224	53,877
Others	4,923,283	4,295,448
	<u>\$ 30,501,430</u>	<u>\$ 23,343,162</u>

A. Long-term prepaid rent refers to the land use rights obtained in China. Upon signing of the lease, the amount has been paid in full. The Group recognized rental expense of \$449,888 and \$418,661 for the years ended December 31, 2016 and 2015, respectively.

B. Details of other non-current assets pledged as collateral are provided in Note 8.

(14) Short-term notes and bills payable

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Commercial paper	\$ 16,000,000	\$ 7,000,000
Less: unamortized discount	(9,156)	-
	<u>\$ 15,990,844</u>	<u>\$ 7,000,000</u>
Interest rates per annum	<u>0.398%~0.458%</u>	<u>0.502%~0.512%</u>

(15) Short-term loans

<u>Type of loans</u>	<u>December 31, 2016</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 167,471,587	1.18%~4.7%	None
Secured loans	4,000,556	3.92%~4.35%	Time deposits
	<u>\$ 171,472,143</u>		
<u>Type of loans</u>	<u>December 31, 2015</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 69,945,028	0.45%~4.14%	None
Secured loans	288,181	3.92%	Time deposits
	<u>\$ 70,233,209</u>		

A. As of December 31, 2016 and 2015, the Company provided guarantees on the short-term credit facilities obtained by Foxconn Slovakia, SPOL S.R.O., a subsidiary of the Company, in the amount of EUR 181 million and EUR 331 million, respectively.

B. As of December 31, 2016 and 2015, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Technologies Limited, a subsidiary of the Company, totaling RMB 2 billion.

C. As of December 31, 2016 and 2015, the Company provided guarantees on the short-term credit facilities obtained by Falcon Precision Trading Limited, a subsidiary of the Company, in the amount of RMB 1.9 billion and RMB 1.9 billion, respectively.

D. As of December 31, 2016 and 2015, the Company provided guarantees on the short-term credit

facilities obtained by Fusing International Inc., a subsidiary of the Company, in the amount of USD 195 million and USD 145 million, respectively.

- E. As of December 31, 2016 and 2015, the Company provided guarantees on the short-term credit facilities obtained by Best Leap Enterprises Limited, a subsidiary of the Company, in the amount of RMB 500 million and RMB 0, respectively.
- F. The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of December 31, 2016 and 2015 are as follows:

December 31, 2016			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 1,764,001,673	\$ 1,764,001,673	\$ -
Financial products and loans	8,439,601	8,439,601	-
	<u>\$ 1,772,441,274</u>	<u>\$ 1,772,441,274</u>	<u>\$ -</u>
December 31, 2015			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 999,678,949	\$ 999,678,949	\$ -
Financial products and loans	28,711,888	28,711,888	-
	<u>\$ 1,028,390,837</u>	<u>\$ 1,028,390,837</u>	<u>\$ -</u>

(16) Other payables

	December 31, 2016	December 31, 2015
Awards and salaries payable	\$ 50,354,557	\$ 53,459,521
Royalty fees payable	38,737,177	37,894,494
Payables for equipment	18,973,484	18,109,912
Consumption goods expense payable (including indirect materials)	17,289,523	16,534,615
Accrued interest payable	14,705,018	6,828,336
Employees' bonuses payable	11,977,246	10,598,195
Tax payable	5,277,485	5,302,918
Others	61,103,367	48,296,442
	<u>\$ 218,417,857</u>	<u>\$ 197,024,433</u>

(17) Other current liabilities

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Receipts in advance of payments for equipment on behalf of others	\$ 9,235,108	\$ 30,964,845
Receipts in advance	12,039,882	16,353,276
Deferred income	6,021,669	5,429,313
Bonds payable maturing within one year	60,617,745	24,714,847
Long-term loans maturing within one year	145,213	20,955,283
Others	3,848,946	3,887,451
	<u>\$ 91,908,563</u>	<u>\$ 102,305,015</u>

(18) Bonds payable

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Corporate bonds payable	138,400,000	138,300,000
Foreign unsecured corporate bonds JPY-denominated	10,142,625	13,896,939
Foreign unsecured corporate bonds EUR-denominated	8,475,300	8,969,977
Foreign unsecured corporate bonds RMB-denominated	3,712,620	4,044,656
Foreign unsecured corporate bonds USD-denominated	53,212,500	21,339,500
Less: Discount on bonds payable	(22,455)	(46,971)
Total	213,920,590	186,504,101
Less: Current portion (shown as "other current liabilities")	(60,617,745)	(24,714,847)
	<u>\$ 153,302,845</u>	<u>\$ 161,789,254</u>

A. First debenture issue of 2011

(a) On January 7, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The unsecured bonds have matured and been fully paid in March 2016.

B. Second debenture issue of 2011

(a) On June 1, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$7,050,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2011	5 years	\$3,000,000	1.43%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond B	June 2011	7 years	\$2,650,000	1.66%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2011	10 years	\$1,400,000	1.82%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) The second unsecured corporate Bond A issued in 2011 have matured and been fully paid in June 2016 in accordance with the conditions of the contractual arrangement.

C. Third debenture issue of 2011

On July 6, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$4,950,000. The unsecured bonds have matured and been fully paid in July 2016.

D. First debenture issue of 2012

(a) On December 28, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
March 2012	5 years	\$ 9,000,000	1.34%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) Payable of first unsecured corporate bonds issued in 2012 had been reclassified to “Current liabilities” in the first quarter of 2016 in accordance with the conditions of the contractual arrangement.

E. Second debenture issue of 2012

(a) On May 11, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
May 2012	5 years	\$ 6,000,000	1.43%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) Payable of second unsecured corporate bonds issued in 2012 had been reclassified to “Current liabilities” in the second quarter of 2016 in accordance with the conditions of the contractual arrangement.

F. Third debenture issue of 2012

On July 27, 2012, following the approval from the SFB, the Company issued domestic unsecured

bonds in the amount of \$8,000,000. The unsecured bonds have matured and been fully paid on August 6, 2015.

G. Fourth debenture issue of 2012

- (a) On September 28, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$3,300,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
October 2012	5 years	\$ 3,300,000	1.35%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) Payable of fourth unsecured corporate bonds issued in 2012 had been reclassified to “Current liabilities” in the fourth quarter of 2016 in accordance with the conditions of the contractual arrangement.

H. First debenture issue of 2013

On January 7, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$11,050,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
Bond A	January 2013	5 years	\$7,450,000	1.33%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	January 2013	7 years	\$3,600,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.

I. Second debenture issue of 2013

- (a) On May 6, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,950,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
October 2013	3 years	\$ 6,950,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The second unsecured corporate bonds issued in 2013 have matured and been fully paid in the fourth quarter of 2016 in accordance with the conditions of the contractual arrangement.

J. Third debenture issue of 2013

- (a) On November 5, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The terms of these domestic unsecured bonds

are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	December 2013	3 years	\$3,000,000	1.35%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	December 2013	5 years	\$ 800,000	1.50%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	December 2013	7 years	\$2,200,000	1.85%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The third unsecured corporate Bond A issued in 2013 have matured and been fully paid in the fourth quarter of 2016 in accordance with the conditions of the contractual arrangement.

K. First debenture issue of 2014

- (a) On December 31, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	March 2014	3 years	\$2,050,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	March 2014	5 years	\$1,100,000	1.40%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	March 2014	7 years	\$ 350,000	1.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	March 2014	10 years	\$2,500,000	2.00%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) Payable of first unsecured corporate bonds issued in 2014 had been reclassified to “Current liabilities” in the first quarter of 2016 in accordance with the conditions of the contractual arrangement.

L. Second debenture issue of 2014

- (a) On April 18, 2014, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$12,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	May 2014	3 years	\$2,850,000	1.17%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	May 2014	5 years	\$1,600,000	1.37%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	May 2014	7 years	\$3,350,000	1.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	May 2014	10 years	\$4,200,000	1.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) Payable of second unsecured corporate Bond A issued in 2014 had been reclassified to “Current liabilities” in the second quarter of 2016 in accordance with the conditions of the contractual arrangement.

M. Third debenture issue of 2014

On June 5, 2014, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$12,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	July 2014	7 years	\$6,000,000	1.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	July 2014	10 years	\$6,000,000	1.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.

N. Fourth debenture issue of 2014

On September 3, 2014, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,200,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	October 2014	3.5 years	\$2,200,000	1.25%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond B	October 2014	5 years	\$1,400,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	October 2014	7 years	\$3,200,000	1.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	October 2014	10 years	\$2,200,000	2.02%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	October 2014	12 years	\$ 200,000	2.15%	Principal is due at maturity. Interest is paid annually at simple interest rate.

O. Fifth debenture issue of 2014

On November 14, 2014, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$7,150,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	January 2015	3 years	\$2,750,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	January 2015	5 years	\$1,600,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	January 2015	7 years	\$2,800,000	1.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.

P. First debenture issue of 2015

(a) On January 12, 2015, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$7,650,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	April 2015	2 years	\$ 100,000	1.10%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	April 2015	3 years	\$4,150,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond C	April 2015	4 years	\$ 100,000	1.34%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	April 2015	5 years	\$2,300,000	1.44%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	April 2015	7 years	\$1,000,000	1.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) Payable of first unsecured corporate Bond A issued in 2015 had been reclassified to “Current liabilities” in the second quarter of 2016 in accordance with the conditions of the contractual arrangement.

Q. Second debenture issue of 2015

On May 22, 2015, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2015	3 years	\$2,600,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2015	3.5 years	\$ 600,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2015	4 years	\$ 400,000	1.30%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	June 2015	5 years	\$2,200,000	1.39%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	June 2015	6 years	\$ 400,000	1.55%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	June 2015	7 years	\$2,300,000	1.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	June 2015	10 years	\$ 500,000	1.90%	Principal is due at maturity. Interest is paid annually at simple interest rate.

R. Third debenture issue of 2015

- (a) On August 26, 2015, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	September 2015	2 years	\$1,400,000	0.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	September 2015	3 years	\$1,800,000	1.05%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	September 2015	4 years	\$1,100,000	1.15%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	September 2015	5 years	\$2,800,000	1.25%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	September 2015	5.5 years	\$ 200,000	1.27%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	September 2015	6 years	\$ 400,000	1.33%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	September 2015	7 years	\$1,000,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond H	September 2015	12 years	\$ 300,000	2.00%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) Payable of third unsecured corporate Bond A issued in 2015 had been reclassified to “Current liabilities” in the third quarter of 2016 in accordance with the conditions of the contractual arrangement.

S. Fourth debenture issue of 2015

- (a) On October 29, 2015, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	November 2015	2 years	\$1,100,000	0.92%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond B	November 2015	3 years	\$1,500,000	1.00%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	November 2015	4 years	\$ 700,000	1.09%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	November 2015	5 years	\$3,900,000	1.20%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	November 2015	6 years	\$ 100,000	1.28%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	November 2015	7 years	\$1,400,000	1.40%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	November 2015	10 years	\$ 100,000	1.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond H	November 2015	12 years	\$ 200,000	1.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) Payable of fourth unsecured corporate Bond A issued in 2015 had been reclassified to “Current liabilities” in the fourth quarter of 2016 in accordance with the conditions of the contractual arrangement.

T. First debenture issue of 2016

On June 2, 2016, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2016	2 years	\$ 400,000	0.60%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2016	3 years	\$ 1,300,000	0.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2016	4.5 years	\$ 300,000	0.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond D	June 2016	5 years	\$ 2,100,000	0.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	June 2016	6 years	\$ 1,300,000	0.88%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	June 2016	7 years	\$ 1,800,000	0.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	June 2015	10 years	\$ 1,800,000	1.20%	Principal is due at maturity. Interest is paid annually at simple interest rate.

U. Second debenture issue of 2016

On July 29, 2016, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	August 2016	3 years	\$ 1,500,000	0.65%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	August 2016	4 years	\$ 100,000	0.65%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	August 2016	4.9 years	\$ 500,000	0.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	August 2016	5 years	\$ 2,300,000	0.73%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	August 2016	6 years	\$ 1,700,000	0.83%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	August 2016	7 years	\$ 2,900,000	0.90%	Principal is due at maturity. Interest is paid annually at simple interest rate.

V. Third debenture issue of 2016

On November 7, 2016, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$3,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	November 2016	2 years	\$1,200,000	0.68%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	November 2016	3 years	\$ 900,000	0.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	November 2016	5 years	\$ 900,000	0.83%	Principal is due at maturity. Interest is paid annually at simple interest rate.

W. Foreign unsecured corporate bonds USD-denominated

- (a) On December 13, 2012, Competition Team Technologies Ltd., a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of US\$ 650 million. The Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
December 2012	5 years	USD 650 million	2.125%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

- (b) Payable of foreign unsecured corporate bonds USD-denominated issued in 2012 had been reclassified to “Current liabilities” in the fourth quarter of 2016 in accordance with the conditions of the contractual arrangement.

X. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 10 billion, and the Company is the guarantor of the bonds. The unsecured bonds have matured and been fully paid in March 2016.

Y. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 4 billion. The Company is the guarantor of the bonds. The unsecured bonds have matured and been fully paid in March 2016.

Z. Foreign unsecured corporate bonds are JPY-denominated

- (a) On May 9, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 2 billion. The Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
May 2014	3 years	JPY 2 billion	0.95%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

- (b) Payable of foreign unsecured corporate bonds JPY-denominated issued in 2014 had been reclassified to “Current liabilities” in the second quarter of 2016 in accordance with the conditions of the contractual arrangement.

AA. Foreign unsecured corporate bonds RMB-denominated

- (a) On May 23, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of RMB 800 million. The Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
May 2013	3 years	RMB 800 million	3.25%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

- (b) Payable of foreign unsecured corporate bonds RMB-denominated issued in 2014 had been reclassified to “Current liabilities” in the second quarter of 2016 in accordance with the conditions of the contractual arrangement.

BB. Foreign unsecured corporate bonds JPY-denominated

- (a) On August 15, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 30 billion. The Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
August 2014	3 years	JPY 30 billion	0.87%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

- (b) Payable of foreign unsecured corporate bonds JPY-denominated issued in 2014 had been reclassified to “Current liabilities” in the third quarter of 2016 in accordance with the conditions of the contractual arrangement.

CC. Foreign unsecured corporate bonds JPY-denominated

- (a) On September 18, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 5 billion. The Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
August 2014	3 years	JPY 5 billion	0.87%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

- (b) Payable of foreign unsecured corporate bonds JPY-denominated issued in 2014 had been reclassified to “Current liabilities” in the third quarter of 2016 in accordance with the

conditions of the contractual arrangement.

DD. Foreign unsecured corporate bonds EUR-denominated

On February 13, 2015, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of EUR 200 million, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
February 2015	3 years	EUR 200 million	1.08%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

EE. Foreign unsecured corporate bonds EUR-denominated

On February 13, 2015, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of EUR 50 million, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
February 2015	3 years	EUR 50 million	Floating rate of 3-month EUR LIBOR plus 1%	Principal is due at maturity. Interest is paid quarterly at simple interest rate.

FF. Foreign unsecured corporate bonds USD-denominated

On September 23, 2016, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of USD 1 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
September 2016	5 years	USD 600 million	2.25%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.
September 2016	10 years	USD 400 million	3.00%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

(19) Long-term loans

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2016</u>
Mizuho Corporate Bank Ltd.,	2016/8/22~2018/8/22	1.255%~ 2.11%	None	\$ 16,125,000
ING Bank, N.V. etc. syndicated loan	2015/11/30~2020/11/30	0.4800% 1.7548%~	"	4,407,000
First Commercial Bank ING Bank, N.V. etc. syndicated loan	2011/11/30~2026/11/30	1.8228%	Note	2,380,952
First Commercial Bank	2013/1/7~2020/7/29	1.7900%	None	567,321
First Commercial Bank	2013/9/6~2033/9/6	1.7548%	Note	1,178,000
First Commercial Bank	2015/4/9~2022/4/9	1.9556%~ 2.0296%	None	391,806
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17~2028/4/15	2.2000%	Note	24,927
				25,075,006
Less: Current portion				(145,213)
				<u>\$ 24,929,793</u>

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2015</u>
Mizuho Corporate Bank Ltd., etc. syndicated loan	2013/8/22~2016/8/22	1.2550%	None	\$ 16,415,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2011/3/31~2016/3/31	0.6840%	"	2,897,438
ING Bank, N.V. etc. syndicated loan	2015/11/30~2020/11/30	0.4800%	"	5,382,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2017/6/28	0.9780%	"	2,248,188
First Commercial Bank	2011/11/30~2026/11/30	1.9767%	Note	2,500,000
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	None	701,690
First Commercial Bank	2013/9/6~2033/9/6	1.9767%	"	642,500
First Commercial Bank	2015/4/9~2022/4/9	2.1776%	"	361,000
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17~2028/4/15	2.2000%	Note	28,642
				31,176,458
Less: Current portion				(20,955,283)
				<u>\$ 10,221,175</u>

Note: Details of long-term borrowings pledged as collateral are provided in Note 8.

A. Foxconn (Far East) Limited, a subsidiary of the Company, entered into a syndicated credit

facility agreement with Mizuho Corporate Bank Ltd. as the lead bank on June 18, 2013 and obtained a credit line in the amount of USD 500 million, with the Company as the guarantor of the loan. The subsidiary has extended the duration of agreement to August 22, 2018 in the third quarter of 2016.

- B. On March 21, 2011, the Company entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank and obtained a credit line in the amount of JPY 51 billion. The entire loan had matured and been fully paid in the first quarter of 2016.
- C. Foxconn Slovakia, SPOL. S R. O., a subsidiary of the Company, entered into a syndicated credit facility agreement with ING Bank N.V. as the lead bank and obtained a credit limit in the amount of EUR 410 million, of which EUR 35 million had been due for settlement and EUR 265 million had been repaid in advance. The subsidiary has extended the duration of agreement to November 30, 2020 in the fourth quarter of 2015. The credit limit is EUR 150 million, with the Company as the guarantor of the loan, of which EUR 35 million has been paid in the first quarter of 2016.
- D. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. and Sumitomo Mitsui Banking Corporation on June 11, 2012, and obtained a credit limit in the amount of JPY 11 billion. The entire loan had matured and been fully paid in the first quarter of 2016.
- E. On April 18, 2011, the subsidiary, Syntrend Creative Park Co. Ltd., has signed the facility agreement with First Commercial Bank for the borrowing limit of \$2.5 billion.
- F. On October 19, 2012, the subsidiaries, Altus Technology Inc., Ingrasys Technology Co., Ltd. and Dynamic Computing Technology Co., Ltd., have signed the facility agreements with First Commercial Bank for a total borrowing limit of \$1,390,000. The limit has been transferred to Altus Technology Inc. in the second quarter of 2015.
- G. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a U.S. dollar regular loan commitment agreement with Citibank (China) Ltd. on September 21, 2012, and obtained a credit limit in the amount of USD 50 million, of which USD 12 million had been repaid in advance and USD 8 million had been due for settlement. The amount of USD 30 million, which will due within one year, has been repaid in advance in June 2015.
- H. Throughout the term of Mizuho Corporate Bank Ltd. and ING Bank, N.V. etc. syndicated term loan agreement, the Group shall maintain the agreed financial ratios, to be tested semi-annually and annually on consolidated basis.

(20) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, 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 not enough 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 contribution for the deficit by next March.

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

	December 31, 2016	December 31, 2015
Present value of defined benefit obligations	\$ 2,332,245	\$ 2,401,073
Fair value of plan assets	(622,528)	(631,567)
Net defined benefit liability	<u>\$ 1,709,717</u>	<u>\$ 1,769,506</u>

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

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
<u>Year ended December 31, 2016</u>			
Balance at January 1	\$ 2,401,073	\$ 631,567	\$ 1,769,506
Current service cost	22,909	-	22,909
Interest income	-	10,736	(10,736)
Interest expense	40,818	-	40,818
	<u>2,464,800</u>	<u>642,303</u>	<u>1,822,497</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	(4,705)	4,705
Change in financial assumptions	32,545	-	32,545
Experience adjustments	(94,955)	-	(94,955)
	<u>(62,410)</u>	<u>(4,705)</u>	<u>(57,705)</u>
Pension fund contribution	-	55,075	(55,075)
Paid pension	(70,145)	(70,145)	-
Balance at December 31	<u>\$ 2,332,245</u>	<u>\$ 622,528</u>	<u>\$ 1,709,717</u>

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
<u>Year ended December 31, 2015</u>			
Balance at January 1	\$ 2,240,746	\$ 646,426	\$ 1,594,320
Current service cost	25,618	-	25,618
Interest income	-	12,928	(12,928)
Interest expense	44,815	-	44,815
	<u>2,311,179</u>	<u>659,354</u>	<u>1,651,825</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	4,326	(4,326)
Change in financial assumptions	104,580	-	104,580
Experience adjustments	54,320	-	54,320
	<u>158,900</u>	<u>4,326</u>	<u>154,574</u>
Pension fund contribution	-	36,893	(36,893)
Paid pension	(69,006)	(69,006)	-
Balance at December 31	<u>\$ 2,401,073</u>	<u>\$ 631,567</u>	<u>\$ 1,769,506</u>

- (d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilization plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund" (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan asset fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2016 and 2015 is given in the Annual Labor Retirement Fund Utilization Report announced by the government.

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

	Year ended December 31, 2016	Year ended December 31, 2015
Discount rate	1.60%	1.70%
Future salary increases	3.50%	3.50%

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in each territory.

Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
<u>December 31, 2016</u>				
Effect on present value of defined benefit obligation	(\$ 80,259)	\$ 84,030	\$ 76,586	(\$ 73,705)
	Discount rate		Future salary increases	
	Increase 1%	Decrease 1%	Increase 1%	Decrease 1%
<u>December 31, 2015</u>				
Effect on present value of defined benefit obligation	(\$ 326,664)	\$ 395,790	\$ 358,032	(\$ 304,634)

The sensitivity analysis above was arrived at based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension liability in the balance sheet are the same.

(f) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2017 are \$35,608.

(g) As of December 31, 2016, the weighted average duration of that retirement plan is 15 years.

B. Defined contribution plans

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

(b) The subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees’ monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not

have further pension liabilities.

- (c) As of December 31, 2016 and 2015, the subsidiaries which participated in defined contribution pension plans recognized reserve according to the respective local laws for retirement plan in the amount of \$63,665 and \$67,999, respectively. The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2016 and 2015 were \$21,129,888 and \$22,403,876, respectively.

(21) Share-based payment

As of December 31, 2016 and 2015, the share-based payment transactions of the Company and FIH Mobile Limited, a subsidiary of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Other share-based payment plans	December 29, 2006	5,748,145	-	Note (1)(12)
"	July 24, 2007	502,090	-	Note (2)(12)
"	December 28, 2007	20,459,322	-	Note (3)(12)
"	October 29, 2009	26,161,489	-	Note (12)
"	April 27, 2010	9,435,264	-	"
"	November 19, 2010	25,616,428	-	"
"	December 29, 2010	35,573,029	-	"
"	April 29, 2011	3,302,725	-	"
"	July 8, 2011	5,138,266	-	"
"	October 18, 2011	21,948,624	-	"
"	December 29, 2011	62,423,773	-	Note (4)(12)
"	December 28, 2012	135,564,990	-	Note (5)(12)
"	April 22, 2013	10,633,361	-	Note (6)(12)
"	October 17, 2013	92,215,205	-	Note (7)(12)
"	May 8, 2014	138,267,922	-	Note (8)
"	July 3, 2014	10,900,786	-	Note (9)(12)
"	August 19, 2015	114,717,017	-	Note (10)(12)
"	November 1, 2016	101,168,760	-	Note (11)(12)
Employee restricted shares plans	May 28, 2015	355,000,000	3 years	Note (13)

Note 1: Of the shares granted, 2,737,718 shares cannot be sold within 1 to 3 years from the grant date.

Note 2: Of the shares granted, 407,000 shares cannot be sold within 1 to 2 years from the grant date.

Note 3: Of the shares granted, 20,362,078 shares cannot be sold within 1 to 3 years from the grant date.

Note 4: Of the shares granted, 13,939,379 shares cannot be sold within 1 to 2 years from the grant date.

Note 5: Of the shares granted, 14,934,766 shares cannot be sold within 1 to 2 years from the grant date.

Note 6: Of the shares granted, 6,210,640 shares cannot be sold within 1 to 2 years from the grant

date.

Note 7: Of the shares granted, 33,957,285 shares cannot be sold within 1 to 2 years from the grant date.

Note 8: Of the shares granted, 138,267,922 shares cannot be sold within 1 to 3 years from the grant date.

Note 9: Of the shares granted, 10,712,895 shares cannot be sold within 1 year from the grant date.

Note 10: Of the shares granted, 108,541,274 shares cannot be sold within 1 year from the grant date.

Note 11: Of the shares granted, 101,168,760 shares cannot be sold within 1 year from the grant date.

Note 12: Vested immediately.

Note 13: Employees do not need to pay to acquire those stocks. Issuance of shares is based on employees' service periods (1 to 3 years). Shares are vested in accordance with the amount of employees' shares at 40%, 30% and 30% in each year over the 3-year period. The following vesting conditions must be met:

(a) The Company's average operating performance is greater than competitors' average earnings per share and return on assets for the 3 years prior to the lock-up period of restricted stocks;

(b) Employees' performance has reached the Company's performance standard.

(c) For restricted stocks where employees do not meet the vesting condition, the Company will collect all the stocks at no consideration. In the third quarter of 2015, the Company collected 355 million shares of restricted stocks to employees not meeting the vesting condition, in accordance with the terms of restricted stocks. The capital reduction is effective on November 16, 2015.

A. Other share-based payment plans

These share-based payments were granted to employees without consideration received. For the years ended December 31, 2016 and 2015, expenses incurred on other share-based payments were \$1,543,841 (US \$47,856 thousand) and \$1,197,663 (US \$37,733 thousand), respectively.

B. Restricted stocks to employees

(a) Movements in the number of the Company's restricted stocks to employees is as follows:

	For the year ended December 31, 2015 (Shares in thousands)
Restricted shares outstanding at beginning of year	-
Issuance of restricted stock	355,000
Restricted stock revoked due to employees not meeting the vesting condition	(355,000)
Restricted shares outstanding at end of year	-

(b) In the third quarter of 2015, the Company collected 355 million shares of restricted stocks to employees not meeting the vesting condition, in accordance with the terms of restricted stocks. The capital reduction is effective on November 16, 2015.

(22) Other non-current liabilities

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Reserve for retirement pension	\$ 1,773,382	\$ 1,837,505
Government grants	3,736,718	4,409,847
Finance lease payable	1,784,615	3,042,986
Others	<u>1,474,172</u>	<u>905,014</u>
	<u>\$ 8,768,887</u>	<u>\$ 10,195,352</u>

(23) Provisions

	<u>Warranty</u>
At January 1, 2016	\$ 2,332,882
Additional provisions	1,437,728
Used during the year	(229,719)
Unused amounts reversed	(505,250)
Exchange differences	(52,605)
At December 31, 2016	<u>\$ 2,983,036</u>

Analysis of total provisions:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Current	<u>\$ 2,983,036</u>	<u>\$ 2,332,882</u>

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

(24) Share capital—common stock

A. As of December 31, 2016, the Company's authorized capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$173,287,383, consisting of 17,328,738 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding are as follows:

	<u>For the years ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
	<u>(Shares in thousands)</u>	<u>(Shares in thousands)</u>
At January 1	15,638,288	14,793,407
Stock dividends	1,563,829	739,670
Employees' stock bonus	126,621	105,211
Issuance of restricted stock	-	355,000
Restricted stock revoked due to employees not meeting the vesting condition	<u>-</u>	<u>(355,000)</u>
At December 31	<u>17,328,738</u>	<u>15,638,288</u>

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand,

and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors.

A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of December 31, 2016, 138,451 thousand units of GDRs were outstanding, which represents 276,902 thousand shares of common stock.

C. On May 28, 2015, the Company's Board of Directors has resolved to issue restricted stocks of 355 million shares at the approval of the shareholders, and has set May 28, 2015 as the record date of capital increase. The issued ordinary shares restrict the transfer rights, voting rights at the shareholders' meetings, and rights to receive (subscribe) shares and dividends before the employees meet the vesting conditions. As of September 30, 2015, the Company collected 355 million shares of restricted stocks to employees not meeting the vesting condition, in accordance with the terms of restricted stocks. The capital reduction is effective on November 16, 2015.

D. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2016 and 2015, the subsidiary owned 1,853,848 and 1,685,317 shares, respectively, of the Company's common stock at a cost of \$18,901.

(25) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital reserve to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Total
At January 1, 2016	\$ 79,169,050	\$ -	\$ 2,567,488	\$ 81,736,538
Employees' stock bonus	9,331,981	-	-	9,331,981
Adjustments arising from changes in percentage of ownership in subsidiaries	-	1,168,232	-	1,168,232
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	809,860	809,860
At December 31, 2016	<u>\$ 88,501,031</u>	<u>\$ 1,168,232</u>	<u>\$ 3,377,348</u>	<u>\$ 93,046,611</u>

	Share premium	Employee restricted shares	Changes in ownership interests in subsidiaries	Net change in equity of associates	Total
At January 1, 2015	\$ 70,822,659	\$ -	\$ 1,589	\$ 835,660	\$ 71,659,908
Employees' stock bonus	8,346,391	-	-	-	8,346,391
Adjustments arising from changes in percentage of ownership in subsidiaries	-	- (1,589)	- (1,589)	- (1,589)	- (1,589)
Employee restricted shares	-	17,831,955	-	-	17,831,955
Restricted stock revoked due to employees not meeting the vesting condition	- (17,831,955)	-	-	-	(17,831,955)
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	-	1,731,828	1,731,828
At December 31, 2015	<u>\$ 79,169,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,567,488</u>	<u>\$ 81,736,538</u>

(26) Retained earnings

A. In accordance with the Company's Articles of Incorporation, current year's earnings must be distributed in the following order:

- Covering accumulated deficit;
- Setting aside as legal reserve equal to 10% of current year's net income.
- Setting aside a special reserve in accordance with applicable legal and regulatory requirement;

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

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

period and the cash dividend shall not be less than 10% of the shareholders' dividends.

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2015 and 2014 earnings had been resolved at the stockholders' meeting on June 22, 2016 and June 25, 2015, respectively. Details are summarized below:

	2015		2014	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,686,698	\$ -	\$ 13,053,473	\$ -
Stock dividends	15,638,288	1.0	7,396,703	0.5
Cash dividends	62,553,153	4.0	56,214,946	3.8
	<u>\$ 92,878,139</u>	<u>\$ 5.0</u>	<u>\$ 76,665,122</u>	<u>\$ 4.3</u>

As of March 31, 2017, the distribution of 2016 earnings had not been approved by the board of directors. The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

- E. For the information relating to employees' compensation and directors' and supervisors' remuneration, please refer to Note 6(34).

(27) Other equity items

	Currency translation adjustments	Available-for-sale investment	Total
At January 1, 2016	\$ 52,934,288	\$ 7,187,393	\$ 60,121,681
- Group	(59,938,105)	28,329,937	(31,608,168)
- Associates	(737,650)	4,732,404	3,994,754
At December 31, 2016	<u>(\$ 7,741,467)</u>	<u>\$ 40,249,734</u>	<u>\$ 32,508,267</u>

	Currency translation adjustments	Available-for-sale investment	Unearned employee benefits	Total
At January 1, 2015	\$ 59,610,235	\$ 23,986,945	\$ -	\$ 83,597,180
- Group	(6,852,147)	(16,141,335)	-	(22,993,482)
- Associates	176,200	(658,217)	-	(482,017)
Employee restricted shares	-	-	(21,381,955)	(21,381,955)
Restricted stock revoked due to employees not meeting the vesting condition	-	-	21,381,955	21,381,955
At December 31, 2015	<u>\$ 52,934,288</u>	<u>\$ 7,187,393</u>	<u>\$ -</u>	<u>\$ 60,121,681</u>

(28) Non-controlling interests

	For the years ended December 31,	
	2016	2015
At January 1	\$ 52,761,241	\$ 54,445,569
Share attributable to non-controlling interests:		
Gain for the year	2,694,181	3,334,439
Currency translation difference	(4,212,766)	(5,442,046)
Unrealized gains and losses on available-for-sale financial assets	564,064	(26,991)
Changes in non-controlling interests:		
Subsidiaries issued employee share-based payment and issuance of common stock not recognized by shareholding percentage	926,444	450,270
Acquisition of additional equity interest in a subsidiary	2,306,040	-
At December 31	<u>\$ 55,039,204</u>	<u>\$ 52,761,241</u>

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2016 and 2015. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by \$926,444 and \$450,270, and equity attributable to owners of the parent increased by \$1,168,232 and decreased by \$779,960 for the years ended December 31, 2016 and 2015, respectively.

(29) Business combinations, acquisition and collaboration transactions

- A. On November 30, 2016, the Group acquired several assets from the feature phone business under Microsoft Mobile OY and cooperation in Nokia's brand products with HMD Global OY and Nokia Technologies Ltd. (collectively referred as "acquisition and cooperative transaction") totaling \$8,243,112 in cash. The primary reason for the acquisition and cooperative transaction is to leverage the Group's existing industry expertise, facilities, personnel and manufacturing capabilities in order to maximise synergies with respect to the acquisition and cooperative transaction, thereby enhancing the Group's overall commercial capabilities (in terms of design, manufacturing, logistics and distribution) as well as businesses with more customers through the development of more global fulfillment services, new markets and new products.
- B. In the second half of 2016, the Group acquired 67% equity interest in Smart Technologies, Inc. (hereafter "SMART") for cash of \$1,179,358 and obtained control over it on December 19, 2016. The investee is a technology company focusing on the educational market, and a leading provider of interactive whiteboard for schools. Besides, SMART also engages in the development of educational software and makes itself advantageous in developing hardware and software for educational use.

C. The fair value on acquisition date of the acquisition price, assets acquired and liabilities assumed and the fair value of non-controlling interest on acquisition date are as follows:

	SMART	Acquisition and collaboration (assumed)	Total
Purchase consideration			
Cash	\$ 1,179,358	\$ 8,243,112	\$ 9,422,470
Non-controlling interest's proportionate share of the recognised amounts of acquiree's identifiable net assets	<u>186,920</u>	<u>-</u>	<u>186,920</u>
	<u>1,366,278</u>	<u>8,243,112</u>	<u>9,609,390</u>
Fair value of the identifiable assets acquired and liabilities assumed			
Cash and cash equivalents	1,120,423	2,819,284	3,939,707
Other current assets	3,519,792	1,616,797	5,136,589
Property, plant and equipment	995,130	5,346,479	6,341,609
Intangible assets	3,621,340	605,530	4,226,870
Other non-current assets	158,312	-	158,312
Other current liabilities	(7,257,079)	(4,567,640)	(11,824,719)
Other non-current liabilities	(1,591,493)	(230,038)	(1,821,531)
Total identifiable net assets	<u>566,425</u>	<u>5,590,412</u>	<u>6,156,837</u>
Goodwill	<u>\$ 799,853</u>	<u>\$ 2,652,700</u>	<u>\$ 3,452,553</u>

D. The abovementioned Nokia's acquisition and cooperative transaction generated a tentative amount of goodwill of \$2,652,700. The identifiable intangible assets await for final valuation.

E. As a result of the acquisition projects, the Group's operating revenue increased by \$388,077, other income increased by \$90,090 and profit before tax decreased by \$379,225 since the acquisition date. Had the abovementioned acquisition project been consolidated since January 1, 2016, the Group's operating revenue, other income and profit before tax would have been \$4,375,421,540, \$53,268,457 and \$197,150,053, respectively.

F. The abovementioned acquisition and cooperative transaction is in the process of acquisition cost allocation. The Group has assigned experts to assist in identifying and assessing the fair value of assets as well as liabilities assumed. The acquisition cost allocation is expected to be completed within the period (one year within the acquisition date).

(30) Operating revenue

	For the years ended December 31,	
	2016	2015
3C products (Contain components and related electronic products)	<u>\$ 4,358,733,357</u>	<u>\$ 4,482,145,967</u>

(31) Other income

	For the years ended December 31,	
	2016	2015
Interest income	\$ 36,236,935	\$ 26,024,974
Government grants	5,843,050	409,003
Rental revenue	1,712,825	1,064,501
Dividend income	1,392,767	895,708
Other non-operating income	4,936,756	4,733,864
	<u>\$ 50,122,333</u>	<u>\$ 33,128,050</u>

(32) Other gains and losses

	For the years ended December 31,	
	2016	2015
Net gain on financial assets at fair value through profit or loss	\$ 8,505,332	\$ 11,875,460
Net loss on financial liabilities at fair value through profit or loss	(16,821,737)	(15,677,154)
Net currency exchange gain	7,074,859	18,047,098
Gain on disposal of property, plant and equipment	396,486	631,716
(Loss) gain on disposal of investment	(475,050)	4,624,214
Impairment loss (Note)	(321,322)	(2,595,631)
Other losses	272,435	(1,301,812)
	<u>(\$ 1,368,997)</u>	<u>\$ 15,603,891</u>

Note : On June 18, 2014, the Board of Directors has resolved the merger of the subsidiary, Ambit Microsystems Corporation, with Asia Pacific Telecom Co., Ltd. through share swap. The merger was effective on December 31, 2015. The assets and liabilities related to Ambit have been reclassified as disposal group held for sale prior to the effective date of merger. Impairment loss of \$2,325,982 was recognised for the year ended December 31, 2015, as a result of the remeasurement of the disposal group held for sale at the lower of its carrying amount or fair value less costs to sell.

(33) Expenses by nature

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

	For the years ended December 31,	
	2016	2015
Royalty expenses	\$ 77,771,067	\$ 82,191,509
Product warranty costs	42,176,454	42,786,962
Employee benefit expense	311,602,205	335,682,247
Depreciation	62,407,931	70,330,897
Amortisation	878,847	926,227
	<u>\$ 494,836,504</u>	<u>\$ 531,917,842</u>

(34) Employee benefit expense

	For the years ended December 31,	
	2016	2015
Wages and salaries	\$ 263,197,289	\$ 280,209,166
Share-based payment	1,543,841	1,197,663
Labor and health insurance fees	12,307,392	13,712,529
Pension costs	21,182,879	22,461,381
Other personnel expenses	13,370,804	18,101,508
	<u>\$ 311,602,205</u>	<u>\$ 335,682,247</u>

- A. According to the Articles of Incorporation of the Company, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall between 5% and 7% for employees' compensation.
- B. For the years ended December 31, 2016 and 2015, employees' compensation was accrued at \$10,497,750 and \$10,598,195, respectively; while no directors' and supervisors' remuneration was accrued. The aforementioned amounts were recognized in salary expenses. The expenses recognised for 2016 and 2015 were estimated and accrued based on 6% of profit of current year distributable.

The employees' compensation for 2015 as resolved by the board of directors was in agreement with those amounts recognised in the 2015 financial statements. The employees' compensation was \$10,598,195 and will be distributed in the form of shares. Calculation basis of the shares is based on share price of \$83.7 (in dollars), which takes into consideration the Company's closing price one day (March 29, 2016) prior to the meeting of board of directors. Actual number of shares distributed as employees' compensation for 2015 was 126,621 thousand shares.

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

(35) Financial costs

	For the years ended December 31,	
	2016	2015
Interest expense:		
Bank borrowings	\$ 23,004,138	\$ 16,251,730
Corporate bonds	3,545,836	2,612,702
Financing expense from accounts receivable factoring	20,572	6,107
	<u>\$ 26,570,546</u>	<u>\$ 18,870,539</u>

(36) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the years ended December 31,	
	2016	2015
Current tax:		
Current tax on profits for the year	\$ 48,843,857	\$ 44,192,616
Tax on undistributed surplus earnings	5,389,801	5,289,981
Adjustments in respect of prior years	(1,103,393)	944,467
Total current tax	<u>53,130,265</u>	<u>50,427,064</u>
Deferred tax:		
Origination and reversal of temporary differences	(6,537,684)	(1,590,165)
Income tax expense	<u>\$ 46,592,581</u>	<u>\$ 48,836,899</u>

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

	For the years ended December 31,	
	2016	2015
Fair value gains/losses on available-for-sale financial assets	(\$ 6,192,134)	\$ -
Remeasurement of defined benefit obligations	(9,810)	26,278
	<u>(\$ 6,201,944)</u>	<u>\$ 26,278</u>

B. Reconciliation between income tax expense and accounting profit

	For the years ended December 31,	
	2016	2015
Tax calculated based on profit before tax and statutory tax rate	\$ 68,420,863	\$ 60,241,405
Effects from items disallowed by tax regulation	(26,257,298)	(17,750,773)
Prior year income tax (over) under estimate	(1,103,393)	944,467
Additional 10% tax on undistributed earnings	5,389,801	5,295,815
Others	<u>142,608</u>	<u>105,985</u>
Income tax expense	46,592,581	48,836,899
Changes in deferred income tax	(6,537,684)	(1,590,165)
Prior year income tax over (under) estimate	1,103,393	(944,467)
Prepaid income tax	(15,186,409)	(16,341,231)
Income tax payable for prior years	4,769,645	2,669,117
Others	(87,824)	53,960
Current income tax liability	<u>\$ 30,653,702</u>	<u>\$ 32,684,113</u>

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

	For the year ended December 31, 2016			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
-Deferred tax assets:				
Allowance for sales allowances	\$ 407,747	(\$ 49,034)	\$ -	\$ 358,713
Reserve for inventory obsolescence and market price decline	2,763,026	(434,681)	-	2,328,345
Deferred income	1,384,757	109,173	-	1,493,930
Unrealized expenses	2,366,260	(1,273,627)	-	1,092,633
Difference between accounting and tax basis due to depreciation	7,262,199	(1,638,045)	-	5,624,154
Reserve for pension cost	301,142	(411)	(9,810)	290,921
Unused compensated absences	604,269	(41,307)	-	562,962
Others	3,214,171	(375,116)	-	2,839,055
	<u>18,303,571</u>	<u>(3,703,048)</u>	<u>(9,810)</u>	<u>14,590,713</u>
-Deferred tax liabilities:				
Foreign investment income using equity method	(6,113,985)	(82,943)	-	(6,196,928)
Unrealised exchange gain	(885,333)	(539,479)	-	(1,424,812)
Interest income	(847,667)	(2,315,219)	-	(3,162,886)
Unrealized gain on financial instruments	(890,618)	484,592	(6,192,134)	(6,598,160)
Others	(843,213)	(381,587)	-	(1,224,800)
	<u>(9,580,816)</u>	<u>(2,834,636)</u>	<u>(6,192,134)</u>	<u>(18,607,586)</u>
	<u>\$ 8,722,755</u>	<u>(\$ 6,537,684)</u>	<u>(\$ 6,201,944)</u>	<u>(\$ 4,016,873)</u>

For the year ended December 31, 2015				
	<u>January 1</u>	<u>Recognised in profit or loss</u>	<u>Recognised in other comprehensive income</u>	<u>December 31</u>
Temporary differences:				
-Deferred tax assets:				
Allowance for sales allowances	\$ 421,596	(\$ 13,849)	\$ -	\$ 407,747
Reserve for inventory obsolescence and market price decline	2,816,419	(53,393)	-	2,763,026
Deferred income	1,107,509	277,248	-	1,384,757
Unrealized expenses	3,387,397	(1,021,137)	-	2,366,260
Difference between accounting and tax basis due to depreciation	5,876,867	1,385,332	-	7,262,199
Reserve for pension cost	271,647	3,217	26,278	301,142
Unused compensated absences	524,327	79,942	-	604,269
Others	2,970,397	243,774	-	3,214,171
	<u>17,376,159</u>	<u>901,134</u>	<u>26,278</u>	<u>18,303,571</u>
-Deferred tax liabilities:				
Foreign investment income using equity method	(4,578,262)	(1,535,723)	-	(6,113,985)
Unrealised exchange gain	(1,587,418)	702,085	-	(885,333)
Interest income	(125,485)	(722,182)	-	(847,667)
Unrealized gain on financial instruments	(218,584)	(672,034)	-	(890,618)
Others	(579,768)	(263,445)	-	(843,213)
	<u>(7,089,517)</u>	<u>(2,491,299)</u>	<u>-</u>	<u>(9,580,816)</u>
	<u>\$10,286,642</u>	<u>(\$ 1,590,165)</u>	<u>\$ 26,278</u>	<u>\$ 8,722,755</u>

D. The Company did not recognize taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2016 and 2015, the amounts of temporary differences unrecognized as deferred tax liabilities were \$759,570,718 and \$711,626,570, respectively.

E. The Company's income tax returns through 2014 have been assessed and approved by the Tax Authority.

F. Unappropriated retained earnings:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Earnings generated in and before 1997	\$ 2,163,509	\$ 2,163,509
Earnings generated in and after 1998	669,895,899	614,064,202
	<u>\$ 672,059,408</u>	<u>\$ 616,227,711</u>

G. The stockholders' deductible tax and expected deductible tax rate are as follows:

	December 31, 2016	December 31, 2015
Balance of stockholders deductible tax account	<u>\$ 73,395,653</u>	<u>\$ 64,741,067</u>
	<u>2016 (Expected)</u>	<u>2015 (Actual)</u>
Tax deductible rate of earnings distribution	<u>12.43%</u>	<u>12.59%</u>

(37) Earnings per share

	For the year ended December 31, 2016		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 148,662,983</u>	<u>17,295,748</u>	<u>\$ 8.60</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 148,662,983	17,295,748	
Assumed conversion of all dilutive potential ordinary shares Employees' compensation	<u>-</u>	<u>155,812</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 148,662,983</u>	<u>17,451,560</u>	<u>\$ 8.52</u>
	For the year ended December 31, 2015		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 146,866,977</u>	<u>17,200,263</u>	<u>\$ 8.54</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 146,866,977	17,200,263	
Assumed conversion of all dilutive potential ordinary shares Employees' compensation	<u>-</u>	<u>181,610</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 146,866,977</u>	<u>17,381,873</u>	<u>\$ 8.45</u>

The number of shares had retroactively been adjusted by the stock dividends as of December 31, 2016.

(38) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the years ended December 31,	
	2016	2015
Purchase of property, plant and equipment	\$ 55,410,689	\$ 55,749,749
Add: opening balance of payable on equipment	18,109,912	33,614,650
Less: ending balance of payable on equipment	(18,973,484)	(18,109,912)
Net exchange differences	(1,342,764)	(294,961)
Cash paid during the year	<u>\$ 53,204,353</u>	<u>\$ 70,959,526</u>

B. Financing activities with no cash flow effects

	For the years ended December 31,	
	2016	2015
Employees' stock dividends	<u>\$ 10,598,195</u>	<u>\$ 9,398,501</u>

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales

	For the years ended December 31,	
	2016	2015
Sales of goods:		
Associates	\$ 75,684,500	\$ 68,982,194
Other related party	<u>10,961,816</u>	<u>7,182,707</u>
	<u>\$ 86,646,316</u>	<u>\$ 76,164,901</u>

The amounts above include administration and service revenue. Goods are sold based on the price lists in force and terms that would be available to third parties. 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.

B. Purchases

	For the years ended December 31,	
	2016	2015
Purchase of goods:		
Associates	\$ 81,134,151	\$ 98,354,506
Other related party	<u>22,641,245</u>	<u>18,461,860</u>
	<u>\$ 103,775,396</u>	<u>\$ 116,816,366</u>

Purchases from related enterprises are based on normal commercial terms and conditions.

C. Receivables from related parties

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Accounts receivable:		
Associates	\$ 26,817,606	\$ 23,927,466
Other related party	<u>5,163,239</u>	<u>2,275,810</u>
	<u>31,980,845</u>	<u>26,203,276</u>
Other receivables - sale of property, plant and equipment:		
Associates	375,044	103,695
Other receivables - purchase of materials on behalf of related parties:		
Associates	426,874	398,850
Other related party	<u>10,998</u>	<u>12,526</u>
	<u>812,916</u>	<u>515,071</u>
	<u>\$ 32,793,761</u>	<u>\$ 26,718,347</u>

The receivables from related parties arise mainly from sale transactions, sales of property, plant and equipment and purchase of raw materials on behalf of others. The amount is due 30 to 90 days after the transaction date. The receivables are unsecured and non-interest bearing.

D. Payables to related parties

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Accounts payable:		
Associates	\$ 20,480,096	\$ 27,915,396
Other related party	<u>10,127,833</u>	<u>2,947,139</u>
	<u>30,607,929</u>	<u>30,862,535</u>
Other payables - acquisition of property, plant and equipment:		
Associates	645,403	127,342
Other related party	<u>120,488</u>	<u>129,209</u>
	<u>765,891</u>	<u>256,551</u>
	<u>\$ 31,373,820</u>	<u>\$ 31,119,086</u>

Payables to related parties primarily arose from purchase transactions and procurement of raw materials by the related parties on behalf of the Company. The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Prepayments:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Associates	<u>\$ 123,419</u>	<u>\$ 870</u>

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	For the years ended December 31,	
	2016	2015
Acquisition of property, plant and equipment:		
Associates	\$ 3,252,764	\$ 974,018
Other related party	41,392	5,466
	<u>\$ 3,294,156</u>	<u>\$ 979,484</u>

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

	For the years ended December 31,			
	2016		2015	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	<u>\$ 862,735</u>	<u>\$ 5,169</u>	<u>\$ 501,591</u>	<u>\$ 116,901</u>

G. Loans to related parties

Receivables from related parties

	December 31, 2016	December 31, 2015
Associates	<u>\$ 1,587,592</u>	<u>\$ 1,582,754</u>

For the year ended December 31, 2016, the Group recognised allowance for uncollectible accounts at \$953,404 due to the unsuccessful operation and unstable financial status of Uer Technology Corporation. Please refer to Table 1 for details about collaterals.

Interest income

	For the years ended December 31,	
	2016	2015
Associates	<u>\$ 32,638</u>	<u>\$ 17,830</u>

For the years ended December 31, 2016 and 2015, the interest was charged at the rate of 1.70%~4.35% and 1.41%~7.2%, respectively.

(2) Key management compensation

	For the years ended December 31,	
	2016	2015
Salaries and other short-term employee benefits	\$ 791,577	\$ 731,374
Service execution fees	510	610
Share-based payments	186,175	209,689
	<u>\$ 978,262</u>	<u>\$ 941,673</u>

8. PLEDGED ASSETS

As of December 31, 2016 and 2015, the book values of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2016	December 31, 2015
Time deposits and cash (shown as "other current assets")	Customs deposits and short-term loans	\$ 700,223	\$ 462,246
Time deposits and cash (shown as "other non-current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	92,224	53,877
Property, plant and equipment and other non-current assets	Long-term loans	5,800,597	917,865
		<u>\$ 6,593,044</u>	<u>\$ 1,433,988</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT

COMMITMENTS

(1) Contingencies

None.

(2) Commitments

A. Capital expenditure contracted for at the balance sheet date but not yet incurred is as follows:

	December 31, 2016	December 31, 2015
Property, plant and equipment	<u>\$ 7,513,607</u>	<u>\$ 24,482,786</u>

B. Operating lease commitments

The Company's subsidiary leases factory dormitory under non-cancellable operating lease agreements. The lease terms are between 5 and 10 years, and the majority of lease agreements are renewable at the end of the lease period at market rate.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	December 31, 2016	December 31, 2015
Not later than one year	\$ 615,747	\$ 642,152
Later than one year but not later than five years	2,518,852	1,106,635
Later than five years	1,692,699	18,611
	<u>\$ 4,827,298</u>	<u>\$ 1,767,398</u>

C. The Group entered into an agreement with Qualcomm Incorporated regarding mobile phone use right. Under the agreement, the Group shall pay royalties based on sales volume of the related products.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- A. As resolved by the Board of Directors on February 24, 2017, the Company's subsidiary, Foxconn (Far East) Limited, invested US\$600,002 thousand in joint venture with Softbank Group Corporation to set up Softbank Group Capital Apac Pte. Ltd. and acquired 54.5% equity interest.
- B. As resolved by the Board of Directors on March 29, 2017, the Company's subsidiary, Futaihua Industrial (Shenzhen) Co., Ltd., invested RMB1 billion in Contemporary Amperex Technology Co., Ltd. and acquired 1.19% equity interest.

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 to 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 2016, the Group's strategy, which was unchanged from 2015, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Fair value information of financial instruments

- (a) Except 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, financial assets measured at fair value through profit or loss, available-for-sale financial assets, notes and accounts receivable inclusive of related parties and other financial assets, short-term loans, financial liabilities measured at fair value through profit or loss, notes and accounts payable inclusive of related parties and current portion of the long-term liabilities) approximate to their fair values. The fair value information of financial instruments measured at fair value is provided in Note 12(3).

	December 31, 2016			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 213,920,590	\$ -	\$ 206,453,849	\$ -
Finance lease payable	1,873,085	-	1,513,924	-
	<u>\$ 215,793,675</u>	<u>\$ -</u>	<u>\$ 207,967,773</u>	<u>\$ -</u>

December 31, 2015				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 186,504,101	\$ -	\$ 181,408,402	\$ -
Finance lease payable	3,042,986	-	2,510,621	-
	<u>\$ 189,547,087</u>	<u>\$ -</u>	<u>\$ 183,919,023</u>	<u>\$ -</u>

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

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

Finance lease payable: The fair value is estimated using the present value of the expected cash flows of market rates.

A. 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, please refer to Note 6(2).

(c) Management system:

- i. Risk management is executed by the Group's finance department 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.

B. 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. Brazil, Mexico, 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) recognized in the income statement, assets and liabilities recognized 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 Group's finance department.

(iii) The source:

a. U.S. dollar and NT dollar:

Foreign exchange risk arises primarily from U.S. dollar-denominated cash, cash equivalents, accounts receivable and other receivables, other assets, loans, accounts payable and other payables and other liabilities, which results in exchange loss or gain when they are converted into New Taiwan dollars.

b. U.S. dollar and RMB:

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

c. JPY and NT dollar:

Foreign exchange risk arises primarily from yen-denominated loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into New Taiwan dollars.

d. JPY and U.S. dollar:

Foreign exchange risk arises primarily from yen-denominated loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into U.S. dollar.

(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:

	December 31, 2016				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Sensitivity analysis Effect on profit or loss
(Foreign currency: Functional currency)					
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 16,192,949	32.25	\$ 522,222,605	1%	\$ 5,222,226
USD : RMB	26,514,411	6.9492	855,089,755	1%	8,550,898
JPY : USD	103,864,074	0.0085	28,624,939	1%	286,249
RMB : NTD	7,210,161	4.6408	33,460,915	1%	334,609
<u>Net effect in</u>					
<u>consolidated entities</u>					
<u>with foreign</u>					
<u>currency</u>					
USD : NTD	\$ 31,688,835	32.25	\$ 1,021,964,929		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 12,106,122	32.25	\$ 390,422,435	1%	\$ 3,904,224
USD : RMB	29,092,185	6.9492	938,222,966	1%	9,382,230
JPY : USD	37,023,313	0.0085	10,203,625	1%	102,036
JPY : NTD	3,595,785	0.2756	990,998	1%	9,910

December 31, 2015					
(Foreign currency: Functional currency)	Foreign currency amount	Exchange rate	Book value (NTD)	Sensitivity analysis	
	(in thousands)			Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 18,757,042	32.83	\$ 615,793,689	1%	\$ 6,157,937
USD : RMB	18,494,483	6.4935	607,173,877	1%	6,071,739
<u>Net effect in</u>					
<u>consolidated entities</u>					
<u>with foreign</u>					
<u>currency</u>					
USD : NTD	\$ 27,239,256	32.83	\$ 894,264,774		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 9,106,324	32.83	\$ 298,960,617	1%	\$ 2,989,606
USD : RMB	20,294,327	6.4935	666,262,755	1%	6,662,628
JPY : USD	51,213,995	0.0083	13,966,056	1%	139,661
JPY : NTD	15,699,765	0.2727	4,281,326	1%	42,813

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2016 and 2015 amounted to \$7,074,859 and \$18,047,098, respectively.

ii. Equity securities

(i) Nature

The Group primarily invests in domestic and foreign publicly traded and unlisted equity instruments, which are accounted for as available-for-sale financial assets and financial assets carried at cost. 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 available-for-sale equity instruments are \$1,129,579 and \$396,246 for the years ended December 31, 2016 and 2015, respectively.

iii. Futures

(i) Nature

The Group is exposed to commodity price risk because of future commodity price fluctuations.

(ii) Extent

The Group sets stop-loss amount to reduce its futures market risk whenever futures contracts are entered into. As a result, there is no significant futures market risk.

iv. Interest rate risk

The Group's interest rate risk arises from long-term loans or corporate bonds with floating rates. The Company's long-term corporate bonds with fixed interest rates do not have interest rate risk or fair value interest rate risk.

Long-term loans or corporate bonds with floating rates expose the Group to cash flow interest rate risk, but most of the risks are offset by cash and cash equivalents with variable interest rates.

(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.
- ii. 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.
- iii. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.
- iv. The aging analysis of notes receivable and accounts receivable (including related parties) that were past due but not impaired is as follows:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Up to 30 days	\$ 5,784,072	\$ 5,713,897
31 to 90 days	1,191,897	2,404,766
91 to 180 days	299,041	91,945
181 to 360 days	193,692	101,446
Over 360 days	77,310	154,083
	<u>\$ 7,546,012</u>	<u>\$ 8,466,137</u>

- v. Movements on the Group's provision for impairment of notes receivable and accounts receivable (including related parties) are as follows:

- (i) As of December 31, 2016 and 2015, accounts receivable that had been impaired were \$3,259,575 and \$3,203,260, respectively.
- (ii) Movement in allowance for individual provision for bad debts is as follows:

	<u>2016</u>	<u>2015</u>
At January 1	\$ 3,203,260	\$ 2,750,491
Provision for impairment	56,315	452,769
At December 31	<u>\$ 3,259,575</u>	<u>\$ 3,203,260</u>

- vi. The credit quality of accounts receivable (including related parties) that were neither past due nor impaired is in the following categories based on the Group's Credit Quality Control Policy:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Group 1	\$ 505,331,936	\$ 340,721,330
Group 2	64,813,806	117,431,308
Group 3	109,030,807	96,012,262
Group 4	44,335,314	28,277,553
	<u>\$ 723,511,863</u>	<u>\$ 582,442,453</u>

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

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

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

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

- vii. The Group assessed the impairment loss arising from loans to related parties and recognised allowance for uncollectible accounts at \$953,404. Please refer to Note 7(1)G for details about related credit risk and collaterals.

(c) Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements 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 groups 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:

<u>December 31, 2016</u>	<u>Less than 3 months</u>	<u>Between 3 to 6 months</u>	<u>Between 6 months to 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>
Short-term notes and bills payable	\$ 13,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Short-term loans	153,109,071	4,316,378	14,046,694	-	-	-	171,472,143
Accounts payable (including related parties)	699,301,981	9,500,215	860,990	-	-	-	709,663,186
Other payables	187,055,873	26,075,779	5,286,205	-	-	-	218,417,857
Bonds payable	11,050,000	13,210,870	36,356,875	36,552,845	69,650,000	47,100,000	213,920,590
Long-term loans	71,762	845	72,606	16,270,213	4,700,803	3,958,777	25,075,006
Finance lease payable	21,062	22,314	45,094	97,721	324,237	1,362,657	1,873,085
	<u>\$1,063,609,749</u>	<u>\$56,126,401</u>	<u>\$56,668,464</u>	<u>\$52,920,779</u>	<u>\$74,675,040</u>	<u>\$52,421,434</u>	<u>\$1,356,421,867</u>
<u>December 31, 2015</u>							
Short-term notes and bills payable	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Short-term loans	67,928,627	95,696	2,208,886	-	-	-	70,233,209
Accounts payable (including related parties)	626,790,666	16,659,870	607,240	-	-	-	644,057,776
Other payables	164,573,016	32,108,373	343,044	-	-	-	197,024,433
Bonds payable	6,814,847	3,000,000	14,900,000	61,266,248	60,469,977	40,100,000	186,551,072
Long-term loans	2,968,619	750,408	17,236,256	893,116	5,813,159	3,514,900	31,176,458
Finance lease payable	-	-	-	-	-	3,042,986	3,042,986
	<u>\$ 876,075,775</u>	<u>\$52,614,347</u>	<u>\$35,295,426</u>	<u>\$62,159,364</u>	<u>\$66,283,136</u>	<u>\$46,657,886</u>	<u>\$1,139,085,934</u>

Derivative financial liabilities:

	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>December 31, 2016</u>							
Cross currency swap contracts	\$ 851,353	\$ -	\$ 1,807	\$ -	\$ -	\$ -	\$ 853,160
Forward exchange contracts	10,697,039	3,547	2,154	-	-	-	10,702,740
	<u>\$ 11,548,392</u>	<u>\$ 3,547</u>	<u>\$ 3,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,555,900</u>
<u>December 31, 2015</u>							
Cross currency swap contracts	\$ -	\$ -	\$ 12,727	\$ -	\$ -	\$ -	\$ 12,727
Forward exchange contracts	410,972	61,074	-	-	-	-	472,046
	<u>\$ 410,972</u>	<u>\$ 61,074</u>	<u>\$ 12,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,773</u>

(3) Fair value information

A. Details of the fair value of the Group's financial assets and financial liabilities not measured at fair value are provided in Note 12(2)A. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(16).

B. 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 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 derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability.

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at December 31, 2016 and 2015 is as follows:

<u>December 31, 2016</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Financial products	\$ -	\$ 4,776,461	\$ -	\$ 4,776,461
Beneficiary certificates	84,749	395,850	-	480,599
Cross currency swap				
contracts	-	9,303,106	-	9,303,106
Forward exchange contracts	-	1,253,723	-	1,253,723
Convertible bonds payable	-	3,836,811	-	3,836,811
Available-for-sale financial				
assets				
Equity securities	42,240,522	66,522,635	-	108,763,157
Foreign investment fund	-	4,194,741	-	4,194,741
	<u>\$ 42,325,271</u>	<u>\$ 90,283,327</u>	<u>\$ -</u>	<u>\$ 132,608,598</u>

<u>December 31, 2016</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 853,160)	\$ -	(\$ 853,160)
Forward exchange contracts	-	(10,702,740)	-	(10,702,740)
	<u>\$ -</u>	<u>(\$ 11,555,900)</u>	<u>\$ -</u>	<u>(\$ 11,555,900)</u>
<u>December 31, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss				
Beneficiary certificates	\$ 84,484	\$ 319,762	\$ -	\$ 404,246
Cross currency swap contracts	-	5,280,768	-	5,280,768
Forward exchange contracts	-	429,899	-	429,899
Available-for-sale financial assets				
Equity securities	39,106,595	-	-	39,106,595
Foreign investment fund	-	518,033	-	518,033
	<u>\$ 39,191,079</u>	<u>\$ 6,548,462</u>	<u>\$ -</u>	<u>\$ 45,739,541</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 12,727)	\$ -	(\$ 12,727)
Forward exchange contracts	-	(472,046)	-	(472,046)
	<u>\$ -</u>	<u>(\$ 484,773)</u>	<u>\$ -</u>	<u>(\$ 484,773)</u>

D. The methods and assumptions the Group used to measure fair value are as follows:

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

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

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes.

The fair value of financial instruments measured by using valuation techniques method can be 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.

- (c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
 - (d) 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.
 - (e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
 - (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the years ended December 31, 2016 and 2015, there was no transfer between Level 1 and Level 2.
- F. For the years ended December 31, 2016 and 2015, there was no transfer into or out from Level 3.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Please refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Please refer

to table 5.

F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Please refer to table 6.

G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 7.

H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 8.

I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2).

J. Significant inter-company transactions during the reporting periods: Please refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China) : Please refer to table 10.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 11.

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, please refer to Note 13(1) A, B, G and H.

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 operating segments from both a customer service and product perspective.

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; other segments which have not met the quantitative threshold are included in the 'all other segments'. The Group has identified the electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(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.

(3) Segment information

The financial information of reportable segments provided to chief operating decision maker is as follows:

	For the years ended December 31,	
	2016	2015
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	\$ 4,120,149,050	\$ 4,241,938,841
Revenue from internal customers	332,858,454	485,824,862
Segment revenue	<u>\$ 4,453,007,504</u>	<u>\$ 4,727,763,703</u>
Segment profit	<u>\$ 202,084,082</u>	<u>\$ 174,142,198</u>

(4) Reconciliation for segment income (loss)

Sales between segments are carried out at arm's length. The revenue from external parties reported to the chief operating decision-maker is measured in a manner consistent with that in the income statement.

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the years ended December 31, 2016 and 2015 is provided as follows:

	For the years ended December 31,	
	2016	2015
Operating revenue		
Total reported segment revenue	\$ 4,453,007,504	\$ 4,727,763,703
Other operating segment revenue	55,412,844	53,517,300
Elimination of intersegment revenue	(149,686,991)	(299,135,036)
Total revenue	<u>\$ 4,358,733,357</u>	<u>\$ 4,482,145,967</u>
	For the years ended December 31,	
	2016	2015
Profit and loss		
Profit of reported segment	\$ 202,084,082	\$ 174,142,198
(Loss) profit of other operating segments	(4,926,017)	4,668,036
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	791,680	20,228,081
Profit before income tax	<u>\$ 197,949,745</u>	<u>\$ 199,038,315</u>

(5) Geographical information

Geographical information for the years ended December 31, 2016 and 2015 is as follows:

	For the years ended December 31,			
	2016		2015	
	Revenue	Non-current assets	Revenue	Non-current assets
Ireland	\$ 1,452,187,758	\$ 102,744	\$ 1,337,438,634	\$ 143,624
U.S.A	1,372,076,285	1,239,165	1,479,056,371	987,418
Singapore	374,267,864	1,661,106	398,082,724	84,602
China	318,865,614	243,797,012	318,429,095	277,574,412
Japan	125,052,158	72,235	209,884,007	110,788
Taiwan	32,455,033	40,544,544	45,654,125	32,358,863
Others	683,828,645	65,345,341	693,601,011	55,090,406
	<u>\$ 4,358,733,357</u>	<u>\$ 352,762,147</u>	<u>\$ 4,482,145,967</u>	<u>\$ 366,350,113</u>

(6) Major customer information

Major customer information of the Group for the years ended December 31, 2016 and 2015 is as follows:

	For the years ended December 31,	
	2016	2015
	Revenue (in millions)	Revenue (in millions)
Client E	\$ 2,362,827	\$ 2,405,381
Client C	340,755	340,234

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others
December 31, 2016

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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
					December 31, 2016	December 31, 2016							Item	Value			
1	Hyield Venture Capital Co., Ltd.	UER Technology Corporation	Finance Receivables-Related Parties	Y	\$ 1,764,842	\$ 1,674,842	\$ 1,674,842	1.70%	Short term financing	\$ -	Business operation	\$ 705,087	Property, Plant and Equipment	\$ 1,081,619	\$ 2,305,979	\$ 9,223,917	Note 1
2	Hon Chi International Investment Co., Ltd.	UER Technology Corporation	Finance Receivables-Related Parties	Y	330,000	226,626	226,626	1.70%	Short term financing	-	Business operation	95,141	Property, Plant and Equipment	146,323	402,277	1,609,108	Note 1
3	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Finance Receivables-Related Parties	Y	100,000	100,000	100,000	1.20%	Short term financing	-	Business operation	-	None	-	1,660,905	6,643,622	Note 1
3	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Finance Receivables-Related Parties	Y	60,000	60,000	60,000	1.20%	Short term financing	-	Business operation	-	None	-	1,660,905	6,643,622	Note 1
3	Bon Shin International Investment Co., Ltd.	UER Technology Corporation	Finance Receivables-Related Parties	Y	364,455	364,455	364,455	1.70%	Short term financing	-	Business operation	153,176	Property, Plant and Equipment	235,287	1,660,905	6,643,622	Note 1
4	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Beijing TuoPuWang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	25,636	-	-	N/A	Short term financing	-	Business operation	-	None	-	8,178,896	16,357,791	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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
					December 31, 2016	December 31, 2016											
													Item	Value			
4	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shanghai TuoPuWang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	\$ 65,051	\$ 65,051	\$ 65,051	4.35%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 8,178,896	\$ 16,357,791	Note 3
4	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Chengdu Jusda Supply Chain Management Co., Ltd.	Other Receivables-Related Parties	Y	278,790	278,790	278,790	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaile Trade Co., Ltd.	Other Receivables-Related Parties	Y	1,189,429	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Other Receivables-Related Parties	Y	3,178,802	1,719,205	1,719,205	3.92%	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui ChengDu Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	384,533	92,930	92,930	3.92%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui Precision Industry (JinCheng) Co., Ltd.	Other Receivables-Related Parties	Y	158,940	97,577	97,577	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui Zhengzhou Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	128,178	116,163	116,163	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Other Receivables-Related Parties	Y	233,125	232,325	232,325	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fugion Material Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 282,078	\$ 278,790	\$ 278,790	3.00%	Short term financing	\$ -	Business operation	\$ -	None	-	\$ 20,156,675	\$ 40,313,351	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfuzhun Precision (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	943,386	854,956	854,956	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	959,620	929,300	929,300	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,025,420	929,300	929,300	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	2,102,111	1,393,950	1,393,950	3.8%-3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
6	Premier Image Technology (China) Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	4,101,680	1,301,020	1,301,020	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
7	Fujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,538,130	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
8	Foxconn Precision Component (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,997,995	1,997,995	1,997,995	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
9	Jizhun Precision Industry (Huizhou) Co., Ltd.	Zhengzhou HongRen Cutting Tool Ltd.	Other Receivables-Related Parties	Y	\$ 14,104	\$ 13,940	\$ 13,940	3.92%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
10	Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	559,500	557,580	557,580	1.800%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
11	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,997,995	1,997,995	1,997,995	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
12	Shenzhen Fertile Plan international Logistics Co., Ltd.	Chengdu Jusda Suply Chain Management Co., Ltd.	Other Receivables-Related Parties	Y	235,065	185,860	185,860	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
12	Shenzhen Fertile Plan international Logistics Co., Ltd.	Shandong Jusda Suply Chain Management Ltd.	Other Receivables-Related Parties	Y	418,185	418,185	418,185	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
13	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables-Related Parties	Y	3,359,700	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
13	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn (Far East) Limited	Other Receivables-Related Parties	Y	2,350,650	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
13	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Anhui HongQing Precision Machine Co., Ltd.	Other Receivables-Related Parties	Y	699,375	696,975	696,975	1.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
13	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 2,307,195	\$ 1,997,995	\$ 1,997,995	1.35%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
13	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	4,024,774	3,136,388	3,136,388	1.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
14	Fuyang Electronical Technology (Changshu) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	1,435,588	836,370	836,370	3.48%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
14	Fuyang Electronical Technology (Changshu) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	2,401,188	2,392,948	2,392,948	1.35%-3.48%	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
15	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai KetaiHuajie Investment Co., Ltd.	Other Receivables-Related Parties	Y	20,508	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
15	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables-Related Parties	Y	180,474	163,557	163,557	4.35%	Short term financing	-	Business operation	-	None	-	2,542,669	5,085,337	Note 3
15	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	1,246,475	1,161,625	1,161,625	1.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
15	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables-Related Parties	Y	1,706,740	1,626,275	1,626,275	1.50%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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
					December 31, 2016	December 31, 2016							Item	Value			
16	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 2,563,550	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
16	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	2,090,925	2,090,925	2,090,925	1.80%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
17	Foxway Precision Industry (Hangzhou) Co., Ltd.	Anhui HongQing Precision Machine Co., Ltd.	Other Receivables-Related Parties	Y	769,065	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
17	Foxway Precision Industry (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables-Related Parties	Y	699,375	696,975	696,975	1.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	615,252	557,580	557,580	1.80%	Short term financing	-	Business operation	-	None	-	3,521,899	7,043,798	Note 3
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Beijing TuoPuWang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	51,271	46,465	46,465	4.35%	Short term financing	-	Business operation	-	None	-	3,521,899	7,043,798	Note 3
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	4,355,300	3,180,762	3,180,762	1.00%	Short term financing	-	Business operation and Debt repayment	-	None	-	107,874,939	215,749,879	Note 2
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	3,229,200	3,229,200	3,229,200	0.65%-1%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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
					December 31, 2016	December 31, 2016							Item	Value			
18	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	\$ 4,340,732	\$ 3,526,286	\$ 3,526,286	1%-1.1314%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 431,499,758	Note 2
19	Fu Tai Kang Electronics Development (Yantai) Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	769,065	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables-Related Parties	Y	2,686,936	2,602,040	2,602,040	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Other Receivables-Related Parties	Y	4,646,500	4,646,500	4,646,500	4.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Other Receivables-Related Parties	Y	6,719,400	6,458,400	6,458,400	1.20%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	1,007,910	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Other Receivables-Related Parties	Y	526,651	501,822	501,822	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yude Packing Technology Co., Ltd.	Other Receivables-Related Parties	Y	1,413,152	1,355,377	1,161,625	3.915%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
21	Eerrdousi HongHan Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 784,446	\$ 664,450	\$ 664,450	1.50%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
22	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	2,291,845	2,291,845	2,291,845	1.66%-4.35%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
23	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Other Receivables-Related Parties	Y	34,135	-	-	N/A	Short term financing	-	Business operation	-	None	-	453,105	1,812,422	Note 3
24	GuiZhou FuNaYuanChuang Technology Co., Ltd.	TianJin FuNaYuanChuang Technology Co., Ltd.	Other Receivables-Related Parties	Y	128,178	116,163	116,163	1.50%	Short term financing	-	Business operation	-	None	-	121,317	485,268	Note 3
25	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,796,910	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Competition Team Technologies Limited	Finance Receivables	Y	3,359,700	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
26	Foxconn (Far East) Limited	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Finance Receivables	Y	89,406	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Finance Receivables	Y	123,402	-	-	N/A	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2016	Balance at December 31, 2016	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
26	Foxconn (Far East) Limited	Ambit Microsystem (Shanghai) Co., Ltd.	Finance Receivables	Y	\$ 3,935,000	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
26	Foxconn (Far East) Limited	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Finance Receivables	Y	1,396,058	-	-	N/A	Short term financing	-	Business operation and Debt repayment	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	SMART Technologies Inc.	Finance Receivables	Y	161,460	161,460	161,460	2.69%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 3
26	Foxconn (Far East) Limited	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Finance Receivables	Y	540,945	495,845	495,845	1.05%-1.275%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Icreate Investments Limited	Finance Receivables	Y	538,011	538,011	538,011	0.00%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Competition Team Ireland Limited	Finance Receivables	Y	1,614,600	1,614,600	1,614,600	0.00%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Foxconn Singapore Pte. Ltd.	Finance Receivables	Y	2,583,360	2,583,360	2,583,360	0.00%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
26	Foxconn (Far East) Limited	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Finance Receivables	Y	6,401,645	2,630,400	2,630,400	0.7%-1.8%	Short term financing	-	Business operation and Debt repayment	-	None	-	107,874,939	215,749,879	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
26	Foxconn (Far East) Limited	HighTech Electronics Components Inc.	Finance Receivables	Y	\$ 5,610,699	\$ 3,067,740	\$ 3,067,740	0.00%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 107,874,939	\$ 215,749,879	Note 2
26	Foxconn (Far East) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Finance Receivables	Y	4,096,553	3,712,554	3,712,554	3.25%	Short term financing	-	Business operation	-	None	-	107,874,939	431,499,758	Note 2
27	eCMMS Precision Singapore Pte. Ltd.	Foxconn (Far East) Limited	Finance Receivables	Y	3,229,200	3,229,200	3,229,200	1.55%	Short term financing	-	Business operation	-	None	-	107,874,939	215,749,879	Note 2
28	HongFuJing Precision Electronics (TianJin) Co., Ltd.	TianJin FuNaYuan Chuang Technology Co., Ltd.	Other Receivables-Related Parties	Y	84,395	78,991	78,991	1.50%	Short term financing	-	Business operation	-	None	-	470,118	1,880,470	Note 3
29	Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (BacGiang) Limited	Finance Receivables	Y	317,240	-	-	N/A	Short term financing	-	Business operation	-	None	-	20,432,501	20,432,501	Note 4
29	Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Finance Receivables	Y	64,584	64,584	64,584	3.00%	Short term financing	-	Business operation	-	None	-	20,432,501	20,432,501	Note 4
29	Foxconn Interconnect Technology Limited	Foxconn Optical Interconnect Technologies Inc.	Finance Receivables	Y	727,476	516,672	516,672	1.00%	Short term financing	-	Purchase of Equipment	-	None	-	20,432,501	20,432,501	Note 4
29	Foxconn Interconnect Technology Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Finance Receivables	Y	3,685,455	1,097,928	1,097,928	0-1%	Short term financing	-	Business operation	-	None	-	20,432,501	20,432,501	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	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	Ceiling on	Footnote
					December 31, 2016	December 31, 2016							a single party	total loans granted			
					Item	Value											
30	Foxconn Interconnect Technology Limited Taiwan Branch	Fuyu Electronical Technology (Huaian) Co., Ltd.	Finance Receivables	Y	\$ 95,699	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 20,432,501	\$ 20,432,501	Note 4
31	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	FIT Optoelectronica de Mexico S.De R.L.De C.V.	Finance Receivables	Y	28,557	-	-	N/A	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
31	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Finance Receivables	Y	470,358	-	-	N/A	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
32	Foxconn (KunShan) Computer Connector Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,538,130	371,720	371,720	1.35%	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
32	Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	933,132	-	-	N/A	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
33	Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Other Receivables-Related Parties	Y	488,618	-	-	N/A	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
33	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,025,420	929,300	929,300	1.50%	Short term financing	-	Business operation	-	None	-	40,865,002	40,865,002	Note 4
34	ShunSin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings (HongKong) Limited	Finance Receivables-Related Parties	Y	503,955	484,380	484,380	0.00%	Short term financing	-	Business operation	-	None	-	595,740	1,191,479	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31,	Balance at December 31,	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
					2016	2016							Item	Value			
35	Shunsin Technology Holdings (HongKong) Limited	ShunSin Technology Holdings Limited	Finance Receivables-Related Parties	Y	\$ 503,955	\$ 484,380	\$ 484,380	0.00%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 595,740	\$ 2,382,959	Note 5
36	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables-Related Parties	Y	2,050,840	-	-	N/A	Short term financing	-	Business operation	-	None	-	34,541,947	69,083,895	Note 6
36	FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Other Receivables-Related Parties	Y	3,845,325	-	-	N/A	Short term financing	-	Business operation	-	None	-	34,541,947	69,083,895	Note 6
36	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	4,101,680	3,717,200	3,717,200	1.50%	Short term financing	-	Business operation	-	None	-	34,541,947	69,083,895	Note 6
37	FIH Mobile Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Finance Receivables	Y	5,039,550	-	-	N/A	Short term financing	-	Business operation	-	None	-	34,541,947	69,083,895	Note 6

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

Note 2: 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 20% of the Company's net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 10% of the Company's net assets.

Note 3: The policy for loans granted by subsidiaries to the company whose voting shares are not directly or indirectly wholly-owned is as follows: ceiling on total loans granted by an subsidiary is 40% of all subsidiary's net assets; limit on loans granted by subsidiary to a single party is 10% of the subsidiary's net assets. Except for GuiZhou FuNaYuan Chuang Technology Co., Ltd., whose limit on loans to a single party is 20% of the net assets value of GuiZhou FuNaYuan Chuang Technology Co., Ltd.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 50% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 50% of the net assets value of Foxconn Interconnect Technology Limited. Except for overseas subsidiaries of which the 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 100% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 100% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by subsidiaries of which ShunSin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties for short-term financing is 40% of the net assets of the subsidiary; limit on loans granted by an subsidiary to a single party is 10% of the net assets value of the subsidiary. Except for overseas subsidiaries of which the ShunSin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 20% of the net assets value of ShunSin Technology Holdings Limited; limit on loans granted by an overseas subsidiary to a single party is 10% of the net assets value of ShunSin Technology Holdings Limited.

Note 6: 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 an overseas subsidiary to all parties is 60% of the net assets of FIH Mobile Limited; limit on loans granted by an overseas subsidiary to a single party is 30% of the net assets value of FIH Mobile Limited.

Note 7: 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

December 31, 2016

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2016	Outstanding endorsement/ guarantee amount at Decemer 31, 2016	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.	Best Leap Enterprises Limited	Note 2	\$ 539,374,697	\$ 2,482,200	\$ 2,323,250	\$ -	\$ -	0.22	\$1,078,749,394	Y	N	N	Note 3、5
0	Hon Hai Precision Industry Co., Ltd.	Fusing International Inc.	Note 2	539,374,697	6,368,310	6,296,940	1,711,476	-	0.58	1,078,749,394	Y	N	N	Note 3、5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	539,374,697	9,741,490	8,828,350	-	-	0.82	1,078,749,394	Y	N	N	Note 3、5
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	539,374,697	32,092,250	30,282,800	20,989,800	-	2.81	1,078,749,394	Y	N	N	Note 3、5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	539,374,697	112,549,950	104,322,761	70,751,425	-	9.67	1,078,749,394	Y	N	N	Note 3、5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 2	539,374,697	2,335,575	-	-	-	-	1,078,749,394	Y	N	Y	Note 3、5

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2016	Outstanding endorsement/ guarantee amount at Decemer 31, 2016	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 Slovakia, SPOL. S R. O.	Note 2	\$ 539,374,697	\$ 12,118,837	\$ 11,130,107	\$ 4,807,265	\$ -	1.03	\$1,078,749,394	Y	N	N	Note 3 、 5
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Note 2	215,749,879	512,710	-	-	-	-	539,374,697	N	N	Y	Note 4 、 5
2	Foxconn (Far East) Limited	Foxconn Singapore Pte. Ltd.	Note 2	215,749,879	1,781,818	-	-	-	-	539,374,697	N	N	N	Note 4 、 5
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaille Trade Co., Ltd.	Note 2	215,749,879	142,446	139,395	139,395	-	0.03	539,374,697	N	N	Y	Note 4 、 5
4	SMART Technologies Inc.	SMART Technologies ULC	Note 2	215,749,879	1,453,140	1,453,140	1,453,140	-	0.27	539,374,697	N	N	N	Note 4 、 5

Note 1: The Company directly holds 50% of common shares of the subsidiary.

Note 2: The Company and its subsidiaries hold more than 50% of common shares of the investee company.

Note 3: 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.

Note 4: 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 50% of the Company's net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 20% of the company's net assets.

Note 5: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
December 31, 2016

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2016				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Hon Hai Precision Industry Co., Ltd.	Common stock of Media Tek Inc.	None	(1)	2,134	\$ 462,067	-	\$ 462,067	
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder.	(1)	147,965	1,716,398	1	1,716,398	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	7,400	389,980	8	389,980	
"	Class C shares with no voting right of Sharp	Affiliated enterprises	(1)	11,364	66,522,635	-	66,522,635	
"	Global Strategic Investment Inc.	None	(2)	2,450	49,098	13	49,098	
"	Others (Note 3)	None	(2)	-	68,974	-	68,974	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.	None	(1)	12,884	1,196,931	4	1,196,931	
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	7,558	264,146	14	264,146	
"	Common stock of Advanced Microelectronic Products Inc.	None	(1)	3,626	9,029	2	9,029	
"	Common stock of MiTAC Information Technology Corporation	None	(2)	887	33,006	1	33,006	
"	Common stock of MiTAC Inc.	None	(2)	3,003	39,252	1	39,252	
Hon Yuan International Investment Co., Ltd.	Common stock of Usun Technology Co., Ltd.	None	(1)	1,120	59,024	1	59,024	
Lin Yih International Investment Co., Ltd.	Common stock of AcBel Polytech Inc.	None	(1)	3,857	92,761	1	92,761	
"	Common stock of Zuvio Tech Co., Ltd.	None	(2)	311	20,205	15	20,205	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Unimicron Corporation	None	(1)	3,400	42,160	-	42,160	
"	Common stock of Foxlink Image Technology Co., Ltd.	None	(1)	3,098	50,497	2	50,497	
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder.	(1)	176,311	2,045,210	2	2,045,210	
"	Common stock of Microelectronics Technology Inc.	None	(1)	7,616	188,865	2	188,865	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	91,236	4	91,236	
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	13,691	1,271,904	4	1,271,904	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,325,322	1	3,325,322	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	5,480	288,796	6	288,796	
"	Common stock of Deer Computer Co., Ltd.	None	(2)	435	4,467	15	4,467	
"	Drivescale Inc.	None	(2)	-	116,542	11	116,542	
"	Others (Note 3)	None	(1)(2)(3)	-	628,401	-	628,401	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2016				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	Solytech Enterprise Corporation	None	(1)	6,430	\$ 28,680	3	\$ 28,680	
"	Olympus Corporation	None	(1)	1,743	1,930,534	-	1,930,534	
"	Common stock of GoPro, Inc.	None	(1)	1,700	477,526	1	477,526	
"	Common stock of SK C&C Co., Limited	None	(1)	2,450	14,506,695	3	14,506,695	
"	Conquer Hill Advantage Fund	None	(1)	166	508,086	-	508,086	
"	Common Stock of China Harmony New Energy Auto Holding Ltd.	None	(1)	128,734	1,487,718	8	1,487,718	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	6,147,126	17	6,147,126	
"	Caitong-Fu Chun Ding Zeng	None	(1)	22,151	3,686,655	-	3,686,655	
"	Meitu, Inc.	None	(1)	66,136	2,306,189	12	2,306,189	
"	Common stock of Nanoplus Technology Ltd.	None	(1)	12,450	1,317,299	9	1,317,299	
"	Guangzhou Oed Technologies Co., Ltd.	None	(2)	16,000	64,500	6	64,500	
"	Shenzhen Yuto Printing Corporation	None	(2)	7,472	120,335	5	120,335	
"	Witriciti Corporation	None	(2)	980	322,500	4	322,500	
"	Msd Denali Investors, L.P.	None	(2)	-	967,500	-	967,500	
"	Scratch Wireless Inc.	None	(2)	1,391	64,500	16	64,500	
"	Fablelabs Inc.	None	(2)	951	64,500	11	64,500	
"	Common stock of Cyanogen Inc.	None	(2)	317	64,500	1	64,500	
"	Common stock of Ainemo Inc.	None	(2)	85,714	193,500	6	193,500	
"	Common stock of Dyna Image Corporation	None	(2)	4,500	96,496	17	96,496	
"	Lemonade Lab, Inc.	None	(2)	1	174,798	11	174,798	
"	Liangjin Electronic Business	None	(2)	1,950	69,757	4	69,757	
"	Jasper Infotech Private Ltd.	None	(2)	109	6,450,134	4	6,450,134	
"	Jide Holdings	None	(2)	3,800	96,750	4	96,750	
"	The Lightco Inc.	None	(2)	7,785	103,189	4	103,189	
"	Shenzhen Aoshijiachuang Equity Investment Limited Partnership	None	(2)	-	304,501	16	304,501	
"	IDG China Capital	None	(2)	-	1,225,500	-	1,225,500	
"	Common stock of Hike Global Pte. Ltd.	None	(2)	359	1,612,415	4	1,612,415	
"	VV Fund II L.P.	None	(2)	-	246,517	-	246,517	
"	Common stock of Xiaoju Kuaizhi Inc.	None	(2)	-	3,865,704	-	3,865,704	
"	Swipal Technologies ShenZhen Co., Ltd	None	(2)	-	371,264	-	371,264	
"	Megvii Inc.	None	(2)	2,276	645,000	3	645,000	
"	RMB Continuous Serial Deposits Financial Products	None	(4)	-	135,139	-	135,139	
"	Capital Preservation RMB Financial Products	None	(4)	-	185,960	-	185,960	
"	“Ben Li Feng” RMB Financial Products	None	(4)	-	2,789,508	-	2,789,508	
"	“Ben Li Feng” RMB Wealth Management Products	None	(4)	-	1,118,433	-	1,118,433	

Table 3, Page 2

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2016				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	“An Xin De Li” Directional Financial Products	None	(4)	-	\$ 1,395,244	-	\$ 1,395,244	
”	”Hui Li Feng” Financial Products	None	(4)	-	5,084,728	-	5,084,728	
”	”Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	None	(4)	-	3,258,836	-	3,258,836	
”	Yun Tong Fortune Increasing Profits Financial Products	None	(4)	-	12,206,469	-	12,206,469	
”	“Winners” Currency and Bond Series (Gold) Products	None	(4)	-	10,360,529	-	10,360,529	
”	“Li Duo Duo” Company RMB Financial Products	None	(4)	-	11,974,425	-	11,974,425	
”	Others (Note 3)	None	(1)(2)	-	1,052,192	-	1,052,192	
Foxconn Holding Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	819,599	10	819,599	
”	P.I.E Industrial Berhad	None	(1)	13,122	158,471	17	158,471	
”	Invensense Inc.	None	(1)	751	309,633	1	309,633	
”	Silverlink Capital L.P.	None	(1)	322	912,492	-	912,492	
”	Common stock of GoPro, Inc.	None	(1)	91	25,634	-	25,634	
”	Globant S.A. (Glob)	None	(1)	45	48,570	-	48,570	
”	Common stock of Hi-Level Technology Holdings Limited	None	(1)	8,928	21,897	-	21,897	
”	Diamondhead Ventures, L.P.	None	(2)	-	322,919	15	322,919	
”	Firebrand Wireless LLC	None	(2)	-	90,759	19	90,759	
”	FUHU Inc.	None	(2)	1,776	322,500	7	322,500	
”	Innovation Works Development Fund. L.P.	None	(2)	-	412,386	9	412,386	
”	Innovation Works Development Fund III	None	(2)	-	362,813	-	362,813	
”	Innovation Works Limited	None	(2)	2,600	83,850	5	83,850	
”	Riverwood Capital L.P.	None	(2)	-	626,654	11	626,654	
”	Translink Capital II	None	(2)	-	300,992	12	300,992	
”	Translink Capital III	None	(2)	-	374,100	-	374,100	
”	Onset Vi, L. P. Partnership	None	(2)	-	122,730	2	122,730	
”	Sotera Wireless Inca	None	(2)	2,476	161,250	5	161,250	
”	Master Image 3D	None	(2)	296	64,500	9	64,500	
”	Airsig Inc.	None	(2)	1,111	64,500	10	64,500	
”	Nautilus Ventures LLC	None	(2)	-	290,250	-	290,250	
”	Gvfx1 L.P.	None	(2)	-	886,509	-	886,509	
”	Playground Ventures	None	(2)	-	870,750	-	870,750	
”	Playground Global	None	(2)	-	387,000	-	387,000	
”	500 Startups III, L.P.	None	(2)	-	161,250	-	161,250	
”	WRV II-A L.P.	None	(2)	-	1,785,676	-	1,785,676	
”	Common stock of Enevo OY	None	(2)	1	90,310	3	90,310	
”	Common stock of Katerra Inc.	None	(2)	2,641	1,677,000	10	1,677,000	
”	Actility S.A.	None	(2)	51	142,623	7	142,623	
”	Keywise Greater China Fund Ltd.	None	(2)	4	112,875	-	112,875	

Table 3, Page 3

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2016				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn Holding Ltd. and subsidiaries	Silverlink Capital LP	None	(2)	-	\$ 1,563,792	-	\$ 1,563,792	
"	Tj 2015 Fund L.P.	None	(2)	-	203,452	-	203,452	
"	Keyssa, Inc.	None	(2)	1,826	193,500	3	193,500	
"	Airspan Networks	None	(2)	97	283,801	4	283,801	
"	Common stock of Drivescale Inc.	None	(2)	2,186	80,625	6	80,625	
"	Common stock of Devialet SA	None	(2)	41	537,688	4	537,688	
"	Others (Note 3)	None	(2)	-	656,524	-	656,524	
Foxconn Singapore Pte. Ltd.	P.I.E. Industrial Berhad	None	(1)	60	725	-	725	
"	Common stock of Hike Global Pte. Ltd.	None	(2)	179	806,208	1	806,208	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IAS 39 'Financial instruments : recognition and measurement'.

Note 2: Code of general ledger accounts: (1) Available-for-sale financial assets

(2) Financial assets carried at cost

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

(4) Other current assets

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more
For the year ended December 31, 2016

Table 4

Expressed in thousands
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	Capital increase by Cash	Note 6	USD	4,985,816	\$ 4,985,816	2,353,132	\$ 2,353,132	-	\$ -	\$ -	\$ -	7,338,948	\$ 7,338,948
"	Foxconn Holding Ltd.	Note 1	Capital increase by Cash	Note 6	USD	241,095	241,095	106,990	106,990	-	-	-	-	348,085	348,085
"	Common stock of Sharp Corporation	Note 1	Sharp Corporation	None	JPY	-	-	1,300,000	114,400,000	-	-	-	-	1,300,000	114,400,000
"	Syntrend Creative Park Co., Ltd.	Note 1	Capital increase by Cash	Note 6	NTD	143,646	1,436,463	40,000	400,000	-	-	-	-	183,646	1,836,463
"	Class C shares with no voting right of Sharp Corporation	Note 2	Sharp Corporation	None	JPY	-	-	11,364	99,999,997	-	-	-	-	11,364	99,999,997
Hon Hai 、Hon Yuan and Hon Chi	Ennoconn Corporation	Note 1	Ennoconn Corporation	None	NTD	-	-	1,247	483,665	-	-	-	-	1,247	483,665
Foxconn (Far East) Limited and subsidiaries	Common stock of Sharp Corporation	Note 1	Sharp Corporation	None	JPY	-	-	915,551	80,568,461	-	-	-	-	915,551	80,568,461
"	Henan Ancai Hi-Tech Co., Ltd.	Note 2	Henan Ancai Hi-Tech Co., Ltd.	None	RMB	-	-	147,013	935,000	-	-	-	-	147,013	935,000
"	Caitong-Fu Chun Ding Zeng	Note 2	Caitong Fund Management Co., Ltd.	None	RMB	-	-	22,151	998,000	-	-	-	-	22,151	998,000
"	Fund of IDG China Capital	Note 4	IDG China Capital	None	USD	-	-	-	38,000	-	-	-	-	-	38,000
"	Common stock of Hike Global Pte. Ltd.	Note 4	Hike Global Pte. Ltd.	None	USD	-	-	-	49,997	-	-	-	-	-	49,997
"	Common stock of Xiaoju Kuaizhi Inc.	Note 4	Xiaoju Kuaizhi Inc.	None	USD	-	-	-	119,867	-	-	-	-	-	119,867
"	Swipal Technologies ShenZhen Co., Ltd.	Note 4	Swipal Technologies ShenZhen Co., Ltd.	None	RMB	-	-	-	80,000	-	-	-	-	-	80,000

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Megvii Technology Limited	Note 4	Megvii Technology Limited	None	USD	-	\$ -	2,276	\$ 20,000	-	\$ -	\$ -	\$ -	2,276	\$ 20,000
"	"The Golden Key The Beh & Li Fung" The RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	302,421	300,000	2,421	-	-
"	"Yue Wen Yi" Financial Products	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	76,000	-	76,395	76,000	395	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	320,000	-	322,525	320,000	2,525	-	-
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	3,260,000	-	3,283,072	3,260,000	23,072	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,250,000	-	1,257,981	1,250,000	7,981	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	1,500,000	-	1,506,029	1,500,000	6,029	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,550,000	-	1,555,948	1,550,000	5,948	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,008,137	1,000,000	8,137	-	-
"	No. (16217) Financial Products of Bohai Bank Co., Ltd.	Note 3	Bohai Bank Co., Ltd.	None	RMB	-	-	-	120,000	-	120,336	120,000	336	-	-
"	No. (16250) Financial Products of Bohai Bank Co., Ltd.	Note 3	Bohai Bank Co., Ltd.	None	RMB	-	-	-	120,000	-	120,347	120,000	347	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 240,000	-	\$ 240,768	\$ 240,000	\$ 768	-	\$ -
”	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	510,000	-	524,031	510,000	14,031	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	450,000	-	451,516	450,000	1,516	-	-
”	No. (16220) Financial Products of Bohai Bank Co., Ltd.	Note 3	Bohai Bank Co., Ltd.	None	RMB	-	-	-	400,000	-	401,155	400,000	1,155	-	-
”	No. (16251) Financial Products of Bohai Bank Co., Ltd.	Note 3	Bohai Bank Co., Ltd.	None	RMB	-	-	-	400,000	-	401,155	400,000	1,155	-	-
”	“Guang Ying An Xin ” Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,180,000	-	1,183,007	1,180,000	3,007	-	-
”	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	15,050,000	-	15,106,937	15,050,000	56,937	-	-
”	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	6,400,000	-	6,424,185	6,400,000	24,185	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 2,250,000	-	\$ 2,257,423	\$ 2,250,000	\$ 7,423	-	\$ -
"	"Guang Ying An Xin " Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,570,000	-	1,572,439	1,570,000	2,439	-	-
"	"Guang Ying An Xin " Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,200,000	-	1,204,072	1,200,000	4,072	-	-
"	"Guang Ying An Xin " High- End Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	250,000	-	250,382	250,000	382	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	669,000	-	680,675	669,000	11,675	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	400,000	-	401,175	400,000	1,175	-	-
"	Happiness Ninety-nine Excellence Steady Open Type Bank Financial Products	Note 3	Bank Of Hangzhou Co., Ltd.	None	RMB	-	-	-	400,000	-	401,112	400,000	1,112	-	-
"	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	200,000	-	200,579	200,000	579	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	130,000	-	130,304	130,000	304	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	ICBC All-Win Financial Products 2016	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	\$ -	-	\$ 70,000	-	\$ 70,174	\$ 70,000	\$ 174	-	\$ -
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	150,000	-	150,445	150,000	445	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	480,000	-	481,621	480,000	1,621	-	-
"	"An Xin .Ling Dong. "Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	300,493	300,000	493	-	-
"	"Golden Keys · An Xin De Li" RMB 34 Days Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	850,000	-	852,414	850,000	2,414	-	-
"	"Golden Keys · An Xin De Li" RMB 90 Days Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	302,589	300,000	2,589	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	230,000	-	230,980	230,000	980	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	150,000	-	150,586	150,000	586	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,388	100,000	388	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	83,000	-	83,375	83,000	375	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	650,000	-	651,674	650,000	1,674	-	-
"	"Ben Li Feng" RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,242	100,000	242	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	100,222	100,000	222	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Hwai Chih” Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 700,000	-	\$ 701,685	\$ 700,000	\$ 1,685	-	\$ -
”	ICBC All-Win Financial Products 2016	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	315,000	-	315,808	315,000	808	-	-
”	“The Golden Key The Beh & Li Fung” The RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,468	100,000	468	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,679	200,000	679	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,391	100,000	391	-	-
”	“Gong Yin Tong Li ” Wealth Management Products For Financial Institution Customers of ICBC	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	500,000	-	501,438	500,000	1,438	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	440,000	-	441,683	440,000	1,683	-	-
”	“Guang Ying An Xin ” Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,700,000	-	1,704,858	1,700,000	4,858	-	-
”	“Guang Ying An Xin ” Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	3,158,545	-	3,166,565	3,158,545	8,020	-	-

Table 4, Page 6

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 1,730,000	-	\$ 1,735,681	\$ 1,730,000	\$ 5,681	-	\$ -
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	450,000	-	459,074	450,000	9,074	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	2,740,000	-	2,752,341	2,740,000	12,341	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	300,757	300,000	757	-	-
”	“Ben Li Feng” RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	301,246	300,000	1,246	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	160,000	-	160,992	160,000	992	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	150,000	-	150,529	150,000	529	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	600,000	-	601,763	600,000	1,763	-	-
”	Happiness Ninety-nine Excellence Steady Open Type Bank Financial Products	Note 3	Bank Of Hangzhou Co., Ltd.	None	RMB	-	-	-	400,000	-	401,118	400,000	1,118	-	-
”	RMB Structured Products (Front Lock Products)	Note 3	Mizuho Bank	None	RMB	-	-	-	1,000,000	-	1,003,945	1,000,000	3,945	-	-
”	“Guang Ying An Xin ” Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,002,633	1,000,000	2,633	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	\$ -	-	\$ 200,000	-	\$ 200,599	\$ 200,000	\$ 599	-	\$ -
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,950,000	-	1,959,341	1,950,000	9,341	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	147,000	-	147,710	147,000	710	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	120,380	120,000	380	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	200,564	200,000	564	-	-
"	"An Xin De Li" Directional USD Financial Products	Note 3	Agricultural Bank of China Ltd.	None	USD	-	-	-	50,000	-	50,590	50,000	590	-	-
"	"An Xin De Li" Directional RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	4,300,000	-	4,345,145	4,300,000	45,145	-	-
"	"Golden Keys · An Xin De Li" RMB 90 Days Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,200,000	-	1,211,355	1,200,000	11,355	-	-
"	"Qianyuan" RMB Deposit Capital Preservation Products	Note 3	China Construction Bank Corporation	None	RMB	-	-	-	300,000	-	307,488	300,000	7,488	-	-
"	"QianYuan" Guaranteed RMB Financial Products	Note 3	China Construction Bank Corporation	None	RMB	-	-	-	1,250,000	-	1,312,613	1,250,000	62,613	-	-
"	"Guang Ying An Xin " Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	900,000	-	902,441	900,000	2,441	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 300,000	-	\$ 300,978	\$ 300,000	\$ 978	-	\$ -
”	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	400,000	-	401,170	400,000	1,170	-	-
”	“An Xin De Li” Directional RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	360,000	-	361,004	360,000	1,004	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	250,000	-	250,722	250,000	722	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	810,000	-	811,910	810,000	1,910	-	-
”	“Ben Li Feng” RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	130,000	-	130,315	130,000	315	-	-
”	“Winners” Currency and Bond Series (Gold) Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	280,000	-	280,778	280,000	778	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	200,000	-	200,442	200,000	442	-	-
”	RMB Financial Products Customized For The Public	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	300,739	300,000	739	-	-
”	“Harvest In Both Fame And Wealth” RMB Financial Plan	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	11,170,000	-	11,234,341	11,170,000	64,341	-	-
”	RMB Financial Products Customized For The Public	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	3,550,000	-	3,557,477	3,550,000	7,477	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Won Wide Security Salary” Guaranteed Financial Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 2,300,000	-	\$ 2,305,727	\$ 2,300,000	\$ 5,727	-	\$ -
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	5,900,000	-	5,928,770	5,900,000	28,770	-	-
”	“Hwai Chih” Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	2,900,000	-	2,906,973	2,900,000	6,973	-	-
”	Steady Series RMB Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	1,300,000	-	1,304,085	1,300,000	4,085	-	-
”	Capital Preservation RMB Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	600,000	-	601,037	600,000	1,037	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	680,000	-	692,567	680,000	12,567	-	-
”	“Hwai Chih” Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	100,238	100,000	238	-	-
”	RMB Financial Products Customized For The Public	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,159	100,000	159	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	100,000	-	100,476	100,000	476	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	190,000	-	190,458	190,000	458	-	-
”	Capital Preservation RMB Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	80,000	-	80,208	80,000	208	-	-
”	Capital Preservation RMB Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	256,000	-	256,526	256,000	526	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Capital Preservation RMB Financial Products	Note 3	Bank of China Limited	None	RMB	-	\$ -	-	\$ 70,000	-	\$ 70,192	\$ 70,000	\$ 192	-	\$ -
"	Capital Preservation RMB Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	70,000	-	70,113	70,000	113	-	-
"	"Hwai Chih" Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	100,230	100,000	230	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	450,000	-	451,232	450,000	1,232	-	-
"	"Ben Li Feng" RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	301,376	300,000	1,376	-	-
"	"The Golden Key The Beh & Li Fung" The RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,904	200,000	904	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,003,000	-	1,005,692	1,003,000	2,692	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	920,000	-	922,384	920,000	2,384	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	USD	-	-	-	110,600	-	111,496	110,600	896	-	-
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,040,000	-	-	-	-	-	1,040,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	120,000	-	-	-	-	-	120,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	320,000	-	-	-	-	-	320,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,900,000	-	-	-	-	-	1,900,000

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal				Balance as at December 31, 2016	
						January 1, 2016									
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 700,000	-	\$ -	\$ -	\$ -	-	\$ 700,000
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	2,350,000	-	-	-	-	-	2,350,000
”	Fu Chun Ding Zeng Commingled Account	Note 3	Caitong Fund Management Co., Ltd	None	RMB	-	-	-	499,000	-	-	-	-	-	499,000
”	“Ben Li Feng” RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	150,000	-	-	-	-	-	150,000
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	241,000	-	-	-	-	-	241,000
”	“An Xin De Li” Directional USD Financial Products	Note 5	Agricultural Bank of China Ltd.	None	USD	-	-	-	20,000	-	-	-	-	-	20,000
”	“An Xin De Li” Directional RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	-	-	-	-	200,000
”	“Golden Keys · An Xin De Li” USD Financial Products 2016	Note 5	Agricultural Bank of China Ltd.	None	USD	-	-	-	98,000	-	-	-	-	-	98,000
”	“An Xin De Li” Directional RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	-	-	-	-	100,000
”	“Ben Li Feng” RMB Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	450,000	-	-	-	-	-	450,000
”	Fu Chun Ding Zeng Commingled Account	Note 3	Caitong Fund Management Co., Ltd	None	RMB	-	-	-	499,000	-	-	-	-	-	499,000
”	“Li Duo Duo” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	USD	-	-	-	371,300	-	-	-	-	-	371,300
Foxconn Holding Ltd.	Alliance Fiber Optic Products	Note 2	Public Market	None	USD	2,712	49,598	-	-	2,712	47,175	49,598	(2,423)	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2016		Addition		Disposal				Balance as at December 31, 2016	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn Holding Ltd.	Common stock of Katerra Inc.	Note 4	Katerra Inc.	None	USD	400	\$ 2,000	2,241	\$ 50,000	-	\$ -	\$ -	\$ -	2,641	\$ 52,000
"	Fund of WRV II-A, L.P.	Note 4	WRV II-A, L.P.	None	USD	-	28,260	-	27,110	-	-	-	-	-	55,370
"	Playground Venturesa	Note 4	Playground Venturesa	None	USD	-	12,000	-	15,000	-	-	-	-	-	27,000
"	Silverlink Capital, L.P.	Note 4	Silverlink Capital, L.P.	None	USD	660	10,667	-	37,823	-	-	-	-	660	48,490
"	Devialet SA	Note 4	Devialet SA	None	USD	-	-	41	16,673	-	-	-	-	41	16,673
Foxconn Singapore Pte. Ltd.	Common stock of Hike Global Pte. Ltd.	Note 4	Hike Global Pte. Ltd.	None	USD	-	-	179	24,999	-	-	-	-	179	24,999
"	Common stock of Smart Technologies Inc.	Note 1	Public Market	Note 6	USD	-	-	21,536	96,913	-	-	-	-	21,536	96,913

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

Note 2: Code of general ledger account is available-for-sale financial assets.

Note 3: Code of general ledger account is other current assets.

Note 4: Code of general ledger account is financial assets carried at cost.

Note 5: The financial instruments meet the offsetting criteria of IAS 32. 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.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the year ended December 31, 2016

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:															
Real estate acquired by	Nature of the real estate	Date of the event	Transaction currency	Transaction amount (Note 2)	Status of payment	Counterparty	Relationship with the counterparty	Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction	Amount	Basis or reference used in setting the price	Purpose and situation	Other commitments	
Lankao YuFu Precision Technology Co., Ltd.	Building	2016.5.19 (Note 1)	RMB	\$ 93,322	\$ -	Henan Greenland Square Property Development Co., Ltd.	None	N/A	N/A	N/A	N/A	Reference market price and professional appraiser's appraisal results	Place for research center	None	
HeNan YuZhan Technology Limited	Land and Building	2016.12.29	RMB	245,294	-	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	N/A	N/A	N/A	N/A	Based on the valuation report of China Enterprise Appraisals Co., Ltd.	For business use	None	

Note 1 : As the real estate industry is going to replace business tax with a value-added tax, the company has decided to obtain the fixed asset through an entity outside of the bonded area (Lankao Yuzhan), in order to lower cost and save tax.

Note 2 : Fees like brokerage fee, registration fee and so on are not included in the transaction amount.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Disposition of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the year ended December 31,2016

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Real estate disposed by	Nature of the real estate	Date of the event	Date acquired	Transaction currency	Book value	Transaction amoun	Status of payment	Gain or Loss on disposal of real estate	Counterparty	Relationship with the counterparty	Reason for disposal of real estate	Basis or reference used in setting the price	Other commitments
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Land and Building	2016.12.29	100.8	RMB	\$ 245,294	\$ 245,294	\$ -	\$ -	HeNan YuZhan Technology Limited	Group	For business use	Based on the valuation report of China Enterprise Appraisals Co., Ltd.	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more
For the year ended December 31, 2016

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Sales	\$ 141,296,340	4	45-90 days	Note 1	Note 1	\$ 85,954,676	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Group	Sales	17,091,446	1	45 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliates	Sales	9,377,498	-	90 days	Note 1	Note 1	6,392,532	1	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	4,408,486	-	90 days	Note 1	Note 1	1,118,017	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Group	Sales	4,223,577	-	90 days	Note 1	Note 1	1,679,610	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 3	Sales	3,568,020	-	90 days	Note 1	Note 1	1,613,511	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Affiliates	Sales	3,512,108	-	60 days	Note 1	Note 1	650,762	-	
Hon Hai Precision Industry Co., Ltd.	Nanhai Chi Mei Optoelectronics Ltd.	Note 4	Sales	2,424,010	-	90 days	Note 1	Note 1	2,044,727	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliates	Sales	1,978,028	-	90 days	Note 1	Note 1	528,565	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Group	Sales	1,932,850	-	90 days	Note 1	Note 1	260,693	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Electronics (Malaysia) Sdn Bhd	Affiliates	Sales	1,459,360	-	90 days	Note 1	Note 1	988,586	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation	Affiliates	Sales	1,456,236	-	90 days	Note 1	Note 1	988,599	-	
Hon Hai Precision Industry Co., Ltd.	SIO International Holdings Limited	Note 3	Sales	1,199,765	-	60 days	Note 1	Note 1	354,049	-	
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	1,015,390	-	90 days	Note 1	Note 1	4,485,142	1	
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Hsin Electronics Ltd.	Note 4	Sales	987,890	-	90 days	Note 1	Note 1	366,111	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Optoelectronics Ltd.	Note 4	Sales	978,191	-	60 days	Note 1	Note 1	294,878	-	

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Sharp Trading Corporation	Affiliates	Sales	\$ 852,271	-	60 days	Note 1	Note 1	\$ 234,727	-	
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	802,468	-	90 days	Note 1	Note 1	493,544	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	Sales	785,351	-	60 days	Note 1	Note 1	158,981	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industrial De Eletronicos Ltda.	Group	Sales	750,063	-	60 days	Note 1	Note 1	340,216	-	
Hon Hai Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliates	Sales	357,635	-	45 days	Note 1	Note 1	135,939	-	
Hon Hai Precision Industry Co., Ltd.	NSG Technology Inc.	Group	Sales	327,055	-	30 days	Note 1	Note 1	24,859	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Sales	274,138	-	60 days	Note 1	Note 1	50,478	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliates	Sales	273,483	-	90 days	Note 1	Note 1	111,846	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Sales	188,922	-	90 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	157,234	-	90 days	Note 1	Note 1	86,943	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ s.r.o.	Group	Sales	152,850	-	45 days	Note 1	Note 1	32,820	-	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria de Eletronicos Ltda.	Group	Sales	137,468	-	90 days	Note 1	Note 1	40,756	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliates	Sales	113,854	-	60 days	Note 1	Note 1	160,862	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliates	Sales	107,983	-	60 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Electronics (Malaysia) Sdn. Bhd.	Affiliates	Sales	105,716	-	90 days	Note 1	Note 1	32,388	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	817,383,220	26	30-90 days	Note 1	Note 1	(237,361,621) (	22)	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	1,097,274,594	34	90 days	Note 1	Note 1	(582,726,901) (	53)	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	503,682,917	16	90 days	Note 1	Note 1	(192,021,053) (	17)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Group	Purchase	88,005,004	3	60 days	Note 1	Note 1	(8,730,592) (	1)	Note 2

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	AMB Logistics Ltd.	Group	Purchase	\$ 15,939,616	-	60 days	Note 1	Note 1	(\$ 3,382,123)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 3	Purchase	9,296,180	-	90 days	Note 1	Note 1	(6,346,989) (	1)	
Hon Hai Precision Industry Co., Ltd.	NSG Technology Inc.	Group	Purchase	4,837,285	-	30 days	Note 1	Note 1	(465,310)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Purchase	3,323,412	-	30 days	Note 1	Note 1	(3,123,674)	-	
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Group	Purchase	2,815,601	-	60 days	Note 1	Note 1	(6,260,444) (	1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 5	Purchase	2,403,650	-	60 days	Note 1	Note 1	(994,217)	-	
Hon Hai Precision Industry Co., Ltd.	Multiwin Precision Ind.Co., Ltd. -Singapore	Affiliates	Purchase	1,349,423	-	30-60 days	Note 1	Note 1	(865)	-	
Hon Hai Precision Industry Co., Ltd.	Iris World Enterprises Limited	Affiliates	Purchase	1,257,039	-	90 days	Note 1	Note 1	(353,004)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliates	Purchase	893,229	-	30 days	Note 1	Note 1	(71,136)	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Purchase	642,840	-	60 days	Note 1	Note 1	(582,491)	-	
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Purchase	616,712	-	90 days	Note 1	Note 1	(41,420)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	403,717	-	90 days	Note 1	Note 1	(133,795)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	300,314	-	90 days	Note 1	Note 1	(122,626)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R.O.	Group	Purchase	207,030	-	60 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Ampower Technology Co., Ltd.	Affiliates	Purchase	163,806	-	90 days	Note 1	Note 1	(58,878)	-	
Hon Hai Precision Industry Co., Ltd.	FTC Technology Inc.	Affiliates	Purchase	151,647	-	60 days	Note 1	Note 1	(20)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Processing and molding costs	7,880,160	24	-	Note 1	Note 1	(102,237,276) ((Shown as other payables)	69)	
Hon Hai Precision Industry Co., Ltd.	Heoric Legend Enterprises Ltd.	Group	Processing and molding costs	13,816,478	43	-	Note 1	Note 1	(13,381,170) ((Shown as other payables)	9)	
Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Group	Processing and molding costs	7,535,527	23	-	Note 1	Note 1	(23,983,723) ((Shown as other payables)	16)	

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Group	Processing and molding costs	\$ 2,715,964	8	-	Note 1	Note 1	(\$ 5,917,024) (	4)	
Shunsin Technology (Zhong Shan) Co., Ltd.	ShunSin Technology Holdings Limited	Group	Sales	1,956,602	99	45 days	Note 1	Note 1	(Shown as other payables) 308,370	91	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	Sales	20,448,054	51	60 days	Note 1	Note 1	3,858,082	38	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Group	Sales	593,813	1	120 days	Note 1	Note 1	35,133	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Foxway Precision Industry (Hangzhou) Co., Ltd.	Group	Sales	152,041	-	60 days	Note 1	Note 1	186,704	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Group	Sales	270,762	1	60 days	Note 1	Note 1	40,705	-	
Ambit Microsystem (Shanghai) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	250,304	1	90 days	Note 1	Note 1	134,295	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	288,135	1	30 days	Note 1	Note 1	(86,563) (	1)	
Ambit Microsystem (Shanghai) Co., Ltd.	Light Flash International Limited	Affiliates	Purchase	159,125	-	90 days	Note 1	Note 1	(63,113) (	1)	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USD Inc.	Group	Sales	545,898	1	70 days	Note 1	Note 1	82,033	1	
Ingrasys Technology Co., Ltd.	Foxteq Services India Private Limited	Group	Sales	203,939	-	90 days	Note 1	Note 1	207,137	1	
Ingrasys Technology Co., Ltd.	PCE Paragon Solutions KFT.	Group	Sales	485,652	1	45 days	Note 1	Note 1	99,939	1	
Ingrasys Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	164,244	-	90 days	Note 1	Note 1	36,231	-	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Group	Sales	31,270,212	60	90 days	Note 1	Note 1	9,038,224	61	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Group	Sales	362,565	1	90 days	Note 1	Note 1	179,620	1	
Ingrasys Technology Co., Ltd.	Foxconn Japan Co., Limited	Group	Sales	920,952	2	90 days	Note 1	Note 1	234,454	2	
Foxnum Technology Co., Ltd.	Lankao Yude Packing Technology Co., Ltd.	Group	Sales	262,816	59	30 days	Note 1	Note 1	57,000	24	
Ingrasys Info-Tech Corp.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Technology Services Revenue	289,413	21	90 days	Note 1	Note 1	116,089	22	
Socle Technology Corporation	Fu Tai Kang Electronics Development (YanTai) Ltd.	Group	Technology Services Revenue	335,658	44	30 days	Note 1	Note 1	261,608	80	
Flnet Co., Ltd.	SIO International Holdings Limited	Note 3	Purchase	230,298	27	30 days	Note 1	Note 1	(19,163) (11)	

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			Transaction					Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	\$ 163,740	3	90 days	Note 1	Note 1	\$ 11,719	1	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Group	Sales	674,062	14	60 days	Note 1	Note 1	753,833	41	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	187,842	4	60 days	Note 1	Note 1	31,590	2	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	478,290	10	90 days	Note 1	Note 1	(206,834 ) (	11)	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Qunmai Communication System , Inc.	Group	Sales	131,716	-	90 days	Note 1	Note 1	40,132	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Group	Sales	1,662,126	4	45 days	Note 1	Note 1	1,858,829	11	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	7,991,471	19	60 days	Note 1	Note 1	3,581,329	21	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	Sales	1,521,089	4	60 days	Note 1	Note 1	1,701,101	10	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	Sales	315,797	1	60 days	Note 1	Note 1	162,157	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,065,947	2	45 days	Note 1	Note 1	336,729	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	402,430	1	60 days	Note 1	Note 1	220,681	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	343,481	1	90 days	Note 1	Note 1	(107,375 ) (	1)	
FIH Precision Component (Beijing) Co., Ltd.	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Group	Sales	676,769	20	60 days	Note 1	Note 1	756,861	26	
FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	1,685,418	51	30 days	Note 1	Note 1	1,866,826	63	
FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	136,175	4	45 days	Note 1	Note 1	59,055	2	
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	396,623	12	30 days	Note 1	Note 1	47,464	2	
FIH Precision Component (Beijing) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	167,724	5	30 days	Note 1	Note 1	110,017	4	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Ingrasys Info-Tech Corp.	Group	Sales	233,036	1	30 days	Note 1	Note 1	260,614	1	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	3,581,638	18	45 days	Note 1	Note 1	26,312,918	100	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	\$ 599,826	3	60 days	Note 1	Note 1	\$ 70,108	-	
Futaijing Precision Electronics (Beijing) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	1,872,931	9	45 days	Note 1	Note 1	2,094,582	10	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	125,321	-	30 days	Note 1	Note 1	40,123	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Group	Sales	255,023	1	45 days	Note 1	Note 1	12,964	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	3,244,150	7	45 days	Note 1	Note 1	3,440,905	18	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	17,298,158	39	30 days	Note 1	Note 1	8,254,212	43	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Electronics (YanTai) Co., Ltd.	Group	Sales	463,230	1	60 days	Note 1	Note 1	92,796	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Group	Sales	274,468	1	30 days	Note 1	Note 1	4,202	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Langfang FuLianWang Trade Co., Ltd.	Group	Sales	2,273,431	5	15 days	Note 1	Note 1	309,998	2	
FIH Precision Electronics (Lang Fang) Co., Ltd.	LangFang YuZhan Technology Limited	Group	Sales	124,782	-	1 days	Note 1	Note 1	215,416	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Qingdao Hiyn Materials Co., Ltd	Affiliates	Purchase	234,789	1	90 days	Note 1	Note 1	(125,972) (	1)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	421,431	2	30 days	Note 1	Note 1	(228,284) (	2)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	455,844	2	90 days	Note 1	Note 1	(246,119) (	2)	
FIH (Hong Kong) Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	773,137	1	45 days	Note 1	Note 1	772,897	2	
FIH (Hong Kong) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	138,562	-	60 days	Note 1	Note 1	3,355	-	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	Sales	5,214,243	6	120 days	Note 1	Note 1	4,650,876	14	
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Group	Sales	2,342,135	3	60 days	Note 1	Note 1	1,099,663	3	
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	4,587,505	6	60 days	Note 1	Note 1	308,569	1	
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	9,523,014	12	90 days	Note 1	Note 1	4,697,739	14	
FIH (Hong Kong) Limited	Iris World Enterprises Limited	Affiliates	Purchase	202,825	-	90 days	Note 1	Note 1	(104,562)	-	

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FIH (Hong Kong) Limited	Sharp Corporation	Affiliates	Purchase	\$ 2,470,813	3	30 days	Note 1	Note 1	(\$ 322,582) (	1)	
FIH (Hong Kong) Limited	Sharp Trading Corporation	Affiliates	Sales	5,882,649	7	25 days	Note 1	Note 1	-	-	
Nanning Futaihong Precision Industrial Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	1,483,989	15	60 days	Note 1	Note 1	1,659,610	46	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	15,230,065	100	30 days	Note 1	Note 1	1,562,924	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	103,337	2	60 days	Note 1	Note 1	(22,787) (	1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	307,767	6	60 days	Note 1	Note 1	(181,592) (	5)	
Hengyang Futaihong Precision Industry Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	444,633	2	90 days	Note 1	Note 1	(264,158) (	2)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	139,220	-	90 days	Note 1	Note 1	20,788	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	2,825,088	5	90 days	Note 1	Note 1	1,426,193	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Rising Stars Mobile India Private Limited	Group	Sales	109,816	-	90 days	Note 1	Note 1	2,286	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Long Ample Limited	Group	Sales	257,232	-	30 days	Note 1	Note 1	234	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	Subcontract Revenue	1,345,397	2	50 days	Note 1	Note 1	500,945	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	1,937,372	3	90 days	Note 1	Note 1	803,405	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heoric Legend Enterprises Ltd.	Group	Subcontract Revenue	13,099,965	24	90 days	Note 1	Note 1	7,231,399	27	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	Subcontract Revenue	6,935,666	12	30 days	Note 1	Note 1	3,538,902	13	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	176,458	-	90 days	Note 1	Note 1	79,993	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	144,083	-	90 days	Note 1	Note 1	68,922	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,813,455	5	90 days	Note 1	Note 1	1,555,416	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	371,673	1	30 days	Note 1	Note 1	159,039	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	389,473	1	60 days	Note 1	Note 1	191,817	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	6,229,424	11	90 days	Note 1	Note 1	4,371,629	17	

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	\$ 112,439	-	90 days	Note 1	Note 1	\$ 55,142	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	1,047,211	2	90 days	Note 1	Note 1	1,133,472		4
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	125,075	-	90 days	Note 1	Note 1	65,885		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	113,865	-	30 days	Note 1	Note 1	60,563		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	185,339	-	60 days	Note 1	Note 1	25,459		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Affiliates	Purchase	182,896	-	30 days	Note 1	Note 1	-		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	233,571	-	60 days	Note 1	Note 1	(142,835) (		1)
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Innolux Corporation	Note 3	Purchase	126,736	-	60 days	Note 1	Note 1	(7,027)		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	DongGuan YiHong Precision Tooling Co., Ltd.	Affiliates	Purchase	314,000	1	90 days	Note 1	Note 1	(21,662)		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	104,200	-	90 days	Note 1	Note 1	106,218		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	107,703	-	90 days	Note 1	Note 1	67,390		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Winson Electronic Technology (Shenzhen) Ltd.	Affiliates	Purchase	238,680	-	90 days	Note 1	Note 1	(35,121)		-
ShunSin Technology Holdings Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd	Group	Sales	555,564	13	45 days	Note 1	Note 1	494		-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	6,135,131	97	60 days	Note 1	Note 1	4,170,573		96
Champ Tech Optical (Foshan) Corporation	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	103,492	2	90 days	Note 1	Note 1	50,899		2
Champ Tech Optical (Foshan) Corporation	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	128,333	2	90 days	Note 1	Note 1	31,455		1
Champ Tech Optical (Foshan) Corporation	Hongfuzhun Precision Shenzhen Co., Ltd.	Affiliates	Sales	113,408	2	90 days	Note 1	Note 1	20,759		1
Champ Tech Optical (Foshan) Corporation	Hongfuzhun Precision Shenzhen Co., Ltd.	Affiliates	Purchase	126,749	2	30 days	Note 1	Note 1	(14,084) (		1)
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Sales	4,510,207	71	90 days	Note 1	Note 1	1,376,224		54
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Purchase	517,844	10	30 days	Note 1	Note 1	(76,055) (		6)

							Differences in transaction terms compared to third party transactions				
			Transaction				(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Champ Tech Optical (Foshan) Corporation	Pan-International Sunrise Trading Corp.	Affiliates	Purchase	\$ 307,116	6	90 days	Note 1	Note 1	(\$ 143,072) (	11)	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	5,020,509	29	90 days	Note 1	Note 1	3,238,519		48
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	1,471,103	9	90 days	Note 1	Note 1	328,739		5
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,789,609	10	90 days	Note 1	Note 1	607,469		9
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Group	Sales	8,982,684	99	60 days	Note 1	Note 1	1,161,541		98
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Group	Sales	4,319,347	27	90 days	Note 1	Note 1	1,862,176		26
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	1,836,198	11	60 days	Note 1	Note 1	857,356		12
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	Sales	2,367,254	15	90 days	Note 1	Note 1	1,777,855		24
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	Sales	108,808	1	90 days	Note 1	Note 1	11,393		-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Group	Sales	122,003	1	90 days	Note 1	Note 1	1,046		-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Innolux Corporation	Note 3	Purchase	364,215	2	90 days	Note 1	Note 1	(8,048)		-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	KunShan Eson Precision Engineering Co., Ltd.	Affiliates	Purchase	184,914	1	90 days	Note 1	Note 1	(62,249) (		1)
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	162,101	1	30 days	Note 1	Note 1	(74)		-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Group	Sales	3,904,308	20	90 days	Note 1	Note 1	2,620,529		32
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	1,049,174	5	90 days	Note 1	Note 1	423,947		5
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	Sales	748,114	4	90 days	Note 1	Note 1	291,165		4
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	4,394,071	23	60 days	Note 1	Note 1	1,663,713		20
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	627,171	3	30 days	Note 1	Note 1	490,644		6
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	121,328	1	90 days	Note 1	Note 1	45,241		1
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Sales	122,086	1	90 days	Note 1	Note 1	66,372		1

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Sales	\$ 212,292	2	90 days	Note 1	Note 1	\$ 4,797	-	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Sales	10,313,569	97	90 days	Note 1	Note 1	8,439,747	93	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Group	Sales	5,570,941	100	90 days	Note 1	Note 1	247,057	63	
Competition Team Technologies Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	1,309,983	-	90 days	Note 1	Note 1	1,309,577	-	
Competition Team Technologies Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	12,357,267	1	90 days	Note 1	Note 1	1,994,899	-	
Competition Team Technologies Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	832,605	-	90 days	Note 1	Note 1	370,267	-	
HighTech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	26,270,278	49	45 days	Note 1	Note 1	3,841,308	41	
HighTech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	600,447	1	60 days	Note 1	Note 1	108,707	1	
HighTech Electronics Components Inc.	Fusing International Inc.	Group	Sales	7,329,602	14	60 days	Note 1	Note 1	1,887,509	20	
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Group	Sales	15,939,403	30	90 days	Note 1	Note 1	2,003,023	22	
HighTech Electronics Components Inc.	Foxconn Japan Co., Limited	Group	Sales	615,493	1	60 days	Note 1	Note 1	183,469	2	
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	1,206,942	-	90 days	Note 1	Note 1	32,572	-	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	3,724,006	1	90 days	Note 1	Note 1	3,693,350	2	
Glorious Prospect Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	150,552	14	30 days	Note 1	Note 1	24,513	4	
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	362,241	65	45 days	Note 1	Note 1	-	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	FuTaiJing Precision Electrons(Yantai) Co.,Ltd.	Group	Sales	997,822	4	90 days	Note 1	Note 1	452,526	8	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	2,016,124	7	90 days	Note 1	Note 1	600,392	11	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	3,094,352	11	30 days	Note 1	Note 1	282,890	5	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	3,930,291	14	90 days	Note 1	Note 1	1,454,107	26	

			Transaction					Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	\$ 128,120	-	90 days	Note 1	Note 1	\$ 349,365	6	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	263,766	1	90 days	Note 1	Note 1	4,335	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Premier Image Technology (China) Ltd.	Group	Sales	507,246	2	90 days	Note 1	Note 1	217,663	4	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Innolux Corporation	Note 3	Purchase	631,190	2	90 days	Note 1	Note 1	(421,449) (	5)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	KunShan Eson Precision Engineering Co., Ltd.	Affiliates	Purchase	156,565	1	30 days	Note 1	Note 1	(63,832) (	1)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	359,234	1	60 days	Note 1	Note 1	(170,926) (	2)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	210,099	1	90 days	Note 1	Note 1	(98,281) (	1)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	564,483	2	90 days	Note 1	Note 1	140,028	2	
eCMMS S.A De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	1,029,147	100	30 days	Note 1	Note 1	176,924	100	
Foxconn CZ S.R.O.	Ennomech Precision Co., Ltd.	Affiliates	Sales	239,319	-	45 days	Note 1	Note 1	33,920	-	
Foxconn CZ S.R.O.	Foxconn Technology CZ s.r.o.	Group	Sales	104,584	-	45 days	Note 1	Note 1	23,902	-	
Foxconn CZ S.R.O.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	Sales	313,388	-	90 days	Note 1	Note 1	-	-	
Foxconn CZ S.R.O.	CyberTAN Technology Inc.	Affiliates	Purchase	389,996	-	20 days	Note 1	Note 1	(19,172)	-	
Foxconn Global Services Division s.r.o.	Foxconn CZ S.R.O.	Group	Sales	364,693	48	45 days	Note 1	Note 1	68,245	47	
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	562,265	2	90 days	Note 1	Note 1	354,253	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	3,658,113	11	90 days	Note 1	Note 1	354,549	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	Sales	3,254,707	10	90 days	Note 1	Note 1	1,178,686	10	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Group	Sales	565,196	2	90 days	Note 1	Note 1	153,229	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,137,807	6	90 days	Note 1	Note 1	88,929	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	856,954	3	90 days	Note 1	Note 1	328,702	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	13,929,699	41	90 days	Note 1	Note 1	5,860,216	51	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	Sales	\$ 5,102,602	15	90 days	Note 1	Note 1	\$ 1,800,806	16	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	1,091,879	3	90 days	Note 1	Note 1	229,464	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	HeNan YuZhan Technology Limited	Group	Sales	202,429	1	90 days	Note 1	Note 1	61,637	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Group	Sales	115,136	-	90 days	Note 1	Note 1	128,764	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	1,073,209	3	90 days	Note 1	Note 1	106,568	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	286,988	1	90 days	Note 1	Note 1	(84,520) (	1)	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fuzhun Precision Industrial Electronics Co., Ltd.	Affiliates	Sales	101,651	-	90 days	Note 1	Note 1	27,756	-	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Group	Sales	1,677,918	32	30 days	Note 1	Note 1	317,536	18	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	263,793	5	90 days	Note 1	Note 1	56,595	3	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	2,803,044	54	90 days	Note 1	Note 1	1,126,934	63	
Foxconn eMS, Inc.	Franklin Management Ltd.	Group	Subcontract Revenue	1,084,443	92	30 days	Note 1	Note 1	447,700	92	
PCE Technology Inc.	Franklin Management Ltd.	Group	Subcontract Revenue	153,151	43	30 days	Note 1	Note 1	77,489	57	
PCE Technology Inc.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	158,128	45	1 days	Note 1	Note 1	34,440	25	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Group	Technology Services Revenue	355,233	26	30 days	Note 1	Note 1	112,558	34	
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Group	Technology Services Revenue	999,902	74	50 days	Note 1	Note 1	217,584	66	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	411,322	5	90 days	Note 1	Note 1	237,792	8	
Jizhun Precision Industry (Huizhou) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	213,287	3	90 days	Note 1	Note 1	114,450	4	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	744,775	10	30 days	Note 1	Note 1	268,607	9	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Limited	Group	Sales	281,762	4	90 days	Note 1	Note 1	74,046	3	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	143,252	2	90 days	Note 1	Note 1	90,925	3	

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			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		Footnote
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)	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	\$ 1,359,969	18	90 days	Note 1	Note 1	\$ 320,433	11	
Jizhun Precision Industry (Huizhou) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	108,114	1	60 days	Note 1	Note 1	-	-	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	278,009	4	90 days	Note 1	Note 1	146,687	5	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	210,788	3	90 days	Note 1	Note 1	32,236	1	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	682,968	9	90 days	Note 1	Note 1	334,808	12	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	634,051	8	90 days	Note 1	Note 1	53,183	2	
PCE Paragon Solutions (Mexico) S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	172,190	17	60 days	Note 1	Note 1	13,563	5	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Group	Sales	849,553	83	60 days	Note 1	Note 1	273,836	95	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	Technology Services Revenue	105,263	2	45 days	Note 1	Note 1	-	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Technology Services Revenue	345,051	7	90 days	Note 1	Note 1	145,923	8	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Technology Services Revenue	262,940	5	90 days	Note 1	Note 1	-	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Technology Services Revenue	421,648	9	90 days	Note 1	Note 1	180,244	9	
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Technology Services Revenue	302,666	6	90 days	Note 1	Note 1	131,886	7	
Shenzhen Fertile Plan International Logistics Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Technology Services Revenue	369,020	8	90 days	Note 1	Note 1	192,411	10	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Group	Technology Services Revenue	386,281	8	30 days	Note 1	Note 1	121,768	6	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Note 4	Technology Services Revenue	165,050	3	90 days	Note 1	Note 1	-	-	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Group	Sales	107,974	13	30 days	Note 1	Note 1	21,899	8	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Sales	100,305	12	30 days	Note 1	Note 1	15,481	6	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	603,846	74	30 days	Note 1	Note 1	220,882	85	

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		Footnote
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)	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	\$ 7,281,114	100	30 days	Note 1	Note 1	\$ 1,508,145	100	
PCE Paragon Solutions (USA) Inc.	Franklin Management Ltd.	Group	Subcontract Revenue	163,951	68	30 days	Note 1	Note 1	101,433	82	
Huaian Futaitong Electronics Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	702,478	100	30 days	Note 1	Note 1	296,017	100	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	343,971	2	45 days	Note 1	Note 1	-	-	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	2,413,777	99	60 days	Note 1	Note 1	756,013	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	67,627,710	90	90 days	Note 1	Note 1	18,209,751	88	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	719,094	1	90 days	Note 1	Note 1	86,982	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	HCS Audio Technology Limited	Group	Sales	116,617	-	60 days	Note 1	Note 1	23,605	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	Sales	110,174	-	120 days	Note 1	Note 1	516,765	3	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Innolux Corporation	Note 3	Purchase	208,571	-	90 days	Note 1	Note 1	(97,611) (	1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	525,508	1	90 days	Note 1	Note 1	(191,410) (	1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Purchase	416,427	1	90 days	Note 1	Note 1	(130,035) (	1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	437,775	1	90 days	Note 1	Note 1	(93,742) (	1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Iris World Enterprises Limited	Affiliates	Purchase	421,909	1	90 days	Note 1	Note 1	(195,357) (	1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	FuTaiJing Precision Electrons(Yantai) Co.,Ltd.	Group	Sales	2,140,230	2	30 days	Note 1	Note 1	634,666	3	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	2,099,433	2	90 days	Note 1	Note 1	1,367,294	6	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	96,885,805	76	30 days	Note 1	Note 1	9,440,210	41	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	467,646	-	90 days	Note 1	Note 1	317,956	1	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	728,042	1	90 days	Note 1	Note 1	538,897	2	
Hongfujin Precision Industry (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	380,252	-	90 days	Note 1	Note 1	-	-	

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			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		Footnote
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)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Innolux Corporation	Note 3	Purchase	\$ 768,243	1	90 days	Note 1	Note 1	(\$ 287,157) (	2)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	158,855	-	90 days	Note 1	Note 1	(20,754)	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliates	Purchase	108,785	-	30 days	Note 1	Note 1	(80,371) (	1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Sales	19,525,084	15	90 days	Note 1	Note 1	8,827,801	38	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	2,999,189	2	90 days	Note 1	Note 1	(547,744) (	5)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Light Flash International Limited	Affiliates	Purchase	167,844	-	90 days	Note 1	Note 1	(85,884) (	1)	
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	4,264,517	1	60 days	Note 1	Note 1	-	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	2,725,608	4	45 days	Note 1	Note 1	1,130,128	6	
Foxconn Technology CZ s.r.o.	Foxconn CZ S.R.O.	Group	Sales	205,491	10	45 days	Note 1	Note 1	48,995	15	
FuYu Energy Technology (KunShan) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Group	Sales	411,856	54	90 days	Note 1	Note 1	316,092	80	
Foxconn (Nanjing) Software Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	104,706	20	30 days	Note 1	Note 1	32,212	17	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	777,330	6	90 days	Note 1	Note 1	34,569	26	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Group	Sales	167,835	1	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	FuDing (ZhengZhou) Precision Industry Co., Ltd.	Group	Sales	325,479	3	90 days	Note 1	Note 1	29,732	22	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	435,339	4	90 days	Note 1	Note 1	20,750	15	
Shanghai KetaiHuajie Investment Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	101,957	100	30 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	799,990	45	30 days	Note 1	Note 1	357,847	49	
Foxconn Image & Printing Product Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	104,422	-	60 days	Note 1	Note 1	28,893	1	
PCE Technology de Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	3,272,119	100	30 days	Note 1	Note 1	531,635	100	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	3,080,871	1	90 days	Note 1	Note 1	924,177	-	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	\$ 1,094,663	-	90 days	Note 1	Note 1	\$ 302,639	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	760,073	-	90 days	Note 1	Note 1	564,650	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	525,374,265	92	90 days	Note 1	Note 1	183,591,137	90	
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Limited	Group	Sales	218,069	-	90 days	Note 1	Note 1	115,338	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	3,147,086	1	90 days	Note 1	Note 1	2,222,411	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	234,489	-	90 days	Note 1	Note 1	70,868	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	2,242,324	-	90 days	Note 1	Note 1	398,305	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	10,564,235	2	90 days	Note 1	Note 1	5,317,947	3	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	7,461,061	1	90 days	Note 1	Note 1	1,971,979	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Group	Sales	208,444	-	90 days	Note 1	Note 1	232,665	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	5,161,705	1	90 days	Note 1	Note 1	4,479,375	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	2,654,417	-	90 days	Note 1	Note 1	1,162,467	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	HeNan YuZhan Technology Limited	Group	Sales	447,684	-	90 days	Note 1	Note 1	105,019	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Affiliates	Sales	106,693	-	90 days	Note 1	Note 1	22,538	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	NanJing Asiatek Inc.	Group	Purchase	242,489	-	90 days	Note 1	Note 1	(47,132)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	Purchase	187,402	-	90 days	Note 1	Note 1	(14,344)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	309,507	-	90 days	Note 1	Note 1	(209)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	672,737	-	90 days	Note 1	Note 1	116,676	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	796,609	-	90 days	Note 1	Note 1	(36,762)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	300,504	-	90 days	Note 1	Note 1	(28,161)	-	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	\$ 483,639	-	90 days	Note 1	Note 1	(\$ 11,710)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Winson Electronic Technology (Shenzhen) Ltd.	Affiliates	Purchase	821,431	-	90 days	Note 1	Note 1	(478,492)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 5	Purchase	1,821,738	-	90 days	Note 1	Note 1	(100,466)	-	
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Skilltop Limited	Group	Sales	416,146	89	45 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	52,637,518	86	60 days	Note 1	Note 1	5,953,061	66	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	4,883,137	8	90 days	Note 1	Note 1	1,841,484	20	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	825,364	1	60 days	Note 1	Note 1	57,490	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	Sales	1,353,038	2	90 days	Note 1	Note 1	629,338	7	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Note 3	Purchase	1,233,594	2	90 days	Note 1	Note 1	(561,331) (	5)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation STSP Branch	Note 3	Purchase	599,982	1	90 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	384,999	1	90 days	Note 1	Note 1	(157,075) (	1)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	115,728	-	90 days	Note 1	Note 1	(18,184)	-	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	1,096,619	8	90 days	Note 1	Note 1	389,569	6	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	626,559	5	90 days	Note 1	Note 1	523,093	8	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	279,955	2	90 days	Note 1	Note 1	105,503	2	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	994,737	7	90 days	Note 1	Note 1	124,945	2	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	149,080	1	90 days	Note 1	Note 1	15,022	-	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	246,951	2	90 days	Note 1	Note 1	202,429	3	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Premier Image Technology (China) Ltd.	Group	Sales	155,866	1	90 days	Note 1	Note 1	146,843	2	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliates	Sales	2,776,340	20	90 days	Note 1	Note 1	2,594,149	39	

							Differences in transaction terms compared to third party transactions				
			Transaction				(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Qingdao Hiyn Materials Co., Ltd.	Affiliates	Purchase	\$ 100,672	1	30 days	Note 1	Note 1	(\$ 58,659) (	1)	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliates	Purchase	148,740	1	30 days	Note 1	Note 1	(87,264) (	1)	
Chongqingshi Futaitong Lotistics Limited Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	117,309	21	60 days	Note 1	Note 1	-	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Info-Tech Corp.	Group	Sales	756,796	1	30 days	Note 1	Note 1	386,503	2	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	232,102	-	55 days	Note 1	Note 1	259,573	1	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	169,794	-	60 days	Note 1	Note 1	2,006	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Group	Sales	170,929	-	30 days	Note 1	Note 1	116,357	1	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	57,804,183	76	60 days	Note 1	Note 1	13,092,296	73	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Purchase	131,846	-	90 days	Note 1	Note 1	(56,987)	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	260,563	-	90 days	Note 1	Note 1	(81,977)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	1,039,702	-	60 days	Note 1	Note 1	477,062	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	157,989	-	90 days	Note 1	Note 1	17,047	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Group	Sales	138,854	-	90 days	Note 1	Note 1	89,257	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	286,274,433	95	90 days	Note 1	Note 1	89,178,372	91	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	3,377,170	1	90 days	Note 1	Note 1	771,972	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	148,897	-	90 days	Note 1	Note 1	37,224	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	459,407	-	60 days	Note 1	Note 1	(439,130)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	113,358	-	90 days	Note 1	Note 1	(108,355)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	245,609	-	90 days	Note 1	Note 1	(234,768)	-	
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	307,562	26	90 days	Note 1	Note 1	89,732	27	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	\$ 644,102	55	90 days	Note 1	Note 1	\$ 206,147	63	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	160,706	4	90 days	Note 1	Note 1	28,823	2	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	169,261	5	90 days	Note 1	Note 1	29,475	2	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	2,994,125	80	60 days	Note 1	Note 1	1,403,204	87	
Yantai Fuhuada Precision Electronics Co., Ltd.	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Group	Sales	3,617,982	42	30 days	Note 1	Note 1	1,081,133	30	
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Group	Sales	883,427	10	60 days	Note 1	Note 1	585,516	16	
Yantai Fuhuada Precision Electronics Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	252,639	3	60 days	Note 1	Note 1	-	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Pan-International Sunrise Trading Corp.	Affiliates	Purchase	125,922	1	60 days	Note 1	Note 1	-	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Trading Corporation	Affiliates	Sales	928,644	11	60 days	Note 1	Note 1	384,273	11	
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	197,153	2	90 days	Note 1	Note 1	17,298	-	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Limited	Group	Sales	536,855	54	90 days	Note 1	Note 1	38,240	17	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Foxconn (Nanjing) Software Co., Ltd.	Group	Sales	153,238	15	90 days	Note 1	Note 1	72,162	33	
Chengdu Jusda Supply Chain Management Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	166,519	22	90 days	Note 1	Note 1	57,242	18	
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	102,150	1	60 days	Note 1	Note 1	97,642	10	
Nanning Fugui Precision Industrial Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	6,483,485	5	45 days	Note 1	Note 1	7,250,852	17	
Nanning Fugui Precision Industrial Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	Sales	176,312	-	60 days	Note 1	Note 1	13,242	-	
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	3,202,657	2	60 days	Note 1	Note 1	2,041,251	5	
Nanning Fugui Precision Industrial Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	106,872	-	60 days	Note 1	Note 1	55,819	-	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	53,321,431	40	30 days	Note 1	Note 1	13,757,765	33	
Nanning Fugui Precision Industrial Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Affiliates	Sales	1,420,543	1	60 days	Note 1	Note 1	-	-	

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			Transaction					Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Nanning Fugui Precision Industrial Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Affiliates	Purchase	\$ 1,788,286	1	60 days	Note 1	Note 1	(\$ 18,537)	-	
Nanning Fugui Precision Industrial Co., Ltd.	Pan-International Sunrise Trading Corp.	Affiliates	Purchase	164,696	-	1 days	Note 1	Note 1	(1,563)	-	
Nanning Fugui Precision Industrial Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	272,248	-	90 days	Note 1	Note 1	(81,613)	-	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	2,560,207	6	90 days	Note 1	Note 1	2,467,078	7	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	3,349,843	8	90 days	Note 1	Note 1	3,446,970	10	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	9,513,933	22	90 days	Note 1	Note 1	7,876,278	23	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	26,214,829	60	90 days	Note 1	Note 1	19,789,169	58	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	1,185,416	3	90 days	Note 1	Note 1	408,203	1	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	147,538	-	90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	748,096	3	90 days	Note 1	Note 1	(203,226) (	2)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	509,207	-	60 days	Note 1	Note 1	494,470	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	3,165,287	-	60 days	Note 1	Note 1	11,824	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	1,107,520,762	94	90 days	Note 1	Note 1	563,333,332	97	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	214,793	-	90 days	Note 1	Note 1	195,301	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,926,405	-	90 days	Note 1	Note 1	2,729,897	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	654,050	-	90 days	Note 1	Note 1	223,190	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	35,171,514	3	30 days	Note 1	Note 1	7,981,047	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan YuZhan Technology Limited	Group	Sales	1,235,476	-	90 days	Note 1	Note 1	745,175	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Group	Sales	301,412	-	90 days	Note 1	Note 1	240,541	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	3,330,102	-	90 days	Note 1	Note 1	707,510	-	

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Innolux Corporation	Note 3	Purchase	\$ 364,821	-	90 days	Note 1	Note 1	\$ -	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	2,812,912	-	90 days	Note 1	Note 1	(237,268)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	422,718	-	90 days	Note 1	Note 1	(122,029)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	478,802	-	90 days	Note 1	Note 1	(267,270)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	203,345	-	90 days	Note 1	Note 1	(168,376)	-	
ZhengZhou FuLianWang Electronic Technology Co.,Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	187,046	4	120 days	Note 1	Note 1	34,809		1
ZhengZhou FuLianWang Electronic Technology Co.,Ltd.	Yantai FeiHu Science & Technology Co.,Ltd.	Group	Sales	211,675	5	120 days	Note 1	Note 1	234,375		8
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	Sales	10,549,872	18	90 days	Note 1	Note 1	6,600,026		51
Profit New Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	1,014,674	2	55 days	Note 1	Note 1	996,053		8
Mega Well Limited	Competition Team Ireland Limited	Group	Sales	2,964,995	6	90 days	Note 1	Note 1	798,792		5
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	Technology Services Revenue	4,925,651	100	1 days	Note 1	Note 1	1,998,660		100
Fast Victor Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	1,080,916	-	90 days	Note 1	Note 1	1,080,581		2
Competition Team Ireland Limited	FIH (Hong Kong) Limited	Group	Sales	143,095	-	60 days	Note 1	Note 1	41,213		-
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	Sales	2,909,698	4	45 days	Note 1	Note 1	556,169		6
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	10,195,275	15	60 days	Note 1	Note 1	2,505,424		26
Competition Team Ireland Limited	Fusing International Inc.	Group	Sales	185,791	-	60 days	Note 1	Note 1	49,131		1
Competition Team Ireland Limited	ChongQing Jingmei Precision Electronic Co., Ltd.	Group	Sales	303,561	-	60 days	Note 1	Note 1	235,667		2
WWW (Jin Cheng) Co., Ltd.	Best Ever Industries Limited	Group	Sales	479,815	44	60 days	Note 1	Note 1	70,202		40
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	491,038	45	90 days	Note 1	Note 1	53,851		30
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Technology Services Revenue	271,472	24	90 days	Note 1	Note 1	175,616		39

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Group	Technology Services Revenue	\$ 175,224	16	30 days	Note 1	Note 1	\$ 30,236	7	
Mexus Solutions Inc.	Carston Ltd.	Group	Services Revenue	221,747	47	7 days	Note 1	Note 1	10,157	14	
Mexus Solutions Inc.	Franklin Management Ltd.	Group	Subcontract Revenue	193,435	41	7 days	Note 1	Note 1	58,941	79	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	3,260,326	1	90 days	Note 1	Note 1	1,203,517	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	31,054,572	11	90 days	Note 1	Note 1	788,533	2	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	217,647,054	79	90 days	Note 1	Note 1	41,078,600	86	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	121,347	-	30 days	Note 1	Note 1	1,250	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	2,712,029	1	90 days	Note 1	Note 1	393,475	1	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	6,612,645	2	90 days	Note 1	Note 1	47,798	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	31,874,602	12	90 days	Note 1	Note 1	(4,559,802) (	5)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	167,564	-	30 days	Note 1	Note 1	(142,911) (-	
Scientific-Atlanta de Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	Subcontract Revenue	2,064,068	100	30 days	Note 1	Note 1	637,962	100	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	195,224	1	90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	245,261	1	90 days	Note 1	Note 1	68,825	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	3,221,695	10	90 days	Note 1	Note 1	1,537,096	9	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	333,624	1	90 days	Note 1	Note 1	580	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	9,276,157	29	90 days	Note 1	Note 1	5,087,743	30	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	18,388,269	57	90 days	Note 1	Note 1	9,867,761	58	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	246,854	1	90 days	Note 1	Note 1	107,025	1	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	569,579	3	90 days	Note 1	Note 1	(487,981) (	7)	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	\$ 2,152,269	10	90 days	Note 1	Note 1	(\$ 1,627,926) (	22)	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	405,371	5	90 days	Note 1	Note 1	103,906		12
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,864,045	25	90 days	Note 1	Note 1	352,468		41
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	808,824	11	90 days	Note 1	Note 1	125,899		14
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	213,913	3	30 days	Note 1	Note 1	142,066		16
FuHongYuan (ShenZhen) Environmental Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	244,667	45	90 days	Note 1	Note 1	108,329		47
FuHongYuan (ShenZhen) Environmental Technology Limited	Foxsemicon Integrated Technology (Shanghai) Inc.	Affiliates	Purchase	308,202	65	90 days	Note 1	Note 1	-		-
HCS Audio Technology Limited	eCMM Services Inc.	Group	Sales	105,060	100	75 days	Note 1	Note 1	-		-
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	1,516,029	100	90 days	Note 1	Note 1	485,649		100
ShenZhen FuNeng New Energy Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Technology Services Revenue	224,191	17	90 days	Note 1	Note 1	28,169		9
ShenZhen FuNeng New Energy Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Technology Services Revenue	108,514	8	90 days	Note 1	Note 1	168		-
ShenZhen FuNeng New Energy Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Technology Services Revenue	128,125	10	90 days	Note 1	Note 1	34,452		11
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,279,282	2	90 days	Note 1	Note 1	536,398		2
Foxconn Interconnect Technology Limited	Foxconn CZ S.R.O.	Group	Sales	215,709	-	45 days	Note 1	Note 1	41,828		-
Foxconn Interconnect Technology Limited	Huaian Futaitong Electronics Technology Co., Ltd.	Group	Sales	545,409	1	60 days	Note 1	Note 1	-		-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	2,953,861	4	90 days	Note 1	Note 1	432,297		2
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	468,096	1	90 days	Note 1	Note 1	101,568		-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Group	Sales	1,440,014	2	30 days	Note 1	Note 1	112,312		-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,967,012	2	90 days	Note 1	Note 1	1,104,437		5

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	\$ 630,197	1	90 days	Note 1	Note 1	\$ 98,734	-	
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	1,445,894	2	90 days	Note 1	Note 1	349,727	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	1,332,611	2	90 days	Note 1	Note 1	657,913	3	
Foxconn Interconnect Technology Limited	FuDing (ZhengZhou) Precision Industry Co., Ltd.	Group	Sales	147,211	-	30 days	Note 1	Note 1	173	-	
Foxconn Interconnect Technology Limited	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	325,298	-	90 days	Note 1	Note 1	92,231	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	2,851,781	4	90 days	Note 1	Note 1	1,592,924	7	
Foxconn Interconnect Technology Limited	Competition Team Ireland Limited	Group	Sales	122,737	-	60 days	Note 1	Note 1	53,386	-	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	2,292,402	3	90 days	Note 1	Note 1	629,621	3	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Group	Sales	2,027,348	3	60 days	Note 1	Note 1	491,855	2	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	1,526,108	2	90 days	Note 1	Note 1	352,128	1	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	144,364	-	60 days	Note 1	Note 1	23,541	-	
Foxconn Interconnect Technology Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	355,958	-	90 days	Note 1	Note 1	(221,624) (	1)	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliates	Sales	279,650	-	90 days	Note 1	Note 1	123,346	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliates	Sales	118,254	-	60 days	Note 1	Note 1	75,048	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliates	Purchase	268,833	-	45 days	Note 1	Note 1	(65,497)	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Ganzhou) Co., Ltd.	Affiliates	Purchase	573,897	1	30 days	Note 1	Note 1	(286,160) (	1)	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Purchase	1,743,931	2	30 days	Note 1	Note 1	(696,506) (	3)	
Foxconn Interconnect Technology Limited	IRIS World Enterprises Limited	Affiliates	Purchase	181,068	-	90 days	Note 1	Note 1	(75,101)	-	
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	946,103	1	90 days	Note 1	Note 1	611,544	3	

							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliates	Sales	\$ 108,521	-	90 days	Note 1	Note 1	\$ 34,757	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Note 5	Sales	1,071,826	1	90 days	Note 1	Note 1	273,709	1	
View Great Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	140,695	40	60 days	Note 1	Note 1	-	-	
Zhengzhou Jingji Precision Machinery Trade Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	208,688	4	90 days	Note 1	Note 1	-	-	
Zhengzhou Jingji Precision Machinery Trade Co., Ltd.	Shenzhen Jingji Precision Machinery Trade Co., Ltd.	Group	Sales	146,503	3	90 days	Note 1	Note 1	46,600	7	
Foxconn Interconnect Technology Singapore Pte. Ltd.	Pan-International Electronics (USA) Inc.	Affiliates	Sales	141,035	7	60 days	Note 1	Note 1	(41,163 ) (	10)	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	Subcontract Revenue	25,069,255	101	30 days	Note 1	Note 1	8,670,476	100	
Shenzhen Futaile Trade Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Group	Sales	120,876	8	15 days	Note 1	Note 1	-	-	
Shenzhen Futaile Trade Co., Ltd.	ShangHai Fuhong Electronic Technology Co., Ltd.	Group	Sales	123,468	8	15 days	Note 1	Note 1	-	-	
Guizhou Fuhuada Electronic Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	132,142	26	30 days	Note 1	Note 1	-	-	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	806,989	88	30 days	Note 1	Note 1	52,885	69	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	Sales	454,370	11	45 days	Note 1	Note 1	114,967	9	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	871,389	20	90 days	Note 1	Note 1	497,608	40	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	Sales	135,014	3	90 days	Note 1	Note 1	-	-	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Panxian FuguiKang Precision Electronic Ltd.	Group	Sales	102,200	2	90 days	Note 1	Note 1	-	-	
Jusda International Limited	Competition Team Ireland Limited	Group	Technology Services Revenue	185,572	3	60 days	Note 1	Note 1	266	-	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	600,964	100	60 days	Note 1	Note 1	143,420	100	
ChongQing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	455,499	83	90 days	Note 1	Note 1	171,662	82	
Fuhuake Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	234,575	48	90 days	Note 1	Note 1	25,312	25	

			Transaction					Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fuhua Industrial (Shenzhen) Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	\$ 132,899	27	90 days	Note 1	Note 1	\$ 59,287	59	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	111,568	6	60 days	Note 1	Note 1	107,280	9	
Kunshan Fuchengke Precision Electronical Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Group	Sales	290,573	15	90 days	Note 1	Note 1	114,812	9	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	144,944	8	90 days	Note 1	Note 1	(104,670 ) (	9)	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	124,830	14	45 days	Note 1	Note 1	94,350	17	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	167,282	19	45 days	Note 1	Note 1	40,228	7	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	157,790	18	45 days	Note 1	Note 1	2,833	-	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	259,186	29	45 days	Note 1	Note 1	262,554	46	
Fushirui ChengDu Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	266,058	14	90 days	Note 1	Note 1	16,432	3	
Fushirui ChengDu Precision Industry Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	292,998	15	90 days	Note 1	Note 1	64,086	11	
Fushirui ChengDu Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	219,295	11	90 days	Note 1	Note 1	37,705	6	
Fushirui ChengDu Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	327,137	17	30 days	Note 1	Note 1	24,589	4	
Fushirui ChengDu Precision Industry Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	146,045	7	90 days	Note 1	Note 1	-	-	
Fushirui ChengDu Precision Industry Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	124,863	6	90 days	Note 1	Note 1	137,416	23	
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	196,580	4	90 days	Note 1	Note 1	27,671	1	
Hongfuzhun Precision Shenzhen Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	324,135	6	90 days	Note 1	Note 1	241,051	7	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,226,301	22	90 days	Note 1	Note 1	762,063	23	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	916,978	16	90 days	Note 1	Note 1	685,301	21	
Hongfuzhun Precision Shenzhen Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	541,424	10	90 days	Note 1	Note 1	349,196	11	
Hongfuzhun Precision Shenzhen Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	224,846	4	90 days	Note 1	Note 1	170,341	5	

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			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		Footnote
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)	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	\$ 651,591	12	90 days	Note 1	Note 1	\$ 521,419	16	
Hongfuzhun Precision Shenzhen Co., Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	Sales	106,670	2	90 days	Note 1	Note 1	117,645	4	
Hongfuzhun Precision Shenzhen Co., Ltd.	Interface Technology (ChengDu) Co., Ltd.	Affiliates	Sales	303,941	5	90 days	Note 1	Note 1	1,367	-	
Hongfuzhun Precision Shenzhen Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	Sales	259,736	5	90 days	Note 1	Note 1	99,459	3	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	1,009,986	92	60 days	Note 1	Note 1	265,883	100	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Group	Sales	64,793,316	20	75 days	Note 1	Note 1	15,592,015	16	
eCMMS Precision Singapore Pte. Ltd.	Innolux Corporation	Note 4	Purchase	502,437	-	90 days	Note 1	Note 1	(96,260)	-	
eCMMS Precision Singapore Pte. Ltd.	Multiwin Precision Ind. Co., Ltd.	Affiliates	Purchase	2,524,813	1	30 days	Note 1	Note 1	(919,696) (	1)	
eCMMS Precision Singapore Pte. Ltd.	Zeal International Co., Ltd	Affiliates	Purchase	274,533	-	60 days	Note 1	Note 1	(16,263)	-	
eCMMS Precision Singapore Pte. Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliates	Purchase	617,485	-	60 days	Note 1	Note 1	(289,382)	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliates	Sales	987,638	-	60 days	Note 1	Note 1	547,929	1	
Jinchen Hongren Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	139,773	9	90 days	Note 1	Note 1	93,481	21	
Jinchen Hongren Technology Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	306,306	19	90 days	Note 1	Note 1	43,922	10	
Jinchen Hongren Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	189,539	12	90 days	Note 1	Note 1	51,984	12	
Jinchen Hongren Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	247,122	15	90 days	Note 1	Note 1	52,254	12	
Jinchen Hongren Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	129,202	8	90 days	Note 1	Note 1	57,652	13	
Jinchen Hongren Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	291,781	18	90 days	Note 1	Note 1	20,308	5	
Anhui HongQing Precision Machine Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	510,198	17	90 days	Note 1	Note 1	127,789	6	
Anhui HongQing Precision Machine Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	187,503	6	90 days	Note 1	Note 1	1,345	-	
Anhui HongQing Precision Machine Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	126,619	4	90 days	Note 1	Note 1	116,519	6	

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			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Anhui HongQing Precision Machine Co., Ltd.	Fushirui Zhengzhou Precision Industry Co., Ltd.	Group	Sales	\$ 294,874	10	90 days	Note 1	Note 1	\$ 260,162	13	
Anhui HongQing Precision Machine Co., Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	Sales	104,938	4	90 days	Note 1	Note 1	117,358	6	
Anhui HongQing Precision Machine Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Group	Sales	1,192,269	40	90 days	Note 1	Note 1	1,146,958	57	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	Sales	12,806,146	100	60 days	Note 1	Note 1	1,818,472	100	
FuShiRui Precision Industry (JinCheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	286,600	60	90 days	Note 1	Note 1	95,352	49	
First Special Material (Shenzhen) Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	319,598	55	90 days	Note 1	Note 1	228,241	59	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	850,277	2	90 days	Note 1	Note 1	375,177	4	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USD Inc.	Group	Sales	25,615,073	69	90 days	Note 1	Note 1	8,159,547	79	
Wuhan Jusda Supply Chain Management Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Technology Services Revenue	133,980	32	90 days	Note 1	Note 1	9,814	17	
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Group	Sales	125,608	1	30 days	Note 1	Note 1	45,579	2	
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Group	Sales	1,283,411	10	60 days	Note 1	Note 1	350,611	15	
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte.Ltd.	Group	Technology Services Revenue	1,075,258	47	60 days	Note 1	Note 1	217,668	50	
HeNan YuZhan Technology Limited	Competition Team Technologies Ltd.	Group	Sales	14,857,280	94	90 days	Note 1	Note 1	6,061,861	96	
HeNan YuZhan Technology Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	227,833	2	90 days	Note 1	Note 1	(165,186) (	3)	
Ur Materials (ShenZhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	297,181	46	90 days	Note 1	Note 1	73,458	40	
FIT Optoelectronica de Mexico S.de R.L.de C.V.	Foxconn Optical Interconnect Technologies Singapore Pte.Ltd.	Group	Sales	290,957	100	60 days	Note 1	Note 1	-	-	
Ur Industry Materials (LangFang) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	207,628	100	10 days	Note 1	Note 1	166,869	100	
Shenzhen Shishi Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Group	Sales	332,034	47	30 days	Note 1	Note 1	330,448	60	
Shenzhen Shishi Yuzhan Precision Technology Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	191,035	27	45 days	Note 1	Note 1	182,603	33	
Shenzhen Shishi Yuzhan Precision Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	184,393	26	90 days	Note 1	Note 1	36,235	7	

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							Differences in transaction terms compared to third party transactions				
Transaction							(Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	\$ 154,016	24	90 days	Note 1	Note 1	(\$ 172,245)	(13)	
LangFang YuZhan Technology Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	307,921	100	60 days	Note 1	Note 1	344,366	100	
Lang Fang Fertile Plan Logistics Co., Ltd	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Technology Services Revenue	241,575	83	30 days	Note 1	Note 1	156,214	94	
NSG Technology Inc.	Heoric Legend Enterprises Ltd.	Group	Sales	390,175	7	90 days	Note 1	Note 1	-	-	
Foxconn Singapore Pte. Ltd.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	Sales	545,400	18	45 days	Note 1	Note 1	-	-	
Foxconn Singapore Pte. Ltd.	View Great Limited	Group	Sales	317,199	10	60 days	Note 1	Note 1	33,558	13	
Premier Image Technology (China) Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	203,760	7	90 days	Note 1	Note 1	84,873	3	
Premier Image Technology (China) Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	146,205	5	90 days	Note 1	Note 1	145,817	5	
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	Sales	1,112,548	38	60 days	Note 1	Note 1	768,798	26	
Premier Image Technology (China) Ltd.	Foshan Innolux Optoelectronics Ltd.	Note 4	Purchase	208,343	7	90 days	Note 1	Note 1	(233,002)	(15)	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliates	Purchase	121,216	4	90 days	Note 1	Note 1	(20,866)	(1)	
Fuhong Precision Component (Bac Giang)Limited	Foxconn Interconnect Technology Limited	Group	Sales	6,794,782	21	60 days	Note 1	Note 1	3,090,101	40	
Fuhong Precision Component (Bac Giang)Limited	New Wing Interconnect Technology (Bac Giang) Limited	Group	Sales	3,657,148	11	60 days	Note 1	Note 1	1,827,807	24	
Foxconn MOEBG Industria De Eletronicos Ltda.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda.	Group	Sales	205,026	11	15 days	Note 1	Note 1	-	-	

Note 1: The prices and terms to related parties were not significantly different from transaction 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.

Note 3: The Company's chairman is a major shareholder of the counterparty.

Note 4: The counterparty of the investee is an indirect subsidiary of Innolux Corporation.

Note 5: The Company's chairman is a brother of the Company's chairman.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
December 31, 2016

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	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	Group	\$ 85,954,676	5	\$ 4,467,494	Subsequent Collection	\$ 19,141,883	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	41,550,876 (Shown as other receivables)(Note 1)	-	74,433	Subsequent Collection	20,296,237	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	508,492,419 (Shown as other receivables)(Note 1)	-	-	-	126,282,396	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	152,158,758 (Shown as other receivables)(Note 1)	-	-	-	82,201,124	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	88,778,314 (Shown as other receivables)(Note 1)	-	13,106,235	Subsequent Collection	24,397,444	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	53,029,947 (Shown as other receivables)(Note 1)	-	11,552,796	Subsequent Collection	14,450,797	-
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliates	6,392,532	3	302	Subsequent Collection	3,789,880	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	4,485,142	6	22,970	Subsequent Collection	1,546,057	-
Hon Hai Precision Industry Co., Ltd.	Funning Precision Component Co., Ltd.	Group	2,602,656	5	14,085	Subsequent Collection	1,487,200	-
Hon Hai Precision Industry Co., Ltd.	Nanhai Chi Mei Optoelectronics Ltd.	Note 3	2,044,727	2	2,260	Subsequent Collection	750,893	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Group	1,679,610	3	200,365	Subsequent Collection	865,248	-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 2	1,613,511	3	11,217	Subsequent Collection	858,128	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	1,118,017	3	3,995	Subsequent Collection	905,346	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation	Affiliates	988,599	3	-	-	703,654	-
Hon Hai Precision Industry Co., Ltd.	Sharp Electronics (Malaysia) Sdn Bhd	Affiliates	988,586	3	-	-	953,909	-
Hon Hai Precision Industry Co., Ltd.	Ennoconn corporation	Affiliates	650,762	5	6	Subsequent Collection	613,709	-
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	572,084	10	1,155	Subsequent Collection	348,062	-
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliates	528,565	5	56	Subsequent Collection	305,433	-
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	493,544	0	190,439	Subsequent Collection	344,020	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	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.	Ningbo Innolux Display Ltd.	Note 3	\$ 366,111	4	\$ -	-	\$ 203,916	\$ -
Hon Hai Precision Industry Co., Ltd.	SIO International Holdings Limited	Note 2	354,049	4	-	-	354,049	-
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Group	340,216	3	-	-	142,979	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Note 3	294,878	3	-	-	82,759	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Group	260,693	3	25,162	Subsequent Collection	260,693	-
Hon Hai Precision Industry Co., Ltd.	Sharp Trading Corporation	Affiliates	234,727	7	-	-	234,727	-
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliates	160,862	1	-	-	91,897	-
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	158,981	4	-	-	111,226	-
Hon Hai Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliates	135,939	2	114,924	Subsequent Collection	125,148	-
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliates	111,846	3	-	-	68,878	-
Shunsin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Group	308,370	-	-	-	93,282	-
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	3,858,082	6	268	Subsequent Collection	3,858,082	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxway Precision Industry (Hangzhou) Co., Ltd.	Group	186,704	1	165,919	Subsequent Collection	16,043	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Group	146,699	-	124,069	Subsequent Collection	7,323	-
Ambit Microsystem (Shanghai) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	134,295	4	18,867	Subsequent Collection	16,498	-
Ingrasys Technology Co., Ltd.	Foxteq Services India Private Limited	Group	207,137	2	128,503	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Group	9,038,224	5	-	-	5,431,228	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Group	179,620	3	-	-	125,666	-
Ingrasys Technology Co., Ltd.	Foxconn Japan Co., Limited	Group	234,454	4	-	-	234,454	-
Ingrasys Info-Tech Corp.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	116,089	3	-	-	116,089	-
Socle Technology Corporation	Fu Tai Kang Electronics Development (YanTai) Ltd.	Group	261,608	2	241,534	Subsequent Collection	261,608	-
Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Group	753,833	2	-	-	753,833	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Group	1,858,829	2	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	3,581,329	1	-	-	883,388	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	\$ 1,701,101	1	\$ -	-	\$ -	\$ -
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	162,157	1	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	336,729	4	-	-	232,501	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	220,681	1	-	-	65,539	-
FIH Precision Componet (Beijing) Co., Ltd.	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Group	756,861	2	-	-	-	-
FIH Precision Componet (Beijing) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	1,866,826	2	-	-	359,924	-
FIH Precision Componet (Beijing) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	110,017	3	-	-	-	-
FIH Precision Componet (Beijing) Co., Ltd.	Ingrasys Info-Tech Corp.	Group	260,614	2	-	-	260,614	-
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	26,312,918	-	-	-	-	-
FIH Precision Componet (Beijing) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	2,094,582	2	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	3,440,905	2	-	-	215	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	8,254,212	2	-	-	1,540,682	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Langfang FuLianWang Trade Co., Ltd.	Group	309,998	-	-	-	169,533	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	LangFang YuZhan Technology Limited	Group	215,416	1	-	-	-	-
FIH (Hong Kong) Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	772,897	2	-	-	-	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	4,650,876	2	-	-	-	-
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Group	1,099,663	2	-	-	77,850	-
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	308,569	9	-	-	4,378	-
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	4,697,739	3	-	-	3,027,313	-
Nanning Futaihong Precision Industrial Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	1,659,610	1	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	1,562,924	-	-	-	34,609	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	1,426,193	3	310,380	Subsequent Collection	945,964	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	\$ 500,945	2	\$ 4,751	Subsequent Collection	\$ 27,992	\$ -
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	803,405	2	231,097	Subsequent Collection	28,209	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	7,231,399	2	512,659	Subsequent Collection	798,475	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	3,538,902	2	520,930	Subsequent Collection	1,103,798	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,555,416	2	299,925	Subsequent Collection	892,230	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	159,039	2	75,758	Subsequent Collection	106,314	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	191,817	3	60,428	Subsequent Collection	119,198	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	4,371,629	1	368,665	Subsequent Collection	3,777,360	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,133,472	1	875,556	Subsequent Collection	58,396	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Group	591,744	-	556,241	Subsequent Collection	10,422	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	106,218	1	-	-	102,414	-
Antec Automotive Electric System (Kunshan) Co., Ltd.	Profit Excel Group Ltd.	Group	180,502	-	111,575	Subsequent Collection	-	-
Profit Excel Group Ltd.	Antec Electronic System Co., Ltd.	Group	181,658	1	154,848	Subsequent Collection	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	4,170,573	1	-	-	954,464	-
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	1,376,224	6	156,072	Subsequent Collection	670,193	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Group	3,238,519	2	-	-	2,452,918	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	328,739	5	-	-	48,044	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	607,469	1	-	-	539,093	-
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Group	1,161,541	-	-	-	1,154,255	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	1,862,176	2	158,355	Subsequent Collection	1,542,657	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	857,356	2	154,911	Subsequent Collection	103,272	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Limited	Group	1,777,855	1	638,120	Subsequent Collection	314,705	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	2,620,529	1	58,648	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Group	\$ 423,947	2	\$ 85,900	Subsequent Collection	\$ -	\$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	291,165	2	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,663,713	3	306,336	Subsequent Collection	344,141	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	490,644	2	97,801	Subsequent Collection	3,592	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	8,439,747	2	-	-	3,694,043	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	247,057	7	-	-	247,057	-
Competition Team Technologies Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	1,309,577	2	-	-	-	-
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,994,899	3	-	-	-	-
Competition Team Technologies Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	370,267	4	-	-	88,421	-
HighTech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	3,841,308	8	121,594	Subsequent Collection	121,594	-
HighTech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	108,707	2	-	-	108,707	-
HighTech Electronics Components Inc.	Fusing International Inc. Pte. Ltd.	Group	1,887,509	5	-	-	-	-
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Group	2,003,023	7	62,860	Subsequent Collection	62,860	-
HighTech Electronics Components Inc.	Foxconn Japan Co., Limited	Group	183,469	4	-	-	-	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	3,693,350	-	-	-	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	452,526	3	48,183	Subsequent Collection	350	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	600,392	5	-	-	518,515	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	282,890	5	-	-	279,494	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	1,454,107	4	1,555	Subsequent Collection	1,385,641	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	240,740	-	240,740	Subsequent Collection	702	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	349,365	-	317,000	Subsequent Collection	6,697	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Premier Image Technology (China) Ltd.	Group	217,663	4	39,322	Subsequent Collection	173,018	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	\$ 140,028	2	\$ 1,959	Subsequent Collection	\$ 58,452	\$ -
eCMMS S.A De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	176,924	5	76,531	Subsequent Collection	143,800	-
Franklin Management Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Group	359,482	4	263,960	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	354,253	2	59,666	Subsequent Collection	210,137	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	354,549	4	-	-	340,781	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	1,178,686	3	298,058	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co.,Ltd.	Group	153,229	2	63,986	Subsequent Collection	153,214	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	328,702	3	-	-	312,798	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	5,860,216	2	1,615,145	Subsequent Collection	3,035,610	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	1,800,806	2	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	229,464	4	7,546	Subsequent Collection	64,153	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuShiRui Precision Industry (JinCheng) Co., Ltd.	Group	128,136	-	114,824	Subsequent Collection	13,355	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Group	128,764	2	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	106,568	9	47,468	Subsequent Collection	91,857	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	317,536	5	57,149	Subsequent Collection	289	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	1,126,934	3	29,935	Subsequent Collection	12,483	-
Foxconn eMS, Inc.	Franklin Management Ltd.	Group	447,700	5	-	-	210,266	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Group	112,558	4	47,880	Subsequent Collection	10,304	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Group	217,584	7	2,046	Subsequent Collection	55,928	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	237,792	3	2,597	Subsequent Collection	105,295	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	114,450	2	11,507	Subsequent Collection	14,101	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	268,607	4	1,560	Subsequent Collection	125,172	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	320,433	4	1,289	Subsequent Collection	26,800	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	146,687	4	4,389	Subsequent Collection	11,746	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	\$ 334,808	2	\$ 42,373	Subsequent Collection	\$ -	\$ -
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Group	273,836	3	-	-	166,920	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	145,923	3	-	-	81,465	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	180,244	3	6	Subsequent Collection	103,652	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Group	131,886	2	-	-	44,549	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	192,411	3	17,692	Subsequent Collection	67,666	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Group	121,768	3	47,058	Subsequent Collection	-	-
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	220,882	2	156,207	Subsequent Collection	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	1,508,145	4	-	-	1,508,145	-
PCE Paragon Solutions (USA) Inc.	Franklin Management Ltd.	Group	101,433	2	101,433	Subsequent Collection	-	-
Huaian Futaitong Electronics Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	296,017	4	-	-	113,133	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	756,013	2	-	-	358,000	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	18,209,751	4	-	-	12,391,711	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	516,765	-	-	-	3	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	634,666	2	341,874	Subsequent Collection	16,027	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	1,367,294	2	720,567	Subsequent Collection	-	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Full Profit International Limited	Group	450,924	-	450,924	Subsequent Collection	450,924	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	9,440,210	7	3,863,335	Subsequent Collection	3,863,335	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	317,956	3	56,555	Subsequent Collection	2,522	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	538,897	1	186,450	Subsequent Collection	-	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	8,827,801	2	-	-	8,827,801	-
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	1,130,128	2	19,394	Subsequent Collection	-	-
FuYu Energy Technology (KunShan) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co.,Ltd.	Group	316,092	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Huaian Filitong Trading Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	\$ 357,847	4	\$ 137,965	Subsequent Collection	\$ 137,190	\$ -
PCE Technology de Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Group	531,635	5	-	-	524,271	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	924,177	4	309	Subsequent Collection	816,411	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	302,639	1	3,375	Subsequent Collection	294,858	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	564,650	2	259,903	Subsequent Collection	211,998	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	183,591,137	3	-	-	127,404,249	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Limited	Group	115,338	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	2,222,411	2	18,365	Subsequent Collection	2,108,861	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	398,305	8	183	Subsequent Collection	192,688	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	5,317,947	4	15,377	Subsequent Collection	305	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,971,979	3	434,416	Subsequent Collection	2,765	-
Futaihua Industrial (Shenzhen) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co.,Ltd.	Group	232,665	2	229,449	Subsequent Collection	5	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	4,479,375	1	2,337	Subsequent Collection	3,878,500	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	1,162,467	1	389,020	Subsequent Collection	897,874	-
Futaihua Industrial (Shenzhen) Co., Ltd.	HeNan YuZhan Technology Limited	Group	105,019	8	9,756	Subsequent Collection	82,055	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Group	102,300	-	-	-	57,382	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	116,676	2	1,216	Subsequent Collection	109,536	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	5,953,061	9	-	-	5,953,061	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	1,841,484	2	801,228	Subsequent Collection	823,418	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	629,338	4	169,258	Subsequent Collection	238,103	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	389,569	3	37,958	Subsequent Collection	236,234	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	523,093	2	25,781	Subsequent Collection	132,815	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	105,503	3	4,282	Subsequent Collection	84,035	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	\$ 124,945	5	\$ 4,809	Subsequent Collection	\$ 52,494	\$ -
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	202,429	2	4,518	Subsequent Collection	106,875	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Premier Image Technology (China) Ltd.	Group	146,843	2	-	-	73,411	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliates	2,594,149	2	-	-	1,227,624	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Info-Tech Corp.	Group	386,503	4	4,541	Subsequent Collection	314,715	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	259,573	2	-	-	259,573	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co.,Ltd.	Group	116,357	3	90,282	Subsequent Collection	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	13,092,296	4	516	Subsequent Collection	7,763,485	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	477,062	4	21,073	Subsequent Collection	221,848	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	89,178,372	4	-	-	45,273,705	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	771,972	4	-	-	-	-
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	206,147	3	4,198	Subsequent Collection	108,179	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	1,403,204	2	97,928	Subsequent Collection	63,856	-
Fujun Precision Electronics (Chongqing) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	197,225	-	197,225	Subsequent Collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	1,081,133	2	1,078,819	Subsequent Collection	1,081,133	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanyang Hongfujing Precision Electronic Co., Ltd.	Group	135,500	1	113,225	Subsequent Collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co.,Ltd.	Group	585,516	3	409,425	Subsequent Collection	288,843	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Trading Corporation	Affiliates	384,273	5	-	-	384,238	-
Nanning Fugui Precision Industrial Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	7,250,852	2	-	-	7,250,852	-
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	2,041,251	1	1,216,345	Subsequent Collection	865,707	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	13,757,765	4	8,453,854	Subsequent Collection	11,657,517	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	2,467,078	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Group	\$ 3,446,970	2	\$ 1,250,783	Subsequent Collection	\$ 1,250,783	\$ -
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	7,876,278	2	72	Subsequent Collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	19,789,169	2	1,639,401	Subsequent Collection	1,639,333	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	408,203	4	138,776	Subsequent Collection	138,776	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	494,470	2	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Group	563,333,332	2	56,402,297	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	195,301	1	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	2,729,897	1	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	223,190	4	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	7,981,047	3	5,084,180	Subsequent Collection	5,043,355	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan YuZhan Technology Limited	Group	745,175	3	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Group	240,541	2	149,439	Subsequent Collection	149,392	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Group	707,510	3	-	-	-	-
ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Yantai FeiHu Science & Technology Co., Ltd.	Group	234,375	2	234,375	Subsequent Collection	98,886	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	6,600,026	2	-	-	1,288,919	-
Profit New Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	996,053	2	-	-	-	-
Mega Well Limited	Competition Team Ireland Limited	Group	798,792	4	148,090	Subsequent Collection	430,361	-
Hongzhaoda Integrated Innovative Serice (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	1,998,660	4	1,998,660	Subsequent Collection	181,780	-
Fast Victor Limited	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	1,080,581	2	-	-	-	-
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	556,169	5	29,435	Subsequent Collection	534,517	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	2,505,424	4	761,030	Subsequent Collection	1,543,611	-
Competition Team Ireland Limited	ChongQing Jingmei Precision electronic Co., Ltd.	Group	235,667	3	57,849	Subsequent Collection	153,246	-
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	175,616	2	-	-	175,616	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	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.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	\$ 1,203,517	5	\$ -	-	\$ 1,203,517	\$ -
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	788,533	7	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	41,078,600	6	-	-	32,945,402	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Group	393,475	-	-	-	392,957	-
Scientific-Atlanta de Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	637,962	3	285,359	Subsequent Collection	395,929	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Competition Team Technologies Limited	Group	1,537,096	4	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	5,087,743	2	53	Subsequent Collection	53	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	9,867,761	3	11,016	Subsequent Collection	11,016	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	107,025	2	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	103,906	4	-	-	103,906	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	352,468	5	-	-	343,023	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	125,899	2	-	-	125,899	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	142,066	3	-	-	18,541	-
FuHongYuan (ShenZhen) Environmental Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	108,329	1	108,329	Subsequent Collection	22,310	-
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	485,649	3	-	-	348,569	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	536,398	3	141,175	Subsequent Collection	390,891	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	432,297	6	-	-	288,181	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	101,568	7	-	-	99,173	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Group	112,312	-	64,095	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,104,437	1	-	-	834,251	-
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	349,727	4	-	-	261,011	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	657,913	3	95	Subsequent Collection	88,573	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	\$ 1,592,924	2	\$ -	-	\$ 1,370,531	\$ -
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	629,621	4	10,758	Subsequent Collection	392,537	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Limited	Group	491,855	4	37,956	Subsequent Collection	291,548	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	352,128	4	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliates	123,346	5	-	-	79,558	-
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	611,544	2	3,156	Subsequent Collection	418,635	-
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Note 4	273,709	3	5,207	Subsequent Collection	158,241	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	8,670,476	3	-	-	4,776,786	-
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	114,967	5	-	-	9,657	-
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	497,608	3	-	-	236,967	-
GuiZhou FuNaYuanChuang Technology Co., Ltd.	TianJin FuNaYuanChuang Technology Co., Ltd.	Group	120,431	-	120,431	Subsequent Collection	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Group	143,420	3	-	-	121,190	-
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	171,662	5	-	-	171,662	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	107,280	2	-	-	-	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Group	114,812	5	-	-	74,541	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	262,554	2	-	-	4,882	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Group	110,634	2	-	-	67,830	-
Fushirui ChengDu Precision Industry Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	137,416	2	-	-	57,565	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	241,051	1	-	-	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	762,063	3	18,611	Subsequent Collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	685,301	3	106,496	Subsequent Collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	349,196	1	44,704	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfuzhun Precision Shenzhen Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	\$ 170,341	3	\$ 22,435	Subsequent Collection	\$ -	\$ -
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	521,419	2	518,063	Subsequent Collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	117,645	2	114,345	Subsequent Collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	109,619	-	109,619	Subsequent Collection	109,619	-
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Group	265,883	4	-	-	198,499	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Group	15,592,015	8	125,486	Subsequent Collection	10,200,725	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliates	547,929	4	-	-	547,929	-
Anhui HongQing Precision Machine Co. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	127,789	8	-	-	127,789	-
Anhui HongQing Precision Machine Co. Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	116,519	2	116,519	Subsequent Collection	28,470	-
Anhui HongQing Precision Machine Co. Ltd.	Fushirui Zhengzhou Precision Industry Co., Ltd.	Group	260,162	2	253,622	Subsequent Collection	-	-
Anhui HongQing Precision Machine Co. Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	117,358	2	117,358	Subsequent Collection	-	-
Anhui HongQing Precision Machine Co. Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Group	1,146,958	2	816,626	Subsequent Collection	404,629	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	1,818,472	-	-	-	1,818,472	-
First Special Material (Shenzhen) Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	228,241	2	-	-	151,291	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Group	375,177	3	16,601	Subsequent Collection	249,319	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Group	8,159,547	6	84,646	Subsequent Collection	8,118,853	-
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Group	350,611	7	229,562	Subsequent Collection	350,430	-
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Group	217,668	10	217,668	Subsequent Collection	92,745	-
HeNan YuZhan Technology Limited	Competition Team Technologies Limited	Group	6,061,861	5	-	-	3,338,488	-
Ur Industry Materials (LangFang) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	166,869	2	-	-	22,828	-
Shenzhenshi Yuzhan Precision Technology Co.,Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	330,448	2	58,938	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co.,Ltd.	Best Leap Enterprises Limited	Group	182,603	2	-	-	-	-
LangFang YuZhan Technology Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	344,366	2	-	-	74,051	-
Lang Fang Fertile Plan Logistics Co.,Ltd	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	156,214	3	63,117	Subsequent Collection	35,334	-

Table 8, Page 13

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2016	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Premier Image Technology (China) Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	\$ 145,817	2	\$ 20,180	Subsequent Collection	\$ 72,434	\$ -
Premier Image Technology (China) Ltd.	Premier Image Technology (Hong Kong) Ltd.	Group	1,186,172	-	1,186,172	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	768,798	1	390,707	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang)Limited	Foxconn Interconnect Technology Limited	Group	3,090,101	2	2,343,488	Subsequent Collection	737,559	-
Fuhong Precision Component (Bac Giang)Limited	New Wing Interconnect Technology (Bac Giang) Limited	Group	1,827,807	3	558,525	Subsequent Collection	4,104	-

Note 1: Receivables from purchases of materials on behalf of the counterparty.

Note 2: The Company's chairman is a major shareholder of the counterparty.

Note 3: The counterparty of the investee is an indirect subsidiary of Innolux Corporation.

Note 4: The Company's chairman is a brother of the Company's chairman.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting periods
For the year ended December 31, 2016

Table 9

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Sales	\$ 141,296,340	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	817,383,220	Note 3	19
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts payable	237,361,621	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other payables	102,237,276	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts receivable	85,954,676	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other receivables	41,550,876	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	1,097,274,594	Note 3	25
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts payable	582,726,901	Note 3	22
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	503,682,917	Note 3	12
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Accounts payable	192,021,053	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Cz S.R.O.	Group	Purchase	88,005,004	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Other receivables	152,158,758	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Other receivables	88,778,314	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Other receivables	508,492,419	Note 3	20
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Other receivables	53,029,947	Note 3	2
1	Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Accounts receivable	26,312,918	Note 3	1
2	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	67,627,710	Note 3	2
3	Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	96,885,805	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	525,374,265	Note 3	12
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Accounts receivable	183,591,137	Note 3	7

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
5	Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	\$ 52,637,518	Note 3	1
6	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	57,804,183	Note 3	1
7	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	286,274,433	Note 3	7
7	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Accounts receivable	89,178,372	Note 3	3
8	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	53,321,431	Note 3	1
9	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	1,107,520,762	Note 3	25
9	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts receivable	563,333,332	Note 3	22
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	217,647,054	Note 3	5
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Accounts receivable	41,078,600	Note 3	2
11	eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Group	Sales	64,793,316	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 audited by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investees
December 31, 2016

Table 10

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2016			Net profit (loss) of the investee for the year ended December 31, 2016	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Footnote
				Balance as at December 31, 2016	Balance as at December 31, 2015	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 208,827,766	\$ 134,455,590	7,338,947,745	100	\$ 971,614,457	\$ 100,643,181	\$ 101,357,294	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	34,432,479	-	1,300,000,000	26	36,120,085	(55,809,325)	(149,779)	Note 6 、 7
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,099,535,698	98	22,560,677	857,481	840,492	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,005,100,000	100	16,609,237	1,040,415	1,038,328	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	14,438,377	2,861,700	2,854,619	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	1,788,146	1,788,146	53,100,000	100	11,825,264	1,137,331	1,137,331	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding B.V. - Netherland	Netherlands	Investment holding	6,486,934	6,486,934	107,723,409	100	11,202,662	787,806	787,473	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	10,598,542	10,719,973	1,042,568	Note 1 、 2

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2016			Net profit (loss) of the investee for the year ended December 31, 2016	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Footnote
				Balance as at December 31, 2016	Balance as at December 31, 2015	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	\$ 11,079,029	\$ 7,590,502	348,084,825	100	\$ 17,849,521	(\$ 582,117)	(\$ 594,989)	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	307,000,000	100	4,285,088	173,833	173,658	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	299,100,000	100	4,021,632	13,055	11,821	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	3,151,370	1,790,350	99,837,543	100	4,314,106	340,800	343,942	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,544,312	314,628	187,942	
Hon Hai Precision Industry Co., Ltd.	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,350,244	1,267,382	203,581	Note 1 、 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	1,007,481	(22,733)	(22,900)	
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	1,436,463	183,646,250	75	1,153,163	(202,533)	(150,008)	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	132,477	44,665	728	Note 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	65	592,314	(70,317)	(52,278)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	9,821,609	9,821,609	843,760,000	20	7,234,754	(5,132,577)	(2,601,056)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2016			Net profit (loss) of the investee for the year ended December 31, 2016	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Footnote
				Balance as at December 31, 2016	Balance as at December 31, 2015	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Ennococonn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	\$ 161,223	\$ -	415,522	1	\$ 164,044	\$ 1,388,727	\$ 2,654	Note 9
Hon Hai Precision Industry Co., Ltd.	Others	Others		103,107	107,461	-	-	90,281	(4,023)	(4,023)	Note 8
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	24,973,175	-	917,803,697	18	26,995,887	(55,809,325)	(128,079)	Note 6 、 7
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts.	1,992,567	1,992,567	277,194,575	20	21,244,617	10,719,973	2,068,531	Note 2 、 9
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	677,350	1,267,382	56,470	Note 3 、 9
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	357,397	357,397	35,122,013	11	614,980	333,939	34,147	Note 9
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	46,270,023	27	345,121	(466,314)	(320,561)	Note 9
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	592,583	542,649	11,611,875	15	437,049	642,310	100,568	Note 9
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennococonn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	606,845	284,401	29,899,689	39	2,629,900	1,388,727	412,295	Note 9

Table 10, Page 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2016			Net profit (loss) of the investee for the year ended December 31, 2016	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Footnote
				Balance as at December 31, 2016	Balance as at December 31, 2015	Number of shares	Ownership (%)	Book value			
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	\$ -	\$ 614,762	52,434,100	100	\$ 464,832	(\$ 303,743)	(\$ 329,884)	Note 9
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	219,354	(8,357)	(54,925)	Note 9
Hyield	Ingrasys Technology Inc.	Taiwan	Design, research, manufacture and sales of data storage and processor	530,705	530,705	45,410,000	100	2,136,649	793,712	732,996	Note 9
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	443,371	(191,750)	(191,750)	Note 9
Hyield, Hon Yuan, Bao Shin and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	585,000	585,000	45,450,167	33	842,488	318,175	106,674	Note 9
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	56,601,286	23	730,547	(203,397)	(48,019)	Note 9
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	353,120	353,120	17,656,000	12	408,207	58,947	10,414	Note 9
Bao Shin, Hyield, and Lin Yih	HealthConn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	305,165	305,165	19,650,108	58	386,918	171,773	115,971	Note 9
Bao Shin, Hyield, and Hon Chi	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	45,178	45,178	3,085,000	-	26,748	(5,132,577)	(2,611,021)	Note 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2016			Net profit (loss) of the investee for the year ended December 31, 2016	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Footnote
				Balance as at December 31, 2016	Balance as at December 31, 2015	Number of shares	Ownership				
							(%)	Book value			
Hyield, Hon Yuan, Bao Shin and Hon Chi	Others	Others		\$ 1,997,574	\$ 1,769,958	-	-	\$ 1,789,522	(\$ 262,568)	(\$ 140,848)	Note 8

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

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

Note 3: The Company and its subsidiaries, directly and indirectly, own 27.03% of Pan International Industrial Corporation's outstanding shares.

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

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

Note 6: The Company and the direct and indirect investee companies own 44.6% of Sharp Corporation's outstanding shares.

Note 7: In August 2016, the Group purchased ordinary shares newly issued by Sharp Corporation with a total price of \$59,166,997 (¥194,968,461 thousand), amounting to approximately 44.55% of equity. The Group is now allocating the acquisition cost in response to the difference in accounting principles by assigning experts. The Group's gain or loss on investment recognised in current period includes estimated patent amortisation of \$1,060,743 arising from acquisition cost allocation.

Note 8: Due to the amount is insignificant, combined disclosure is adopted.

Note 9: 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, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih, Hon Yiking International Investment Co., Ltd. is referred to as Hon Yiking, and Ambit Microsystems Corporation is referred to as Ambit.

Note 10: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the year ended December 31, 2016

Table 11

Expressed in thousands of NTD
(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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,218,800	2	\$ -	\$ -	\$ -	\$ -	\$ 47,686	63.63	\$ 30,665	\$ 8,419,490	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,691,513	2	161,250	-	-	161,250	(35,558)	100	(35,558)	1,741,612	140,610	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,757,270	2	-	-	-	-	3,464,027	63.63	2,227,567	12,994,553	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,962,090	2	96,750	-	-	96,750	26,586	100	26,586	2,119,854	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,089,300	2	-	-	-	-	310,539	63.63	199,694	5,584,985	-	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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	\$ 483,750	2	\$ -	\$ -	\$ -	\$ -	(\$ 8,184)	100	(\$ 8,184)	\$ 647,154	\$ -		Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,438,350	2	161,250	-	-	161,250	1,462,831	100	1,462,831	8,728,317	230,265		Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,548,000	2	-	-	-	-	817,563	100	817,563	7,340,733	-		Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,450,250	2	-	-	-	-	6,434,612	100	6,434,612	81,788,957	1,129,395		Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,999,000	2	1,806,000	-	-	1,806,000	101,370	100	101,370	5,310,617	-		Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	387,000	2	-	-	-	-	(29,711)	100	(29,711)	468,978	-		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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 370,875	2	\$ -	\$ -	\$ -	\$ -	(\$ 22,994)	100	(\$ 22,994)	\$ 1,137,616	\$ 69,983		Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,773,500	2	-	-	-	-	38,060	100	38,060	12,812,812	87,720		Note 2
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,708,500	2	935,250	-	-	935,250	163,920	100	163,920	1,677,492	-		Note 2
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	185,438	2	-	-	-	-	(4,486)	100	(4,486)	229,840	-		Note 2
Qunkang Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of switching hub and router cases	-	2	-	-	-	-	-	-	-	-	-		Note 23
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	21,510,750	2	11,319,750	-	-	11,319,750	3,043,954	100	3,043,954	33,238,760	-		Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	187,050	2	-	-	-	-	(51,363)	100	(51,363)	402,045	46,763		Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to	Footnote
				Mainland China as of January 1, 2016	Remitted to Mainland China	Remitted back to Taiwan	Mainland China as of December 31, 2016					Taiwan as of December 31, 2016	
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, computer cases, etc.	\$ 1,386,750	2	\$ 1,386,750	\$ -	\$ -	\$ 1,386,750	(\$ 15,777)	100	(\$ 15,777)	\$ 2,356,982	\$ -	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	403,125	2	-	-	-	-	7,900	100	7,900	1,074,564	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	6,400,013	2	-	-	-	-	(1,371,949)	100	(1,371,949)	7,598,556	-	Note 2
Shunsin Technology (Zhong Shan) Limited	Manufacturing and marketing of power supplies	1,678,352	2	790,125	-	-	790,125	874,428	60.66	530,428	3,974,989	-	Note 2
Ambit Microsystems (Shanghai) Co., Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	2,367,150	2	1,483,500	-	-	1,483,500	1,119,363	100	1,119,363	10,791,020	-	Note 2
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	258,000	2	225,750	-	-	225,750	(5,707)	50	(2,854)	226,898	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	5,321,250	2	806,250	-	-	806,250	2,381,215	100	2,381,215	13,862,874	-	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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	\$ 322,500	2	\$ -	\$ -	\$ -	\$ -	(\$ 1,233)	100	(\$ 1,233)	\$ 428,469	\$ -	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,702,800	2	-	-	-	-	(147,913)	63.63	(95,116)	(1,572,234)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	161,250	2	-	-	-	-	41,083	70	28,758	171,651	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	306,536	2	161,250	-	-	161,250	(2,740)	100	(2,740)	112,495	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,289,000	2	1,057,406	-	-	1,057,406	(488,196)	100	(488,196)	2,697,984	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,894,390	2	20,963	-	-	20,963	48,253	100	48,253	9,148,582	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,199,200	2	-	-	-	-	76,172	100	76,172	4,678,482	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,584,950	2	5,482,500	-	-	5,482,500	554,033	100	554,033	11,007,976	-	Note 2

Table 11, Page 5

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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	\$ 84,495	2	\$ -	\$ -	\$ -	\$ -	\$ 61,189	50	\$ 30,595	\$ 231,667	\$ -		Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	15,270,375	2	2,318,600	-	-	2,318,600	8,656,571	100	8,656,571	34,599,494	-		Note 2
Jizhun Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer cases, router, notebook, etc.	3,183,546	2	-	-	-	-	1,994,520	94.21	1,965,649	5,295,014	-		Note 2
Fukui Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of electronics devices and cable	7,832,583	2	-	-	-	-	5,101,182	37.96	1,936,409	16,420,063	-		Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,418,750	2	-	-	-	-	516,847	63.63	332,362	2,642,672	-		Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,334,875	2	-	-	-	-	4,700,738	63.63	3,022,842	20,734,552	-		Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	81,769	2	-	-	-	-	(21,439)	40	(8,576)	8,685	-		Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	645,000	2	-	-	-	-	98,300	100	98,300	718,222	-		Note 2

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Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	\$ 9,442,800	2	\$ 6,221,025	\$ -	\$ -	\$ 6,221,025	\$ 1,495,513	100	\$ 1,495,513	\$ 16,414,877	\$ -		Note 2
Amworld Microsystems (Shanghai) Ltd.	Manufacturing and marketing of switch supply and modem	548,250	2	-	-	-	-	17,990	100	17,990	690,129	-		Note 2
Hongqunsheng Precision Electronics (Yingkou) Co., Ltd.	Manufacturing and marketing of printed circuit board	1,919,897	2	-	-	-	-	(243,250)	37.96	(92,338)	1,747	-		Note 2
Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Manufacturing and marketing of printed circuit board	5,277,618	2	-	-	-	-	(633,918)	37.96	(240,635)	2,697,680	-		Note 2
Hongfujin Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,283,300	2	-	-	-	-	2,987,173	100	2,987,173	35,218,989	-		Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	564,375	2	-	-	-	-	(11,611)	63.63	(7,467)	263,275	-		Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,032,000	2	-	-	-	-	203,692	100	203,692	1,075,036	-		Note 2
Fuyang Electronical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	3,389,475	2	-	-	-	-	82,118	100	82,118	3,335,473	-		Note 2

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Fu Tai Kang Electronics Development (YanTai) Ltd.	Marketing of computer chassis and metal stamping parts	\$ 1,935,000	2	\$ 1,935,000	\$ -	\$ -	\$ 1,935,000	(\$ 374,991)	100	(\$ 374,991)	\$ 1,302,306	\$ -		Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,739,529	2	-	-	-	-	9,449	69.23	6,542	1,159,554	-		Note 2
Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd.	Print circuit board product manufacturing and sales	4,299,618	2	-	-	-	- (728,998)	37.96	(276,728)		750,679	-		Note 2
Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,546,250	2	8,546,250	-	-	8,546,250	913,208	100	913,208	25,426,686	-		Note 2
Fuhua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,708,750	2	3,708,750	-	-	3,708,750	1,502,380	100	1,502,380	2,341,058	-		Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	370,875	2	322,500	-	-	322,500	8,968	76.92	6,898	284,868	-		Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,932,500	2	11,932,500	-	-	11,932,500	43,900,016	100	43,900,016	201,566,755	-		Note 2
DongGuan YiHong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	280,010	2	-	-	-	-	18,768	24.71	4,638	87,668	-		Note 2

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Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	\$ 1,470,487	2	\$ -	\$ -	\$ -	\$ -	\$ 77,520	24.71	\$ 19,155	\$ 556,785	\$ -	Note 2
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	710,922	2	-	-	-	-	(60,620)	24.71	(14,979)	151,537	-	Note 2
Yantai Jiray Electronic Technology Co., Ltd.	Manufacturing and marketing of monitoring device	163,851	2	-	-	-	-	(55,503)	16.06	(8,915)	9,743	-	Note 2
YanTai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	326,753	2	-	-	-	-	49,664	24.71	12,272	115,009	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	298,446	2	-	64,500	-	64,500	(117,201)	5.76	-	64,500	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,148,463	2	6,148,463	-	-	6,148,463	1,126,968	100	1,126,968	4,531,054	-	Note 2
System Integration Electronics (Hangzhou) Co., Ltd.	Manufacturing and marketing of electronic components, network communication equipment, high-end routers and high-end switches	886,875	2	930,403	-	-	930,403	(63,225)	100	(63,225)	1,646,382	-	Note 2

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Champ Tech Optical (Foshan) Corporation	Manufacturing and marketing of unassembled optical components	\$ 1,505,108	2	\$ 1,725,066	\$ -	\$ -	\$ 1,725,066	\$ 377,904	100	\$ 377,904	\$ 2,766,265	\$ -	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	483,750	2	-	83,850	-	83,850	(23,939)	8.88	(2,126)	83,850	-	Note 2
FIH (Chengdu) Communication Technology Co., Ltd.	Developing of computer and communications software, and technical services	245,100	2	-	-	-	-	(12,356)	63.63	(7,946)	8,706	-	Note 2
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone	3,225,000	2	1,096,500	-	-	1,096,500	10,159,647	100	10,159,647	36,112,504	-	Note 2
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Manufacturing and marketing of server	2,838,000	2	2,838,000	-	-	2,838,000	2,574,661	100	2,574,661	4,701,176	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	64,500,000	2	6,450,000	48,375,000	-	54,825,000	19,487,076	100	19,487,076	124,272,786	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,637,500	2	16,125,000	-	-	16,125,000	6,019,934	100	6,019,934	53,651,938	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,290,000	2	322,500	-	-	322,500	275,800	100	275,800	1,423,922	-	Note 2

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YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	\$ 548,250	2	\$ 322,500	\$ 225,750	\$ -	\$ 548,250	(\$ 722,371)	100	(\$ 722,371)	(\$ 588,082)	\$ -	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	483,750	2	483,750	-	-	483,750	27,278	100	27,278	364,815	-	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,677,000	2	1,677,000	-	-	1,677,000	(90,708)	100	(90,708)	2,045,631	-	-	Note 2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,612,500	2	1,290,000	-	-	1,290,000	(429,103)	100	(429,103)	749,361	-	-	Note 2
NanNing FuGui Precision Industrial Co., Ltd.	Manufacturing and marketing of network communication equipment	1,612,500	2	1,370,625	-	-	1,370,625	3,043,635	100	3,043,635	7,941,842	-	-	Note 2
NanNing Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of cell phone	1,612,500	2	-	-	-	-	(73,467)	63.63	(47,243)	786,249	-	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	967,500	2	988,109	-	-	988,109	(955,887)	100	(955,887)	(587,469)	-	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	175,635	2	-	-	-	-	(130,419)	43.79	(57,110)	(65,966)	-	-	Note 2

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Tianjin Funayuanhuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	\$ 870,750	2	\$ 548,250	\$ -	\$ -	\$ 548,250	(\$ 126,484)	85.93	(\$ 108,688)	(\$ 150,052)	\$ -	Note 2
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,773,750	2	1,773,750	-	-	1,773,750	(133,148)	100	(133,148)	1,381,597	-	Note 2
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Engaged in wireless handsets of wired telephones, cellular networks or other wireless IP telephone	24,993,750	2	19,350,000	-	-	19,350,000	6,971,774	100	6,971,774	43,213,560	-	Note 2
Hongfujin Precision Industry (Luoyang) Co., Ltd.	Engaged in the operation of automated equipment, multipurpose industrial robots, the equipment enclosure sheet metal production and marketing business	-	2	-	-	-	-	-	-	-	-	-	Note 3
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	645,000	2	-	-	-	-	(345,202)	63.63	(221,985)	433,366	-	Note 2
Zhong Zhun Precision Industries (Luoyang) Co., Ltd.	Manufacturing and marketing of reducer, other transmission shafts and cranks	-	2	-	-	-	-	-	-	-	-	-	Note 4

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Hongfujin Precision Industry (Hen Yang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser	\$ 1,225,500	2	\$ 1,225,500	\$ -	\$ -	\$ 1,225,500	\$ 484,352	100	\$ 484,352	\$ 1,784,425	\$ -	Note 2
Jiaxing Radioshack Trading Limited	Manufacturing and marketing of household appliances, other electronic products, calculator software, communications equipment and related equipment	170,374	2	-	-	-	-	32,255	32.83	10,589	6,665	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	96,750	2	128,160	-	-	128,160	(51,429)	100	(51,429)	(243,025)	-	Note 2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	193,500	2	-	-	-	-	7,889	100	7,889	218,814	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	2,304,960	2	822,375	-	-	822,375	3,054,489	24.71	754,764	1,570,998	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	178,020	2	48,375	129,645	-	178,020	9,751	100	9,751	147,213	-	Note 2

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Changchun ChenTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	\$ 439,148	2	\$ 51,600	\$ 387,548	\$ -	\$ 439,148	\$ 6,041	100	\$ 6,041	\$ 410,052	\$ -		Note 2
Changchun YongTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	51,600	2	51,600	-	-	51,600	(3,011)	100	(3,011)	41,496	-		Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	6,450	2	-	-	-	-	48,545	70	33,982	119,635	-		Note 2
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Management and Consulting Services	141,900	2	-	-	-	-	108,819	51	55,498	322,324	-		Note 2
GuiZhou FuNaYuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,322,250	2	1,322,250	-	-	1,322,250	194,302	85.93	166,964	1,042,478	-		Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	96,750	2	-	-	-	-	46,462	100	46,462	153,013	-		Note 2
Fujian 101 Education Technology Co. Ltd.	Online education and related application	228,420	2	116,100	-	-	116,100	(4,032)	45	(1,814)	70,871	-		Note 2

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Fubo Industrial (Shenzhen) Co., Ltd.	Assembling of plugs and sockets for a voltage not exceeding 1,000V, computer case, printed circuit board	\$ 510,810	2	\$ -	\$ -	\$ -	\$ -	\$ 42,503	37.96	\$ 16,134	\$ 212,310	\$ -	Note 2
FuGuiKang Precision Electronics (GuiZhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	645,000	2	645,000	-	-	645,000	35,648	100	35,648	(559,222)	-	Note 2
Qingding Precision Electronics (HuaiAn) Co., Ltd.	Manufacturing and marketing of rigid single-layer printed circuit board, rigid two-layer printed circuit board, rigid multi-layer printed circuit board, flexible printed circuit board, other printed circuit board	3,018,944	2	-	-	-	-	641,812	37.96	243,632	1,360,352	-	Note 2
Yuding Precision Electronics (HuaiAn) Co., Ltd.	Manufacturing and marketing of rigid single-layer printed circuit board; Rigid two-layer printed circuit board; Rigid multi-layer printed circuit board; Flexible printed circuit board; Other printed circuit board	1,118,149	2	-	-	-	-	(78,297)	37.96	(29,722)	383,570	-	Note 2

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Ur Materials (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	\$ 387,000	2	\$ 387,000	\$ -	\$ -	\$ 387,000	\$ 171,340	100	\$ 171,340	\$ 525,151	\$ -		Note 2
Foxnum Technology (Zheng Zhou) Co., Ltd.	Manufacture and sale of automation equipment	-	2	-	-	-	-	-	-	-	-	-	-	Note 5
Ji Zhi International (Shenzhen) Co., Ltd.	Manufacture and sale of high-speed hard cutting	-	2	-	-	-	-	-	-	-	-	-	-	Note 6
Foxnum Technology (Ji Yuan) Co., Ltd.	Manufacture and sale of automation equipment	-	2	-	-	-	-	-	-	-	-	-	-	Note 7
Jin Ji Trading (Linyi) Co., Ltd.	Wholesale of mechanical implement, engineering service and related technical consulting	645	2	-	645	-	645	-	100	-	630	-	-	Note 2
Fujiang Technology (Shenzhen) Limited (Formerly : Fu Jiang Robot Technology (Shen Zhen) Co., Ltd.)	Manufacture and sale of industrial robot	-	2	-	-	-	-	-	-	-	-	-	-	Note 8

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Jin Ji Full Precision Machinery (Shenzhen) Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	\$ 483,750	2	\$ 483,750	\$ -	\$ -	\$ 483,750	(\$ 7,181)	100	(\$ 7,181)	\$ 434,796	\$ -	Note 2
Shangqiu Jinzhenyuan Electronic Technology Co., Ltd.	Manufacturing and marketing of metal frame cell phone case	-	2	-	-	-	-	-	-	-	-	-	Note 9
Synergy Technology (ChengDu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components and systems	243,642	2	-	-	-	-	687,073	50.48	346,834	(122,813)	-	Note 2
Smart Time Technologies Limited	Data center related technical consulting, technical support and information processing.	-	2	-	-	-	-	-	-	-	-	-	Note 10
Fu Jin Ji Network Technology Co., Ltd. (Formerly : Zhengzhou Jingji Precision Machinery Trade Co., Ltd.)	Wholesale, software design, machine leasing and maintenance services	83,534	2	88,576	-	-	88,576	71,297	100	71,297	358,421	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan								
Chengdu Jusda Supply Chain Management Co., Ltd. (Formerly : Chengdu Fu Tai Tong Logistics Co., Ltd.)	Truck freight transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, electric appliance and audiovisual electric products repair shops	\$ 154,540	2	\$ 67,851	\$ -	\$ -	\$ 67,851	\$ 1,222,583	100	\$ 1,222,583	\$ 1,033,220	\$ -		Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	481,715	2	-	-	-	-	44,614	31.11	13,879	405,033	-		Note 2
Charming International Leasing Co., Ltd.	Financial leasing	967,500	2	241,875	-	-	241,875	47,685	100	47,685	919,677	-		Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	441,372	2	64,500	-	-	64,500	7,935	9.45	750	586,945	-		Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,626	2	21,120	-	-	21,120	(4,398)	40	(1,759)	(8,405)	-		Note 14

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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
FuShiRui Precision Industry (JiYuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	\$ 22,575	2	\$ -	\$ -	\$ -	\$ -	(\$ 1,613)	100	(\$ 1,613)	\$ 80,939	\$ -	-	Note 2
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	806,250	2	806,250	-	-	806,250	(86,743)	100	(86,743)	659,779	-	-	Note 2
Foshan Fu Hua Ke Precision Electronics Co., Ltd.	Design and manufacture of Surface Mount Technology	145,125	2	145,125	-	-	145,125	7,043	100	7,043	138,783	-	-	Note 2
FuChengKe Precision Industry (YanTai) Co., Ltd.	Design and manufacture of Surface Mount Technology	241,875	2	241,875	-	-	241,875	12,438	100	12,438	234,343	-	-	Note 2
Fuhuake Industrial (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	290,250	2	290,250	-	-	290,250	26,655	100	26,655	245,814	-	-	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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
Fushirui ChengDu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 225,750	2	\$ 225,750	\$ -	\$ -	\$ 225,750	\$ 74,224	100	\$ 74,224	\$ 283,239	\$ -		Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	387,000	2	64,500	322,500	-	387,000	(138,908)	100	(138,908)	172,492	-		Note 2
Anhui HongQing Precision Machine Co., Ltd.	Manufacture and sale of automation equipment	446,174	2	188,174	258,000	-	446,174	234,149	100	234,149	684,712	-		Note 2
FuShiRui Precision Industry (JinCheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	132,225	2	19,350	112,875	-	132,225	(67,941)	100	(67,941)	90,994	-		Note 2
FuShiRui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	227,110	2	258,000	-	-	258,000	5,864	100	5,864	236,516	-		Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	161,250	2	-	-	-	-	64,470	100	64,470	95,414	-		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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	\$ 75,474	2	\$ 4,513	\$ -	\$ -	\$ 4,513	\$ 17,563	5	\$ -	\$ 4,513	\$ -	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	161,250	2	-	141,900	-	141,900	73,712	95.58	70,189	233,248	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	603,792	2	-	96,750	-	96,750	(241,597)	6.38	-	96,750	-	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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Beijing Ainemo Network Technology Limited	Computer software design, computer system integration services, other information providers and services, management consulting, computer software and peripheral equipment wholesale, computer peripheral equipment and software retail business	\$ 1,009,656	2	\$ -	\$ 193,500	\$ -	\$ 193,500	(\$ 700,459)	3.75	\$ -	\$ 193,500	\$ -	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	19,350	2	-	19,350	-	19,350	(269)	100	(269)	17,890	-	Note 2
Interface Optoelectronics (SZ) Co., Ltd.	Production and sale of the touch monitor	3,016,832	2	-	-	-	-	475,911	24.71	117,598	854,791	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	10,209	2	-	10,443	-	10,443	(623)	9.45	(59)	(6,705)	-	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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
First Special Material (HeNan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 338,625	2	\$ 338,625	\$ -	\$ -	\$ 338,625	\$ 15,172	95.58	\$ 14,447	\$ 316,299	\$ -	-	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	-	2	-	-	-	-	-	-	-	-	-	-	Note 11

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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	\$ 9,675	2	\$ -	\$ 9,675	\$ -	\$ 9,675	\$ 1,498	100	\$ 1,498	\$ 10,572	\$ -		Note 2
FuYu Real Estate (Shanghai) Co., Ltd. (Formerly: Han Yang Optics (Shanghai) Ltd.)	Industrial design e- commerce business, other specialized 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	7,036,002	2	-	6,450,000	-	6,450,000	(92,028)	79.77	(84,006)	5,072,380	-		Note 2
Fuhuake Industrial (GuiZhou) Limited	Design, processing and manufacturing operations of surface-mount circuit board	967,500	2	-	967,500	-	967,500	49,537	100	49,537	948,965	-		Note 2
Lankao Yuzhan Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	1,624,280	2	-	1,691,996	-	1,691,996	55,097	100	55,097	1,676,945	-		Note 2
Lankao Yude Packing Technology Co., Ltd.	Manufacturing and marketing of carton, color boxes and packaging boxes	387,000	2	-	387,000	-	387,000	19,024	100	19,024	383,831	-		Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
HeNan YuZhan Technology Limited	Production and manufacturing of mobile phones and its components	\$ 928,160	2	\$ -	\$ 196,080	\$ -	\$ 196,080	\$ 981,902	70	\$ 908,259	\$ 1,496,092	\$ -	-	Note 2
Jin Ji Full Precision Machinery Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	-	2	-	-	-	-	-	-	-	-	-	-	Note 12
Interface Optoelectronics (WuXi) Co., Ltd.	Production and sale of the touch monitor	258,000	2	-	-	-	-	160	24.71	40	63,599	-	-	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	450,214	2	-	120,938	-	120,938	58,144	100	58,144	494,673	-	-	Note 2
Fargan Technology Co., Ltd.	Manufacturing and sales of LCD parts, LEDs and other inorganic light- emitting products, industrial plastic products, electric lights and lighting fitting, other optical appliance and equipment	-	2	-	-	-	-	-	-	-	-	-	-	Note 13

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, 2016	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2016		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	Net income of investee for the year ended December 31, 2016	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2016	Book value of investments in Mainland China as of December 31, 2016	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2016		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
NxEra Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management; market planning and marking; domestic trade and business in imports and exports	\$ 27,671	2	\$ -	\$ -	\$ -	\$ -	(\$ 4,773)	37.88	(\$ 1,808)	\$ 3,581	\$ -		Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	4,278	2	-	-	-	-	742	37.96	282	620,617	-		Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2016	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.	\$ 192,912,774	\$ 70,193,750	\$ -

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

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

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Componet (Beijing) Co., Ltd. 、Shenzhen FuTaiHong Precision Industry Co., Ltd. 、Honxun Electrical Industry (Hangzhou) Co., Ltd. 、FIH (TianJin) Precision Industry Co., Ltd. 、Futaijing Precision Electronics(Beijing) Co., Ltd. 、FIH Precision Electronics (Lang Fang) Co., Ltd. 、FIH (Nanjing) Communications Co., Ltd. 、FIH (Chengdu) Communication Technology Co., Ltd. 、Nanning futaihong precision industrial co.,Ltd. and FuTaiJing Precision Electrons (Yantai) Co.,Ltd. which the financial statements are audited and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 3 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 17,500,000 in Hongfujin Precision Industry (Luoyang) Co., Ltd., which has not yet been established as of December 31, 2016.

Note 4 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 7,320,000 in Zhong Zhun Precision Industries (Luoyang) Co., Ltd., which has not yet been established as of December 31, 2016.

Note 5 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Zheng Zhou) Co., Ltd., which has not yet been established as of December 31, 2016.

Note 6 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Ji Zhi International (Shenzhen) Co., Ltd., which has not yet been established as of December 31, 2016.

Note 7 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Ji Yuan) Co., Ltd., which has not yet been established as of December 31, 2016.

Note 8 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Fujiang Technology (Shenzhen) Limited, which has not yet been established as of December 31, 2016.

Note 9 : The Company was approved by Investment Commission, MOEA of an investment of US\$ 4,210,000 in Shangqiu Jinzhenyuan Electronic Technology Co., Ltd. As of December 31, 2016, the funds have not been remitted.

Note 10: The Company was approved by Investment Commission, MOEA of an investment of US\$ 10,000,000 in Smart Time Technologies Limited, which has not yet been established as of December 31, 2016.

Note 11: The Company was approved by Investment Commission, MOEA of an investment of US\$ 35,000,000 in Fuzhun Precision Tooling (Jiashan) Co., Ltd. As of December 31, 2016, the funds have not been remitted.

Note 12: The Company was approved by Investment Commission, MOEA of an investment of US\$10,000,000 in JinJiFull Precision Machinery (Huaian)Co., Ltd., which has not yet been established as of December 31, 2016.

Note 13: The Company was approved by Investment Commission, MOEA of an investment of US\$ 20,000,000 in Fargan Technology Co.,Ltd. As of December 31, 2016, the funds have not been remitted.

Note 14: The Company have remitted US\$ 654,890 to British Cayman Islands Foxtex Holdings Inc. by own funds on 2014, have been transferred the 40% shares of Chinadragon Telecom Holding Co., Ltd., and indirect holding 40% shares of Shenzhen Jing Huang Technology Co., Ltd..

Note 15: 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.

Note 16: 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 2009.

Note 17: 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 during 2009 .

Note 18: 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.

Note 19: The Company was approved by Investment Commission, MOEA of an 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.

Note 20: 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.

Note 21: 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.

Note 22: The Company was approved by Investment Commission, MOEA of an investment of US\$ 8,000,000 in Foxconnl Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.

Note 23: 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. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.

Note 24: Pursuant to the Jing-Shen-Zi Letter No. 09704604680 of the Ministry of Economic Affairs, R.O.C., dated August 29, 2008, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Note 25: The Company invests in the company via investee companies in Mainland China including Foxstar Technology Co., Ltd., Guizhou Yuguigian Real Estate Co., Ltd., Henan Guan hong Real Estate Co., Ltd., Fu Gui Kang Precision Electronics (Guizhou) Co., Ltd., Shenzhen Fortune Fintech Co., Ltd, ZhengZhou GDS Information & Technology Co., Ltd., Guizhou QianYu Electric Vehicle Service Co., Ltd., LanZhou Futaihua Industrial Limited, Jincheng Futaihua Precision Electronic Co., Ltd., Hangzhou Zheyu Electric Vehicle Rental Inc., ShangHai ShangYu Electric Vehicle Service Co., Ltd., Bei Jing Tsinghan Company Limited, Fuzhou Fuyingcheng Technology Co., Ltd., Shanghai TuoPuWang Logistics Co., Ltd., Kaopu Information Technology (Beijin) Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Fuyu Occupation Training School, ChenDu Fuyu Vocational Skills Training Center, Wuhan Jusda Supply Chain Management Limited, Hangzhou Jusda Supply Chain Management Limited, LangFang Jusda Logistics Co., Ltd., Shandong Jusda Supply Chain Management Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Guangxi Jusda SCM Ltd., Guangying Supply Chain Management Co., Ltd., Jiaxing Jusda Supply Chain Management Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Supply Chain Management (Huaian) Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Shenzhen Dengmao Science And Technology Company, Shenzhen Jingji Precision Machinery Trade Co., Ltd., Ur Industry Materials (LangFang) Co., Ltd., Ur Uy Materials (KunShan) Co., Ltd., Erdos HongHan Precision Electronics Co., Ltd., Shanghai Foxconn Co., Ltd.,

Huaian Fulitong Trading Co., Ltd., Huaian Fuqi Electronic Technology Co., Ltd., Shenzhen Anya Trading Co., Ltd., Huaian Futaitong Electronics Technology Co., Ltd., HuaiAn Tengyue Information Science & Technology Co., Ltd., Chengdu Zhunren Technology Co., Ltd., Zhengzhou HongRen Cutting Tool Ltd., Jinchun Hongren Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Dong Guan Fu Yi Precision Industrial Ltd., Shan Hai Pengzhan Ivestment Co., Ltd., Beijing HengYu New Energy Rental Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Shenzhen Fertile Plan international Logistics Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai HongFu Occupation Training School, Fu You Wan De Trading Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., FoShan ShunDe Jishun Precision Industry Co., Ltd., HenYang FuXiangYun Culture Co., Ltd., Shanghai Fujingtong Business Factoring Ltd., Wan Ma Ben Teng Trading Co., Ltd.- China Jiaxi, Wan Ma Ben Teng Trading Co., Ltd.-China Zhengzhou, Wang Hui Trading Co.,Ltd.-China Shanghai, Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Zhongyuan Micro-credit companies, Jin Ji Tiger Investment Holding Co., Ltd., Mooxee Precision (Shenzhen) Industry Co., Ltd., ShenZhen XiaoHe E-commerce Ltd., FuDongQun Automation Technology (Shenzhen) Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., FuXun Tong Trading(ShenZhen) Co., Ltd., Efeihu (Beijing) E-commerce Ltd., Efeihu (Chengdu) E-commerce Ltd., Efeihu (Wuhan) E-commerce Ltd., Hongfujing Precision electronic (Wenshan) Co., Ltd., Nanjing Hongfusharp Precision Electronics Co., Ltd., Huaian Hongfujing Precision Electronic Co., Ltd., Guizhou Fuhuada Electronic Co., Ltd., Panxian FuguiKang Precision Electronic Ltd., Nanyang Hongfujing Precision Electronic Co., Ltd., KunMing FuLiTong International Trading Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Gansu Fukuangyuan Electric Co., Ltd., KaiLi FuLiTong International Trading Co., Ltd., HonFuJin Precision Electronics (JiYuan) Limited, Fujintong Finacial Information Services (Shanghai) Co., Ltd., Chongqing Shendeng Technology Co., Ltd., HongQingXin Precision Electronics (ChongQing) Co., Ltd., ChongQing HongFuZhun Trading Co., Ltd., ChongQing Jingmei Precision electronic Co., Ltd., Henan Harmony Futeng Internet and Intelligent Electric Vehicle New Energy Partnership (Limited Partnership), Shanghai KetaiHuajie Investment Co., Ltd., Shan Hai Ketai Technology Co., Ltd., Chengdu Ketai Huajie Technology Co., Ltd., HongFuJing Precision Electronics (GuiYang) Co., Ltd., Warema Warranty Cloud Service Company , Shenzhen Luvia Technology Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Chengdu Chengfu Human Resource Management Co., Ltd., Henan Harmony Futeng Internet and Intelligent Electric Vehicle Management Co., Ltd., HaoCan Private Equity Investment Fund Joint Ventur, Shen Zhen Fu Neng New Energy Technology Co., Ltd. , Shenzhen Futaille Trade Co., Ltd., ShenZhen Rich Rich InformationTechnology Co., Ltd., HeNan YuYu Electric Vehicle Rental Inc., HangZhou FeiHu Science & Technology Co., Chendu Futaille Trade Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Finance Sponson Co., Ltd., ZhengZhou FuLian Wang Electronic Technology Co., Ltd., HengYan FuLianWang Commerce & Trade Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., Kunshan Fulianwang Trade Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., YanTai FuLianWang Electronic Technology Co., Ltd., XiaMen Fulianwang Electronic Technology Co., Ltd., Hunan Fulianwang Trading Co., Ltd., GuangZhou Fulianwang Trading Co., Ltd.,(Formerly : GuangZhou Wanpingyunma Electronic Technology Co., Ltd.), ShangHai Fuhong Electronic Technology Co., Ltd., Chendu Fulianwang Trade Co., Ltd., Nanyang Fulianwang Electronic Technology Co., Ltd., Zengzhou Wanmayun Electronic Technology Co., Ltd., Langfang Fulianwang Trade Co., Ltd., XiAn Wanmayun Electronic Technology Co., Ltd., Shenyang Fulianwang Electronic Technology Co., Ltd., Guangxi Fulianwang Electronic Technology Co., Ltd., WuHan FuLianWang Commerce & Trade Co., Ltd., Hangzhou Flnet Electronic and Technology Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Beijing Fulian Commerce Co., Ltd.,(Formerly : Beijin Fulianwang Electronic Technology Co. Ltd.), JiNan Fulianwang Electronic Technology Co., Ltd., XiAn FulianWang Electronic Technology Co., Ltd, Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhenzhou Yongyang Provisions Detection Co., Ltd., JiYuan Jizhun Precision Electronics Limited, Henan Yupin Real Estate Co., Ltd., HeNan Jiagang Industrial Limited, Fuyu Electric Vehicle Service Co., Ltd., Henan Mou Fat Enterprises Co., Ltd., FuNeng New Energy Technology (Nanyang) Co., Ltd., Danjiangkou FuSheng Soleros Technology Co., Ltd., Fusheng Soleros Technology (Nanning) Limited, Shenzhenshi Yuzhan Precision Technology Co., Ltd., LangFang YuZhan Technology Limited, Shanxi Ultimate Precision Co., Ltd., HongZhaoDa Integrated Innovative Serice (KunShan)Co., Ltd., Guizhou Fuzhikang Electronic Co., Ltd., Hangzhou GengDe Electronics Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Lang Fang Fertile Plan Logistics Co., Ltd., Zheungzhou FIH Communication Technology Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Ambit Microsystems (JiaShan) Ltd., HongFu Creative (HongZhou) Limited, Hangzhou Mega Inno of Health Technology Co., Ltd .Shanghai Shiilih Electric 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.