

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT

OF INDEPENDENT ACCOUNTANTS

MARCH 31, 2019 AND 2018

(STOCK CODE: 2317)

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
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INDEPENDENT ACCOUNTANTS

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Review Report of Independent Accountants

Financial Review No. 19000158 (2019)

To Hon Hai Precision Industry Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2019 and 2018, and the related consolidated statements of comprehensive income, of changes in equity, of cash flows and notes to the consolidated financial statements, including a summary of significant accounting policies, for the three-month periods then ended. According to the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard (IAS) 34, “Interim Financial Reporting,” as endorsed by the Financial Supervisory Commission (FSC), preparation of the accompanying consolidated financial statements reasonably representing the financial status is the responsibility of management; our responsibility is to issue a report on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion, we conducted our review in accordance with the Generally Accepted Auditing Standards (GAAS) No. 65, “Review of Financial Statements.” A review of interim financial information consists of making inquiries, primarily to persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to achieve assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express such an opinion.

Basis for Qualified Conclusion

As described in Note 4(3) and 6(8), the financial statements of some insignificant subsidiaries that are consolidated into this consolidated financial report, investments accounted for under the equity method and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries, which were not reviewed by independent accountants. Total assets of those consolidated subsidiaries (including investments accounted for under the equity method) amounted to NT\$590,026,260 thousand and NT\$753,763,080 thousand, constituting 19.40% and 27.69% of the consolidated total assets and total liabilities amounted to NT\$293,410,989 thousand and NT\$319,447,258 thousand, constituting 17.87% and 21.05% of the consolidated total liabilities as of March 31, 2019 and 2018, respectively. Total comprehensive income (including share of the profit or loss of the affiliates and joint ventures that are accounted under the equity method) of those consolidated subsidiaries for of the three-month periods ended March 31, 2019 and 2018 were at a profit of NT\$3,358,684 thousand and a profit of NT\$4,132,549 thousand, respectively, constituting 6.00% and 13.41% of the consolidated total comprehensive income, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments account for under equity method and the information disclosed in Note 13 been reviewed by independent accountants, we are not aware of any material modifications that should

be made to the consolidated financial statements referred to above for them to present fairly, in all material respects, the financial position of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2019 and 2018, its financial performance and cash flows for the three-month periods then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS No. 34, “Interim Financial Reporting,” as endorsed by the FSC.

PricewaterhouseCoopers, Taiwan
CPA Hsu, Yung-Chien

CPA Chou, Chien-Hung

Former Securities Commission of the Ministry of
Finance Approval No.: (84)
Taiwan-Finance-Securities (6) 13377

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Finance

Approval No.: (88) Taiwan-Finance-Securities (6) 95577

May 14, 2019

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2019, DECEMBER 31 AND MARCH 31, 2018
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2019 AND 2018 ARE UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	March 31, 2019		December 31, 2018		March 31, 2018	
			Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	\$ 819,325,381	27	\$ 788,662,325	23	\$ 576,764,690	21
1110	Financial assets at fair value through profit or loss - current	6(2)	2,344,993	-	5,016,365	-	2,404,654	-
1136	Financial assets at amortized cost - current	6(4), 8	108,584,449	3	78,944,139	2	137,633,399	5
1170	Accounts receivable, net	6(5)	661,319,721	22	1,009,364,152	30	556,962,754	21
1180	Net accounts receivable - related parties	7	34,586,702	1	48,172,268	1	39,641,871	1
1200	Other receivables	6(6)	60,832,772	2	73,996,367	2	61,727,114	2
1210	Other receivables - related parties	7	42,234,041	1	57,705,076	2	79,362,638	3
130X	Inventory	6(7)	570,569,916	19	625,025,794	19	570,960,455	21
1410	Prepayments	7	19,028,145	1	19,596,260	1	24,471,351	1
11XX	Total current assets		<u>2,318,826,120</u>	<u>76</u>	<u>2,706,482,746</u>	<u>80</u>	<u>2,049,928,926</u>	<u>75</u>
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	75,154,373	3	74,887,490	2	61,037,976	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	73,315,838	2	66,634,395	2	70,557,266	3
1535	Financial assets at amortized cost - non-current	6(4), 8	16,135,117	1	16,240,740	1	18,093,825	1
1550	Investments accounted for under equity method	6(8)	166,194,898	5	160,316,664	5	151,405,489	6
1600	Property, plant and equipment	6(9), 8	279,992,163	9	277,860,012	8	278,442,473	10
1755	Right-of-use assets	6(10)	48,717,424	2	-	-	-	-
1760	Investment property - net	6(11)	2,591,707	-	2,523,963	-	2,400,869	-
1780	Intangible assets	6(12)	30,200,268	1	30,357,025	1	9,200,935	-
1840	Deferred income tax assets		20,765,522	1	16,229,304	-	15,263,035	1
1900	Other non-current assets	6(13), 7, 8	8,974,079	-	29,823,088	1	65,903,218	2
15XX	Total non-current assets		<u>722,041,389</u>	<u>24</u>	<u>674,872,681</u>	<u>20</u>	<u>672,305,086</u>	<u>25</u>
1XXX	Total assets		<u>\$ 3,040,867,509</u>	<u>100</u>	<u>\$ 3,381,355,427</u>	<u>100</u>	<u>\$ 2,722,234,012</u>	<u>100</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2019, DECEMBER 31 AND MARCH 31, 2018
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2019 AND 2018 ARE UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and equity	Notes	March 31, 2019		December 31, 2018		March 31, 2018	
		Amount	%	Amount	%	Amount	%
Current liabilities							
2100 Short-term loans	6(15)	\$ 367,863,167	12	\$ 532,315,377	16	392,196,767	15
2110 Short-term notes and bills payable	6(14)	35,286,800	1	19,283,228	1	7,313,452	-
2120 Financial liabilities at fair value through profit or loss - current	6(2)	960,359	-	651,426	-	8,158,646	-
2170 Accounts payable		616,947,234	21	905,682,505	27	537,873,755	20
2180 Accounts payable - related parties	7	29,813,959	1	42,340,749	1	52,874,950	2
2200 Other payables	6(16), 7	187,809,836	6	228,985,231	7	201,854,843	8
2230 Current income tax liabilities		38,816,543	1	36,400,157	1	37,010,597	1
2250 Provisions for liabilities - current	6(23)	4,987,083	-	5,652,147	-	4,575,530	-
2280 Lease liabilities - current		4,485,551	-	-	-	-	-
2300 Other current liabilities	6(17)	45,952,085	2	38,550,736	1	62,683,116	2
21XX Total current liabilities		<u>1,332,922,617</u>	<u>44</u>	<u>1,809,861,556</u>	<u>54</u>	<u>1,304,541,656</u>	<u>48</u>
Non-current liabilities							
2500 Financial liabilities at fair value through profit or loss - non-current	6(2)	9,150	-	22,835	-	393,308	-
2530 Bonds payable	6(18)	204,468,307	7	178,794,577	5	168,600,176	6
2540 Long-term loans	6(19)	54,211,718	2	36,483,791	1	20,321,584	1
2570 Deferred income tax liabilities		19,175,732	-	14,649,508	1	14,393,226	1
2580 Lease liabilities - non-current		23,829,889	1	-	-	-	-
2600 Other non-current liabilities	6(22)	7,730,175	-	9,109,272	-	9,670,244	-
25XX Total non-current liabilities		<u>309,424,971</u>	<u>10</u>	<u>239,059,983</u>	<u>7</u>	<u>213,378,538</u>	<u>8</u>
2XXX Total liabilities		<u>1,642,347,588</u>	<u>54</u>	<u>2,048,921,539</u>	<u>61</u>	<u>1,517,920,194</u>	<u>56</u>
Equity							
Equity attributable to owners of the parent							
Share capital	6(24)						
3110 Share capital - common stock		138,629,906	5	138,629,906	4	173,287,383	6
Capital surplus	6(25)						
3200 Capital surplus		196,339,860	6	190,018,456	6	98,176,084	3
Retained earnings	6(26)						
3310 Legal reserve		136,606,364	5	136,606,364	4	122,732,924	5
3320 Special reserve		27,539,310	1	27,539,310	1	-	-
3350 Unappropriated retained earnings		799,088,916	26	779,409,554	23	749,276,164	28
Other equity interest	6(27)						
3400 Other equity interest		(30,968,014)	(1)	(60,309,927)	(2)	(26,616,834)	(1)
3500 Treasury stocks	6(24)	(15,194)	-	(15,194)	-	(18,901)	-
31XX Total equity attributable to owners of the parent		<u>1,267,211,148</u>	<u>42</u>	<u>1,211,878,469</u>	<u>36</u>	<u>1,116,836,820</u>	<u>41</u>
Non-controlling interests	6(28)	<u>131,298,773</u>	<u>4</u>	<u>120,555,419</u>	<u>3</u>	<u>87,476,998</u>	<u>3</u>
3XXX Total equity		<u>1,398,519,921</u>	<u>46</u>	<u>1,332,433,888</u>	<u>39</u>	<u>1,204,313,818</u>	<u>44</u>
Significant contingent liabilities and unrecognized contract commitments	9						
Subsequent events	11						
3X2X Total liabilities and equity		<u>\$ 3,040,867,509</u>	<u>100</u>	<u>\$ 3,381,355,427</u>	<u>100</u>	<u>\$ 2,722,234,012</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018
(UNAUDITED)

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

Item	Notes	For the three-month period ended March 31, 2019		For the three-month period ended March 31, 2018	
		Amount	%	Amount	%
4000 Operating revenue	6(29), 7	\$ 1,054,302,519	100	\$ 1,028,594,580	100
5000 Operating costs	6(7)(32)(33), 7	(995,999,945)	(94)	(964,917,846)	(94)
5900 Operating profit - gross		<u>58,302,574</u>	<u>6</u>	<u>63,676,734</u>	<u>6</u>
Operating expenses	6(32)(33)				
6100 Selling expenses		(6,773,683)	-	(6,667,298)	(1)
6200 General and administrative expenses	12(2)	(17,546,993)	(2)	(16,341,037)	(2)
6300 Research and development expenses		(17,872,966)	(2)	(16,008,539)	(1)
6000 Total operational expenses		(42,193,642)	(4)	(39,016,874)	(4)
6900 Operating profit		<u>16,108,932</u>	<u>2</u>	<u>24,659,860</u>	<u>2</u>
Non-operating income and expenses					
7010 Other income	6(30)	17,937,160	2	13,182,697	1
7020 Other gains and losses	6(31)	9,096,893	1	(492,868)	-
7050 Finance cost	6(34)	(14,390,443)	(2)	(10,604,115)	(1)
7060 Shares of profit(loss) of associates and joint ventures accounted for under the equity method	6(8)	<u>1,730,936</u>	<u>-</u>	<u>3,134,758</u>	<u>1</u>
7000 Total non-operating income and expenses		<u>14,374,546</u>	<u>1</u>	<u>5,220,472</u>	<u>1</u>
7900 Profit before income tax		<u>30,483,478</u>	<u>3</u>	<u>29,880,332</u>	<u>3</u>
7950 Income tax expense	6(35)	(6,322,069)	(1)	(5,863,287)	(1)
8200 Net income for the period		<u>\$ 24,161,409</u>	<u>2</u>	<u>\$ 24,017,045</u>	<u>2</u>

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018

(UNAUDITED)

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

Item		Notes	For the three-month period ended March 31, 2019		For the three-month period ended March 31, 2018	
			Amount	%	Amount	%
Other comprehensive income - net Components not to be reclassified to profit or loss						
8316	Unrealized gains and losses on valuation of investment in equity instruments measured at fair value through other comprehensive income	6(3)(27)(28)	\$ 4,965,318	1	\$ 1,994,109	-
8320	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components not to be reclassified to profit or loss	6(27)	516,032	-	(1,836,538)	-
8310	Components not to be reclassified to profit or loss - total		5,481,350	1	157,571	-
Components that may be reclassified to profit or loss						
8361	Exchange difference arising from translation of foreign operation financial statements	6(27)(28)	24,831,548	2	5,100,874	1
8370	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components that may be reclassified to profit or loss	6(27)	1,505,283	-	1,545,317	-
8360	Components that may be reclassified to profit or loss - total		26,336,831	2	6,646,191	1
8300	Other comprehensive income - net		\$ 31,818,181	3	\$ 6,803,762	1
8500	Total comprehensive income		\$ 55,979,590	5	\$ 30,820,807	3
Profit attributable to:						
8610	Owners of the parent		\$ 19,825,041	2	\$ 24,080,663	2
8620	Non-controlling interests		4,336,368	-	(63,618)	-
			\$ 24,161,409	2	\$ 24,017,045	2
Comprehensive income (loss) attributable to:						
8710	Owners of the parent		\$ 49,152,460	4	\$ 30,609,913	3
8720	Non-controlling interests		6,827,130	1	210,894	-
			\$ 55,979,590	5	\$ 30,820,807	3
Earnings per share						
9750	Basic earnings per share	6(36)	\$	1.43	\$	1.39
9850	Diluted earnings per share		\$	1.41	\$	1.37

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Equity attributable to owners of the parent											
		Retained earnings					Other equity interest						
		Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Unrealized gains or losses on available-for-sale financial assets	Treasury stocks	Total	Non-controlling interests	Total equity
2018													
Balance - January 1, 2018		\$ 173,287,383	\$ 97,872,884	\$ 122,732,924	\$ -	\$ 717,885,835	(\$ 56,320,437)	\$ -	\$ 28,781,127	(\$ 18,901)	\$ 1,084,220,815	\$ 87,571,640	\$ 1,171,792,455
Effect of retrospective application and retrospective restatement		-	-	-	-	7,309,666	-	23,174,353	(28,781,127)	-	1,702,892	(297,228)	1,405,664
Balance after restatement		173,287,383	97,872,884	122,732,924	-	725,195,501	(56,320,437)	23,174,353	-	(18,901)	1,085,923,707	87,274,412	1,173,198,119
Net income for the period		-	-	-	-	24,080,663	-	-	-	-	24,080,663	(63,618)	24,017,045
Other comprehensive income	6(27)	-	-	-	-	-	6,406,259	122,991	-	-	6,529,250	274,512	6,803,762
Total comprehensive income		-	-	-	-	24,080,663	6,406,259	122,991	-	-	30,609,913	210,894	30,820,807
Changes in equity of associates and joint ventures accounted for under the equity method	6(25)	-	1,219,483	-	-	-	-	-	-	-	1,219,483	-	1,219,483
Adjustments arising from changes in percentage of ownership in subsidiaries	6(28)	-	(916,283)	-	-	-	-	-	-	-	(916,283)	-	(916,283)
Increase in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(8,308)	(8,308)
Balance - March 31, 2018		<u>\$ 173,287,383</u>	<u>\$ 98,176,084</u>	<u>\$ 122,732,924</u>	<u>\$ -</u>	<u>\$ 749,276,164</u>	<u>(\$ 49,914,178)</u>	<u>\$ 23,297,344</u>	<u>\$ -</u>	<u>(\$ 18,901)</u>	<u>\$ 1,116,836,820</u>	<u>\$ 87,476,998</u>	<u>\$ 1,204,313,818</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													
	Notes	Retained earnings					Other equity interest					Non-controlling interests	Total equity
		Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Unrealized gains or losses on available-for-sale financial assets	Treasury stocks	Total		
2019													
Balance - January 1, 2019		\$ 138,629,906	\$ 190,018,456	\$ 136,606,364	\$ 27,539,310	\$ 779,409,554	(\$ 65,399,183)	\$ 5,089,256	\$ -	(\$ 15,194)	\$ 1,211,878,469	\$ 120,555,419	\$ 1,332,433,888
Net income for the period		-	-	-	-	19,825,041	-	-	-	-	19,825,041	4,336,368	24,161,409
Other comprehensive income	6(27)	-	-	-	-	-	23,884,046	5,443,373	-	-	29,327,419	2,490,762	31,818,181
Total comprehensive income		-	-	-	-	19,825,041	23,884,046	5,443,373	-	-	49,152,460	6,827,130	55,979,590
Changes in equity of associates and joint ventures accounted for under the equity method	6(25)	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments arising from changes in percentage of ownership in subsidiaries	6(25)	-	(165,022)	-	-	(131,185)	-	-	-	-	(296,207)	-	(296,207)
Increase in non-controlling interests	6(28)	-	6,486,426	-	-	-	-	-	-	-	6,486,426	-	6,486,426
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	-	-	-	-	-	-	3,916,224	3,916,224
Balance - March 31, 2019		\$ 138,629,906	\$ 196,339,860	\$ 136,606,364	\$ 27,539,310	\$ 799,088,916	(\$ 41,515,137)	\$ 10,547,123	\$ -	(\$ 15,194)	\$ 1,267,221,148	\$ 131,298,773	\$ 1,398,519,921

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
<u>CASH FLOWS FROM OPERATING</u>			
<u>ACTIVITIES</u>			
Profit before tax		\$ 30,483,478	\$ 29,880,332
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(32)	15,328,213	13,327,746
Amortization	6(32)	351,085	337,688
Gain on reversal of expected credit losses	12(2) (	199,057 ) (	1,213,766)
Loss on disposal of property, plant and equipment	6(31)	53,421	238,898
(Gain) loss on financial assets or liabilities measured at fair value through profit or loss, net	6(31) (	10,343,881)	6,031,120
Share of profit or loss of associates and joint ventures accounted for under the equity method	6(8) (	1,730,936 ) (	3,134,758)
Interest expense	6(34)	14,259,256	10,420,829
Interest income	6(30) (	15,789,167 ) (	11,754,366)
Dividend income	6(30) (	211,870)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		3,502,460	1,556,228
Notes receivable		377,083 (	2,214,530)
Accounts receivable		347,848,638	596,872,895
Accounts receivable - related parties		13,589,646	40,424,517
Other receivables		4,686,984	4,890,140
Inventory		54,455,878 (	10,005,600)
Prepayments		568,115 (	4,143,240)
Changes in operating liabilities			
Accounts payable	(	288,735,271 ) (	581,295,889)
Accounts payable - related parties	(	12,526,790 ) (	44,440,169)
Other payables	(	23,694,739 ) (	44,110,761)
Provisions for liabilities - current	(	665,064 ) (	220,968)
Other current liabilities		3,383,880	10,648,023
Accrued pension liabilities	(	17,721)	15,364
Cash inflow generated from operating activities		134,973,641	12,109,733
Income taxes paid	(	3,915,677 ) (	5,654,810)
Cash inflow generated from operating activities, net		131,057,964	6,454,923

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018
(UNAUDITED)
EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS

	Notes	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
<u>CASH FLOWS FROM INVESTING</u>			
<u>ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 3,049,006)	(\$ 1,759,932)
Disposal of financial assets at fair value through profit or loss		12,590,164	-
Acquisition of financial assets at fair value through other comprehensive income		(935,903)	(2,936,134)
Disposal of financial assets at fair value through other comprehensive income		46,238	-
Repayment of financial assets at amortized cost		477,783	-
Decrease in other receivables - related parties		16,413,091	-
Acquisition of investment using equity method	6(8)	(476,629)	-
Dividend received		211,870	-
Acquisition of financial assets at amortized cost		(29,640,310)	(15,157,757)
Other investing activities		19,257	(35,486)
Interest received		21,044,394	16,105,365
Acquisition of property, plant and equipment	6(38)	(22,585,578)	(15,643,321)
Disposal of property, plant and equipment	6(38)	3,009,724	5,489,277
Acquisition of right-of-use assets		(213,934)	-
Increase in other financial assets - non-current		(214,275)	(471,959)
Cash outflow used in investing activities, net		(3,303,114)	(14,410,047)
<u>CASH FLOWS FROM FINANCING</u>			
<u>ACTIVITIES</u>			
Decrease in short-term loans	6(38)	(164,452,210)	(26,638,379)
Increase (decrease) in short-term notes and bills payables	6(38)	16,047,651	(3,640,269)
Issuance of corporate bonds	6(38)	30,820,000	1,350,056
Repayments of corporate bonds	6(38)	(1,100,000)	(19,167,336)
Issuance of long-term loans	6(38)	18,393,656	971,145
Repayments of long-term loans	6(38)	(716,794)	(810,260)
Interest paid		(19,715,286)	(14,447,522)
Increase in other non-current liabilities		59,873	769,768
Repayment of lease principal		(1,876,242)	-
Changes in non-controlling interests	6(28)	3,916,224	(8,308)
Cash outflow used in financing activities, net		(118,623,128)	(61,621,105)
Effects of foreign exchange rates		21,531,334	3,844,860
Increase (decrease) in cash and cash equivalents		30,663,056	(65,731,369)
Cash and cash equivalents, beginning of period		788,662,325	642,496,059
Cash and cash equivalents, end of period		<u>\$ 819,325,381</u>	<u>\$ 576,764,690</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2019 AND 2018

(UNAUDITED)

(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 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. DATE OF AUTHORIZATION FOR ISSUANCE OF THE FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on May 14, 2019.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuance of or amendments to the International Financial Reporting Standards (“IFRS”) as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments as endorsed by the FSC effective from 2019 are as follows:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Amendments to IFRS 9, ‘Prepayment features with negative compensation’	January 1, 2019
IFRS 16, ‘Leases’	January 1, 2019
Amendments to IFRS 19, ‘Plan amendment, curtailment or settlement’	January 1, 2019
Amendments to IFRS 28, ‘Long-term interests in associates and joint ventures’	January 1, 2019
IFRIC 23, ‘Uncertainty over income tax treatments’	January 1, 2019
Annual improvements to IFRSs 2015-2017 cycle	January 1, 2019

Based on the Group’s assessment, the major impact of the above standards and interpretations to the Group’s financial condition and financial performance is described below:

IFRS 16, ‘Leases’

- A. IFRS 16, ‘Leases’, replaces IAS 17, ‘Leases’ and related interpretations and SICs. The standard requires lessees to recognize 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.

- B. When applying the IFRSs as endorsed by the FSC from 2019, the Group intends not to restate the financial statements of prior period (referred to hereinafter as the "modified retrospective approach") for IFRS 16. On January 1, 2019, the Group increased the right-of-use asset and lease liability by \$22,746,167 and \$22,746,167, respectively. For the lease contract of land use rights signed by the Group, right-of-use assets and the non-current assets were increased and decreased respectively by \$21,316,883.
- C. For the first-time adoption of IFRS 16, the Group practices as follows:
- (a) A contract, whether a lease (or inclusive), which has been identified as a lease based on the previous adoption of IAS 17 and IFRIC 4 is subject to IFRS 16.
 - (b) A single discount rate is used for lease combinations with reasonably similar characteristics.
 - (c) Leases that are due before the end of December 31, 2019 are treated as short-term leases, which were recognized as rental fees of \$360,098 for the three-month period ended March 31, 2019.
- D. When calculating the present value of a lease liability, the Group adopts an incremental borrowing rate with a weighted average interest rate of 0.892%~5.41%.
- E. The Group discloses the amount of the operating lease commitments in accordance with IFRS 17. The present value of the discounted borrowing rate on the initial adoption date and the lease liability recognized on January 1, 2019 are adjusted as follows:

Operating leases disclosed in accordance with IFRS 17, December 31, 2018	\$ 26,367,551
Less: Exemption for short-term leases	(2,319,203)
Total amount of lease contracts where lease liabilities should be recognized in accordance with IFRS 16, January 1, 2019	24,048,348
Multiply: Incremental borrowing rate on the initial adoption date	0.892%~5.41%
Lease liabilities based on IFRS 16, January 1, 2019	<u>\$ 22,746,167</u>

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

None.

(3) Effect of 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 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
Amendments to IAS 1 and IAS 8, 'Disclosure Initiative—Definition of Material'	January 1, 2020
Amendments to IFRS 3, 'Definition of a Business'	January 1, 2020
Amendments to IFRS 10 and IAS 28, 'Sale or Contribution of Assets between an Investor and its Associate or Joint Venture'	To be determined by the International Accounting Standards Board
IFRS 17, 'Insurance Contracts'	January 1, 2021

The aforementioned standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

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" and IAS 34, "Interim Financial Reporting," as endorsed by the FSC.

(2) Basis of preparation

- A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:
- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit liabilities 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 judgement in the process of applying the Group's accounting policies. The area involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basic 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 owner of the parent and to the non-controlling interests even if this results in the 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. The 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
			March 31, 2019	December 31, 2018	March 31, 2018	
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, sales, research and development of computer cases, connectors and computer components.	100	100	100	(3)(4) (5)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2019	December 31, 2018	March 31, 2018	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in high tech companies in Asia-Pacific and America.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Operates venture capital investments and provides planning, consultancy and business operation and management services; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, data storage, manufacturing and selling of treatment equipment.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Li Yi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in providing FTTH broadband rental service, researching and manufacturing of routers.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in the Americas	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in the Americas	100	100	100	(5)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2019	December 31, 2018	March 31, 2018	
Hon Hai Precision Industry Co., Ltd.	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	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in the Americas	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(5)
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	99.96	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Jin Ji City Trading Co., Ltd. - Hong Kong	Investment holdings and reinvestment in business relating to robots, automatic equipment, molds, parts, accessories and corresponding services	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(5)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(5)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2019	December 31, 2018	March 31, 2018	
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing of WIFI cards and WIFI modules	100	100	100	(1)(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Electronicos Ltda. - Brazil	CFTV/DVR/Bluetooth module/set-top box and optical network terminal of for desktop and notebook computers	100	100	100	(2)(5)

- (a) The Company obtained 99.47% shares of Fenix Industria De Electronicos Ltda. from its subsidiary Bright Ever Holdings Limited due to the reorganization conducted by the Group on June 4, 2018.
- (b) The Company obtained 99.99% shares of Foxconn Moebg Industria De Electronicos Ltda. - Brazil from its subsidiary Fentonbury Corporation-B.V.I. due to the reorganization conducted by the Group on July 1, 2018.
- (c) The Group obtained 100% shares of Belkin International, Inc. through merger and acquisition on September 20, 2018, which was consolidated in the financial statements since the date of acquisition.
- (d) The Group sold 100% shares of the Company's subsidiary, Quanyida Technology (Foshan) Co., Ltd., to the subsidiaries of FOXCONN Technology Co., Ltd., Fuzhun Precision Industry (Shenzhen) Co., Ltd. and Fuyu Precision Components (Kunshan) Co., Ltd. on December 1, 2018, which was excluded from the consolidated financial statements since the date of losing controlling power.
- (e) The financial statements of the entity as of and for the three months ended March 31, 2019 and 2018 were not reviewed by independent accountants as the entity did not meet the definition of significant subsidiary.
- (f) The financial statements of certain consolidated subsidiaries for the first three months ended March 31, 2019 and 2018 were not reviewed by independent accountants, which reflect total assets of \$497,362,104 and \$743,714,242, constituting 16.36% and 27.32% of the consolidated total assets, and total liabilities were \$293,410,989 and \$319,447,258, constituting 17.87% and 21.05% of the consolidated total liabilities respectively; the total comprehensive income was \$2,652,773 and \$5,322,651, respectively, constituting 4.74% and 17.27% of the consolidated comprehensive income for the first three months ended March 31, 2019 and 2018.

- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

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

The information on non-controlling interests and respective subsidiaries is as follows:

Name of Subsidiary	Principal Place of Business	Non-controlling Interests		Non-controlling Interests		Note
		March 31, 2019		December 31, 2018		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 29,248,184	38%	\$ 29,371,063	38%	
Foxconn Ventures Pte. Ltd.	Singapore	21,706,084	46%	18,557,834	46%	
Foxconn Interconnect Technology Limited	Cayman	14,154,593	23%	13,893,410	23%	
Foxconn Industrial Internet Co., Ltd.	China	<u>52,797,162</u>	15%	<u>49,781,157</u>	15%	
		<u>\$ 117,906,023</u>		<u>\$ 111,603,464</u>		

Name of Subsidiary	Principal Place of Business	Non-controlling Interests		Note
		March 31, 2018		
		Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 37,944,290	35%	
Foxconn Ventures Pte. Ltd.	Singapore	19,320,462	46%	
Foxconn Interconnect Technology Limited	Cayman	13,383,040	23%	
		<u>\$ 70,647,792</u>		

Summarized financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 173,984,134	\$ 234,003,607	\$ 195,109,114
Non-current assets	40,338,000	39,538,459	46,203,139
Current liabilities	(147,814,553)	(206,437,212)	(148,492,469)
Non-current liabilities	(836,177)	(1,048,205)	(940,763)
Total net assets	<u>\$ 65,671,404</u>	<u>\$ 66,056,649</u>	<u>\$ 91,879,021</u>

	Foxconn Interconnect Technology Limited		
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 78,565,913	\$ 84,566,323	\$ 7,084,501
Non-current assets	49,671,145	47,829,013	22,376,013
Current liabilities	(44,658,427)	(69,706,322)	(34,291,900)
Non-current liabilities	(21,400,083)	(2,867,098)	(282,396)
Total net assets	<u>\$ 62,178,548</u>	<u>\$ 59,821,916</u>	<u>\$ 57,986,218</u>

	Foxconn Ventures Pte. Ltd.		
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 13,887,573	\$ 2,507,538	\$ 8,210,668
Non-current assets	33,846,154	38,310,019	34,277,996
Current liabilities	(28,048)	(31,109)	(26,110)
Total net assets	<u>\$ 47,705,679</u>	<u>\$ 40,786,448</u>	<u>\$ 42,462,554</u>

	Foxconn Industrial Internet Co., Ltd.	
	March 31, 2019	December 31, 2018
Current assets	\$ 731,793,873	\$ 952,941,696
Non-current assets	47,758,030	47,323,825
Current liabilities	(431,801,698)	(571,155,028)
Non-current liabilities	(1,343,182)	(1,370,788)
Total net assets	<u>\$ 346,407,023</u>	<u>\$ 327,739,705</u>

Statements of comprehensive income

FIH Mobile Limited		
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue and other operating revenue	\$ 96,617,759	\$ 96,111,847
Loss for the period from continuing operations	(2,120,075)	(3,688,909)
Other comprehensive income, net of tax	1,519,607	3,001,758
Total comprehensive income for the period	(\$ 600,468)	(\$ 687,151)
Comprehensive loss attributed to non-controlling interest	(\$ 230,019)	(\$ 257,969)
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Interconnect Technology Limited		
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue and other operating revenue	\$ 27,367,020	\$ 24,195,120
Profit for the period from continuing operations	1,402,580	1,321,577
Other comprehensive income, net of tax	765,139	1,376,162
Total comprehensive income for the period	\$ 2,167,719	\$ 2,697,739
Comprehensive loss attributed to non-controlling interest	\$ 393,059	\$ 613,015
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	6,717,271	1,202,724
Other comprehensive income, net of tax	84,122	29,906
Total comprehensive income for the period	\$ 6,801,393	\$ 1,232,630
Comprehensive loss attributed to non-controlling interest	\$ 3,094,634	\$ 560,847
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.
	<u>For the three-month period ended March 31, 2019</u>
Revenue and other operating revenue	\$ 366,033,310
Profit for the period from continuing operations	12,096,569
Other comprehensive income, net of tax	<u>1,234,736</u>
Total comprehensive income for the period	\$ <u>13,331,305</u>
Comprehensive loss attributed to non-controlling interest	<u>\$ 1,659,097</u>
Dividends paid to non-controlling interest	<u>\$ -</u>

Statements of cash flows

	FIH Mobile Limited	
	<u>For the three-month period ended March 31, 2019</u>	<u>For the three-month period ended March 31, 2018</u>
Net cash inflow (outflow) generated from operating activities	\$ 8,860,974	(\$ 4,196,405)
Net cash inflow (outflow) generated from investing activities	3,281,638	(4,076,333)
Net cash outflow financing activities	(14,079,969)	(3,240,521)
Effect of exchange rates on cash and cash equivalents	<u>525,467</u>	<u>2,077,341</u>
Decrease in cash and cash equivalents	(<u>1,411,890</u>)	(<u>9,435,918</u>)
Cash and cash equivalents, beginning of the period	<u>43,734,482</u>	<u>58,011,216</u>
Cash and cash equivalents, end of the period	<u>\$ 42,322,592</u>	<u>\$ 48,575,298</u>

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Net cash inflow (outflow) generated from operating activities	\$ 4,201,821	\$ 2,678,049
Net cash inflow (outflow) generated from investing activities	(851,093)	(623,123)
Net cash outflow financing activities	(2,296,620)	2,886,636
Effect of exchange rates on cash and cash equivalents	432,360	653,859
Increase in cash and cash equivalents	1,486,468	5,595,421
Cash and cash equivalents, beginning of the period	32,829,757	22,842,407
Cash and cash equivalents, end of the period	<u>\$ 34,316,225</u>	<u>\$ 28,437,828</u>

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Net cash inflow (outflow) generated from operating activities	\$ 170,322	(\$ 1,022)
Net cash inflow (outflow) generated from investing activities	11,205,264	(1,028,996)
Net cash outflow financing activities	-	-
Increase in cash and cash equivalents	11,375,586	(1,030,018)
Cash and cash equivalents, beginning of the period	2,511,524	9,290,461
Cash and cash equivalents, end of the period	<u>\$ 13,887,110</u>	<u>\$ 8,260,443</u>

	Foxconn Industrial Internet Co., Ltd.
	For the three-month period ended March 31, 2019
Net cash inflow (outflow) generated from operating activities	\$ 18,199,258
Net cash inflow (outflow) generated from investing activities	(4,224,268)
Net cash outflow financing activities	(19,244,627)
Effect of exchange rates on cash and cash equivalents	1,115,812
Decrease in cash and cash equivalents	(4,153,825)
Cash and cash equivalents, beginning of the period	274,935,305
Cash and cash equivalents, end of the period	\$ 270,781,480

(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 retranslated 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, nonmonetary 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 gain 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;
 - 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. However, 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. However, 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.
- (d) Goodwill and fair value adjustments arising from the acquisition of foreign entities are treated as assets and liabilities of the foreign entities and translated at the period-end exchange rates.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as 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 12 months from the balance sheet date; or
- (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 12 months after the balance sheet date.

Assets that meet none of the above criteria are classified by the Group as non-current assets.

B. Liabilities that meet one of the following criteria are classified as current liabilities:

- (a) Liabilities that are expected to be paid off within the normal operating cycle;
- (b) Liabilities held mainly for trading purposes;

- (c) Liabilities that are to be paid off within 12 months from the balance sheet date; or
- (d) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 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.

Liabilities that meet none of the above criteria are classified by the Group as non-current liabilities.

(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 that are not measured at amortized cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.
- D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity instruments which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest on the principal outstanding.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:

- (a) The changes in fair value of equity instruments that were recognized in other comprehensive income. Cumulative gain or loss previously recognized in comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the instrument. The Group recognizes the dividend income in profit or loss when the right to receive payment is established, future economic benefits associated with the dividend flows to the Group, and the amount of the dividend can be measured reliably.
- (b) The changes in fair value of debt instruments are recognized in other comprehensive income. Before derecognition, impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortized cost

- A. Financial assets at amortized cost are those that meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved by collecting contractual cash flows; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.
- B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Subsequently, impairment loss on and interest income from these financial assets is recognized using the effective interest method in accordance with the amortization procedure. A gain or loss is recognized in profit or loss when the asset is derecognized.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

For financial assets measured at fair value through other comprehensive income including accounts receivable or contract assets that have a significant financing component, at each reporting date, the Group recognizes the impairment provision for

12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognizes the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

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

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

(13) Lease transactions of lessors - leases receivable/operating leases

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.

(14) Inventories

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

(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 under 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 equal or exceed 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. Unrealized gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized 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. Useful lives of property, plant and equipment are as follows:

Buildings and structures	15 ~ 51 years
(Buildings and auxiliary facilities	6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Other assets	1 ~ 6 years

(17) Lease transactions of lessees - right-of-use assets/lease liabilities

Application effective from 2019

- A. Leased assets are recognized as right-of-use assets and lease liabilities on the date when they are available for use by the Group. When a lease contract is a short-term lease or involves a low-value asset, the lease payment is recognized as an expense in the lease term using the straight-line method.
- B. Lease payments are recognized at the present value at the Group's discounted incremental borrowing rate on the start date of the lease. The lease payment includes the following:
 - (a) Fixed payment minus any rental incentives that may be charged;
 - (b) Variable payment depending on a certain index or rate;
 - (c) The amount expected to be paid by the Group under the residual value guarantee;
 - (d) The exercise price of the purchase option if the lessee can reasonably determine that the option will be exercised; and
 - (e) Penalty paid for the termination of the lease if the lease term reflects the lessee's option to exercise the termination of the lease.

Lease payments are subsequently measured at amortized cost using the interest method, and the interest expense is recognized in the lease term. When a non-contract modification results in a change of the lease term or lease payments, the lease liability will be reassessed, and the right-of-use assets are adjusted through remeasurement.

- C. Right-of-use assets are recognized at cost on the start date of the lease, and the cost includes the following:
 - (a) The original measured amount of the lease liability;
 - (b) Any lease payments paid on or before the start date of the lease;
 - (c) Any original direct costs incurred; and

- (d) Estimated cost of requisitioning, removing the underlying asset and restoring its location, or restoring the underlying asset to the state required by the terms and conditions of the lease.

Right-of-use assets are subsequently measured using the cost model, and the depreciation expense is recognized when the service life of the right-of-use assets expires or when the lease term expires, whichever is earlier. When the lease liability is reassessed, the right-of-use assets will adjust any remeasurement of the lease liability.

(18) Leased assets/operating leases (lessees)

Application effective in 2018

- 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 recognized 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 lease term or its useful life, whichever is shorter.
- B. Payments made under an operating lease (net of any incentives received from the lessor) are recognized in profit or loss on a straight-line basis over the lease term.

(19) Investment property

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

(20) Intangible assets

- A. 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 amortized but is tested annually for impairment.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occur.
- C. Patents are amortized on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. Customer relationship and development technology are amortized on a straight-line basis over its estimated useful life of 12 years and 2 to 7 years, respectively.

(21) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is 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 amortized historical cost would have been if the impairment had not been recognized.
- 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 merger 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 mergers.

(22) Loans

- A. Loans comprise long-term and short-term bank loans. Loans are recognized initially at fair value, net of transaction costs incurred. Loans 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 loans using the effective interest method.
- B. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

(23) Notes and accounts payable

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

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also 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 measured at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

- B. At initial recognition, the Group measures the financial liabilities at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial liabilities at fair value, and recognizes the gain or loss in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as measured at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(25) Ordinary corporate bonds payable

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

(26) Convertible corporate bonds payable

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

- A. Embedded reverse repurchase rights and repurchase rights: At the time of the initial recognition, convertible corporate bonds are recognized as "financial assets or liabilities at fair value through profit or loss" at the net fair value; on the balance sheet date, convertible corporate bonds are subsequently assessed at the fair value, and the difference is recognized as "gain or loss on financial assets (liabilities) at fair value through profit or loss."
- B. The host contracts of corporate bonds are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to "finance costs" over the period of circulation using the effective interest method.
- C. The embedded conversion options which meet the definition of an equity instrument are initially recognized in "capital surplus - share options" at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- D. Any transaction costs directly attributable to the issuance are allocated to each liability and equity component in proportion to the initial carrying amount of each abovementioned item.
- E. When bondholders exercise conversion options, the liability component of the bonds shall be remeasured. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the liability component plus the book value of "capital surplus - share options."

(27) Derecognition of financial liabilities

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

(28) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforced 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.

(29) Non-hedging and embedded derivatives

- A. Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.
- B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortized cost based on the contract terms.
- C. Under the non-financial assets, whether the hybrid contracts embedded with derivatives are accounted for separately at initial recognition is based on whether the economic characteristics and risks of an embedded derivative are closely related in the host contract. When they are closely related, the entire hybrid instrument is accounted for by its nature in accordance with the applicable standard. When they are not closely related, the derivative is accounted for differently from the host contract as derivative while the host contract is accounted for by its nature in accordance with the applicable standard. Alternatively, the entire hybrid instrument is designated as financial liabilities at fair value through profit or loss upon initial recognition.

(30) Provisions

Provisions are recognized when the Group has a present 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.

(31) 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 recognized in the balance sheet in respect of defined 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. Re-measurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. The related information is disclosed accordingly.

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

Employees' compensation and directors' and supervisors' remuneration are recognized 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.

(32) Employee share-based payment

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.

(33) 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 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 merger 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 substantively 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.

- G. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.
- H. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

(34) 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.

(35) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognized when control of the products has transferred, being when the products are delivered to the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- B. Sales revenue is recognized in the amount equal to its contractual price less estimated sales discounts and allowance. Sales revenue is recognized to the extent that a significant reversal is highly improbable. Revenue recognition is revisited at each balance sheet date. No element of financing is deemed present as the sales are made with a credit term consistent with market practice.
- C. A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognized as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognized. If the payments exceed the products sold, a contract liability is recognized.

(36) 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 noncurrent liabilities and are amortized to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(37) Business mergers

- A. The Group uses the acquisition method to account for business mergers. 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 merger are measured initially at their fair values at the acquisition date. For each business mergers, 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 recognized 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 recognized 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 recognized directly in profit or loss on the acquisition date.

(38) 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 continuously evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

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

A. Total or net revenue recognition

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

be entitled in exchange for arranging for the other party to provide its goods or services.

Indicators that the Group controls the specified goods or services before they are provided to a customer include the following:

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

B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the 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 March 31, 2019, the carrying amount of inventories was \$570,569,916.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Cash on hand and revolving funds	\$ 211,501	\$ 185,571	\$ 209,808
Checking accounts and demand deposits	572,831,473	551,658,148	315,272,300
Cash equivalents			
Time deposits	246,112,718	219,237,512	261,275,003
Repo bonds	169,689	17,581,094	7,579
Total	<u>\$ 819,325,381</u>	<u>\$ 788,662,325</u>	<u>\$ 576,764,690</u>

- A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it expects that the probability of counterparty default is low.
- B. The Group's time deposits with a maturity term of more than three months and time deposits pledged to others as collateral were transferred to "financial assets at amortized cost." Please refer to Note 8 for details.

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

<u>Assets</u>	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Current items:			
Beneficiary certificates	\$ 605,268	\$ 1,993,557	\$ 437,967
Derivatives	1,739,725	3,022,808	1,966,687
Total	<u>\$ 2,344,993</u>	<u>\$ 5,016,365</u>	<u>\$ 2,404,654</u>
Non-current items:			
Equity instruments	\$ 16,353,221	\$ 22,084,880	\$ 30,851,086
Beneficiary certificates	56,388,511	50,865,667	29,213,131
Derivatives	2,412,641	1,936,943	973,759
Total	<u>\$ 75,154,373</u>	<u>\$ 74,887,490</u>	<u>\$ 61,037,976</u>

<u>Liabilities</u>	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Current items:			
Derivatives	(\$ 960,359)	(\$ 651,426)	(\$ 8,158,646)
Non-current items:			
Derivatives	(\$ 9,150)	(\$ 22,835)	(\$ 393,308)

- A. The nature of the financial assets and liabilities at fair value through profit or loss is as follows:
- (a) Equity instruments: including listed stocks, over-the-counter stocks, and emerging stocks.
 - (b) Beneficiary certificates: including open-end fund and private investment fund.
 - (c) Derivatives: including cross currency swap contracts, forward exchange contracts, convertible bonds, and put options.
- B. Details of the financial assets and liabilities at fair value through profit or loss recognized in the profit or loss:

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Equity instruments	\$ 6,691,214	\$ 506,878
Beneficiary certificates	2,307,687	2,260,555
Derivatives	1,344,980	(8,798,553)
Total	<u>\$ 10,343,881</u>	<u>(\$ 6,031,120)</u>

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

March 31, 2019			
Financial Assets	Contract Amount(Nominal Principal Amount) (in Thousands)	Contract Period	
Current items:			
Cross currency swap contracts	USD(BUY)	2,900,000	2018.10.08-2019.06.28
	JPY(BUY)	106,000,000	2018.11.07-2019.06.28
	TWD(SELL)	118,499,200	2018.10.08-2019.06.28
Forward exchange contracts	JPY(BUY)	138,939,600	2019.03.18-2019.04.25
	MXN(BUY)	1,894,119	2019.02.15-2019.05.15
	RMB(BUY)	5,095,024	2018.12.20-2019.09.18
	USD(BUY)	1,677,995	2019.01.25-2019.08.30
	BRL(SELL)	485,522	2019.03.06-2019.05.13
	INR(SELL)	39,694,117	2019.03.20-2019.06.27
	MXN(SELL)	104,185	2019.01.25-2019.08.30
	TWD(SELL)	16,065,202	2019.02.01-2019.06.26
	USD(SELL)	2,097,000	2018.12.20-2019.09.18
	RMB(SELL)	3,013,120	2019.03.20-2019.06.28
Non-current items:			
Convertible bonds	USD	30,000	2016.12.19-2021.12.15
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

March 31, 2019

Financial Liabilities	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	USD(BUY)	300,000	2019.03.22-2019.04.29
	JPY(BUY)	78,950,000	2019.03.25-2019.09.30
	TWD(SELL)	31,334,560	2019.03.22-2019.09.30
Forward exchange contracts	MXN(BUY)	1,457,363	2019.01.21-2019.04.25
	USD(BUY)	1,460,000	2019.01.04-2019.06.19
	CZK(BUY)	5,879,270	2019.03.06-2019.05.15
	RMB(BUY)	1,411,085	2019.03.07-2019.09.18
	JPY(BUY)	27,590,500	2019.03.21-2019.04.25
	INR(SELL)	36,304,910	2019.01.04-2019.06.19
	RMB(SELL)	6,465,880	2019.01.07-2019.04.29
	USD(SELL)	795,000	2019.01.21-2019.09.18

December 31, 2018

Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	USD(BUY)	2,500,000	2018.07.25-2019.03.29
	JPY(BUY)	144,950,000	2018.11.05-2019.06.28
	TWD(SELL)	116,209,925	2018.07.25-2019.06.28
Forward exchange contracts	USD(BUY)	1,783,486	2018.08.17-2019.04.18
	RMB(BUY)	1,106,856	2018.12.20-2019.06.24
	CZK(BUY)	5,932,515	2018.11.13-2019.01.15
	JPY(BUY)	193,462,105	2018.12.05-2019.01.18
	MXN(BUY)	2,013,720	2018.11.14-2019.02.15
	TWD(SELL)	47,769,213	2018.10.15-2019.04.18
	USD(SELL)	2,237,343	2018.11.13-2019.06.24
	INR(SELL)	10,505,980	2018.12.20-2019.03.05
	BRL(SELL)	239,611	2018.12.21-2019.01.18
	MXN(SELL)	136,976	2018.08.17-2019.02.28
Non-current items:			
Convertible bonds	USD	30,000	2016.12.19-2021.12.15
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

December 31, 2018			
Financial Liabilities	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	USD(BUY)	3,592,297	2018.10.03-2019.06.28
	RMB(SELL)	635,000	2018.12.06-2019.01.10
	TWD(SELL)	108,180,700	2018.10.03-2019.06.28
Forward exchange contracts	USD(BUY)	2,157,948	2018.10.15-2019.04.17
	MXN(BUY)	1,466,400	2018.10.22-2019.01.25
	EUR(SELL)	20,000	2018.12.28-2019.01.30
	BRL(SELL)	253,884	2018.12.06-2019.01.11
	RMB(SELL)	6,220,060	2018.11.08-2019.01.28
	INR(SELL)	29,662,100	2018.12.20-2019.03.27
	TWD(SELL)	23,003,310	2018.10.15-2019.04.17
	USD(SELL)	75,000	2018.10.22-2019.01.25

March 31, 2018			
Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	JPY(BUY)	16,950,000	2018.03.14-2018.05.29
	USD(BUY)	684,642	2018.01.29-2018.07.31
	TWD(SELL)	23,591,105	2018.01.29-2018.07.31
	EUR(SELL)	28,000	2018.02.07-2018.05.09
Forward exchange contracts	USD(BUY)	30,000	2018.01.23-2018.08.31
	RMB(BUY)	8,871,891	2017.11.17-2018.09.11
	JPY(BUY)	106,459,375	2018.02.28-2018.4.16
	MXN(BUY)	1,427,100	2018.01.18-2018.04.25
	CZK(BUY)	2,886,520	2018.03.05-2018.04.09
	TWD(SELL)	859,110	2018.01.23-2018.08.31
	USD(SELL)	2,607,000	2017.11.17-2018.09.11
	Convertible bonds	USD	60,000	2016.10.14-2018.04.14
Non-current items:			
Cross currency swap contracts	USD(BUY)	500,000	2016.09.13-2026.09.24
	JPY(SELL)	51,240,000	2016.09.13-2026.09.24
Convertible bonds	USD	30,000	2016.12.19-2021.12.15

March 31, 2018

Financial Liabilities	Contract Amount (Nominal Principal Amount) (in Thousands)	Contract Period
Current items:		
Cross currency swap contracts	USD(BUY) 9,591,000	2017.09.05-2018.08.27
	TWD(SELL) 275,823,950	2017.09.05-2018.08.27
	JPY(SELL) 21,320,000	2018.03.01-2018.04.03
	RMB(SELL) 639,300	2018.01.24-2018.04.30
Forward exchange contracts	USD(BUY) 5,851,911	2017.10.10-2018.08.31
	TWD(SELL) 152,774,840	2017.10.10-2018.08.31
	MXN(SELL) 36,569	2018.03.02-2018.05.31
	RMB(SELL) 4,426,670	2018.03.22-2018.04.27
Non-current items:		
Cross currency swap contracts	USD(BUY) 500,000	2016.09.13-2026.09.24
	JPY(SELL) 51,379,000	2016.09.13-2026.09.24

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Group 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) Foreign exchange forward contracts

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

- i. Operating activities: Proceeds derived from import of raw materials and export sales
- ii. Investing activities: Proceeds derived from import of machinery and equipment
- iii. Financing activities: Long-term and short-term foreign currency assets and liabilities (financing)

(c) Convertible bonds payable

- i. The Company's indirect subsidiary, FIH Mobile Limited, acquired convertible bonds issued by Mango International in the amount of US\$60 million. The convertible bonds are embedded derivative. Due to the significant uncertainty of Mango International's continuing operations, the Group assessed the fair value loss of \$44,806 thousand in 2018. The fair value valuation profit and loss was \$0 for the three-month period ended March 31, 2019.
- ii. The Company's indirect subsidiary, PCE Paragon Solutions Kft., acquired convertible bonds issued by Nanthealth, Inc. in the amount of US\$30 million. The convertible bonds are embedded derivative. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion after issue date and until maturity date as long as a written

consent is proposed. If there are remaining convertible bonds at maturity, Nanthealth Inc. will repay in cash.

(d) Put option

Foxconn (Far East) Limited, a subsidiary of the Company, acquired Foxconn Ventures Pte. Ltd. in cash in an amount of US\$600,002 thousand and signed the contract with Foxconn Ventures Pte. Ltd.'s another joint venture shareholder, Softbank Group Corporation on March 1, 2017. According to the contract of this transaction, Foxconn (Far East) Limited has the right to request Softbank Group Corporation which is another joint venture shareholder of Foxconn Ventures Pte. Ltd., to purchase back the shares of Alibaba Group Holding Limited at the original price two years after the contract was signed. On March 20, 2019, Foxconn Ventures Pte. Ltd. has disposed of the shares of Alibaba Group Holding Limited at the transaction amount of US\$398,420 thousand.

- D. The information with respect to the investment in equity instruments and beneficiary certificates by the Group is provided in Table 3.
- E. The Group has no financial assets at fair value through profit or loss pledged to others.
- F. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note 12(2).

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

Item	March 31, 2019	December 31, 2018	March 31, 2018
Equity instruments	\$ 64,106,066	\$ 63,383,262	\$ 58,505,805
Valuation adjustment	9,209,772	3,251,133	12,051,461
Total	<u>\$ 73,315,838</u>	<u>\$ 66,634,395</u>	<u>\$ 70,557,266</u>

- A. The Group has elected to classify investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.
- B. Amounts recognized in profit or loss and other comprehensive income with respect to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month period ended March 31, 2019
Equity instruments at fair value through other comprehensive income	
Fair value change recognized in other comprehensive income	<u>\$ 4,965,318</u>
Cumulative profit or loss recognized as retained earnings due to derecognition	<u>(\$ 14,494)</u>

		For the three-month period ended March 31, 2018
	Equity instruments at fair value through other comprehensive income	
	Fair value change recognized in other comprehensive income	\$ 1,994,109
C.	The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.	
D.	Please refer to Table 3 for the information with respect to the Group's investment in equity instruments.	

(4) Financial assets at amortized cost

Item	March 31, 2019	December 31, 2018	March 31, 2018
Current items:			
Principal guarantee financial products	\$ 77,374,744	\$ 40,594,055	\$ 72,116,703
Time deposits due in three months	30,006,521	26,325,076	38,199,002
Refundable deposits	448,723	565,214	58,202
Pledged time deposits	754,461	11,459,794	27,259,492
Total	<u>\$ 108,584,449</u>	<u>\$ 78,944,139</u>	<u>\$ 137,633,399</u>
Non-current items:			
Bank debentures - trust funds	\$ 14,685,120	\$ 14,312,960	\$ 16,230,200
Refundable deposits	1,435,516	1,647,218	1,785,921
Time deposits due in three months	2,381	109,716	-
Pledged time deposits	12,100	170,846	77,704
	<u>\$ 16,135,117</u>	<u>\$ 16,240,740</u>	<u>\$ 18,093,825</u>

- A. Amounts recognized in profit or loss with respect to the financial assets measured at amortized cost are listed below:

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Interest income	<u>\$ 512,297</u>	<u>\$ 806,121</u>

- B. The Group invested in the trust fund named "Guangdong Finance Trust - Peng Yun Tina Hua Collection Fund Trust" in December 2017 with a total amount of RMB 3.5 billion as of March 31, 2019. The fund was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership.

The important rights and obligations with respect to the above-mentioned trust plan are as follows:

- (a) The distributed investment income (including return of investment principal) during the duration of the trust plan shall be first allocated to preferred beneficiaries. The remaining investment income can then be allocated to ordinary beneficiaries.

- (b) The Group is an ordinary beneficiary having the beneficiary right subordinate to the preferred beneficiary.
 - (c) If the preferred beneficiary, Bank of Guangzhou, exercises the redemption right, the Group will be required to buy based on the contract the equity interest held by Bank of Guangzhou.
 - (d) As of March 31, 2019, the Group has recovered the principal and investment income according to the contract.
- C. The counterparties of the Group's investments have good credit quality.
- D. The information with respect to the financial assets measured at amortized cost pledged as collateral are detailed in Note 8.

(5) Notes and accounts receivable

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Notes receivable	\$ 599,259	\$ 976,342	\$ 2,888,455
Accounts receivable	665,273,651	1,013,122,289	557,938,425
Less: Allowance for doubtful accounts	(4,553,189)	(4,734,479)	(3,864,126)
	<u>\$ 661,319,721</u>	<u>\$ 1,009,364,152</u>	<u>\$ 556,962,754</u>

- A. The Group entered a factoring agreement with the following banks to sell its accounts receivable. Under this 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 derecognized the transferred accounts receivable.

As of March 31, 2019, December 31, 2018, and March 31, 2018, the relevant information of accounts receivable factored but unsettled is as follows:

<u>March 31, 2019</u>			
<u>Accounts Receivable Factoring Not Due Yet</u>	<u>Amount of Accounts Receivable Derecognized</u>	<u>Amount Advanced</u>	<u>Amount of Consideration Retained</u>
<u>\$ 22,029,206</u>	<u>\$ 22,029,206</u>	<u>\$ 22,029,206</u>	<u>\$ -</u>
<u>December 31, 2018</u>			
<u>Accounts Receivable Factoring Not Due Yet</u>	<u>Amount of Accounts Receivable Derecognized</u>	<u>Amount Advanced</u>	<u>Amount of Consideration Retained</u>
<u>\$ 36,863,855</u>	<u>\$ 36,863,855</u>	<u>\$ 36,863,855</u>	<u>\$ -</u>
<u>March 31, 2018</u>			
<u>Accounts Receivable Factoring Not Due Yet</u>	<u>Amount of Accounts Receivable Derecognized</u>	<u>Amount Advanced</u>	<u>Amount of Consideration Retained</u>
<u>\$ 52,427,110</u>	<u>\$ 52,427,110</u>	<u>\$ 52,427,110</u>	<u>\$ -</u>

- B. As of March 31, 2019, December 31, 2018, and March 31, 2018, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- C. For the three-month period ended March 31, 2019 and 2018, the financing charges (expenses) incurred from accounts receivable factoring were \$131,187

and \$183,286 (shown as “finance costs”), respectively.

D. The Group has no notes or accounts receivable pledged to others as collateral.

E. Information concerning credit risks of accounts and notes receivable is provided in Note 12(2).

(6) Other receivables

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Tax refund receivable	\$ 31,396,569	\$ 42,199,170	\$ 36,676,978
Interest receivable	18,857,817	24,113,044	13,813,269
Loans to related parties	1,031,693	1,005,435	693,750
Others	9,546,693	6,678,718	10,543,117
	<u>\$ 60,832,772</u>	<u>\$ 73,996,367</u>	<u>\$ 61,727,114</u>

The parties who the Group dealt with on other receivables are enterprises and government institutions with high credit quality for the purposes of dispersing credit risk, so it expects that the probability of counterparty default is low.

(7) Inventories

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Raw materials	\$ 163,505,660	\$ 163,455,983	\$ 168,408,427
Work in process	131,954,021	126,733,927	95,679,805
Finished goods	291,362,574	326,482,232	317,017,617
Inventory in transit	15,511,030	32,509,726	16,366,228
	<u>602,333,285</u>	<u>649,181,868</u>	<u>597,472,077</u>
Less: Allowance for inventory valuation loss	(<u>31,763,369</u>)	(<u>24,156,074</u>)	(<u>26,511,622</u>)
	<u>\$ 570,569,916</u>	<u>\$ 625,025,794</u>	<u>\$ 570,960,455</u>

Inventory costs recognized as an expense for the current period is as follows:

	<u>For the three-month period ended March 31, 2019</u>	<u>For the three-month period ended March 31, 2018</u>
Cost of inventories sold	\$ 989,699,146	\$ 968,965,321
Loss on inventory obsolescence and market price decline(Gain from price recovery)	7,176,528 (	2,990,982)
Income from sales of scrap	(872,743 ) (	1,049,211)
Others	(2,986 ) (	7,282)
	<u>\$ 995,999,945</u>	<u>\$ 964,917,846</u>

Owing to the Company’s sales of some inventories of which the net realizable value is lower than its cost during the period of January 1 to March 31, 2018 and 2017, the net realizable value of inventory is recovered.

(8) Investments accounted for under the equity method

	2019	2018
At January 1	\$ 160,316,664	\$ 151,000,283
Increase investment using equity method	476,629	-
Share of investment profit and loss using equity method	1,730,936	3,134,758
Changes in retaining earnings	(131,185)	-
Changes in capital reserve	(165,022)	1,219,483
Changes in other equity	2,021,315	(291,221)
Others	1,945,561	(3,657,814)
At March 31	<u>\$ 166,194,898</u>	<u>\$ 151,405,489</u>

A. Some of the above investments accounted for under the equity method were based on the financial statements of the investee companies for the same periods which were neither reviewed nor audited by independent accounts. The investment balances of the above investee companies are amounted to \$92,664,156 and \$10,048,838, constituting 3.05% and 0.37% of the consolidated total assets as of March 31, 2019 and 2018, respectively, and the share of loss of associates and joint ventures accounted for under equity method amounted to \$705,911 and (\$1,190,102), constituting 1.26% and 3.86% of the consolidated comprehensive income for the three-month periods ended March 31, 2019 and 2018, respectively.

B. Associates

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

Company Name	Principal Place of Business	Shareholding Ratio			Nature of Relationship	Method of Measurement
		March 31, 2019	December 31, 2018	March 31, 2018		
Sharp Corporation	Japan	42%	42%	45%	Strategic investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	38%	38%	38%	Supplier	Equity method

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

Balance sheets

	Sharp Corporation		
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 317,643,271	\$ 339,409,827	\$ 335,181,904
Non-current assets	201,761,697	206,613,071	187,600,258
Current liabilities	(226,295,935)	(235,076,926)	(228,415,662)
Non-current liabilities	(189,450,152)	(187,237,717)	(184,337,139)
Total net assets	103,658,881	123,708,255	110,029,361
Effect of accounting principles	(47,266,464)	(73,735,233)	(73,950,303)
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	116,753,942	116,664,616	117,785,418
Total net assets after adjustment	<u>\$ 173,146,359</u>	<u>\$ 166,637,638</u>	<u>\$ 153,864,476</u>
Share of associates' net assets (Note)	\$ 64,938,629	\$ 62,281,587	\$ 53,546,539
Goodwill	12,593,089	12,576,169	12,303,764
Others	(1,114,339)	(387,590)	(382,647)
Carrying amount of the associate	<u>\$ 76,417,379</u>	<u>\$ 74,470,166</u>	<u>\$ 65,467,656</u>

Note: Share in associate's net assets is based on equity of ordinary shares, excluding Class C preferred shares of Sharp Corporation.

	Foxconn Technology Co., Ltd.		
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 88,209,886	\$ 107,023,860	\$ 116,713,795
Non-current assets	53,594,122	49,306,705	79,540,094
Current liabilities	(35,893,737)	(56,020,510)	(65,310,812)
Non-current liabilities	(1,586,601)	(720,121)	(818,061)
Total net assets	<u>\$ 104,323,670</u>	<u>\$ 99,589,934</u>	<u>\$ 130,125,016</u>
Share of associates' net assets	\$ 30,749,466	\$ 29,354,194	\$ 38,354,428
Goodwill	338,190	338,190	338,190
Others	(29,880)	(19,509)	(53,611)
Carrying amount of the associate	<u>\$ 31,057,776</u>	<u>\$ 29,672,875</u>	<u>\$ 38,639,007</u>

Zhen Ding Technology Holding Limited			
	March 31, 2019	December 31, 2018	March 31, 2018
Current assets	\$ 75,294,278	\$ 88,894,203	\$ 61,081,146
Non-current assets	53,241,849	51,212,950	44,538,969
Current liabilities	(37,412,269)	(51,835,059)	(36,216,935)
Non-current liabilities	(10,491,647)	(10,163,514)	(12,616,470)
Total net assets	<u>\$ 80,632,211</u>	<u>\$ 78,108,580</u>	<u>\$ 56,786,710</u>
Share of associates' net assets	\$ 22,033,474	\$ 21,278,557	\$ 17,286,950
Others	(2,701)	-	40,699
Carrying amount of the associate	<u>\$ 22,030,773</u>	<u>\$ 21,278,557</u>	<u>\$ 17,327,649</u>

Statements of comprehensive income

Sharp Corporation		
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue	\$ 175,864,067	\$ 161,592,409
Profit for the period from continuing operations	3,155,886	3,988,931
Other comprehensive income(loss), net of tax	489,851	(2,770,148)
Total comprehensive income	3,645,737	1,218,783
Effect of accounting principles	(45,048)	744,358
Total comprehensive income after adjustment	<u>\$ 3,600,689</u>	<u>\$ 1,963,141</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

Foxconn Technology Co., Ltd.		
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue	\$ 12,707,295	\$ 34,095,195
Profit for the period from continuing operations	801,018	1,023,887
Other comprehensive income(loss), net of tax	3,932,718	(5,453,690)
Total comprehensive income(loss)	<u>\$ 4,733,736</u>	<u>(\$ 4,429,803)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

	Zhen Ding Technology Holding Limited	
	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue	\$ 19,413,186	\$ 22,716,722
Profit for the period from continuing operations	632,900	554,543
Other comprehensive income, net of tax	1,790,463	945,382
Total comprehensive income	\$ 2,423,363	\$ 1,499,925
Dividends received from associates	\$ -	\$ -

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

As of March 31, 2019, December 31, 2018 and March 31, 2018, the carrying amount of the Group's individually immaterial associates amounted to \$36,688,970, \$34,895,066 and \$29,971,177, respectively.

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
(Loss) Profit for the period from continuing operations (\$	1,001,725)	\$ 201,979
Other comprehensive income, net of tax	897,272	390,677
Total comprehensive income(loss)	(\$ 104,453)	\$ 592,656

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

	March 31, 2019	December 31, 2018	March 31, 2018
Sharp Corporation	\$ 75,251,372	\$ 68,128,869	\$ 191,100,257
Foxconn Technology Co., Ltd.	17,047,466	25,223,683	33,186,862
Zhen Ding Technology Holding Limited	29,234,673	24,499,695	20,925,550
	<u>\$ 121,533,511</u>	<u>\$ 117,852,247</u>	<u>\$ 245,212,669</u>

(9) Property, plant and equipment

	Land	Buildings and Structure	Machinery and Equipment	Others	Construction in Progress	Total
At January 1, 2019						
Cost	\$ 4,187,609	\$ 199,046,485	\$ 249,832,617	\$ 160,613,401	\$ 24,418,437	\$ 638,098,549
Accumulated depreciation and impairment	-	(81,242,477)	(169,196,450)	(109,799,610)	-	(360,238,537)
	<u>\$ 4,187,609</u>	<u>\$ 117,804,008</u>	<u>\$ 80,636,167</u>	<u>\$ 50,813,791</u>	<u>\$ 24,418,437</u>	<u>\$ 277,860,012</u>
<u>2019</u>						
At January 1	\$ 4,187,609	\$ 117,804,008	\$ 80,636,167	\$ 50,813,791	\$ 24,418,437	\$ 277,860,012
Additions	217,357	402,664	3,431,094	3,722,435	3,298,620	11,072,170
Transfer	-	87,364	1,271,379	792,484	(2,509,467)	(358,240)
Disposals	-	-	(274,707)	(442,265)	(68,337)	(785,309)
Depreciation	-	(2,343,525)	(7,649,056)	(4,057,755)	-	(14,050,336)
Net exchange differences	(179,885)	1,232,626	2,857,984	1,800,335	542,806	6,253,866
At March 31	<u>\$ 4,225,081</u>	<u>\$ 117,183,137</u>	<u>\$ 80,272,861</u>	<u>\$ 52,629,025</u>	<u>\$ 25,682,059</u>	<u>\$ 279,992,163</u>
At March 31, 2019						
Cost	\$ 4,225,081	\$ 201,102,841	\$ 305,414,741	\$ 173,982,422	\$ 25,682,059	\$ 710,407,144
Accumulated depreciation and impairment	-	(83,919,704)	(225,141,880)	(121,353,397)	-	(430,414,981)
	<u>\$ 4,225,081</u>	<u>\$ 117,183,137</u>	<u>\$ 80,272,861</u>	<u>\$ 52,629,025</u>	<u>\$ 25,682,059</u>	<u>\$ 279,992,163</u>

	Land	Buildings and Structure	Machinery and Equipment	Molding Equipment	Others	Construction in Progress	Total
At January 1, 2018							
Cost	\$ 3,890,073	\$ 192,909,435	\$ 247,127,693	\$ 37,191,823	\$ 107,760,070	\$ 26,207,515	\$ 615,086,609
Accumulated depreciation and impairment	-	(71,615,883)	(159,088,232)	(28,599,889)	(77,578,600)	-	(336,882,604)
	<u>\$ 3,890,073</u>	<u>\$ 121,293,552</u>	<u>\$ 88,039,461</u>	<u>\$ 8,591,934</u>	<u>\$ 30,181,470</u>	<u>\$ 26,207,515</u>	<u>\$ 278,204,005</u>
2018							
At January 1	\$ 3,890,073	\$ 121,293,552	\$ 88,039,461	\$ 8,591,934	\$ 30,181,470	\$ 26,207,515	\$ 278,204,005
Additions	-	292,042	2,052,220	288,431	2,392,196	4,649,038	9,673,927
Transfer	-	2,058,792	760,816	73,438	3,925,828	(7,346,736)	(527,862)
Disposals	(72)	(62,553)	(354,869)	(17,089)	(137,542)	-	(572,125)
Depreciation	-	(2,470,030)	(6,781,465)	(512,943)	(3,563,308)	-	(13,327,746)
Net exchange differences	(6,998)	1,461,987	1,997,593	141,023	534,834	863,835	4,992,274
At March 31	<u>\$ 3,883,003</u>	<u>\$ 122,573,790</u>	<u>\$ 85,713,756</u>	<u>\$ 8,564,794</u>	<u>\$ 33,333,478</u>	<u>\$ 24,373,652</u>	<u>\$ 278,442,473</u>
At March 31, 2018							
Cost	\$ 3,883,003	\$ 196,674,772	\$ 248,508,620	\$ 37,141,183	\$ 114,390,148	\$ 24,373,652	\$ 624,971,378
Accumulated depreciation and impairment	-	(74,100,982)	(162,794,864)	(28,576,389)	(81,056,670)	-	(346,528,905)
	<u>\$ 3,883,003</u>	<u>\$ 122,573,790</u>	<u>\$ 85,713,756</u>	<u>\$ 8,564,794</u>	<u>\$ 33,333,478</u>	<u>\$ 24,373,652</u>	<u>\$ 278,442,473</u>

Details of property, plant and equipment pledged as collateral are provided in Note 8.

(10) Lease transactions – leases

Application effective from 2019

- A. The underlying assets of the Group's leases include land, land access, buildings and structure, transportation equipment and other equipment. The lease term of land access is 50 years, while the term of other lease contracts is usually between 1 and 20 years. Lease contracts are negotiated individually and contain various terms and conditions, and no other restrictions are imposed except for the leased assets that cannot be used as collateral.
- B. The lease term of some dormitories, company cars and offices leased by the Group is less than 12 months.
- C. The book value of the right-of-use assets and the depreciated expense recognized are as follows:

	March 31, 2019	For the three-month period ended March 31, 2019
	Book Value	Depreciation Expense
Land and land access	\$ 24,666,002	\$ 283,019
Buildings and structure	23,657,930	944,197
Other equipment	393,492	50,661
	<u>\$ 48,717,424</u>	<u>\$ 1,277,877</u>

- D. For the three-month period ended March 31, 2019, the increase in the Group's right-of-use assets amounted to \$6,407,691.
- E. Information on profit or loss relating to lease contracts is as follows:

	For the three-month period ended March 31, 2019
<u>Items affecting current profit and loss</u>	
Interest expenses on lease liabilities	<u>\$ 293,684</u>
Expenses arising from short-term lease contracts	<u>\$ 1,079,363</u>

- F. For the three-month period ended March 31, 2019, the Group's total cash outflow from leases amounted to \$3,463,223.

(11) Investment property

	Land and Buildings	
	2019	2018
At January 1		
Cost	\$ 4,129,588	\$ 4,235,377
Accumulated depreciation and impairment	(1,605,625)	(1,812,854)
	<u>\$ 2,523,963</u>	<u>\$ 2,422,523</u>
At January 1	\$ 2,523,963	\$ 2,422,523
Additions	104,640	19,616
Disposals	-	(11,279)
Depreciation	(65,754)	(58,942)
Net exchange differences	28,858	28,951
At March 31	<u>\$ 2,591,707</u>	<u>\$ 2,400,869</u>
At March 31		
Cost	\$ 4,275,438	\$ 4,297,059
Accumulated depreciation and impairment	(1,683,731)	(1,896,190)
	<u>\$ 2,591,707</u>	<u>\$ 2,400,869</u>

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

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Rental income from the lease of the investment property	<u>\$ 118,755</u>	<u>\$ 94,870</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 65,754</u>	<u>\$ 58,942</u>

- B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There was no impairment loss for the three-month periods ended March 31, 2019 and 2018.
- C. The fair value of the investment property held by the Group as at March 31, 2019, December 31, 2018 and March 31, 2018 was \$2,941,770, \$2,826,148, and \$2,918,741, 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

	Goodwill	Patents	Trademark	Developed Technology	Customer Relationship	Total
At January 1, 2019						
Cost	\$ 17,491,247	\$ 4,903,625	\$ 7,683,529	\$ 4,343,649	\$ 1,787,904	\$ 36,209,954
Accumulated amortization and impairment	(2,440,238)	(2,563,462)	(72,280)	(760,559)	(16,390)	(5,852,929)
	<u>\$ 15,051,009</u>	<u>\$ 2,340,163</u>	<u>\$ 7,611,249</u>	<u>\$ 3,583,090</u>	<u>\$ 1,771,514</u>	<u>\$ 30,357,025</u>
<u>2019</u>						
January 1	\$ 15,051,009	\$ 2,340,163	\$ 7,611,249	\$ 3,583,090	\$ 1,771,514	\$ 30,357,025
Amortization	-	(102,730)	(60,229)	(173,173)	(14,953)	(351,085)
Net exchange differences	143,545	8,525	24,766	11,719	5,773	194,328
At March 31	<u>\$ 15,194,554</u>	<u>\$ 2,245,958</u>	<u>\$ 7,575,786</u>	<u>\$ 3,421,636</u>	<u>\$ 1,762,334</u>	<u>\$ 30,200,268</u>
At March 31, 2019						
Cost	\$ 17,642,736	\$ 4,920,927	\$ 7,708,489	\$ 4,357,788	\$ 1,793,724	\$ 36,423,664
Accumulated amortization and impairment	(2,448,182)	(2,674,969)	(132,703)	(936,152)	(31,390)	(6,223,396)
	<u>\$ 15,194,554</u>	<u>\$ 2,245,958</u>	<u>\$ 7,575,786</u>	<u>\$ 3,421,636</u>	<u>\$ 1,762,334</u>	<u>\$ 30,200,268</u>
	Goodwill	Patents	Trademark	Developed Technology	Total	
At January 1, 2018						
Cost	\$ 3,799,682	\$ 4,277,821	\$ 3,170,383	\$ 647,456	\$ 11,895,342	
Accumulated amortization and impairment	-	(2,055,042)	(5,136)	(282,720)	(2,342,898)	
	<u>\$ 3,799,682</u>	<u>\$ 2,222,779</u>	<u>\$ 3,165,247</u>	<u>\$ 364,736</u>	<u>\$ 9,552,444</u>	
<u>2018</u>						
At January 1	\$ 3,799,682	\$ 2,222,779	\$ 3,165,247	\$ 364,736	\$ 9,552,444	
Additions	-	-	-	5,692	5,692	
Amortization	-	(87,008)	(496)	(69,588)	(157,092)	
Net exchange differences	(76,278)	(47,384)	(68,896)	(7,551)	(200,109)	
At March 31	<u>\$ 3,723,404</u>	<u>\$ 2,088,387</u>	<u>\$ 3,095,855</u>	<u>\$ 293,289</u>	<u>\$ 9,200,935</u>	
At March 31, 2018						
Cost	\$ 3,723,404	\$ 4,185,245	\$ 3,101,487	\$ 638,970	\$ 11,649,106	
Accumulated amortization and impairment	-	(2,096,858)	(5,632)	(345,681)	(2,448,171)	
	<u>\$ 3,723,404</u>	<u>\$ 2,088,387</u>	<u>\$ 3,095,855</u>	<u>\$ 293,289</u>	<u>\$ 9,200,935</u>	

A. Details of acquisition through business mergers are provided in Note 6(37).

B. The goodwill of the Group's Nokia brand business as a result of business mergers and acquisition is \$2,394,961. The goodwill impairment test distributes the goodwill to the cash-generating unit relating to Nokia business, using the value in use as the basis for calculating the recoverable amount. The value in use is based on the cash flows of the five-year financial budget approved by the management, and the cash flows over the five-year period are estimated using the estimated growth rates described below. The main assumptions used to calculate value in use are as follows:

	December 31, 2018
Discount rate	18.81%
Growth rate	3%

The growth rate is calculated based on the forecast of related industry growth rates and does not exceed the average long-term growth rate of related industries. Other key assumptions in the calculation of value in use are related to estimates of cash inflows and outflows, including budgeted sales and gross margin, which are determined by the management based on the experience of producing related functional phones and smart phones and their predictions of market development.

As the business results of the cash-generating unit were not as expected, and the time to market exceeded expectations, the recoverable amount was less than the book value. As of December 31, 2018, the goodwill impairment loss of \$2,394,961 was recognized.

- C. As of March 31, 2019, the Group's goodwill arising from the acquisition of Belkin International Inc. ("Belkin") was tentatively set at \$13,563,157 (US\$441,509 thousand). The goodwill impairment test distributed the goodwill to the cash-generating unit relating to Belkin, using the value in use as the basis for calculating the recoverable amount. The value in use was based on the cash flows of the five-year financial budget approved by the management.

The management determined the budgeted gross margin based on previous performance and its expectations for market development. The weighted average growth rate used was consistent with the industry forecast. The discount rate used was the pre-tax rate and reflected the specific risks of related operating segments. The pre-tax discount rate used in the assessment was 10.1%.

According to the results of the previous assessment, no goodwill impairment was recognized on March 31, 2019.

- D. The details of amortization are as follows:

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Operating costs	\$ 351,085	\$ 157,092

(13) Other non-current assets

	March 31, 2019	December 31, 2018	March 31, 2018
Long-term prepaid rent	\$ -	\$ 21,316,883	\$ 23,058,606
Receivable from disposal of investment	-	-	36,205,202
Computer software cost	2,627,642	3,480,269	2,098,934
Prepayments for equipment	966,028	918,419	950,764
Others	5,380,409	4,107,517	3,589,712
	<u>\$ 8,974,079</u>	<u>\$ 29,823,088</u>	<u>\$ 65,903,218</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 the rental expense of \$180,596 for the three-month period ended March 31 of 2018. Due to the application of IFRS 16, the Group classified the long-term prepaid rent as the right-of-use asset on January 1, 2019.
- B. Details of the receivable from disposal of investment are provided in Note 7(2)3(2).
- C. Details of the non-current assets pledged as collateral are provided in Note 8.

(14) Short-term notes and bills payable

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Commercial paper	\$ 35,348,848	\$ 19,301,197	\$ 7,320,000
Less: unamortized discount	(<u>62,048</u>)	(<u>17,969</u>)	(<u>6,548</u>)
	<u>\$ 35,286,800</u>	<u>\$ 19,283,228</u>	<u>\$ 7,313,452</u>
Interest rates per annum	<u>0.638%~0.988%</u>	<u>0.748%~1.1%</u>	<u>0.548%~0.898%</u>

(15) Short-term loans

<u>Type of Loans</u>	<u>March 31, 2019</u>	<u>Interest Rate Range</u>	<u>Collateral</u>
Bank loans			
Credit loans	<u>\$ 367,863,167</u>	0.6%~5%	None

<u>Type of Loans</u>	<u>December 31, 2018</u>	<u>Interest Rate Range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 510,977,061	0.81%~5.87%	None
Secured loans	<u>21,338,316</u>	0.82%~4.99%	Time deposits
	<u>\$ 532,315,377</u>		

<u>Type of Loans</u>	<u>March 31, 2018</u>	<u>Interest Rate Range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 369,520,859	0.385%~5.35%	None
Secured loans	<u>22,675,905</u>	4.35%~4.8%	Time deposits
	<u>\$ 392,196,767</u>		

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 net amount in the balance sheet. Details of the offset as of March 31, 2019, December 31, 2018, and March 31, 2018 are as follows:

March 31, 2019			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Gross Amount of Recognized 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	\$ 1,443,930,921	\$ 1,443,930,921	\$ -

December 31, 2018			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Gross Amount of Recognized 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	\$ 1,347,892,969	\$ 1,347,892,969	\$ -

March 31, 2018			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Gross Amount of Recognized 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	\$ 1,427,822,693	\$ 1,427,822,693	\$ -

(16) Other payables

	March 31, 2019	December 31, 2018	March 31, 2018
Awards and salaries payable	\$ 36,890,769	\$ 49,992,571	\$ 51,423,039
Payables for equipment	19,220,791	31,245,417	21,764,331
Interests payable	19,783,623	25,239,653	14,580,619
Employee's bonuses payable	18,085,080	17,554,368	15,031,655
Consumption goods expense payable (including indirect materials)	11,320,711	12,571,130	12,818,003
Royalty fees payable	11,615,151	13,022,077	11,314,069
Tax payable	7,040,804	9,317,502	6,355,885
Others	63,852,907	70,042,513	68,567,242
	<u>\$ 187,809,836</u>	<u>\$ 228,985,231</u>	<u>\$ 201,854,843</u>

(17) Other current liabilities

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Receipts in advance of payments for equipment on behalf of others	\$ 7,391,758	\$ 7,338,645	\$ 17,682,754
Contract liabilities	11,537,375	8,831,047	12,331,849
Deferred income	5,999,425	6,012,613	6,274,840
Bonds payable maturing within one year	15,100,000	11,000,000	19,000,000
Long-term loans maturing within one year	234,860	317,391	4,053,954
Others	5,688,667	5,051,040	3,339,719
	<u>\$ 45,952,085</u>	<u>\$ 38,550,736</u>	<u>\$ 62,683,116</u>

(18) Bonds payable

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Convertible bonds payable	\$ 16,596,000	\$ 16,596,000	\$ 16,596,000
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(944,193)	(1,006,523)	(1,195,024)
	15,659,307	15,596,977	15,408,476
Corporate bonds payable	128,400,000	129,500,000	129,400,000
Foreign corporate bonds	75,509,000	44,697,600	42,791,700
	<u>219,568,307</u>	<u>189,794,577</u>	<u>187,600,176</u>
Less: Current portion (shown as "other current liabilities")	(15,100,000)	(11,000,000)	(19,000,000)
	<u>\$ 204,468,307</u>	<u>\$ 178,794,577</u>	<u>\$ 168,600,176</u>

A. First overseas unsecured convertible corporate bond issue of 2017

- (a) The Company issued the first overseas unsecured convertible corporate bonds totaling US\$500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2019, there has not been any converted ordinary share at the conversion price of NT\$145 (using the exchange rate of 1 USD: 30.192 TWD). On August 23, 2018, the conversion price was adjusted to NT\$174.355 per share in accordance with the regulations concerning the first overseas convertible corporate bond issue.
- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into ordinary shares or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (d) In accordance with the conversion rules, the rights and obligations of ordinary shares converted are the same as the ones previously issued.
- (e) The effective interest rate of the convertible bonds is 1.52% per annum.

- (f) The conversion options for the first overseas unsecured convertible bond issue of 2017 are separated from the liabilities and recorded as “capital surplus - share options” amounting to \$1,099,253.

B. First unsecured convertible corporate bond issue of 2018

- (a) ShunSin Technology Holdings Limited, the subsidiary of the Company, issued the first unsecured convertible bonds totaling \$1,500,000 with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over 5 years. The circulation period is from February 12, 2018 to February 12, 2023.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price is NT\$175.2.
- (c) In accordance with IFRS 9, the conversion options of the bonds are separated from liabilities and recognised as equity and liabilities as follows:

Convertible bonds' present value at compound interest	\$ 1,357,350
Embedded financial derivatives (i.e. call and put options)	13,650
Components of equity at issuance	<u>129,000</u>
	<u>\$ 1,500,000</u>

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

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Embedded financial derivatives (i.e. call and put options)	\$ 22,800	\$ 13,650	\$ 13,650
(Loss)Income evaluated in current period	(<u>13,650</u>)	<u>9,150</u>	(<u>7,050</u>)
	<u>\$ 9,150</u>	<u>\$ 22,800</u>	<u>\$ 6,600</u>

- C. Details of the ordinary corporate bonds and overseas ordinary corporate bonds issued by the Group, e.g. amount, coupon rates, maturity dates and other relevant information, are provided in Table 10.

(19) Long-term loans

Institution	Loan Period	Interest Rate Range	Collateral	March 31, 2019
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019.03.19-2022.02.26	3.3318%-3.3818%	None	17,721,500
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015.11.30-2020.11.30	0.4800%	"	4,845,400
Citibank	2017.05.17-2020.05.17	0.5500%	"	2,773,800
ING Bank, N.V. etc. syndicated loan	2013.01.17-2020.07.29	1.7900%	"	214,828
First Commercial Bank	2011.11.30-2030.11.30	1.5433%	Yes	2,142,857
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	"	1,279,742
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	4,630
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	17,319
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.900%	None	5,599,441
Fullyfun Investment Limited	2018.06.25-2023.06.24	0.00%	"	6,203
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.038%-1.046%	"	19,900,000
				54,505,720
Less: Current portion				(234,860)
Less: Syndicated loan arranger fees				(34,262)
Less: Unamortized discount				(24,880)
				<u>\$ 54,211,718</u>

Institution	Loan Period	Interest Rate Range	Collateral	December 31, 2018
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015.11.30-2020.11.30	0.4800%	None	5,280,000
Citibank	2017.05.17-2020.05.17	0.5500%	"	2,795,520
ING Bank, N.V. etc. syndicated loan	2013.01.17-2020.07.29	1.7900%	"	286,336
First Commercial Bank	2011.11.30-2030.11.30	1.5433%	Yes	2,142,857
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	"	1,323,871
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	268,394
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	18,164
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.900%	None	4,804,724
Fullyfun Investment Limited	2018.06.25-2023.06.24	0.00%	"	6,195
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.038%-1.046%	"	19,900,000
				36,826,061
Less: Current portion				(317,391)
Less: Unamortized discount				(24,879)
				<u>\$ 36,483,791</u>

Institution	Loan Period	Interest Rate Range	Collateral	March 31, 2018
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2016.08.22-2018.08.22	2.3358%-2.7839%	None	3,638,750
Citibank Mizuho Corporate Bank Ltd., etc. syndicated loan	2017.05.17-2020.05.17	0.5500%	"	2,736,340
First Commercial Bank	2015.11.30-2020.11.30	0.4800%	"	4,663,100
ING Bank, N.V. etc. syndicated loan	2011.11.30-2026.11.30	1.5433%	Yes	2,142,858
First Commercial Bank	2013.01.07-2020.07.29	1.7900%	None	352,388
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	Yes	1,368,000
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	275,275
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	20,700
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.4900%	None	2,789,909
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.0460%	None	6,400,000
				24,387,320
Less: Current portion				(4,053,954)
Less: Unamortized				(11,782)
				<u>\$ 20,321,584</u>

- A. Foxconn (Far East) Limited, a subsidiary of the Company, entered a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank on June 18, 2013 and obtained a credit limit in the amount of US\$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. Foxconn Slovakia, SPOL. S R. O., a subsidiary of the Company, entered 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 entered a new syndicated loan agreement with Mizuho Corporate Bank Ltd. with the duration of agreement to November 30, 2020. The credit limit is EUR 150 million.
- C. Throughout the term of Mizuho Corporate Bank Ltd., ING Bank, N.V., and Citibank Ltd. etc. syndicated term loan agreement, the Group shall maintain the agreed financial ratios, to be tested semi-annually and annually on consolidated basis.
- D. Information in relation to the assets pledged to others as collateral for bank borrowings is provided in Note 8.

(20) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, 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 Labor Standards Act. 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 six 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 assesses the balance in the aforementioned labor pension reserve account by December 31 of every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by the end of next March.
- (b) The Group contributed to the defined benefit pension plans by the amount of \$6,660 and \$8,606 for the three months ended March 31, 2019 and 2018, respectively.

Expected contributions to the defined benefit pension plans of the Company for year 2020 are \$18,790.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company 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 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 pensions accrued are paid monthly or in lump sum in line with the amounts in employees' individual accounts and the amounts of accumulated gains.
- (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) The pension costs under the defined contribution pension plans of the Company for the three-month periods ended March 31, 2019 and 2018 were \$4,842,895 and \$5,590,740, respectively.

(21) Shared-based payment

As of March 31, 2019, December 31, 2018, and March 31, 2018, the share-based payment transactions of FIH Mobile Limited and Foxconn International Technology Limited, subsidiaries of the Company, as well as Foxconn Industrial Internet Co., Ltd. are set forth below:

Type of Arrangement	Grant Date	Quantity Granted	Vesting Conditions/ Restrictions
Share-based payment plans	August 19, 2015	114,717,017	Note (1)(5)
"	November 1, 2016	101,168,760	Note (2)(5)
"	November 22, 2017	118,595,820	Note (3)(5)
"	November 28, 2017	2,171,795	Note (5)
"	November 15, 2018	146,963,583	Note (4)(5)
Senior management share grant plan	January 1, 2015	21,840,000	Note (6)
Employee restricted share plan	January 1, 2016	4,101,500	Note (7)
Restricted share units	December 6, 2017	1.4625%	Note (8)
		RMB shares	
Share incentive plan	June 2018	2,874,000	Note (5)
Employee stock options	May 25, 2018	24,440,600	Note (9)
Employee stock options	December 28, 2018	41,763,000	Note (10)

Explanation:

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

Note 2: Of the shares granted, 101,168,760 shares cannot be sold within 1 year from the grant date.

Note 3: Of the shares granted 4,251,902 shares cannot be sold within 1 year from the grant date.

Note 4: Of the shares granted 3,251,902 shares cannot be sold within 1 year from the grant date.

Note 5: Vested immediately.

Note 6: Grantees do not need pay to acquire these shares. Shares will be vested on every quarter at 9% in each quarter of 2017, 3% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested on every quarter at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 7: Grantees do not need pay to acquire these shares. Issuance of shares is based on grantees' service periods and certain performance indications. Shares will be vested on every December 31 at 25% over the period from 2016 to 2019, subject to performance related adjustment.

Note 8: Grantees cannot exercise the rights until the end of the service periods that are agreed by the limited partnership agreement. The differences between the fair value of the conditional equity instruments and the exercise price paid by the employee for acquiring such equity instruments are amortized over the service periods which could be up to 3 to 5-year periods.

Note 9: The vest day is June 10, 2018, with the service of three years from June 11, 2018.

Note 10: The vesting period is 1~4 year(s) from December 28, 2018.

A. Share-based payment plan - FIH Mobile Limited

These share-based payments were granted to employees without consideration. For the three-month periods ended March 31, 2019 and 2018, no expenses were incurred on other share-based payments.

B. Senior management share grant plan - Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted under this plan determined using the H model was US\$3.95 per share. The significant inputs into the model were weighted average cost of capital of 13.4% perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the three-month periods ended March 31, 2019 and 2018, expenses incurred on senior management share grant plan were \$51,216 (US\$1,662 thousand) and \$68,386 (US\$2,334 thousand), respectively.

C. Employee restricted share plan - Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted determined using the market approach was US\$6 per share. The significant input applied in this approach was price/earnings ratio of 13.5%. For the three-month periods ended March 31, 2019 and 2018, expenses incurred on employee restricted share plan were \$10,081 (US\$327 thousand) and \$22,356 (US\$763 thousand).

D. Restricted share units - Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted after assessment was RMB 2,143,141 thousand. For the three-month periods ended March 31, 2019 and 2018, expenses incurred were \$423,101 (RMB 92,197 thousand) and \$431,489 (RMB 93,562 thousand).

E. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market and hold them in trust form until employees reach the conditions of grant set by the plan. For the three-month period ended March 31, 2019, no expenses were incurred.

F. Employee stock options - Foxconn Interconnect Technology Limited

On January 18, 2018, 25,705,400 shares of employee stock options were originally granted. On May 25, 2018, the original employee stock options were cancelled, and 24,440,600 shares of new employee stock options were granted. The performance price was adjusted from HK\$5.338 per share to HK\$3.69 per share. Due to the revision of the employee stock options, expenses recognized increased by \$45,225 (US\$ 1,500 thousand).

The Black-Scholes option-pricing model was used for valuation of fair value of the stock options granted, totaling \$116,379 (US\$3,860 thousand).

For the three-month period ended March 31, 2019, the total expenses recognized by the subsidiary for this reward plan were \$84,824 (US\$2,895 thousand).

On December 28, 2018, the subsidiary granted additional 41,763,000 shares of stock options to eligible employees, with a performance price of HK\$3.422 per share. The vesting period was 1 to 4 years, taking into account the performance of

each employee. The total fair value of the stock options was assessed at \$185,091 (US\$6,139 thousand) using the Black-Scholes model. For the three-month period ended March 31, 2019, expenses recognized amounted to \$28,573 (US\$927 thousand).

(22) Other non-current liabilities

	March 31, 2019	December 31, 2018	March 31, 2018
Deferred government grants	\$ 3,350,918	\$ 3,331,661	\$ 3,629,420
Reserve for retirement pension	1,605,348	1,623,069	1,762,185
Finance lease payable	-	1,440,506	1,561,348
Others	2,773,909	2,714,036	2,717,291
	<u>\$ 7,730,175</u>	<u>\$ 9,109,272</u>	<u>\$ 9,670,244</u>

(23) Provisions

	March 31, 2019
Balance - January 1, 2019	\$ 5,652,147
Additional provisions	460,942
Provisions used	(78,714)
Unused amounts reversed	(1,090,998)
Exchange differences	43,706
Balance - March 31, 2019	<u>\$ 4,987,083</u>

Analysis of provisions is stated as follows:

	March 31, 2019	December 31, 2018	March 31, 2018
Current	<u>\$ 4,987,083</u>	<u>\$ 5,652,147</u>	<u>\$ 4,575,530</u>

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

(24) Capital

A. As of March 31, 2019, the Company's authorized capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the shareholders' meeting held on June 1, 1999, the Company issued 50,000 thousand ordinary shares so as to issue 25,000 thousand units of Global Depositary Receipts (GDR). Such issuance of ordinary shares had been approved and documented by the former Securities and Futures Commission of the Ministry of Finance. GDRs are issued in Europe, Asia, and the United States, totaling US\$347,250 thousand. Primary contractual terms are as follows:

(a) Exercise of voting power

Holders of GDRs have no right to directly exercise voting rights or attend the Company's shareholders' meeting, except when a motion is on the election of directors or supervisors. A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the shareholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of ordinary shares.

(d) After years of capitalization of earnings, as of March 31, 2019, 89,470 thousand units of GDRs were outstanding, which represent 178,940 thousand shares of ordinary share.

C. Capital reduction by cash

In order to adjust the capital structure and increase the return on equity, the Board of Directors resolved to reduce capital and refund cash to shareholders on May 11, 2018, which was approved by the shareholders during the shareholders' meeting held on June 22, 2018. The amount of capital reduction was \$34,657,477, which cancelled 3,465,747 thousand common shares and reduced capital by 20%. The capital reduction was approved by the Securities and Futures Bureau of the Financial Supervisory Commission on August 8, 2018, and the record date of capital deduction was August 21, 2018, following the resolution of the Board meeting.

D. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2019, December 31, 2018, and March 31, 2018, the subsidiary owned a total of 1,483,078 shares, 1,483,078 shares, and 1,853,848 shares of the Company's common stocks, respectively, at a cost of \$18,901. The cost was reduced to \$15,194 upon capital reduction.

(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. Furthermore, the R.O.C. Securities and Exchange Act 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 surplus reserve is insufficient.

2019					
	Share Premium	Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	Net Change in Equity of Associates	Share Option	Total
At January 1, 2019	\$ 88,501,031	\$ 88,873,887	\$ 11,544,285	\$ 1,099,253	\$ 190,018,456
Adjustments arising from changes in percentage of ownership in subsidiaries	-	6,486,426	-	-	6,486,426
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	(165,022)	-	(165,022)
At March 31, 2019	<u>\$ 88,501,031</u>	<u>\$ 95,360,313</u>	<u>\$ 11,379,263</u>	<u>\$ 1,099,253</u>	<u>\$ 196,339,860</u>
2018					
	Share Premium	Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	Net Change in Equity of Associates	Share Option	Total
At January 1, 2019	\$ 88,501,031	\$ 3,300,393	\$ 4,972,207	\$ 1,099,253	\$ 97,872,884
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(916,283)	-	-	(916,283)
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	1,219,483	-	1,219,483
At March 31, 2019	<u>\$ 88,501,031</u>	<u>\$ 2,384,110</u>	<u>\$ 6,191,690</u>	<u>\$ 1,099,253</u>	<u>\$ 98,176,084</u>

(26) Retained earnings

- A. The Company's net earnings after final account are apportioned in the following order:
- Covering accumulated deficits;
 - Setting aside as legal reserve equal to 10% of current year's net income.
 - Setting aside or 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 the 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 2018 earnings were proposed by the board meeting on May 10, 2019. The appropriation of 2017 earnings had been resolved at the shareholders' meeting on June 22, 2018. Details are summarized as follows:

	2018		2017	
	Amount	Dividends per Share (in NTD)	Amount	Dividends per Share (in NTD)
Legal reserve	\$ 12,906,511	\$ -	\$ 13,873,440	\$ -
Special reserve	32,770,617	-	27,539,310	-
Cash dividends	55,451,962	4.0	34,657,477	2.0
Total	<u>\$ 101,129,090</u>	<u>\$ 4.0</u>	<u>\$ 76,070,227</u>	<u>\$ 2.0</u>

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(33).

(27) Other equity items

	2019		
	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	\$ 5,089,256	(\$ 65,399,183)	(\$ 60,309,927)
Group	4,941,835	22,378,763	27,320,598
Associates	516,032	1,505,283	2,021,315
March 31	<u>\$ 10,547,123</u>	<u>(\$ 41,515,137)</u>	<u>(\$ 30,968,014)</u>

	2018			
	Available-for-sale Investment	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	\$ 28,781,127	\$ -	(\$ 56,320,437)	(\$ 27,539,310)
Effects of retrospective application and retrospective restatement	(28,781,127)	23,174,353	-	(5,606,774)
Group	-	1,959,529	4,860,942	6,820,471
Associates	-	(1,836,538)	1,545,317	(291,221)
March 31	\$ -	\$ 23,297,344	(\$ 49,914,178)	(\$ 26,616,834)

(28) Non-controlling interests

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Beginning balance	\$ 120,555,419	\$ 87,571,640
Effects on retrospective application and restatement	-	(297,228)
Balance after restatement	120,555,419	87,274,412
Share attributable to non-controlling interests:		
Net profit of the year	4,336,368	(63,618)
Currency translation difference	2,452,785	239,932
Unrealized profit or loss on debt instrument investments at fair value through other comprehensive income	37,977	34,580
Increase in non-controlling interests	3,916,224	(8,308)
Ending balance	\$ 131,298,773	\$ 87,476,998

Certain subsidiaries of the Group have issued employee share-based payment and new shares during the first quarter of 2019 and 2018. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interests of the Group increased by \$3,916,224 and decreased by \$8,308, respectively, and equity attributable to owners of the parent increased by \$6,486,426 and decreased by \$916,283, respectively.

(29) Operating revenue

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Revenue from contracts with customers	\$ 1,054,302,519	\$ 1,028,594,580

A. Classification of revenue from contracts with customers

The Company's revenue, which is derived from transfer of goods and services at a point of time, is subcategorized into the following geographic areas:

Revenue from Contracts with External Customers	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
USA	\$ 358,704,493	\$ 250,104,348
Ireland	252,159,619	314,506,497
China	101,883,170	121,236,782
Singapore	100,387,358	92,197,278
Japan	28,196,225	20,726,393
Taiwan	7,696,951	24,967,877
Others	205,274,703	204,855,405
Total	<u>\$ 1,054,302,519</u>	<u>\$ 1,028,594,580</u>

B. Contract assets and contract liabilities

Contract liabilities arising from advance trade proceeds received by the Company are as follows:

	March 31, 2019	December 31, 2018	March 31, 2018
Contract liability (presented as "other current liabilities")	<u>\$ 11,537,375</u>	<u>\$ 8,831,047</u>	<u>\$ 12,331,849</u>

(30) Other income

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Interest income:		
Interest income from bank deposits	\$ 15,276,870	\$ 10,948,245
Interest income from financial assets at amortized cost	512,297	806,121
Total interest income	<u>15,789,167</u>	<u>11,754,366</u>
Dividend income	211,870	-
Government grants	1,018,132	139,754
Miscellaneous income	917,991	1,288,577
	<u>\$ 17,937,160</u>	<u>\$ 13,182,697</u>

(31) Other gains and losses

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Gain (loss) on financial assets (liabilities) at fair value through profit or loss	\$ 10,343,881	(\$ 6,031,120)
Loss on disposal of property, plant and equipment	(53,421)	(238,898)
(Loss) Gain on foreign exchange	(1,610,919)	4,889,236
Other gains	417,352	887,914
	<u>\$ 9,096,893</u>	<u>(\$ 492,868)</u>

(32) Additional disclosures on expenses of nature

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

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Royalty expenses	\$ 329,074	\$ 99,894
Product warranty costs	10,901,330	9,609,007
Employee benefit expenses	64,385,322	69,549,117
Depreciation	15,328,213	13,327,746
Amortization	351,085	337,688
Total	<u>\$ 91,295,024</u>	<u>\$ 92,923,452</u>

(33) Employee benefit expense

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Wages and salaries	\$ 53,229,154	\$ 56,945,070
Share-based payment	512,971	607,055
Labor and health insurance		
fees	2,635,854	2,801,314
Pension costs	4,849,555	5,599,346
Other personnel expenses	3,157,788	3,596,332
	<u>\$ 64,385,322</u>	<u>\$ 69,549,117</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 be between 5% and 7% for employees' compensation. The ratio is 0% for directors' and supervisors' remunerations.
- B. For the three-month periods ended March 31, 2019 and 2018, employees' compensation was accrued at \$1,155,844 and \$1,306,400, respectively; while no directors' and supervisors' remuneration was accrued. The aforementioned amount was recognized in salary expenses. The expenses recognized for the three-month periods ended March 31, 2019 and 2018 were both estimated and accrued at 5% of the current year distributable profit.

In accordance with the resolution reached in the meeting of board of directors on May 10, 2019, the employees' compensation and directors' and supervisors' remuneration for the year ended December 31, 2018 were \$7,662,781 and \$0, respectively, which were the same as those recognized in the financial statements then ended, and they will be distributed in the form of cash.

Information about the appropriation of employees' compensation 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.

(34) Finance cost

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Interest expense:		
Bank loans	\$ 13,268,908	\$ 9,714,015
Corporate bonds	696,664	706,814
Financing expense from accounts receivable factoring	131,187	183,286
Interest on lease liabilities	293,684	-
	<u>\$ 14,390,443</u>	<u>\$ 10,604,115</u>

(35) Income tax

A. Income tax expense

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Current tax:		
Current tax on profits for the period	\$ 5,329,373	\$ 4,246,716
Amount of income tax overestimated for prior years	1,002,690	(261,584)
Total current tax	<u>6,332,063</u>	<u>3,985,132</u>
Deferred tax:		
Origination and reversal of temporary differences	(9,994)	1,637,020
Effect on change of income tax rate	-	241,135
Total deferred tax	(9,994)	1,878,155
Income tax expense	<u>\$ 6,322,069</u>	<u>\$ 5,863,287</u>

B. The Company's income tax returns through 2016 have been assessed and approved by the Tax Authority.

C. Under the amendments to the Income Tax Act which as promulgated on February 7, 2018, the Company's applicable income tax rate was raised from 17% to 20% effective from January 1, 2018. The Group has assessed the impact of the change in income tax rate.

(36) Earnings per share

For the three-month period ended March 31, 2019			
	Amount after Tax	Weighted Average Number of Ordinary Shares Outstanding (Shares in Thousands)	Earnings per Share (in NTD)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 19,825,041	13,861,508	\$ 1.43
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 19,825,041	13,861,508	
Effect of dilutive potential ordinary shares			
Employee bonus	-	119,982	
Convertible bonds - overseas	54,991	86,582	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	19,880,032	14,068,072	\$ 1.41
For the three-month period ended March 31, 2018			
	Amount after Tax	Weighted Average Number of Ordinary Shares Outstanding (Shares in Thousands)	Earnings per Share (in NTD)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 24,080,663	17,326,884	\$ 1.39
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 24,080,663	17,326,884	
Effect of dilutive potential ordinary shares			
Employee bonus	-	126,877	
Convertible bonds - overseas	54,136	104,110	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	\$ 24,134,799	17,557,871	\$ 1.37

(37) Business mergers

- A. On September 20, 2018, Foxconn Interconnect Technology Limited, a subsidiary of the Company through indirect investment, acquired 100% of the shares of Belkin International, Inc. and its subsidiaries at the amount of US\$879,944 thousand based on the merger and acquisition contract. Engaged in consumer electronics, smart home technology, wireless networking products, charging and power products, and accessories for smartphones and tablets, the company sought transformation and industrial integration through mergers and acquisitions to obtain talent, technology, market and long-term reasonable prices, further expanding business scale through resource integration.
- B. Information on the fair value of the consideration paid, the acquired assets and the liabilities assumed at the acquisition date is as follows:

	Belkin International, Inc.
Consideration	
Cash	\$ 27,031,880
Fair value of acquired identifiable assets and liabilities assumed	919,880
Cash and cash equivalents	2,623,457
Notes and accounts receivable	1,181,768
Other receivables	5,332,501
Inventories	590,561
Property, plant and equipment	9,888,768
Deferred income tax assets	1,883,658
Other non-current assets	70,533
Accounts payable	(6,525,481)
Deferred income tax liabilities	(2,496,922)
Total identifiable assets, net	13,468,723
Goodwill	\$ 13,563,157

- C. The fair value of the identifiable assets acquired (including patents, trademark, developed technology, and customer relationship) was temporarily set at \$9,888,768. These assets are yet to be appraised. Details of intangible assets are provided in Note 6(12).

(38) Supplemental cash flow information

A. Investing activities with partial cash collection and payments

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Purchase of property, plant and equipment	\$ 11,072,170	\$ 9,673,927
Add: Opening balance of payable on equipment	31,245,417	27,468,160
Less: Ending balance of payable on equipment	(19,220,791)	(21,764,331)
Net exchange differences	(511,218)	265,565
Cash paid during the period	<u>\$ 22,585,578</u>	<u>\$ 15,643,321</u>
Disposal of property, plant and equipment	\$ 731,888	\$ 333,227
Add: Opening balance of receivable on equipment	2,383,723	26,824,429
Less: Ending balance of receivable on equipment	(104,395)	(21,672,381)
Net exchange differences	(1,492)	4,002
Cash received during the period	<u>\$ 3,009,724</u>	<u>\$ 5,489,277</u>

B. Changes in liabilities from financing activities

The Group's liabilities from financing activities for the first quarter ended March 31, 2019 and 2018 included short- term loans, short-term notes and bills payable, corporate bonds payable, and long- term loans. The changed amounts were all derived from changes in cash flows provided by (used in) financing activities, discounts, amortization, and exchange rates. The amounts are summarized below. For other information, please refer to the statements of cash flows.

	2019	2018
January 1	\$ 778,219,243	\$ 663,124,371
Changes in cash flows from financing activities	(101,007,697)	(47,935,043)
Other non-cash changes	(16,011)	(16,083)
Effects of exchange rate changes	(30,683)	(3,675,530)
March 31	<u>\$ 677,164,852</u>	<u>\$ 611,497,715</u>

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

<u>Names of Related Parties</u>	<u>Relationship with the Group</u>
Sharp Corporation and its subsidiaries	Associates
Foxconn Technology Co., Ltd. and its subsidiaries	"
Fuzhun Precision Industry (Shenzhen) Co., Ltd.	"
Fuyu Precision Components (Kunshan) Co. Ltd.	"
Pan International Industrial Corporation and its subsidiaries	"
ESON Precision Ind. Co., Ltd. and its subsidiaries	"
General Interface Solution Holding Limited and its subsidiaries	"
Zhen Ding Technology Holding Limited and its subsidiaries	"
Ennoconn Corporation and its subsidiaries	"
CyberTAN Technology, Inc. and its subsidiaries	"
Foxsemicon Integrated Technology Inc. and its subsidiaries	"
UER Technology Corporation and subsidiaries	"
G-TECH Optoelectronics Corporation	"
Foxconn Global Network	"
Advanced Optoelectronic Technology Inc.	"
Ampower Technology Co., Ltd.	"
Asia Pacific Telecom Co., Ltd.	"
Fitipower Integrated Technology Inc.	"
Zeitec Semiconductor Co., Ltd.	"
Foxstar Technology Co., Ltd.	"
Wuhu Ruichang Electric System Co., Ltd.	"
Ampower (Bai Hai) Ltd.	"
SafeDX S.R.O.	"
Beijing Heng Yu New Energy Auto Rental Co., Ltd.	"
TOP ONE Logistics (Shanghai)	"
Hangzhou GengDe Electronics Co., Ltd.	"
Shenzhen Luvia Technology Co. Ltd.	"
Trans-Iot Technology Co., Ltd.	"
Hon Conn Innovation Corp.	"
HaiWei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co. Ltd. and its subsidiaries	"
He Cheng Da Technology (Shenzhen) Co., Ltd.	"
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	"
Maxnerva Technology Service Inc. and subsidiaries	"
Fudongqun Automation Technology (Shenzhen) Co., Ltd.	"
Cheng Uei Precision Industry Co., Ltd.	Other related parties
Innolux Photoelectric Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
Employee Stock Platform Limited Partnership	"

(2) Significant transactions and balances with related parties

A. Operating revenue

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Sales of goods:		
- Associates	\$ 38,892,435	\$ 43,342,952
- Other related parties	3,462,607	1,859,226
	<u>\$ 42,355,042</u>	<u>\$ 45,202,178</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 three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Sales of goods:		
- Associates	\$ 19,545,356	\$ 30,062,669
- Other related parties	3,337,392	12,047,663
	<u>\$ 22,882,748</u>	<u>\$ 42,110,332</u>

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

C. Receivables from related parties

	March 31, 2019	December 31, 2018	March 31, 2018
Accounts receivable:			
- Associates	\$ 30,125,746	\$ 43,864,066	\$ 37,859,988
- Other related parties	4,471,333	4,322,659	1,781,883
Less: Loss allowance	(10,377)	(14,457)	-
Subtotal	<u>34,586,702</u>	<u>48,172,268</u>	<u>39,641,871</u>
Other receivables - Sale of property, plant and equipment:			
- Associates	54,218	90,904	23,445
- Innolux Corporation and subsidiaries	-	2,225,585	21,280,511
Other receivables - Purchase of raw materials on behalf of related parties			
- Associates	2,769,542	1,676,151	8,523,516
- Other related parties	2,285,662	174,726	1,896
Subtotal	<u>5,109,422</u>	<u>4,167,366</u>	<u>29,829,368</u>

Other receivables - Disposal of investment (shown as “other receivables” and “other non-current assets”):

Employee Stock Platform Limited Partnership	36,786,812	49,031,458	84,478,805
Fuzhun Precision Industry (Shenzhen) Co., Ltd.	-	2,693,770	-
Fuyu Precision Components (Kunshan) Co. Ltd.	-	1,451,110	-
Subtotal	<u>36,786,812</u>	<u>53,176,338</u>	<u>84,478,805</u>
Total	<u>\$ 76,482,936</u>	<u>\$ 105,515,972</u>	<u>\$ 153,950,044</u>

- (a) The amount is due 14 to 90 days after the transaction date.
- (b) The Company disposed of preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was \$93,128,046 (JPY 352,490,712 thousand), which is due in eight installments over two years beginning from the settlement date.
- (c) The Group sold 100% shares of the Company’s subsidiary, Quanyida Technology (Foshan) Co., Ltd., to the subsidiaries of FOXCONN Technology Co., Ltd., Fuzhun Precision Industry (Shenzhen) Co., Ltd. and Fuyu Precision Components (Kunshan) Co., Ltd., at the total amount of \$4,397,458 (RMB 989,220 thousand) on December 1, 2018.
- (d) The abovementioned receivables are neither pledged nor bearing interest.

D. Payables to related parties

	March 31, 2019	December 31, 2018	March 31, 2018
Accounts payable:			
- Associates	\$ 25,674,065	\$ 36,494,646	\$ 43,685,956
- Other related parties	<u>4,139,894</u>	<u>5,846,103</u>	<u>9,188,994</u>
Subtotal	<u>29,813,959</u>	<u>42,340,749</u>	<u>52,874,950</u>
Other payables - Acquisition of property, plant and equipment:			
- Associates	164,585	793,082	453,347
Other payables - Purchase of materials on behalf of related parties:			
- Associates	<u>331,239</u>	<u>361,401</u>	<u>262,498</u>
Subtotal	<u>495,824</u>	<u>1,154,483</u>	<u>715,845</u>
Total	<u>\$ 30,309,783</u>	<u>\$ 43,495,232</u>	<u>\$ 53,590,795</u>

The purchase proceeds are due in 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Lease transactions - leasees

- (a) The Group leases plants from its associates. The term of the lease contract is 1 to 3 years, and the rent is paid monthly.
- (b) Acquisition of right-of-use assets:

Due to the adoption of IFRS 16, the Group increased the right-of-use assets by \$356,825 on January 1, 2019. For the three-month period ended March 31, 2019, no right-of-use assets were acquired from related parties.

(c) Lease liabilities:

	March 31, 2019
- Associates	<u>\$ 334,283</u>

For the three-month period ended March 31, 2019, the interest expenses incurred on the lease liabilities amounted to \$3,454.

F. Prepayments

	March 31, 2019	December 31, 2018	March 31, 2018
- Associates	<u>\$ 48,621</u>	<u>\$ 3,071</u>	<u>\$ 98,994</u>

G. Property transactions

(a) Acquisition of property, plant and equipment:

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Acquisition of property, plant and equipment:		
- Associates	<u>\$ 590,426</u>	<u>\$ 193,099</u>

(b) Disposal of property, plant and equipment:

	For the three-month period ended March 31, 2019		For the three-month period ended March 31, 2018	
	Proceeds from Sale	Gain on Disposal	Proceeds from Sale	Gain on Disposal
- Associates	<u>\$ 23,236</u>	<u>\$ 3,986</u>	<u>\$ 15,797</u>	<u>\$ 1,576</u>

H. Loans to related parties

(a) Receivables from related parties

	March 31, 2019	December 31, 2018	March 31, 2018
- Associates	<u>\$ 337,807</u>	<u>\$ 361,372</u>	<u>\$ 1,259,667</u>

Details of the allowance for uncollectible accounts recognized by the Group are provided in Note 12(2). Please refer to Table 1 for details about collaterals.

(b) Interest income

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
- Associates	\$ 4,223	\$ 1,722

For the three-month periods ended March 31, 2019 and 2018, the interest was charged at the rate of 1.80%~6% and 1.70%~4.35%, respectively.

(3) Information about remunerations to the major management

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Short-term employee benefits	\$ 159,279	\$ 179,061
Post-employment benefits	87	107
Share-based payment	169,326	169,522
Total	\$ 328,692	\$ 348,690

8. PLEDGED ASSETS

As of March 31, 2019, December 31, 2018, and March 31, 2018, the book value of the Group's pledged assets is as below:

Assets	Nature	March 31, 2019	December 31, 2018	March 31, 2018
Time deposits and cash (presented as "financial assets at amortized cost - current")	Customs deposits and short-term loans	\$ 754,461	\$ 11,459,794	\$ 27,259,492
Time deposits and cash (presented as "financial assets at amortized costs - non-current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees, customs deposit, and long-term loans	12,100	170,846	77,704
Property, plant and equipment and other non-current assets	Long-term loans	5,602,549	5,599,520	5,776,317
		<u>\$ 6,369,110</u>	<u>\$ 17,230,160</u>	<u>\$ 33,113,513</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

Except for Note 6(4), contingencies and commitments are as follows:

(1) Contingencies- Significant legal matters

- A. On May 17, 2017, Qualcomm Incorporated sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. On April 17, 2019, Qualcomm Incorporated reached a settlement with the Group, Apple Inc. and other three foundries.

- B. On March 8, 2019, Microsoft Corporation and Microsoft Licensing, GP sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. The case is now in legal proceedings with the assistance of a lawyer and under the jurisdiction of the United States District Court for the Northern District of California.

(2) Commitments

- A. Capital expenditure contracted for but not yet incurred is as follows:

	March 31, 2019	December 31, 2018	March 31, 2018
Property, plant and equipment	<u>\$ 3,917,241</u>	<u>\$ 2,707,620</u>	<u>\$ 2,769,864</u>

- B. Operating lease agreements

Application in 2018

The Company's subsidiaries lease 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, 2018	March 31, 2018
No later than 1 year	\$ 8,149,450	\$ 1,424,825
1 - 5 years	13,901,885	2,705,253
Later than five years	4,316,216	1,828,670
Total	<u>\$ 26,367,551</u>	<u>\$ 5,958,748</u>

10. SIGNIFICANT DISASTER LOSS:

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The appropriations of 2018 earnings were approved by the board meeting on May 10, 2019. Please refer to Note 6(26).
- (2) The Company's subsidiary, Fu Xiang Precision Industrial (Kunshan) Co., Ltd., acquired the shares of Jinan Property Development Co., Ltd. on May 9, 2019 for a transaction value of RMB 574,945 thousand.

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 number of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital based on the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including "current and noncurrent 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 2019, the Group’s strategy, which was unchanged from 2018, is to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

Please refer to the consolidated balance sheets and Note 6 for the Group’s amounts and details on the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortized cost, accounts receivable (including related parties) and other receivables and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, lease liabilities, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

- i. Except for market risk, which is controlled by external 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 treasury 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 of Directors has a written policy covering overall risk management. It also has written policies covering specific scopes and issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the

investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

1. Foreign exchange risk arises from different exchange rates to functional currency, as the invoice dates of accounts receivable and payable denominated in nonfunctional foreign currency are different. Due to the characteristics of the OEM 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 fluctuations in exchange rates of the Company's certain foreign investments in emerging countries (e.g., 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.)
2. Besides the above transactions (operating activities) recognized in the income statement, assets and liabilities recognized in the balance sheet also result in the exchange rate risk.

(ii) Management:

1. For such risks, the Group has set up policies requiring companies in the Group to manage the exchange rate risks of their functional currencies.
2. 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:

1. USD and NTD:

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

2. USD and RMB:

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

3. JPY and USD:

Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into USD.

4. JPY and NTD:

Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into NTD.

- (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:

	March 31, 2019					
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Sensitivity Analysis		
				Extent of Variation	Effect on Profit or Loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$ 10,292,972	30.82	\$ 317,229,397	1%	\$	3,172,294
USD : RMB	23,941,464	6.7159	737,875,920	1%		7,378,759
JPY : USD	49,372,065	0.0090	13,740,246	1%		137,402
JPY : NTD	136,298,085	0.2783	37,931,757	1%		379,318
<u>Net effect in consolidated entities with foreign currency</u>						
USD : NTD	\$ 42,548,437	30.82	\$ 1,311,342,828			
<u>Financial liabilities:</u>						
<u>Monetary items</u>						
USD : NTD	\$ 8,174,443	30.82	\$ 251,936,333	1%	\$	2,519,363
USD : RMB	30,806,403	6.7159	949,453,340	1%		9,494,533
JPY : USD	59,285,617	0.0090	16,499,187	1%		164,992
JPY : NTD	804,404	0.2783	223,866	1%		2,239

	December 31, 2018				
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Sensitivity Analysis	
				Extent of Variation	Effect on Profit or Loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 13,564,450	30.72	\$ 416,699,904	1%	\$ 4,166,999
USD : RMB	23,842,540	6.8682	732,442,829	1%	7,324,428
JPY : USD	45,494,070	0.0091	12,656,450	1%	126,565
JPY : NTD	177,078,134	0.2782	49,263,137	1%	492,631
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 41,275,625	30.72	\$ 1,267,987,200		
<u>Financial liabilities:</u>					
<u>Monetary items</u>					
USD : NTD	\$ 12,594,781	30.72	\$ 386,911,672	1%	\$ 3,869,117
USD : RMB	26,947,997	6.8682	827,842,468	1%	8,278,425
JPY : USD	56,944,665	0.0091	15,842,006	1%	158,420
JPY : NTD	1,883,255	0.2782	523,922	1%	5,239

	March 31, 2018				
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Sensitivity Analysis	
				Extent of Variation	Effect on Profit or Loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 8,216,929	29.11	\$ 239,194,803	1%	\$ 2,391,948
USD : RMB	20,929,461	6.2881	609,256,610	1%	6,092,566
JPY : USD	57,990,243	0.0940	15,883,528	1%	158,835
JPY : NTD	312,317,231	0.2739	85,543,690	1%	855,437
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 38,453,607	29.11	\$ 1,119,384,513		
<u>Financial liabilities:</u>					
<u>Monetary items</u>					
USD : NTD	\$ 7,465,243	29.11	\$ 217,313,224	1%	\$ 2,173,132
USD : RMB	22,410,794	6.2881	652,378,213	1%	6,523,782
JPY : USD	60,058,090	0.0940	16,449,911	1%	164,499
JPY : NTD	3,868,428	0.2739	1,059,562	1%	10,596

- (v) Total exchange gain (loss), including realized and unrealized, arising from significant foreign exchange fluctuation on the monetary items held by the Group amounted to a loss of \$1,610,919 and a gain of \$4,889,236, respectively, for the three-month periods ended March 31, 2019 and 2018.

ii. Equity securities

(i) Nature:

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

(ii) Extent

If such equity instruments' price rises or falls by 1%, with all other factors held unchanged, the impacts on equity due to investments in equity instruments measured at fair value through other comprehensive income and investments in equity at fair value through profit or loss were \$896,691 and \$1,014,084, respectively, for the three-month periods ended March 31, 2019 and 2018.

iii. Futures

(i) Nature:

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

(ii) Extent

The Company sets stop-loss amount to reduce its futures market risk whenever futures contracts are entered into. As potential losses are controlled within a reasonable range, there is no significant futures market risk.

iv. Cash flow and fair value interest rate risk

The Group's interest rate risk arises from long-term loans or corporate bonds with floating rates. The Group'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. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The internal risk control assesses customers' credit quality by taking into account their financial position, historical experience, and other factors.

Individual risk limits are set by the Board of Directors based on internal or external ratings. The utilization of credit limits is regularly monitored. Major credit risk arises from credit risks of cash and cash equivalents, derivative financial instruments, deposits at banks and financial institutions, investments on short-term wealth management products of banks and financial institutions, and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

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

	<u>March 31, 2019</u>	<u>December 31, 2018</u>	<u>March 31, 2018</u>
Not past due	\$ 655,614,571	\$ 1,015,332,780	\$ 574,100,461
Up to 90 days	30,481,919	36,344,306	22,020,099
91-180 days	9,224,845	5,849,650	1,241,822
180-270 days	1,205,673	1,722,268	662,584
270-360 days	1,588,024	560,655	1,058,260
Over 361 days	2,354,957	2,475,697	1,385,525
	<u>\$ 700,469,989</u>	<u>\$ 1,062,285,356</u>	<u>\$ 600,468,751</u>

The table above shows an aging analysis based on the number of days overdue.

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

- (iv) As of March 31, 2019, December 31, 2018 and March 31, 2018, the individual allowance for impairment of accounts receivable and ones estimated using loss rate methodology or provision matrix are as follows:

	Individual	Group1	Group2	Group3	Group4	Total
March 31, 2019						
Expected loss rate	100%	0.03%	0.07%	1.18%~6.42%	1.65%~26.90%	
Total book value	<u>\$ 2,929,368</u>	<u>\$ 416,108,986</u>	<u>\$ 224,575,215</u>	<u>\$ 22,273,495</u>	<u>\$ 34,582,925</u>	<u>\$ 700,469,989</u>
Loss allowance	<u>\$ 2,929,368</u>	<u>\$ 161,113</u>	<u>\$ 149,455</u>	<u>\$ 567,425</u>	<u>\$ 756,205</u>	<u>\$ 4,563,566</u>

	Individual	Group1	Group2	Group3	Group4	Total
December 31, 2018						
Expected loss rate	100%	0.03%	0.07%	1.22%~9.33%	1.45%~25.11%	
Total book value	<u>\$ 2,863,081</u>	<u>\$ 690,282,724</u>	<u>\$ 283,134,676</u>	<u>\$ 24,737,003</u>	<u>\$ 61,267,872</u>	<u>\$ 1,062,285,356</u>
Loss allowance	<u>\$ 2,863,081</u>	<u>\$ 203,025</u>	<u>\$ 198,158</u>	<u>\$ 405,132</u>	<u>\$ 1,079,540</u>	<u>\$ 4,748,936</u>

	Individual	Group1	Group2	Group3	Group4	Total
March 31, 2018						
Expected loss rate	97.00%	0.03%	0.08%	1.56%~9.81%	1.66%~13.94%	
Total book value	<u>\$ 2,815,801</u>	<u>\$ 353,087,616</u>	<u>\$ 85,117,652</u>	<u>\$ 88,983,089</u>	<u>\$ 70,464,593</u>	<u>\$ 600,468,751</u>
Loss allowance	<u>\$ 2,741,992</u>	<u>\$ 88,664</u>	<u>\$ 67,657</u>	<u>\$ 276,646</u>	<u>\$ 689,167</u>	<u>\$ 3,864,126</u>

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

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

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

- vi. As of March 31, 2019, December 31, 2018 and March 31, 2018, the Group recognized allowance for uncollectible accounts at \$544,610, \$530,749, and \$1,718,381, respectively.
- vii. Movement in relation to the Group applying the simplified approach to provide loss allowance for accounts receivable (including related parties):

	2019	2018
January 1	\$ 4,748,936	\$ 4,559,395
Reversal of impairment loss	(199,057)	(1,213,766)
Effect of foreign exchange	13,687	518,497
March 31	<u>\$ 4,563,566</u>	<u>\$ 3,864,126</u>

(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 and meets various contractual obligations by maintaining sufficient funds and bank facilities.
- ii. The table below analyzes the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities categorized into relevant maturity groups, i.e. 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.

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Non-derivative financial liabilities:</u>					
March 31, 2019					
Bonds payable	\$ 15,100,000	\$ 33,961,270	\$ 117,626,280	\$ 53,817,450	\$ 220,505,000
Long-term loans	234,860	7,902,448	38,350,895	8,017,517	54,505,720
Lease liabilities	4,485,551	4,391,676	7,644,981	11,793,232	28,315,440
	<u>\$ 19,820,411</u>	<u>\$ 46,255,394</u>	<u>\$ 163,622,156</u>	<u>\$ 73,628,199</u>	<u>\$ 303,326,160</u>
	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Non-derivative financial liabilities:</u>					
December 31, 2018					
Bonds payable	\$ 11,000,000	\$ 38,701,408	\$ 94,055,312	\$ 47,036,880	\$ 190,793,600
Long-term loans	317,391	8,512,909	20,642,947	7,352,814	36,826,061
Finance leases payable	137,415	104,304	265,062	1,071,140	1,577,921
	<u>\$ 11,454,806</u>	<u>\$ 47,318,621</u>	<u>\$ 114,963,321</u>	<u>\$ 55,460,834</u>	<u>\$ 229,197,582</u>
	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Non-derivative financial liabilities:</u>					
March 31, 2018					
Bonds payable	\$ 19,000,000	\$ 15,100,000	\$ 112,509,615	\$ 42,178,085	\$ 188,787,700
Long-term loans	4,053,954	480,746	14,738,539	5,114,081	24,387,320
Finance leases payable	98,606	103,824	269,747	1,187,777	1,659,954
	<u>\$ 23,152,560</u>	<u>\$ 15,684,570</u>	<u>\$ 127,517,901</u>	<u>\$ 48,479,943</u>	<u>\$ 214,834,974</u>

Except as stated above, the Group's non-derivative financial liabilities are due within the next year.

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Derivative financial liabilities:</u>					
March 31, 2019					
Cross currency swap contracts	\$ 843,721	\$ -	\$ -	\$ -	\$ 843,721
Forward exchange contracts	116,638	-	-	-	116,638
Convertible corporate bonds	-	-	-	9,150	9,150
	<u>\$ 960,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,150</u>	<u>\$ 969,509</u>
	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Derivative financial liabilities:</u>					
December 31, 2018					
Cross currency swap contracts	\$ 236,633	\$ -	\$ -	\$ -	\$ 236,633
Forward exchange contracts	414,793	-	-	-	414,793
Convertible corporate bonds	-	-	-	22,835	22,835
	<u>\$ 651,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,835</u>	<u>\$ 674,261</u>
	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
<u>Derivative financial liabilities:</u>					
March 31, 2018					
Cross currency swap contracts	\$ 4,359,697	\$ -	\$ 4,421	\$ 382,287	\$ 4,746,405
Forward exchange contracts	3,798,949	-	-	-	3,798,949
Convertible corporate bonds	-	-	-	6,600	6,600
	<u>\$ 8,158,646</u>	<u>\$ -</u>	<u>\$ 4,421</u>	<u>\$ 388,887</u>	<u>\$ 8,551,954</u>

(3) Fair value information

- A. The different levels of inputs used in the valuation techniques for measuring the 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 transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and beneficiary certificates 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 convertible corporate bonds payable and most of the derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment without active market is included in Level 3.

- B. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(11).

- C. Financial instruments not measured at fair value

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

		March 31, 2019		
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 220,505,000</u>	<u>\$ -</u>	<u>\$ 210,999,515</u>	<u>\$ -</u>

		December 31, 2018		
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 190,793,600</u>	<u>\$ -</u>	<u>\$ 185,311,327</u>	<u>\$ -</u>

		March 31, 2018		
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 188,787,700</u>	<u>\$ -</u>	<u>\$ 182,837,541</u>	<u>\$ -</u>

- (b) The methods and assumptions of fair value measurement are as follows:
Corporate 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 discounted value of the expected cash flows and market interest rate.

D. The Group categorizes financial and non-financial instruments measured at fair value on the basis of the nature, characteristics, risks, and fair value level of the assets and liabilities.

- (a) The related information on assets and liabilities categorized by their nature is as follows:

	Level 1	Level 2	Level 3	Total
March 31, 2019				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 16,353,221	\$ -	\$ -	\$ 16,353,221
Beneficiary certificates	604,700	568	56,388,511	56,993,779
Derivatives	-	4,152,366	-	4,152,366
Financial assets at fair value through other comprehensive income				
Equity instruments	45,053,964	581,243	27,680,631	73,315,838
Total	<u>\$ 62,011,885</u>	<u>\$ 4,734,177</u>	<u>\$ 84,069,142</u>	<u>\$ 150,815,204</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 969,509)</u>	<u>\$ -</u>	<u>(\$ 969,509)</u>

	Level 1	Level 2	Level 3	Total
December 31, 2018				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 22,084,880	\$ -	\$ -	\$ 22,084,880
Beneficiary certificates	454,358	1,539,199	50,865,667	52,859,224
Derivatives	-	4,959,751	-	4,959,751
Financial assets at fair value through other comprehensive income				
Equity instruments	40,019,663	497,579	26,117,153	66,634,395
Total	<u>\$ 62,558,901</u>	<u>\$ 6,996,529</u>	<u>\$ 76,982,820</u>	<u>\$ 146,538,250</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 674,261)</u>	<u>\$ -</u>	<u>(\$ 674,261)</u>
March 31, 2018				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 30,735,474	\$ -	\$ 115,612	\$ 30,851,086
Beneficiary certificates	85,133	352,834	29,213,131	29,651,098
Derivatives	-	2,940,446	-	2,940,446
Financial assets at fair value through other comprehensive income				
Equity instruments	43,584,383	1,284,848	25,688,035	70,557,266
Total	<u>\$ 74,404,990</u>	<u>\$ 4,578,128</u>	<u>\$ 55,016,778</u>	<u>\$ 133,999,896</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 8,551,954)</u>	<u>\$ -</u>	<u>(\$ 8,551,954)</u>

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

- i. The Group adopts market quoted prices as their fair values (i.e., Level 1), which are listed below by the characteristics of the instruments:

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

- E. For the three-month periods ended March 31, of 2019 and 2018, there was no transfer between Level 1 and Level 2.

- F. The following chart is the movement of Level 3 for the three-month periods ended March 31, 2019 and 2018:

	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
	<u>Equity Securities and Beneficiary Certificates</u>	<u>Equity Securities and Beneficiary Certificates</u>
January 1	\$ 76,982,820	\$ 49,703,859
Restatement and adjustment due to retrospective application	-	(383,694)
Gains and losses recognized in profit or loss	2,307,687	1,860,217
Gains and losses recognized in other comprehensive income	(267,551)	(14,063)
Acquisition in the year	3,938,670	5,222,926
Disposal in the year	-	(263,957)
Effects on exchange differences	1,107,516	(1,108,510)
March 31	<u>\$ 84,069,142</u>	<u>\$ 55,016,778</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming that the resource of information is independent, reliable and in line with other resources and representative of the exercisable price, frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model, and making any other necessary adjustments to the fair value.

In addition, investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments to ensure compliance with the related requirements in IFRS.

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

	Fair Value as at March 31, 2019	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	\$ 5,691,211	Comparable listed company method	Revenue multiple	2.49	The higher the revenue multiple, the higher the fair value; discounts for lack of marketability
			Lack of marketability discount	30%	
	\$ 12,809,262	Equity value of complex capital structure	Weighted average cost of capital	13.46%	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower fair value; the higher the revenue multiple, the higher the fair value
			Long-term growth rate of revenue	2.00%	
			Long-term pre-tax operating income	21.15%	
			Discounts for lack of marketability	5%~25% (14.38%)	
			Minority interest discount	5%~15% (12.76%)	
			Expected share price volatility	28.59%~48% (45.6%)	
			EBIT multiple	0.317	
	\$ 7,068,139	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment in venture capital shares	\$ 58,500,530	Net asset value method	Discounts for lack of marketability	5.29%~9.16% (5.62%)	Discounts for lack of marketability; minority interest discount
			Minority interest discount	6.27%~11.01% (6.66%)	

	Fair Value as at December 31, 2018	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	\$ 41,806	Discounted cash flow method	Weighted average cost of capital	18.27%	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower the fair value
			Long-term growth rate of revenue	2%	
			Long-term pre-tax operating income	4.31%	
			Discounts for lack of marketability	15%	
			Minority interest discount	15%	
			Expected share price volatility	0%	
	\$ 4,714,838	Comparable listed company method	Revenue multiple	0.40~6.14 (1.74)	The higher the revenue multiple, the higher the fair value; the higher the discounts for lack of marketability, minority interest discount, expected share price volatility, the lower the fair value
			EBITDA multiple	20.01	
			EBIT multiple	7.06	
			Net value multiple	1.43	
			Discounts for lack of marketability	20%~35% (29%)	
			Expected share price volatility	29.91%	
	\$ 12,373,276	Equity value of complex capital structure	Weighted average cost of capital	11.86~15.97 (14.23)	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower the fair value; the higher the revenue multiple, the higher the fair value
			Long-term growth rate of revenue	2%	
			Long-term pre-tax operating income	10%~21% (18.53%)	
			Discounts for lack of marketability	5%~20% (13.45%)	
			Minority interest discount	5%~15% (12.88%)	
			Expected share price volatility	25.82%~62% (43.93%)	
			Revenue multiple	0.57~6.76 (1.99)	
Unlisted shares	\$ 7,428,132	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment in venture capital shares	\$ 5,242,768	Net asset value method	Discounts for lack of marketability	5%~30% (5.75%)	Discounts for lack of marketability; minority interest discount
			Minority interest discount	4.52%~15% (5.10%)	

	Fair Value as at March 31, 2018	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument: Unlisted shares	\$ 1,177,835	Discounted cash flow method	Weighted average cost of capital	11.63%~18.27% (14.4%)	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower the fair value
			Long-term growth rate of revenue	2%	
			Long-term pre-tax operating income	4.31%~21.15% (18.12%)	
			Discounts for lack of marketability	5%~20% (5.52%)	
			Minority interest discount	15%	
			Expected share price volatility	34.07%~37.75% (36.91%)	
	\$ 19,039,555	Comparable listed company method	Revenue multiple	0.68~6.25 (4.46)	The higher the revenue multiple, the higher the fair value; the higher the discounts for lack of marketability, minority interest discount, expected share price volatility, the lower the fair value
			EBITDA multiple	25.96	
			EBIT multiple	6.69~41.41 (41.14)	
			Net value multiple	1.43	
			Discounts for lack of marketability	5%~35% (25.61%)	
			Minority interest discount	5%~15% (7.01%)	
	\$ 4,182,402	Using the last transaction price in an inactive market	Expected share price volatility	29.61%~49.52% (33.01%)	Not applicable
			Not applicable	Not applicable	
Private equity fund investment in venture capital shares	\$ 30,616,986	Net asset value method	Discounts for lack of marketability	3.79%~16.76% (5.64%)	The higher the discounts for lack of marketability, minority interest discount, expected share price volatility, the lower the fair value
			Minority interest discount	4.57%~15% (5.83%)	
			Expected share price volatility	42.66%	

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

		March 31, 2019			
Input	Change	Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
		Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets Equity Instruments and beneficiary certificates	\$ 84,069,142 ±1%	\$ 563,885	(\$ 563,885)	\$ 276,806	(\$ 276,806)

		December 31, 2018					
	Input	Change	Recognized in Profit or Loss		Recognized in Other Comprehensive Income		
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change	
Financial assets Equity Instruments and beneficiary certificates	\$ 76,982,820	±1%	\$ 508,657	(\$ 508,657)	\$ 261,172	(\$ 261,172)	

		March 31, 2018					
	Input	Change	Recognized in Profit or Loss		Recognized in Other Comprehensive Income		
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change	
Financial assets Equity Instruments and beneficiary certificates	\$ 55,016,778	±1%	\$ 293,287	(\$ 293,287)	\$ 256,880	(\$ 256,880)	

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 (excluding 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 property reaching NT\$300 million or 20% of paid-in capital or more: None.
- F. Disposal of property reaching NT\$300 million or 20% of paid-in capital or more: None.
- 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 5.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 6.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2).
- J. Significant inter-company transactions during the reporting period: Please refer to Table 7.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Please refer to Table 8.

(3) Information on investments in Mainland China

- A. Basic information: Please refer to Table 9.
- 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) 1, 2, 7, and 8.

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 below:

	For the three-month periods ended March 31, 2019	For the three-month periods ended March 31, 2018
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	\$ 1,015,237,261	\$ 1,038,437,533
Revenue from internal customers	71,688,968	12,097,609
Segment revenue	\$ 1,086,926,229	\$ 1,050,535,142
Segment profit	\$ 27,007,997	\$ 29,316,769

(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 from continuing operations for of the three-month periods ended 2019 and 2018 is provided as below:

Operating Revenue	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Total reported segment revenue	\$ 1,086,926,229	\$ 1,050,535,142
Other operating segment revenue	14,541,882	24,752,377
Elimination of intersegment revenue	(47,165,592)	(46,692,939)
Company revenue	<u>\$ 1,054,302,519</u>	<u>\$ 1,028,594,580</u>
Profit or Loss	For the three-month period ended March 31, 2019	For the three-month period ended March 31, 2018
Total reported segment income	\$ 27,007,997	\$ 29,316,769
Other segment profit or loss	2,891,700	(525,309)
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	<u>583,781</u>	<u>1,088,872</u>
Profit before income tax from continuing operating segments	<u>\$ 30,483,478</u>	<u>\$ 29,880,332</u>

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to Others
March 31, 2019

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral			Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Allowance for doubtful accounts	Item	Value			
1	Hyield Venture Capital Co., Ltd.	Hon-Ling Technology Co., Ltd.	Finance Receivables-Related Parties	Y	\$ 1,120,000	\$ -	\$ -	2.00	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 2,371,954	\$ 9,487,816	Note 1
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Finance Receivables-Related Parties	Y	45,000	45,000	45,000	2.00	Short-term financing	-	Business operation	-	None	-	2,371,954	9,487,816	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Finance Receivables-Related Parties	Y	50,000	50,000	25,000	2.00	Short-term financing	-	Business operation	-	None	-	1,809,282	7,237,130	Note 1
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Finance Receivables-Related Parties	Y	60,000	60,000	60,000	2.00	Short-term financing	-	Business operation	-	None	-	1,809,282	7,237,130	Note 1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Other Receivables-Related Parties	Y	64,477	64,194	64,194	3.915	Short-term financing	-	Business operation	-	None	-	19,987,432	79,949,729	Note 3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (Huizhou) Co., Ltd.	Other Receivables-Related Parties	Y	598,715	596,089	596,089	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Other Receivables-Related Parties	Y	690,825	687,795	687,795	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Hong Fu Zhun Precision Industry (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	782,935	779,501	779,501	3.915 -4.7	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	1,036,238	1,031,693	1,031,693	3.915	Short-term financing	-	Business operation	-	None	-	19,987,432	79,949,729	Note 3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	1,657,980	1,650,708	1,650,708	4.35	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 1,980,365	\$ 1,971,679	\$ 1,971,679	3.915	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 126,722,115	\$ 253,444,230	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral		Allowance for doubtful accounts	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Item	Value				
4	Premier Image Technology (China) Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,381,650	1,375,590	1,375,590	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
5	Foxconn Precision Component (Shenzhen) Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	460,550	458,530	458,530	4.35	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
5	Foxconn Precision Component (Shenzhen) Co., Ltd.	Hongfujin Precision Industry Shenzhen Co., Ltd.	Other Receivables-Related Parties	Y	1,381,650	1,375,590	1,375,590	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
6	Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	552,660	550,236	550,236	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
7	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	921,100	917,060	917,060	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
7	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,542,843	1,536,076	1,536,076	3.915 -4.7	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
8	Fuhong Precision Component (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	230,275	229,265	229,265	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
9	Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	230,275	229,265	229,265	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
10	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shandong Jusda Supply Chain Management Ltd.	Other Receivables-Related Parties	Y	1,252,704	1,252,704	1,252,704	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
11	Jusda Supply Chain Management International Ltd.	Shanghai Tuopuwang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	36,844	36,682	36,682	6.00	Short-term financing	-	Business operation	-	None	-	14,686,543	14,686,543	Note 7
12	Jusda International Limited	Jusda Supply Chain Management Mexico.,S.De R.L De.C.V.	Finance Receivables	Y	21,589	21,589	21,589	3.15	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
12	Jusda International Limited	Jusda Supply Chain Management Corporation	Finance Receivables	Y	30,842	30,842	30,842	2.87	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
12	Jusda International Limited	Jusda Europe S.R.O	Finance Receivables	Y	\$ 107,947	\$ 107,947	\$ 107,947	3.15	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 126,722,115	\$ 253,444,230	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral		Allowance for doubtful accounts	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Item	Value				
13	Chongqingshi Futaitong Plan Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	46,055	45,853	45,853	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
14	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Other Receivables-Related Parties	Y	184,220	183,412	183,412	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
14	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	HongQing Precision Machine Co., Ltd.	Other Receivables-Related Parties	Y	460,550	458,530	458,530	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
14	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	1,727,063	1,719,488	1,719,488	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
14	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	8,207,687	8,207,687	8,207,687	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
15	Fuyang Electronical Technology (Changshu) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	875,045	-	-	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
15	Fuyang Electronical Technology (Changshu) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-Related Parties	Y	2,440,915	2,430,209	2,430,209	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
16	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	1,834,120	1,834,120	1,834,120	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
17	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables-Related Parties	Y	\$ 162,114	\$ 161,403	\$ 161,403	5.00	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 2,774,772	\$ 11,099,088	Note 3
17	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables-Related Parties	Y	4,605,500	4,585,300	4,585,300	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	2,993,575	2,980,445	2,980,445	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
19	Foxway Precision Industry (Hangzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	921,100	917,060	917,060	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
20	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 3,723,739	\$ 3,037,937	\$ 3,037,937	2.00	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 126,722,115	253,444,230	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral		Allowance for doubtful accounts	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Item	Value				
20	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	547,009	544,610	544,610	1.80	Short-term financing	-	Business operation	-	-	544,610	3,693,307	14,773,227	Note 3
20	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	3,084,200	3,084,200	3,084,200	2.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
20	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	4,774,342	4,774,342	4,774,342	2.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables-Related Parties	Y	2,164,585	2,155,091	2,155,091	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan YuPin Business Co., Ltd.	Other Receivables-Related Parties	Y	2,302,750	2,292,650	2,292,650	4.275	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuShiRui Zhengzhou Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	115,138	114,633	114,633	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (HeNan) Holding Limited	Other Receivables-Related Parties	Y	138,165	137,559	137,559	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Jusda International Supply Chain Management Ltd.	Other Receivables-Related Parties	Y	322,385	320,971	320,971	3.915	Short-term financing	-	Business operation	-	None	-	11,762,941	47,051,764	Note 3
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	DongYi GCL-Power Photovoltaic Technology Co., Ltd.	Other Receivables-Related Parties	Y	460,550	458,530	458,530	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Technology Co., Ltd.	Other Receivables-Related Parties	Y	686,220	683,210	683,210	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	LanKao YuFu Precision Technology Co., Ltd.	Other Receivables-Related Parties	Y	3,668,240	3,668,240	3,668,240	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
21	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	8,327,340	8,327,340	8,327,340	3.31	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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				
22	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 1,079,470	\$ 1,079,470	\$ 1,079,470	2.84	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 126,722,115	\$ 253,444,230	Note 2
23	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	1,381,650	1,375,590	1,375,590	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
23	Fu Jin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	4,605,500	4,585,300	4,585,300	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
24	GuiZhou FuNaYuanChuang Technology Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Other Receivables-Related Parties	Y	179,615	178,827	178,827	3.915	Short-term financing	-	Business operation	-	None	-	200,605	401,210	Note 3
25	GuiZhou Yuguqian Real Estate Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	1,151,375	1,146,325	1,146,325	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd.	Finance Receivables	Y	6,281,568	-	-	N/A	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Best Leap Enterprises Limited	Finance Receivables	Y	15,396,000	-	-	N/A	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Star Vision Technology Limited	Finance Receivables	Y	27,730	27,730	27,730	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Rich Pacific Holdings Limited	Finance Receivables	Y	53,204	53,204	53,204	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Fullertain Information Technologies Limited	Finance Receivables	Y	61,684	61,684	61,684	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Argyle Holdings Limited	Finance Receivables	Y	127,745	127,745	127,745	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Jusda International Limited	Finance Receivables	Y	308,420	308,420	308,420	2.69	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Maxwell Holding Limited	Finance Receivables	Y	478,668	478,668	478,668	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Foxconn Image & Printing Product Pte. Ltd.	Finance Receivables	Y	1,539,600	678,524	678,524	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Ambit Microsystems (Cayman)Ltd.	Finance Receivables	Y	1,113,114	1,113,114	1,113,114	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	Hightech Electronics Components Inc.	Finance Receivables	Y	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	0.00	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 126,722,115	\$ 253,444,230	Note 2
26	Foxconn (Far East) Limited	China Galaxy Enterprises Limited	Finance Receivables	Y	2,713,944	2,702,199	2,702,199	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
26	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte.Ltd.	Finance Receivables	Y	18,505,200	18,505,200	18,505,200	0.00	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral		Allowance for doubtful accounts	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Item	Value				
27	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables-Related Parties	Y	6,376,628	6,296,067	6,296,067	0-5	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
28	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables-Related Parties	Y	624,551	624,551	624,551	2.37	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
29	Foxconn Interconnect Technology Limited	Foxconn Optical Interconnect Technologies Inc.	Finance Receivables	Y	370,104	370,104	370,104	2.55	Short-term financing	-	Business operation	-	None	-	30,863,063	30,863,063	Note 4
30	Foxconn (KunShan) Computer Connector Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Other Receivables-Related Parties	Y	78,294	77,950	77,950	3.915	Short-term financing	-	Business operation	-	None	-	61,726,126	61,726,126	Note 4
31	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables-Related Parties	Y	92,110	91,706	91,706	3.915	Short-term financing	-	Business operation	-	None	-	61,726,126	61,726,126	Note 4
32	Fuyu Electronical Technology (Huaian) Co., Ltd.	FuDing (ZhengZhou) Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	437,523	435,604	435,604	3.915	Short-term financing	-	Business operation	-	None	-	61,726,126	61,726,126	Note 4
33	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings (Hongkong) Limited	Finance Receivables-Related Parties	Y	478,051	478,051	438,568	0.00	Short-term financing	-	Business operation	-	None	-	561,215	1,122,429	Note 5
33	Shunsin Technology (Samoa) Corporation Limited	Talentek Microelectronics (HeFei) Co., Ltd.	Finance Receivables-Related Parties	Y	46,055	45,853	22,927	3.45	Short-term financing	-	Business operation	-	None	-	85,504	342,016	Note 5
34	Shunsin Technology Holdings (Hongkong) Limited	Shunsin Technology Holdings Limited	Finance Receivables-Related Parties	Y	478,051	478,051	438,568	0.00	Short-term financing	-	Business operation	-	None	-	813,020	3,252,078	Note 5
35	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables-Related Parties	Y	1,140,925	-	-	3.915	Short-term financing	-	Business operation	-	None	-	1,683,644	3,367,288	Note 6
35	FIH Precision Component (Beijing) Co., Ltd.	Tian Enshi (Beijing) Trading Co., Ltd.	Other Receivables-Related Parties	Y	1,842,200	1,834,120	1,834,120	3.915	Short-term financing	-	Business operation	-	None	-	1,683,644	3,367,288	Note 6
35	FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 2,533,025	\$ 2,521,915	\$ 2,521,915	3.915	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 1,683,644	\$ 3,367,288	Note 6
35	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	3,684,400	3,668,240	3,668,240	3.915	Short-term financing	-	Business operation	-	None	-	1,683,644	3,367,288	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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			
36	Nanning Futaihong Precision Industry Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	460,550	458,530	458,530	3.915	Short-term financing	-	Business operation	-	None	-	1,683,644	3,367,288	Note 6
37	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	1,381,650	1,375,590	1,375,590	3.915	Short-term financing	-	Business operation	-	None	-	1,683,644	3,367,288	Note 6
38	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables-Related Parties	Y	921,100	917,060	917,060	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
38	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	2,302,750	2,292,650	2,292,650	3.915	Short-term financing	-	Business operation	-	None	-	126,722,115	253,444,230	Note 2
39	Foxconn European Manufacturing Services S.R.O.	Vela GmbH	Receivable relationship loan	Y	21,073	-	-	2.90	Short-term financing	-	Business operation	-	None	-	545,184	2,180,735	Note 3
40	Global Services Solutions S.R.O	Safedx S.R.O	Other Receivables-Related Parties	Y	142,142	139,722	139,722	5.00	Short-term financing	-	Business operation	-	None	-	152,337	203,117	Note 3
41	Foxconn Industrial Internet Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables-Related Parties	Y	921,100	917,060	917,060	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Other Receivables-Related Parties	Y	1,381,650	1,375,590	1,375,590	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	HeNan YuZhan Technology Co., Ltd.	Other Receivables-Related Parties	Y	1,842,200	1,834,120	1,834,120	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	ShenzhenYuZhan Precision Technology Co., Ltd.	Other Receivables-Related Parties	Y	1,842,200	1,834,120	1,834,120	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Other Receivables-Related Parties	Y	1,842,200	1,834,120	1,834,120	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	HongFuJin Precision Electronics (TianJin) Co., Ltd.	Other Receivables-Related Parties	Y	\$ 1,842,200	\$ 1,834,120	\$ 1,834,120	3.915	Short-term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 34,736,133	\$ 104,208,398	Note 8
41	Foxconn Industrial Internet Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	4,144,950	4,126,770	4,126,770	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2019	Balance at March 31, 2019	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Collateral		Allowance for doubtful accounts	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
												Item	Value				
41	Foxconn Industrial Internet Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	4,605,500	4,585,300	4,585,300	3.915	Short-term financing	-	Business operation	-	None	-	34,736,133	104,208,398	Note 8
42	ShenzhenYuZhan Precision Technology Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	3,223,850	3,209,710	3,209,710	3.915	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Wuhan Yuzhan Technolgy Limited	Other Receivables-Related Parties	Y	460,550	458,530	458,530	3.915	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hebi Yuzhan Technolgy Limited	Other Receivables-Related Parties	Y	3,684,400	3,668,240	3,668,240	3.915	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	5,987,150	5,960,890	5,960,890	3.915	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
44	Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,421,443	1,421,443	1,421,443	3.915	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
45	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Finance Receivables	Y	1,847,520	-	-	0.00	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
45	IPL International Limited	Cloud Network Technology Kft.	Finance Receivables	Y	5,181,456	5,181,456	5,181,456	0-3.61	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
45	IPL International Limited	Focus PC Enterprises Limited	Finance Receivables	Y	8,789,970	8,789,970	8,789,970	0.00	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9
46	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other Receivables-Related Parties	Y	3,147,191	3,147,191	3,147,191	2.52-3.47	Short-term financing	-	Business operation	-	None	-	69,472,265	138,944,531	Note 9

- 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.; Global Services Solutions S.R.O ceiling on total loans to all parties is 80% of the net assets value of lender; limit on loans to a single party is 60% of the lender.
- 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 policy for loans granted by Jusda International Supply Chain Management Ltd. is as follows: ceiling on total loans to all parties is 100% of the net assets value of lender; limit on loans to a single party is 100% of the net assets value of lender.
- Note 8: The policy for loans granted by Foxconn Industrial Internet Co., Ltd. (FII) of which FII directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans to all parties is 30% of the net assets value of lender ; limit on loans to a single party is 10% of the net assets value of lender.
- Note 9: The policy for loans granted by overseas subsidiaries(except for Taiwanese subsidiaries) of which FII directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties is 40% of the net assets of FII; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of FII.
- Note 10: The policy for loans granted by subsidiaries of FII and the borrower is FII is as follows: ceiling on total loans granted by a subsidiary to all parties is 40% of the net assets value of lender; limit on loans to a single party is 40% of the net assets value of lender.
- Note 11: The policy for loans granted by subsidiaries of FII and the borrower is FII or the which of subsidiary directly or indirectly holds over 50% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.
- Note 12: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of Endorsements and Guarantees to Others
March 31, 2019

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2019	Outstanding endorsement/ guarantee amount at March 31, 2019	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 endorsement/guarantee provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to party in Mainland China	Footnote
			Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R.O.	Note 2	\$ 633,610,574	\$ 5,268,210	\$ 5,201,805	\$ 4,855,018	\$ -	0.43	\$ 1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Fusing International Inc.	Note 2	633,610,574	6,014,190	6,014,190	2,004,730	-	0.50	1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	633,610,574	8,750,450	8,712,070	7,864,710	-	0.72	1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	633,610,574	33,887,648	33,887,648	33,887,648	-	2.80	1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	633,610,574	40,012,600	40,012,600	39,477,760	-	3.30	1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	633,610,574	110,073,816	77,540,442	47,373,000	-	6.40	1,267,221,148	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Properties (Shanghai) Co., Ltd.	Note 2	633,610,574	971,523	971,523	971,523	-	0.08	1,267,221,148	Y	N	Y	Note 3, 5
1	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futai Trade Co., Ltd.	Note 1	253,444,230	230,275	229,265	229,265	-	0.02	633,610,574	N	N	Y	Note 4,5
2	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd. Ltd.	LanKao YuFu Precision Technology Co., Ltd.	Note 2	253,444,230	6,447,700	6,419,420	5,594,804	-	0.53	633,610,574	N	N	Y	Note 4,5

N o.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2019	Outstanding endorsement/ guarantee amount at March 31, 2019	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 endorsement/guarantee provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
3	Jusda International Limited	Jusda Europe S.R.O	Note 1	\$ 253,444,230	\$ 365,594	\$ 361,536	\$ 361,536	\$ -	0.03	\$ 633,610,574	Y	N	N	Note 4,5
4	Q-Edge Corporation	AFE Inc.	Note 2	253,444,230	141,492	141,492	141,492	-	0.01	633,610,574	N	N	N	Note 4,5
5	SMART Technologies Inc.	SMART Technologies ULC	Note 1	253,444,230	1,387,890	1,387,890	1,218,259	-	0.11	633,610,574	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 (Excluding Subsidiaries, Associates and Joint Ventures)
March 31, 2019

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

		As of March 31, 2019						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	147,965	\$ 1,479,654	1	\$ 1,479,654	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	157,472	6	157,472	
"	Others (Note 3)	None	(1)	-	153,441	-	153,441	
Bon Shin International Investment Co., Ltd. And subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,102,682	4	2,102,682	
"	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	150,761	11	150,761	
"	Others (Note 3)	None	(1)	-	140,606	-	140,606	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	23,834	1	23,834	
"	Others (Note 3)	None	(1)	-	2,136	-	2,136	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of AcBel Polytech Inc.	None	(1)	3,857	80,418	1	80,418	
"	Others (Note 3)	None	(1)	-	14,576	-	14,576	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	1,763,112	2	1,763,112	
"	Common Stock of Microelectronics Technology Inc.	None	(1)	7,616	196,861	3	196,861	
"	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,234,388	4	2,234,388	
"	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,565,129	1	3,565,129	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	116,614	6	116,614	
"	Yonglin Life Technology Fund I, L. P.	None	(2)	-	252,997	-	252,997	
"	Common Stock of Unimicron Technology Corporation	None	(1)	3,400	100,640	-	100,640	
"	Others (Note 3)	None	(1)(2)	-	798,371	-	798,371	
Hongqi Venture Capital Co., Ltd. and subsidiaries	WALTOP International Corp.	None	(1)	220	2,136	1	2,136	
Foxconn (Far East) Limited and subsidiaries	Big Digital	None	(1)	9	189,038	7	189,038	
"	Easpnet Inc. (+UGOBE Inc.)	None	(1)	4,235	596,299	-	596,299	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	264,979	7	264,979	
"	Common Stock of GoPro, Inc.	None	(1)	1,700	340,561	2	340,561	
"	Common Stock of Hike Global Pte. Ltd.	None	(1)	359	338,939	-	338,939	
"	Common Stock of HMD Global OY	None	(1)	-	1,510,174	5	1,510,174	

		As of March 31, 2019						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	\$ 320,503	-	\$ 320,503	
"	IDG China Capital	None	(2)	-	2,953,764	-	2,953,764	
"	Internet Plus Holdings Ltd.	None	(1)	632	109,213	-	109,213	
"	Katerra Inc.	None	(1)	811	2,416,452	-	2,416,452	
"	Keyssa, Inc.	None	(1)	1,826	369,840	-	369,840	
"	Megvii Inc.	None	(1)	2,276	834,657	18	834,657	
"	Memed Diagnostics Ltd.	None	(1)	-	154,124	-	154,124	
"	Molekule Inc.	None	(1)	-	151,018	10	151,018	
"	MSDC Denali Investors, L.P.	None	(2)	-	3,174,052	-	3,174,052	
"	Nanoplus Technology Ltd.	None	(1)	12,383	291,991	9	291,991	
"	PCCW International OTT (Cayman Islands) Holdings Limited	None	(1)	3,000	1,030,004	-	1,030,004	
"	Plutus (ABRA)	None	(1)	2,035	215,740	7	215,740	
"	Common Stock of SK C&C Co., Limited	None	(1)	2,450	18,382,666	3	18,382,666	
"	Skycus Asset Management Ltd.	None	(2)	-	653,554	-	653,554	
"	Softbank Vision Fund L.P.	None	(2)	-	15,733,582	-	15,733,582	
"	The Lightco Inc.	None	(1)	7,785	228,057	6	228,057	
"	Common Stock of Vizio Inc.	None	(1)	-	334,275	1	334,275	
"	VV Fund II L.P.	None	(2)	-	357,404	-	357,404	
"	Alibaba Group Holding Limited	None	(2)	2,598	14,611,452	-	14,611,452	
"	Razer Inc.	None	(2)	22,928	148,544	-	148,544	
"	Xiaoju Kuaizhi Inc.	None	(1)	3,136	4,414,125	3	4,414,125	
"	Tricorn (Beijing) Technology Co., Ltd.	None	(1)	-	183,564	-	183,564	
"	Tianjin Aiqi Honhai Smart Transportation Equity Investment Fund Partnership L.P.	None	(1)	-	695,218	9	695,218	
"	CyberInsight Technology Co., Ltd.	None	(1)	-	564,412	11	564,412	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,535,194	17	3,535,194	
"	Caitong Fund Management Co., Ltd.	None	(1)	22,151	581,243	-	581,243	
"	Shenzhen Yuto Printing Corporation	None	(1)	13,932	3,636,538	4	3,636,538	
"	Contemporary Amperex Technology Co. Limited	None	(1)	7,667	2,990,508	1	2,990,508	
"	Guanzhou ChengXingZhiDong Motors Technology Co., Ltd.	None	(1)	-	1,514,403	-	1,514,403	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	190,849	10	190,849	
"	Artificial Intelligent Speech	None	(1)	-	229,455	-	229,455	
"	Asia-IO Holdings Limited	None	(1)	-	1,038,222	4	1,038,222	
"	Others (Note 3)	None	(1)(2)	-	2,292,272	-	2,292,272	
"	RMB Continuous Serial Deposits Financial Products	None	(3)	-	14,475,106	-	14,475,106	
"	RMB Structured Deposit	None	(3)	-	4,591,011	-	4,591,011	
"	Liduoduo Public Structured Deposit	None	(3)	-	25,849,920	-	25,849,920	
"	“The Golden Key The Beh & Li Fung” The RMB Financial Products	None	(3)	-	920,644	-	920,644	
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	None	(3)	-	\$ 28,456,063	-	\$ 28,456,063	

		As of March 31, 2019						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares	Book value	Ownership (%)	Fair value	Footnote
"	Liduoduo - Huixiangying Financial Product	None	(3)	-	3,082,000	-	3,082,000	
"	Finance Trust.Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	14,685,120	-	14,685,120	
Foxconn Holding Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	209,364	-	209,364	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,294,952	-	1,294,952	
"	Airspan Networks	None	(1)	97	261,488	-	261,488	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,486,082	8	1,486,082	
"	Cloudminds Technologies Co., Ltd.	None	(1)	4,110	301,486	3	301,486	
"	Common Stock of Devialet SA	None	(1)	41	243,213	1	243,213	
"	GVFX1 L.P.	None	(2)	-	518,235	-	518,235	
"	H4 Engineering Inc.	None	(1)	-	156,778	1	156,778	
"	Innovation Works Development Fund III, L.P.	None	(2)	-	1,622,700	-	1,622,700	
"	Innovation Works Development Fund. L.P.	None	(2)	-	984,069	-	984,069	
"	Innovation Works Limited	None	(1)	2,600	104,973	10	104,973	
"	Inuitive, Ltd.	None	(1)	-	159,350	4	159,350	
"	Katerra Inc.	None	(1)	2,641	6,519,984	-	6,519,984	
"	Keyssa, Inc.	None	(1)	1,826	176,168	3	176,168	
"	Nautilus Ventures LLC	None	(2)	-	555,794	-	555,794	
"	Nuwa Robotics Corp.	None	(1)	-	107,870	7	107,870	
"	Playground Global LLC	None	(2)	-	419,125	-	419,125	
"	Playground Ventures II	None	(2)	-	569,404	-	569,404	
"	Playground Ventures, L.P.	None	(2)	-	1,988,239	-	1,988,239	
"	Riverwood Capital	None	(2)	-	454,959	-	454,959	
"	Silverlink Capital, L.P.	None	(1)	322	1,811,889	-	1,811,889	
"	Silverlink Capital, L.P.	None	(2)	-	5,162,517	-	5,162,517	
"	Sinovation Fund, L.P	None	(2)	-	385,250	-	385,250	
"	Softbank Vision Fund L.P.	None	(2)	-	15,025,606	-	15,025,606	
"	TJ 2015 Fund L.P.	None	(2)	-	441,656	-	441,656	
"	Translink Capital Partners II L.P.	None	(2)	-	160,408	-	160,408	
"	Translink Capital Partners III L.P.	None	(2)	-	532,025	-	532,025	
"	WRV II-A, L.P.	None	(2)	-	3,053,191	-	3,053,191	
"	ZOOX, Inc.	None	(1)	4	107,870	9	107,870	
"	Others (Note 3)	None	(1)(2)	-	751,037	-	751,037	
Foxconn Singapore Pte. Ltd.	Common Stock of Hike Global Pte. Ltd.	None	(1)	179	169,470	-	169,470	
"	Others (Note 3)	None	(2)	-	41	-	41	

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

Note 2: Code of general ledger accounts:

(1) Financial asset measured at fair value through other comprehensive income.

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

(3) Financial asset measured at amortized cost.

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
January 1, 2019 to March 31, 2019

Table 4

Expressed in thousands
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
						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 Holding Limited	Note 1	Foxconn Holding Ltd.	Note 2	USD	1,131,282	\$ 1,131,282	31,769	\$ 31,769	-	\$ -	\$ -	\$ -	1,163,051	\$ 1,163,051
Bon Shin International Investment Co., Ltd.	Common Stock of Ennoconn Corporation	Note 1	Cash capital increase	-	NTD	27,367	246,901	1,708	375,707	-	-	-	-	29,075	622,608
Foxconn (Far East) Limited and subsidiaries	Softbank Vision Fund L.P.	Note 4	-	-	USD	-	478,730	-	31,769	-	-	-	-	-	510,499
"	WAYS Technical Corp., Ltd.	Note 4	-	-	NTD	10,581	307,422	-	-	9,200	306,875	306,875	-	1,381	51,175
"	Alibaba Group Holding Limited	Note 4	-	-	USD	4,798	657,726	-	-	2,200	398,420	398,420	-	2,598	474,090
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,003,589	1,000,000	3,589	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,163	1,000,000	4,163	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	300,000	-	-	-	302,050	300,000	2,050	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,007,378	1,000,000	7,378	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,078	200,000	1,078	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	503,425	500,000	3,425	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	325,000	-	327,272	325,000	2,272	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	201,342	200,000	1,342	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	503,453	500,000	3,453	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	350,000	-	-	-	351,926	350,000	1,926	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	250,000	-	-	-	251,292	250,000	1,292	-	-

						Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	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	Huizhi Financial Products	Note 3	-	-	RMB	-	\$ 300,000	-	\$ -	-	\$ 300,782	\$ 300,000	\$ 782	-	\$ -
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	1,000,000	-	-	-	1,003,814	1,000,000	3,814	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	1,500,000	-	-	-	1,505,899	1,500,000	5,899	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	1,500,000	-	1,503,366	1,500,000	3,366	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	150,841	150,000	841	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3, 5	-	-	RMB	-	50,000	-	-	-	50,280	50,000	280	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	250,000	-	-	-	251,123	250,000	1,123	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,146	300,000	1,146	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	151,090	150,000	1,090	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,582	400,000	1,582	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	150,000	-	150,900	150,000	900	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	150,958	150,000	958	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,333	100,000	333	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	200,718	200,000	718	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	150,691	150,000	691	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	400,000	-	-	-	403,025	400,000	3,025	-	-

Table 4 Page 2

						Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	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	-	-	RMB	-	\$ 300,000	-	\$ -	-	\$ 302,089	\$ 300,000	\$ 2,089	-	\$ -
	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	300,000	-	-	-	301,973	300,000	1,973	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,439	200,000	1,439	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	700,000	-	-	-	706,448	700,000	6,448	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	201,425	200,000	1,425	-	-
"	“Winners”Currency And Bond Series Financial Products	Note 3	-	-	RMB	-	80,000	-	-	-	80,809	80,000	809	-	-
"	“Winners”Currency And Bond Series Financial Products	Note 3	-	-	RMB	-	270,000	-	-	-	272,639	270,000	2,639	-	-
"	“The Golden Key The Beh & Li Fung” The RMB Financial Products	Note 3	-	-	RMB	-	700,000	-	-	-	706,998	700,000	6,998	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	80,000	-	-	-	80,819	80,000	819	-	-
"	RMB Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,002,333	1,000,000	2,333	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	960,000	-	963,267	960,000	3,267	-	-
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	-	-	-	-	1,000,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	900,000	-	-	-	-	-	900,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000

Table 4 Page 3

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
						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	Note 3	-	-	RMB	-	\$ -	-	\$ 150,000	-	\$ -	\$ -	\$ -	-	\$ 150,000
	Increasing Profits														
	Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
	Increasing Profits														
	Financial Products														
"	RMB Structured Deposit	Note 3	-	-	RMB	-	-	-	1,000,000	-	-	-	-	-	1,000,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	RMB Continuous Serial Deposits	Note 3	-	-	RMB	-	-	-	350,000	-	-	-	-	-	350,000
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	250,000	-	-	-	-	-	250,000
	Increasing Profits														
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	325,000	-	-	-	-	-	325,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
	Increasing Profits														
	Financial Products														
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
	Increasing Profits														
	Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
	Increasing Profits														
	Financial Products														

Table 4 Page 4

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
						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	Note 3	-	-	RMB	-	\$ -	-	\$ 100,000	-	\$ -	\$ -	\$ -	-	\$ 100,000
	Increasing Profits Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
	Increasing Profits Financial Products														
"	RMB Continuous Serial Deposits	Note 3, 5	-	-	RMB	-	-	-	30,000	-	-	-	-	-	30,000
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3	-	-	RMB	-	-	-	130,000	-	-	-	-	-	130,000
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3, 5	-	-	RMB	-	-	-	40,000	-	-	-	-	-	40,000
	Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
	Increasing Profits Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
	Increasing Profits Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
	Increasing Profits Financial Products														
"	“The Golden Key The Beh & Li Fung” The RMB Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	“The Golden Key The Beh & Li Fung” The RMB Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	270,000	-	-	-	-	-	270,000
	Increasing Profits Financial Products														
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	80,000	-	-	-	-	-	80,000
	Increasing Profits Financial Products														
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Yun Tong Fortune	Note 3	-	-	RMB	-	-	-	700,000	-	-	-	-	-	700,000
	Increasing Profits Financial Products														

						Balance as at January 1, 2019		Addition		Disposal				Balance as at March 31, 2019	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	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	Note 3	-	-	RMB	-	\$ -	-	\$ 300,000	-	\$ -	\$ -	\$ -	-	\$ 300,000
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3	-	-	RMB	-	-	-	1,000,000	-	-	-	-	-	1,000,000
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3, 5	-	-	RMB	-	-	-	52,000	-	-	-	-	-	52,000
	Financial Products														
"	RMB Continuous Serial Deposits	Note 3	-	-	RMB	-	-	-	900,000	-	-	-	-	-	900,000
	Financial Products														
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	50,000	-	-	-	-	-	50,000
	Financial Products														
"	Liduoduo Public Structured Deposit	Note 3	-	-	RMB	-	-	-	50,000	-	-	-	-	-	50,000
	Financial Products														
Foxconn Holding Ltd. and subsidiaries	Softbank Vision Fund L.P.	Note 4, 5	-	-	USD	-	457,432	-	30,096	-	-	-	-	-	487,528

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

Note 2: The counterparty is a subsidiary of the Company.

Note 3: Code of general ledger account is "financial assets at amortized cost." The disposal gain and loss is from interest income.

Note 4: Code of general ledger account is "financial assets at fair value through profit or loss." Due to adoption of IFRS, it would be valued at fair value rather than recognized disposal gain or loss.

Note 5: The total amount of the Group's acquisition or sale of the same security is reaching NT\$300 million or more.

Note 6: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

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
March 31, 2019

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 3,400,559	1	45-90 days	Note 1	Note 1	\$ 93,358,356	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	452,543	-	90 days	Note 1	Note 1	568,039	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Subsidiary	Sales	118,065	-	60 days	Note 1	Note 1	82,898	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	5,908,482	1	90 days	Note 1	Note 1	7,375,374	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	150,225	-	90 days	Note 1	Note 1	184,101	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	226,208	-	60 days	Note 1	Note 1	268,370	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	742,451	-	90 days	Note 1	Note 1	824,690	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Affiliate	Sales	295,603	-	60 days	Note 1	Note 1	191,598	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	153,048	-	45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	445,040	-	90 days	Note 1	Note 1	573,631	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	662,117	-	90 days	Note 1	Note 1	661,272	-	
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliate	Sales	148,357	-	90 days	Note 1	Note 1	194,472	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Trading Corporation	Affiliate	Sales	2,951,207	1	60 days	Note 1	Note 1	1,033,822	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	830,627	-	90 days	Note 1	Note 1	638,847	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,118,432	-	60 days	Note 1	Note 1	669,428	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Electronic Components (Taiwan) Corporation	Affiliate	Sales	227,586	-	60 days			144,120		
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Other related party	Sales	414,240	-	90 days	Note 1	Note 1	1,039,258	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		
			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 Hong Kong Limited	Affiliate	Sales	\$ 4,777,181	1	45-90 days	Note 1	Note 1	\$ 4,449,495	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Purchases	185,502,915	36	90 days	Note 1	Note 1	(272,187,933)	31	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	113,234,286	22	45 days	Note 1	Note 1	(142,580,305)	16	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	99,042,513	19	90 days	Note 1	Note 1	(232,328,412)	26	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	37,191,952	7	30-90 days	Note 1	Note 1	(39,286,504)	4	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	26,463,384	5	90 days	Note 1	Note 1	(65,195,503)	7	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	17,633,771	3	90 days	Note 1	Note 1	(13,487,536)	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	783,888	-	90 days	Note 1	Note 1	(1,174,894)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	744,256	-	30 days	Note 1	Note 1	(1,031,618)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	415,817	-	60 days	Note 1	Note 1	(487,962)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	9,853,442	74	-	Note 1	Note 1	(20,076,723) (Shown as other payables)	60	
Hon Hai Precision Industry Co., Ltd.	Franklin Management Limited	Subsidiary	Processing and molding costs	3,302,151	25	-	Note 1	Note 1	(13,172,186) (Shown as other payables)	40	
Shunsin Technology (Zhong Shan) Co., Ltd.	ShunSin Technology Holdings Limited	Subsidiary	Sales	681,277	86	45 days	Note 1	Note 1	61,025	23	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Limited	Subsidiary	Sales	1,706,903	27	60 days	Note 1	Note 1	769,108	12	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Subsidiary	Sales	102,332	2	90 days	Note 1	Note 1	62,336	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	393,567	6	60 days	Note 1	Note 1	361,142	6	
AMB Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,728,727	100	30 days	Note 1	Note 1	816,039	100	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	779,250	5	70 days	Note 1	Note 1	768,744	3	
Ingrasys Technology Inc..	Foxconn Technology (India) Private Limited	Subsidiary	Sales	506,599	4	90 days	Note 1	Note 1	885,394	4	
Ingrasys Technology Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,386,245	10	90 days	Note 1	Note 1	1,986,727	9	
Ingrasys Technology Inc.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	1,035,131	7	90 days	Note 1	Note 1	1,542,485	7	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	\$ 2,459,577	17	90 days	Note 1	Note 1	\$ 12,191,406	53	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	234,974	2	90 days	Note 1	Note 1	1,144,352	5	
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	319,393	2	30 days	Note 1	Note 1	77,016	-	
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,100,511	8	90 days	Note 1	Note 1	955,589	4	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	394,607	3	45 days	Note 1	Note 1	231,931	1	
Ingrasys Technology Inc.	Sharp Hong Kong Limited	Affiliate	Purchases	1,192,789	9	30 days	Note 1	Note 1	-	-	
Socle Technology Corporation	Sharp Corporation	Affiliate	Purchases	302,370	77	30 days	Note 1	Note 1	(173,254)	(69)	
Socle Technology Corporation	Fitipower Integrated Technology Inc.	Affiliate	Sales	196,441	49	30 days	Note 1	Note 1	136,469	53	
Hon Lin Technology Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Service revenue	451,776	60	45 days	Note 1	Note 1	200,473	79	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Service revenue	256,016	34	30 days	Note 1	Note 1	-	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	347,726	2	90 days	Note 1	Note 1	418,655	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	9,159,827	42	120 days	Note 1	Note 1	7,476,911	44	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	779,915	4	60 days	Note 1	Note 1	(312,798)	(1)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Great Promote Limited	Subsidiary	Sales	1,661,386	92	90 days	Note 1	Note 1	1,319,391	91	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	117,304	9	60 days	Note 1	Note 1	51,681)	(3)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	407,457	29	30 days	Note 1	Note 1	1,206,528	11	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	177,533	13	30 days	Note 1	Note 1	3,589,685	33	
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	237,735	1	60 days	Note 1	Note 1	571,374	6	
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Subsidiary	Sales	306,312	1	60 days	Note 1	Note 1	1,005,602	10	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	\$ 205,627	1	90 days	Note 1	Note 1	(\$ 298,506)	(1)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	1,360,291	8	30 days	Note 1	Note 1	(34,706)	-	
FIH (Hong Kong) Limited	Sharp Trading Corporation	Affiliate	Sales	8,167,362	30	25 days	Note 1	Note 1	1,988,850	21	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	7,855,765	98	30 days	Note 1	Note 1	4,198,823	100	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,029,418	21	60 days	Note 1	Note 1	(1,067,291)	(13)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	379,478	8	60 days	Note 1	Note 1	(432,641)	(5)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	839,195	17	60 days	Note 1	Note 1	(1,180,104)	(15)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	5,398,330	98	120 days	Note 1	Note 1	5,219,223	100	
Guizhou Fuzhikang Electronic Co., Ltd.	Great Promote Limited	Subsidiary	Sales	2,902,211	15	60 days	Note 1	Note 1	924,805	7	
Great Promote Limited	Rising Stars Mobile India Private Limited	Subsidiary	Sales	1,124,023	21	90 days	Note 1	Note 1	1,746,892	36	
Carston Ltd.	High Tempo International Ltd.	Affiliate	Sales	134,036	18	90 days	Note 1	Note 1	107,641	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	266,969	5	90 days	Note 1	Note 1	1,699,147	11	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	Sales	220,048	4	50 days	Note 1	Note 1	694,995	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	404,825	7	90 days	Note 1	Note 1	894,451	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Limited	Subsidiary	Sales	1,417,234	25	30 days	Note 1	Note 1	5,771,564	36	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	145,727	3	90 days	Note 1	Note 1	278,882	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Affiliate	Sales	113,540	2	90 days	Note 1	Note 1	135,983	1	
Shunsin Technology Holdings Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiary	Sales	\$ 446,843	34	45 days	Note 1	Note 1	\$ 286,740	32	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	1,444,836	91	90 days	Note 1	Note 1	6,682,362	98	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	106,214	4	90 days	Note 1	Note 1	233,840	4	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	821,022	30	15 days	Note 1	Note 1	3,747,849	63	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	5,508,112	88	30 days	Note 1	Note 1	4,027,852	85	
Triple Win Technology (Shenzhen) Co., Ltd.	Sharp Corporation	Affiliate	Sales	666,153	11	45 days	Note 1	Note 1	668,630	14	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	177,627	18	90 days	Note 1	Note 1	492,251	28	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	140,753	15	60 days	Note 1	Note 1	298,923	17	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Limited	Subsidiary	Sales	458,934	47	90 days	Note 1	Note 1	714,993	40	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	144,429	8	90 days	Note 1	Note 1	564,731	12	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	746,573	42	30 days	Note 1	Note 1	1,810,897	39	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	2,084,729	100	90 days	Note 1	Note 1	5,276,977	95	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,201,435	100	90 days	Note 1	Note 1	1,175,266	100	
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,583,024	52	45 days	Note 1	Note 1	1,879,588	29	
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	155,303	2	60 days	Note 1	Note 1	190,730	3	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	1,265,086	14	60 days	Note 1	Note 1	601,704	9	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	2,682,893	30	90 days	Note 1	Note 1	2,620,857	40	
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiary	Sales	\$ 181,793	2	60 days	Note 1	Note 1	\$ 166,536	3	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	347,892	-	90 days	Note 1	Note 1	1,082,291	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	572,313	7	90 days	Note 1	Note 1	829,902	17	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	421,248	5	90 days	Note 1	Note 1	(643,573)	(8)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	210,197	3	60 days	Note 1	Note 1	(312,419)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	FOXCONN Technology Co., Ltd.	Affiliate	Purchases	187,333	2	90 days	Note 1	Note 1	(190,650)	(2)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Trading Corporation	Affiliate	Sales	383,163	5	30 days	Note 1	Note 1	-	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	836,422	10	30 days	Note 1	Note 1	1,286,986	26	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	322,564	99	30 days	Note 1	Note 1	409,631	99	
Franklin Management Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	153,929	10	90 days	Note 1	Note 1	1,433,987	9	
Foxconn Global Services Division S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	105,856	1	45 days	Note 1	Note 1	156,005	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	705,958	35	90 days	Note 1	Note 1	966,936	24	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	532,066	26	90 days	Note 1	Note 1	237,416	6	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	314,606	15	90 days	Note 1	Note 1	95,455	2	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	258,534	32	30 days	Note 1	Note 1	432,312	36	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	347,217	42	90 days	Note 1	Note 1	436,489	37	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	477,646	99	1 day	Note 1	Note 1	867,586	99	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 402,054	75	30 days	Note 1	Note 1	\$ 423,812	87	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Subsidiary	Sales	131,709	25	50 days	Note 1	Note 1	-	-	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	144,223	26	90 days	Note 1	Note 1	208,059		12
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	364,843	85	30 days	Note 1	Note 1	275,709		82
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	117,599	8	90 days	Note 1	Note 1	143,133		3
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	1,296,865	100	30 days	Note 1	Note 1	4,324,318		100
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	174,090	79	1 day	Note 1	Note 1	118,100		88
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,979,666	97	60 days	Note 1	Note 1	3,564,961		94
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	560,808	99	60 days	Note 1	Note 1	676,390		100
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	11,783,379	56	90 days	Note 1	Note 1	9,631,324		47
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	114,077	1	90 days	Note 1	Note 1	(172,096 )	(	1)
Hongfujin Precision Industry (Yantai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	416,639	3	90 days	Note 1	Note 1	796,623		15
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	4,034,105	33	90 days	Note 1	Note 1	1,714,628		33
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	230,597	2	90 days	Note 1	Note 1	(413,195 )	(	5)
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	194,704	2	60 days	Note 1	Note 1	146,956		3
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	106,046	1	60 days	Note 1	Note 1	(106,441 )	(	1)
Hongfujin Precision Industry (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	1,289,404	11	45 days	Note 1	Note 1	(919,659 )	(	11)
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	1,741,549	15	45 days	Note 1	Note 1	4,868,219		43
Foxconn Technology CZ S.R.O.	Ingrasys Technology Inc.	Subsidiary	Sales	423,463	13	45 days	Note 1	Note 1	161,878		5
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	\$ 105,192	3	45 days	Note 1	Note 1	\$ 84,261		3

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	242,105	8	45 days	Note 1	Note 1	722,782	24	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	171,888	3	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronic Technology (Huaian) Co., Ltd.	Subsidiary	Sales	142,545	3	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Gang Electronics (Dong Guan) Ltd.	Affiliate	Sales	113,097	2	14 days	Note 1	Note 1	-	-	
Huaian Fultong Trading Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	116,779	31	30 days	Note 1	Note 1	135,967	28	
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	323,125	31	30 days	Note 1	Note 1	168,934	41	
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	708,556	69	30 days	Note 1	Note 1	247,235	59	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	155,373	-	90 days	Note 1	Note 1	781,517	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	221,747	-	90 days	Note 1	Note 1	607,281	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	106,895,735	98	90 days	Note 1	Note 1	232,575,305	93	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	672,793	1	90 days	Note 1	Note 1	622,294	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	346,797	-	90 days	Note 1	Note 1	6,341,375	3	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	109,222	-	90 days	Note 1	Note 1	(110,247)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	366,377	-	90 days	Note 1	Note 1	(594,400)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Subsidiary	Sales	8,289,454	84	60 days	Note 1	Note 1	4,871,686	61	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	888,495	9	90 days	Note 1	Note 1	2,404,771	30	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HCC Teletron (HK) Technology Co., Limited	Subsidiary	Sales	\$ 195,813	2	90 days	Note 1	Note 1	\$ 220,024	3	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)		
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	245,781	3	90 days	Note 1	Note 1	(245,195)	(3)		
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	132,932	1	90 days	Note 1	Note 1	(178,368)	(2)		
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	765,877	35	90 days	Note 1	Note 1	775,724		35	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantaishi Fultong International Trading Co., Ltd.	Subsidiary	Sales	774,122	35	120 days	Note 1	Note 1	756,813		34	
Foxconn Precision Electronics (YanTai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	314,104	14	90 days	Note 1	Note 1	314,438		14	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	Sales	133,230	6	45 days	Note 1	Note 1	74,876		3	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	238,697	1	30 days	Note 1	Note 1	239,446		1	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	16,121,846	65	90 days	Note 1	Note 1	22,871,417		88	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	726,487	3	90 days	Note 1	Note 1	402,617		2	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,815,903	15	75 days	Note 1	Note 1	30,278		-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	116,349,655	99	90 days	Note 1	Note 1	119,464,630		98	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	112,758	-	90 days	Note 1	Note 1	368,107		-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	237,663	-	90 days	Note 1	Note 1	(237,523)		-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hangzhou GD Electronics Co., Ltd.	Affiliate	Sales	310,033	-	90 days	Note 1	Note 1	504,008		-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	\$ 215,063	-	90 days	Note 1	Note 1	(\$ 18,066)		-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	116,867	59	90 days	Note 1	Note 1	128,248	68	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	494,079	82	60 days	Note 1	Note 1	781,833	87	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	Sales	233,533	53	45 days	Note 1	Note 1	264,974	23	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	105,387	18	60 days	Note 1	Note 1	-	-	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	19,596,519	51	30 days	Note 1	Note 1	33,389,014	70	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,622,626	98	180 days	Note 1	Note 1	5,538,546	56	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	170,810	8	90 days	Note 1	Note 1	(171,008)	(3)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Sales	205,320,270	99	90 days	Note 1	Note 1	295,942,430	98	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,536,504	1	90 days	Note 1	Note 1	3,667,058	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	Sales	143,927	-	90 days	Note 1	Note 1	1,588,968	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	305,565	-	90 days	Note 1	Note 1	299,075	-	
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Foxconn Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	132,563	20	30 days	Note 1	Note 1	74,503	5	
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	Purchases	404,442	71	45 days	Note 1	Note 1	(2,028,116)	(100)	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	7,487,607	37	90 days	Note 1	Note 1	20,066,632	54	
Profit New Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	1,042,911	5	90 days	Note 1	Note 1	2,945,486	8	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 11,703,775	58	30 days	Note 1	Note 1	\$ 6,870,197	18	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,047,743	100	30 days	Note 1	Note 1	83,241,721	92	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	157,219	-	30 days	Note 1	Note 1	14,383	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,123,607	3	60 days	Note 1	Note 1	1,123,243	2	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	173,838	-	45 days	Note 1	Note 1	139,801	-	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,123,607	3	90 days	Note 1	Note 1	(985,136 ) (	2)	
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	767,616	14	45 days	Note 1	Note 1	867,192	15	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,033,810	37	60 days	Note 1	Note 1	2,276,323	39	
Competition Team Ireland Limited	ChongQing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	146,408	3	60 days	Note 1	Note 1	179,940	3	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	274,673	5	60 days	Note 1	Note 1	-	-	
WWW (Jin Cheng) Co., Ltd.	Beyond Maximum Industrial Ltd. - Bahamas	Subsidiary	Sales	105,246	89	90 days	Note 1	Note 1	113,418	87	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	395,477	1	90 days	Note 1	Note 1	1,737,922	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	39,548,387	89	90 days	Note 1	Note 1	52,423,276	93	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	720,504	2	90 days	Note 1	Note 1	721,667	1	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	517,127	1	30 days	Note 1	Note 1	-	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	122,279	-	60 days	Note 1	Note 1	-	-	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Service revenue	\$ 466,836	99	30 days	Note 1	Note 1	\$ 355,852	99	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	2,237,253	92	90 days	Note 1	Note 1	9,402,963	57	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,513	52	90 days	Note 1	Note 1	285,687	33	
Fuhongyuan (Shenzhen) Environmental Technology Limited	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	115,186	48	90 days	Note 1	Note 1	74,740	25	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	605,973	3	90 days	Note 1	Note 1	651,226	4	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	467,015	3	90 days	Note 1	Note 1	298,344	2	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	325,659	2	30 days	Note 1	Note 1	306,718	2	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	102,853	1	90 days	Note 1	Note 1	162,588	1	
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	358,950	2	90 days	Note 1	Note 1	318,802	2	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	427,380	2	90 days	Note 1	Note 1	717,534	4	
Foxconn Interconnect Technology Limited	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	129,634	1	90 days	Note 1	Note 1	128,988	1	
Foxconn Interconnect Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	438,116	2	90 days	Note 1	Note 1	797,625	4	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	432,908	2	60 days	Note 1	Note 1	848,692	5	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	120,252	1	90 days	Note 1	Note 1	121,268	1	
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	161,562	1	60 days	Note 1	Note 1	107,740	1	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	210,114	1	30 days	Note 1	Note 1	200,340	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Affiliate	Sales	480,612	3	90 days	Note 1	Note 1	629,514	3	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	\$ 757,056	5	30 days	Note 1	Note 1	\$ -	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	135,854	1	90 days	Note 1	Note 1	220,977	1	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	134,460	1	90 days	Note 1	Note 1	228,637	1	
FIT Electronics Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	266,281	93	30 days	Note 1	Note 1	111,566	86	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	302,525	45	45 days	Note 1	Note 1	251,899	32	
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	Sales	113,547	6	60 days	Note 1	Note 1	137,025	4	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	484,029	25	60 days	Note 1	Note 1	605,577	20	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	144,877	7	60 days	Note 1	Note 1	237,203	8	
Shih Hua Technology Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	102,177	67	90 days	Note 1	Note 1	48,878	50	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	195,530	95	60 days	Note 1	Note 1	108,642	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	200,500	99	90 days	Note 1	Note 1	115,048	98	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	152,024	9	90 days	Note 1	Note 1	304,730	19	
Fushirui Precision Industry (Chengdu) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	244,322	45	90 days	Note 1	Note 1	317,626	20	
Fushirui Precision Industry (Chengdu) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	129,404	24	90 days	Note 1	Note 1	340,110	21	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	125,921	100	60 days	Note 1	Note 1	47,311	100	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	6,789,457	28	75 days	Note 1	Note 1	5,679,571	23	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	106,571	-	75 days	Note 1	Note 1	203,402	1	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,246,523	9	120 days	Note 1	Note 1	\$ 7,177,364	29	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
eCMMS Precision Singapore Pte. Ltd.	AFE, Inc.	Subsidiary	Sales	206,113	1	60 days	Note 1	Note 1	121,359	-	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	334,151	1	60 days	Note 1	Note 1	-	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	277,623	1	60 days	Note 1	Note 1	116,897	-	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,549,070	100	60 days	Note 1	Note 1	4,865,609	100	
Fushirui Precision Industry (Jincheng) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd..	Affiliate	Sales	235,721	88	90 days	Note 1	Note 1	160,929	43	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	611,102	4	90 days	Note 1	Note 1	613,368	5	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	12,361,925	77	90 days	Note 1	Note 1	10,823,494	80	
Ingrasys (Singapore) Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	179,534	1	30 days	Note 1	Note 1	146,084	1	
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	250,368	7	30 days	Note 1	Note 1	-	-	
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Subsidiary	Sales	276,225	7	60 days	Note 1	Note 1	318,098	18	
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiary	Sales	277,714	47	60 days	Note 1	Note 1	514,852	81	
Foxconn Optical Interconnect Technologies Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	200,691	34	30 days	Note 1	Note 1	-	-	
Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Profit New Limited	Subsidiary	Sales	222,526	30	30 days	Note 1	Note 1	53,020	9	
Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	521,513	69	60 days	Note 1	Note 1	526,359	91	
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	114,290	1	90 days	Note 1	Note 1	963,702	3	
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	10,135,097	98	30 days	Note 1	Note 1	23,265,823	66	
Henan Yuzhan Technology Limited	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	116,689	2	60 days	Note 1	Note 1	(148,574)	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	\$ 199,169	5	90 days	Note 1	Note 1	\$ 367,363	8	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	Sales	3,498,049	85	90 days	Note 1	Note 1	3,653,261	75	
Jincheng Futaihua Precision Electronic Co., Ltd.	Wuhan YuZhan Precision Technology Co., Ltd.	Subsidiary	Sales	196,988	5	90 days	Note 1	Note 1	229,356	5	
Lankao Yufu Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Sales	364,460	75	90 days	Note 1	Note 1	515,584	66	
Lankao Yufu Precision Technology Co., Ltd.	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Subsidiary	Sales	104,079	21	90 days	Note 1	Note 1	258,177	33	
Foxconn Precision International Limited	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,968,317	7	90 days	Note 1	Note 1	3,967,005	6	
Foxconn Precision International Limited	IPL International Limited	Subsidiary	Sales	4,744,415	8	30 days	Note 1	Note 1	35,679,688	52	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Shenzhen Futai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	192,607	1	90 days	Note 1	Note 1	444,289	-	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	170,159	1	90 days	Note 1	Note 1	1,030,779	1	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,219,286	25	30 days	Note 1	Note 1	25,794,851	15	
Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,549,908	72	30 days	Note 1	Note 1	138,199,968	78	
Fuzhun Precision Tooling (Jiashan) Co.,Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	120,013	100	90 days	Note 1	Note 1	213,831	100	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	142,083	3	60 days	Note 1	Note 1	165,422	3	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	363,153	8	60 days	Note 1	Note 1	360,899	6	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Corporation	Affiliate	Sales	745,994	16	40 days	Note 1	Note 1	529,398	9	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Corporation	Affiliate	Purchases	704,704	12	40 days	Note 1	Note 1	-	-	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Trading Corporation	Affiliate	Sales	\$ 809,251	17	40 days	Note 1	Note 1	\$ 230,555	4	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	162,444	4	60 days	Note 1	Note 1	161,552	3	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	Sales	1,098,438	24	45 days	Note 1	Note 1	2,639,353	47	Note 2
Sharp Jusda Logistics Corporation	SAKAI SIO International GuangZhou Co., Ltd.	Affiliate	Sales	614,435	21	30 days	Note 1	Note 1	397,257	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	1,341,196	47	30 days	Note 1	Note 1	598,437	36	
Zhengzhou Yu Teng Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Sales	253,924	100	90 days	Note 1	Note 1	655,295	100	
Chongqing Fugui Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	124,983	9	30 days	Note 1	Note 1	139,344	18	
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,121,634	77	90 days	Note 1	Note 1	550,154	73	
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	165,841	-	90 days	Note 1	Note 1	174,815	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	496,954	1	90 days	Note 1	Note 1	648,355	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	5,022,911	13	60 days	Note 1	Note 1	10,723,954	16	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	32,882,245	85	30 days	Note 1	Note 1	53,407,484	81	
Shenzhen Fugui Precision Industrial Co., Ltd.	Innolux Corporation	Other related party	Purchases	178,303	-	60 days	Note 1	Note 1	(80,730)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	111,956	-	90 days	Note 1	Note 1	(113,343)	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	5,166,677	2	45 days	Note 1	Note 1	4,881,537	2	
Cloud Network Technology Singapore Pte. Ltd.	Ampower Technology Co., Ltd.	Affiliate	Purchases	163,648	-	30 days	Note 1	Note 1	(57,711)	-	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	5,105,286	2	90 days	Note 1	Note 1	3,600,789	2	
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	3,425,724	2	60 days	Note 1	Note 1	4,207,932	2	
Cloud Network Technology Singapore Pte. Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 3,290,457	2	60 days	Note 1	Note 1	\$ 3,554,159	2	

Table 5 Page 16

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (GuiYang) Co., Ltd.	Subsidiary	Sales	205,019	-	60 days	Note 1	Note 1	246,312	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,318,245	1	75 days	Note 1	Note 1	3,820,580		2
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,440,426	5	60 days	Note 1	Note 1	8,330,413		4
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	5,882,009	3	90 days	Note 1	Note 1	8,230,566		4
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria de Eletronicos Ltda.	Subsidiary	Sales	129,025	-	90 days	Note 1	Note 1	126,389		-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	Sales	791,824	-	120 days	Note 1	Note 1	699,152		-
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	160,599	-	30 days	Note 1	Note 1	(155,131)		-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	6,325,277	100	30 days	Note 1	Note 1	35,099,347		85
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	3,087,583	99	45 days	Note 1	Note 1	1,972,067		98
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,538,569	48	30 days	Note 1	Note 1	(3,279,168 )	(	37)
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	147,742	-	45 days	Note 1	Note 1	144,710		1
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,489,237	6	30 days	Note 1	Note 1	2,577,983		16
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	942,113	2	30 days	Note 1	Note 1	808,039		5
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	138,112	-	30 days	Note 1	Note 1	404,702		-
IPL International Limited	HeNan YuZhan Technology Limited	Subsidiary	Sales	2,266,077	5	30 days	Note 1	Note 1	14,415,639		6
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	\$ 110,907	-	30 days	Note 1	Note 1	\$ 532,017		-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	38,114,479	88	30 days	Note 1	Note 1	198,707,271		84

Table 5 Page 17

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third-party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,524,137	6	30 days	Note 1	Note 1	21,721,584	9	
Jusda Supply Chain Management Corporation	Sharp Electronics Corporation	Affiliate	Sales	166,022	37	60 days	Note 1	Note 1	114,636	31	
AFE, Inc.	Sharp Electronics Corporation	Affiliate	Sales	215,873	100	60 days	Note 1	Note 1	112,967	100	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	161,328	100	90 days	Note 1	Note 1	117,313	36	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	147,066	31	90 days	Note 1	Note 1	232,676	20	
Hebi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	211,856	45	90 days	Note 1	Note 1	777,171	67	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Subsidiary	Sales	107,170	85	90 days	Note 1	Note 1	123,947	85	
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Sharp FIT Automotive Technology Co., Ltd.	Subsidiary	Sales	199,850	87	30 days	Note 1	Note 1	-	-	
Sharp FIT Automotive Technology Co., Ltd.	Sharp Corporation	Affiliate	Sales	256,728	100	10 days	Note 1	Note 1	-	-	
HCC Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	112,344	37	45 days	Note 1	Note 1	-	-	
Hong Kong Ennopower Information Technology Co., Limited	HeNan YuZhan Technology Limited	Subsidiary	Sales	186,849	51	30 days	Note 1	Note 1	186,788	54	
Hong Kong Ennopower Information Technology Co., Limited	SAKAI SIO International GuangZhou Co., Ltd.	Affiliate	Sales	176,141	49	60 days	Note 1	Note 1	156,397	46	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	6,647,957	95	30 days	Note 1	Note 1	919,366	82	
Foxconn Singapore Pte. Ltd.	View Great Limited	Subsidiary	Sales	104,266	75	45 days	Note 1	Note 1	39,918	85	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,450,280	17	60 days	Note 1	Note 1	5,388,591	60	
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	186,900	2	60 days	Note 1	Note 1	186,937	2	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 6,628,910	80	60 days	Note 1	Note 1	\$ 3,396,303	38	

Table 5 Page 18

- 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.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from Related Parties Reaching NTS\$100 Million or 20% of Paid-in Capital or More
March 31, 2019

Table 6

							Expressed in thousands of NTD (Except as otherwise indicated)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 93,358,356	3	\$ 59,317,038	Subsequent collection	\$ 30,666,226	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	18,964,415 (Shown as other receivables)(Note)		1,793,740	Subsequent collection	1,775,205	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	230,216,437 (Shown as other receivables)(Note)		-	-	93,733,976	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	259,391,506 (Shown as other receivables)(Note)		127,681,379	Subsequent collection	19,704,162	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	106,104,445 (Shown as other receivables)(Note)		-	-	23,112,054	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	53,871,978 (Shown as other receivables)(Note)		2,772,071	Subsequent collection	7,346,079	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	7,375,374	-	-	-	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	568,039	1	-	-	229,939	-
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	184,101	1	-	-	47,804	55
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	268,370	1	3,443	Subsequent collection	64,994	81
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	824,690	1	139,064	Subsequent collection	361,536	247
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Affiliate	191,598	1	89	Subsequent collection	65,370	57
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	165,067	-	179	Subsequent collection	80,539	50
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	573,631	1	-	-	171,511	172
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	661,272	1	-	-	257,558	198

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	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.	Sharp Trading Corporation	Affiliate	\$ 1,033,822	2	\$ 356	Subsequent collection	\$ 413,831	\$ 310
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation	Affiliate	638,847	1	638,847	Subsequent collection	294,071	192
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliate	194,472	1	-	-	142,182	58
Hon Hai Precision Industry Co., Ltd.	SMART Technologies ULC	Subsidiary	807,288	-	-	-	72,417	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	669,428	2	624,681	Subsequent collection	669,428	201
Hon Hai Precision Industry Co., Ltd.	Sharp Electronic Components (Taiwan) Corporation	Affiliate	144,120	-	195	Subsequent collection	-	43
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	4,449,495	-	-	-	1,075,514	1,335
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Other related party	1,039,258	-	-	-	111,311	312
Shunsin Technology (Zhong Shan) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	189,085	1	-	-	3,798	-
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Limited	Subsidiary	769,108	8	133,285	Subsequent collection	635,823	-
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	361,142	8	361,142	Subsequent collection	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	145,786	-	145,786	Subsequent collection	-	-
AMB Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	816,039	6	177,973	Subsequent collection	638,066	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	768,744	3	97,519	Subsequent collection	130,337	-
Ingrasys Technology Co., Ltd.	HON LIN Technology Co., Ltd.	Subsidiary	114,187	4	81,441	Subsequent collection	4,455	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	885,394	2	344,466	Subsequent collection	189,180	-
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	1,986,727	3	532,764	Subsequent collection	1,680,065	-
Ingrasys Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	1,542,485	3	117,192	Subsequent collection	743,266	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	12,191,406	1	10,102,593	Subsequent collection	103,506	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,144,352	1	909,129	Subsequent collection	25,538	-
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	955,589	6	40,470	Subsequent collection	536,019	-

Table 6 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	\$ 231,931	7	\$ 38,060	Subsequent collection	\$ 162,596	\$ -
Foxnum Technology Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	220,670	-	204,609	Subsequent collection	6,301	-
Socle Technology Corporation	Fitipower Integrated Technology Inc.	Affiliate	136,469	5	-	-	136,469	41
Hon-Ling Technology Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	200,473	10	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	418,655	3	-	-	418,655	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	7,476,911	3	-	-	36,833	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Great Promote Limited	Subsidiary	1,319,391	3	-	-	1,319,391	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	1,206,528	1	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,589,685	-	-	-	1,841	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	571,374	2	-	-	-	-
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Subsidiary	1,005,602	1	-	-	-	-
FIH (Hong Kong) Limited	Sharp Trading Corporation	Affiliate	1,988,850	10	-	-	41,359	597
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	4,198,823	10	-	-	4,198,823	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	5,219,223	2	-	-	5,219,223	-
Guizhou Fuzhikang Electronic Co., Ltd.	Great Promote Limited	Subsidiary	924,805	10	-	-	399,358	-
Great Promote Limited	Rising Stars Mobile India Private Limited	Subsidiary	1,746,892	3	-	-	-	-
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	141,626	1	141,626	Subsequent collection	-	-
Carston Ltd.	FIH (Hong Kong) Limited	Subsidiary	334,128	1	-	-	-	-
Carston Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	366,667	-	354,525	Subsequent collection	-	-
Carston Ltd.	High Tempo International Ltd.	Affiliate	107,641	5	14,359	Subsequent collection	-	32
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	1,699,147	1	1,205,094	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	\$ 694,995	1	\$ 255,020	Subsequent collection	\$ -	\$ -

Table 6 Page 3

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	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.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	894,451	2	394,363	Subsequent collection	131,548	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Subsidiary	326,352	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Limited	Subsidiary	5,771,564	1	3,795,643	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	712,065	-	201,433	Subsequent collection	243,940	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	135,105	-	52,134	Subsequent collection	351	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Subsidiary	504,288	-	490,999	Subsequent collection	2,590	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	102,732	1	45,433	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,312,966	-	966,331	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	278,882	1	7,493	Subsequent collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliate	102,044	3	-	-	57,946	31
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Affiliate	135,983	5	-	-	45,038	41
Shunsin Technology Holdings Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiary	286,740	7	-	-	127,083	-
Antec Automotive Electric System (Kunshan) Co., Ltd.	Profit Excel Group Ltd.	Subsidiary	119,947	-	46,811	Subsequent collection	-	-
Profit Excel Group Ltd.	Antec Electronic System Co., Ltd.	Subsidiary	106,825	-	106,825	Subsequent collection	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,682,362	1	4,009,417	Subsequent collection	196,445	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	233,840	-	-	-	25,379	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Smart Top International Limited	Subsidiary	439,003	1	-	-	-	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	3,747,849	1	334,875	Subsequent collection	200,926	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	\$ 4,027,852	4	\$ 1,716,896	Subsequent collection	\$ 1,716,896	\$ -

Table 6 Page 4

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Triple Win Technology (Shenzhen) Co., Ltd.	Sharp Corporation	Affiliate	668,630	8	-	-	-	201
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	492,251	1	111,818	Subsequent collection	13,250	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	298,923	1	-	-	167,891	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Limited	Subsidiary	714,993	2	-	-	466,126	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	564,731	-	10,730	Subsequent collection	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Smart Top International Limited	Subsidiary	626,838	-	394,179	Subsequent collection	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	262,104	1	77,469	Subsequent collection	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,810,897	1	333,872	Subsequent collection	110,094	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,276,977	2	-	-	1,843,090	-
Foxconn Electronic Industrial Development (Kunshan)	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	1,175,266	4	-	-	452,485	-
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	2,708,913	-	926,933	Subsequent collection	-	-
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	1,879,588	6	-	-	-	-
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	190,730	4	-	-	-	-
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	601,704	8	-	-	-	-
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	2,620,857	4	-	-	-	-
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiary	166,536	5	-	-	-	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	1,082,291	1	1,082,291	Subsequent collection	82,098	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	117,936	3	-	-	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	\$ 829,902	2	\$ 34,577	Subsequent collection	\$ 34,226	\$ -

Table 6 Page 5

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Subsidiary	222,163	-	222,163	Subsequent collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electronics Co., Ltd.	Affiliate	1,286,986	4	-	-	-	386
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	409,631	3	293,798	Subsequent collection	-	-
Franklin Management Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	903,408	-	903,408	Subsequent collection	-	-
Franklin Management Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	1,433,987	-	-	-	-	-
Foxconn Global Services Division S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	156,005	4	72,820	Subsequent collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	966,936	2	-	-	895,921	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	237,416	10	-	-	145,146	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Subsidiary	196,527	-	194,004	Subsequent collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuShiRui Precision Industry (JinCheng) Co., Ltd.	Subsidiary	114,151	-	111,120	Subsequent collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,620,621	-	1,610,915	Subsequent collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	333,709	-	303,018	Subsequent collection	327,382	100
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	432,312	1	136,679	Subsequent collection	197,541	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	436,489	3	390,326	Subsequent collection	171,748	-
PCE Technology Inc.	Franklin Management Limited	Subsidiary	116,747	2	80,144	Subsequent collection	30,319	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	109,618	2	65,153	Subsequent collection	27,932	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	867,586	2	867,586	Subsequent collection	142,464	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	423,812	4	267,339	Subsequent collection	171,365	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	712,944	-	654,730	Subsequent collection	84,657	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	189,294	1	187,902	Subsequent collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	IPL International Limited	Subsidiary	\$ 149,578	1	\$ 143,565	Subsequent collection	\$ 140,673	\$ -

Table 6 Page 6

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	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.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	132,989	-	128,542	Subsequent collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	208,059	5	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	275,709	5	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	215,669	1	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	193,347	2	-	-	78,009	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	136,699	1	-	-	46,218	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	108,332	2	-	-	59,597	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	126,033	1	-	-	14,008	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	152,548	2	-	-	92,028	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	207,824	1	1,717	Subsequent collection	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	118,336	2	-	-	11,453	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	130,068	3	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Subsidiary	355,183	-	202,164	Subsequent collection	81	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	775,521	-	710,079	Subsequent collection	11,810	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 170,932	- \$	-	-	\$ -	\$ -

Table 6 Page 7

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	143,133	3	-	-	84,259	43
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	4,324,318	1	-	-	1,969,187	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	118,100	6	118,100	Subsequent collection	62,185	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,564,961	7	171,924	Subsequent collection	761,949	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	676,390	3	285,705	Subsequent collection	213,746	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	9,631,324	3	11,087	Subsequent collection	1,263,477	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	155,166	2	1,840	Subsequent collection	12,882	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De (Wuhan) Trading Co., Ltd.	Subsidiary	554,092	-	\$509,013	Subsequent collection	1,665	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	243,976	1	-	-	-	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	796,623	2	221,354	Subsequent collection	55,111	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	163,308	2	34,692	Subsequent collection	34,690	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliate	1,714,628	2	37,217	Subsequent collection	37,217	514
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	146,956	4	-	-	-	44
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	4,868,219	1	1,968,807	Subsequent collection	-	-
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	161,878	2	31,278	Subsequent collection	68,275	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	722,782	2	420,998	Subsequent collection	-	-
Global Services Solutions s.r.o.	Foxconn CZ S.R.O.	Subsidiary	119,372	1	-	-	-	-
Huaian Fultong Trading Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	135,967	3	55,911	Subsequent collection	55,911	-
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	168,934	8	-	-	168,934	-
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 247,235	10	\$ -	-	\$ -	\$ -

Table 6 Page 8

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	781,517	1	299,683	Subsequent collection	395,484	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	406,183	1	192,095	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	4,615,814	-	4,615,814	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	322,200	1	177,899	Subsequent collection	180,848	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	607,281	1	279,865	Subsequent collection	99,065	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	355,229	-	312,177	Subsequent collection	74,167	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	232,575,305	2	58,654,439	Subsequent collection	45,140,599	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	622,294	6	41,016	Subsequent collection	84,919	-
Futaihua Industrial (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	120,042	1	86,030	Subsequent collection	393	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	1,204,362	-	462,660	Subsequent collection	101,671	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	6,341,375	-	4,325,284	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Hongfusharp Precision Electronics Co., Ltd.	Subsidiary	736,959	-	427,864	Subsequent collection	77	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	350,350	1	67,879	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	122,625	-	121,215	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	IPL International Limited	Subsidiary	120,641	-	120,641	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hong Ding Management Consultants (Shenzhen) Co., Ltd.	Subsidiary	183,564	-	183,564	Subsequent collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Subsidiary	4,871,686	5	-	-	3,551,207	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	2,404,771	1	1,914,104	Subsequent collection	795,283	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	156,163	-	155,008	Subsequent collection	-	-

Table 6 Page 9

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HCC Teletron (HK) Technology Co., Limited	Subsidiary	\$ 220,024	6	\$ 112,584	Subsequent collection	\$ 114,846	\$
Foxconn Precision Electronics (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	775,724	3	96	Subsequent collection	313,762	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	756,813	3	-	-	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	HongFuTai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	314,438	2	934	Subsequent collection	127,478	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	239,446	8	36,955	Subsequent collection	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	22,871,417	2	1,131,904	Subsequent collection	10,878,388	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	402,617	6	138,336	Subsequent collection	156,827	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	HongFuJing Precision Electronics (GuiYang) Co., Ltd.	Subsidiary	104,295	-	104,295	Subsequent collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	745,105	-	745,105	Subsequent collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	119,464,630	3	4,737,130	Subsequent collection	46,049,346	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	368,107	1	33,760	Subsequent collection	176,683	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hangzhou GD Electronics Co., Ltd.	Affiliate	504,008	5	152,842	Subsequent collection	28,773	151
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	128,248	3	1,419	Subsequent collection	51,600	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	781,833	2	210,175	Subsequent collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	592,076	-	592,076	Subsequent collection	-	-

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Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	\$ 264,974	4	\$ 264,974	Subsequent collection	\$ 47,708	\$ 79
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiary	290,402	1	-	-	-	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	147,624	2	7,903	Subsequent collection	-	-
Chengdu Jusda Supply Chain Management International Co.,Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	148,983	1	111,279	Subsequent collection	37,704	-
Chengdu Jusda Supply Chain Management International Co.,Ltd.	Jusda International Limited	Subsidiary	171,858	-	171,858	Subsequent collection	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	33,389,014	2	27,137,303	Subsequent collection	9,524,139	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	139,403	-	139,403	Subsequent collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	1,462,236	-	48,393	Subsequent collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision International Limited	Subsidiary	988,823	-	988,823	Subsequent collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,693,449	-	1,540,234	Subsequent collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	5,538,546	1	-	-	616,711	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	S&B Industry Inc.	Subsidiary	163,849	1	134,463	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	295,942,430	2	92,387,608	Subsequent collection	134,775,080	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	3,667,058	2	2,651,302	Subsequent collection	1,381,758	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	239,732	-	-	-	-	-

Table 6 Page 11

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	\$ 1,588,968	-	\$ 1,296,830	Subsequent collection	\$ -	\$ -
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	299,075	3	-	-	42,242	-
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	ShenZhen Fulianwang Internet of Things Intelligent Home Furnishing Co.Ltd.	Subsidiary	156,246	-	156,246	Subsequent collection	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	20,066,632	1	11,498,988	Subsequent collection	3,094,391	-
Profit New Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	2,945,486	1	916,500	Subsequent collection	916,406	-
Profit New Limited	Mega Well Limited	Subsidiary	2,014,684	-	2,014,684	Subsequent collection	1,798,929	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	4,875,198	-	3,901,873	Subsequent collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,870,197	5	-	-	5,737,502	-
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	535,275	-	502,715	Subsequent collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	83,241,721	3	47,747,643	Subsequent collection	19,613,848	-
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	287,757	2	237,127	Subsequent collection	62,271	-
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	5,849,302	-	5,849,302	Subsequent collection	-	-
Mega Well Limited	IPL International Limited	Subsidiary	996,124	-	996,124	Subsequent collection	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	1,123,243	7	-	-	-	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd	Affiliate	139,801	5	-	-	-	42
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	867,192	7	281,021	Subsequent collection	252,959	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	2,276,323	3	243,069	Subsequent collection	941,666	-
Competition Team Ireland Limited	ChongQing Jingmei Precision electronic Co., Ltd.	Subsidiary	179,940	2	30,953	Subsequent collection	33,579	-
WWW (Jin Cheng) Co., Ltd.	Beyond Maximum Industrial Ltd. - Bahamas	Subsidiary	113,418	7	86,599	Subsequent collection	80,522	-

Table 6 Page 12

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	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.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	\$ 1,737,922	1	\$ 1,737,922	Subsequent collection	\$ 1,388,143	\$ -
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	52,423,276	2	14,235,235	Subsequent collection	9,530,360	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	721,667	5	-	-	36,631	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	355,852	5	-	-	256,376	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	2,346,669	-	2,346,669	Subsequent collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,264,051	-	3,264,051	Subsequent collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	501,927	-	501,927	Subsequent collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	9,402,963	1	7,402,667	Subsequent collection	1,463,211	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	829,453	-	815,354	Subsequent collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	121,900	2	-	-	64,047	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	285,687	4	-	-	165,249	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	137,727	1	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	651,226	4	69,069	Subsequent collection	205,862	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	298,344	6	-	-	90,091	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	306,718	4	973	Subsequent collection	106,884	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	162,588	2	-	-	40,864	-
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	318,802	5	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	717,534	2	-	-	175,455	-

Table 6 Page 13

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Foxconn Interconnect Technology Limited	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	\$ 128,988	4	\$ -	-	\$ -	\$ -
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	797,625	1	-	-	521,265	-
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	111,961	2	-	-	38,157	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	848,692	2	464,569	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	121,268	5	502	Subsequent collection	5,786	-
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	107,740	6	-	-	-	-
Foxconn Interconnect Technology Limited	Belkin International, Lnc.	Subsidiary	200,340	8	15,589	Subsequent collection	15,589	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	711,206	3	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Co.	Affiliate	629,514	3	-	-	143,654	189
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	194,679	1	153,696	Subsequent collection	4,287	58
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	462,719	3	133	Subsequent collection	127,348	139
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	220,977	2	2,489	Subsequent collection	139,297	66
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	228,637	2	-	-	143,146	69
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	111,566	10	54,646	Subsequent collection	111,566	-
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	251,899	10	-	-	13,700	76
Guizhou Funayuanchuang Technology Co.,Ltd.	TianJin FuNaYuanChuang Technology Co., Ltd.	Subsidiary	119,090	-	119,090	Subsequent collection	-	-
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	137,025	3	-	-	-	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	605,577	3	-	-	-	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	237,203	2	-	-	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	108,642	6	-	-	-	-
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	115,048	3	-	-	-	-

Table 6 Page 14

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Kunshan Fuchengke Precision Electronical Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	\$ 304,730	2	\$ -	-	\$ -	\$ 91
Fushirui Chengdu Precision Industry Co., Ltd.	Fushirui Precision Industry (Jincheng) Co., Ltd.	Subsidiary	317,626	6	284,467	Subsequent collection	-	-
Fushirui Chengdu Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	340,110	2	340,110	Subsequent collection	-	-
Fushirui Chengdu Precision Industry Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	130,497	3	79,185	Subsequent collection	98,183	39
Hongfuzhun Precision Shenzhen Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	379,741	-	352,763	Subsequent collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	295,217	1	215,889	Subsequent collection	52,089	-
Hongfuzhun Precision Shenzhen Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	183,530	-	172,351	Subsequent collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	624,691	-	312,802	Subsequent collection	6,345	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	537,097	-	-	-	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	IPL International Limited	Subsidiary	958,768	-	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	5,679,571	4	-	-	2,225,580	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	203,402	2	-	-	41,676	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,177,364	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	AFE, INC.	Subsidiary	121,359	5	-	-	53,985	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	116,897	6	-	-	99,560	35
Chengdu Zhunren Technology Co., Ltd.	Honfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	120,806	2	50,903	Subsequent collection	74,893	-
Jinchen Hongren Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	634,457	-	629,266	Subsequent collection	-	-
Jinchen Hongren Technology Co., Ltd.	IPL International Limited	Subsidiary	180,219	1	175,118	Subsequent collection	-	-
Jinchen Hongren Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd	Affiliate	248,510	-	221,003	Subsequent collection	239,943	75
Hongqing Precision Machine Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	267,658	-	265,742	Subsequent collection	-	-
Hongqing Precision Machine Co., Ltd	Hongfuzhun Precision Shenzhen Co., Ltd.	Subsidiary	178,671	-	154,523	Subsequent collection	-	-

Table 6 Page 15

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	\$ 4,865,609	4	\$ 2,602,125	Subsequent collection	\$ 6,523	\$ -
Fushirui Precision Industry (Jincheng) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	160,929	10	-	-	-	48
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	613,368	4	-	-	77,366	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	10,823,494	4	-	-	824,174	-
Ingrasys (Singapore) Pte. Ltd.	NSG Technology Inc.	Subsidiary	146,084	8	-	-	146,084	-
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Subsidiary	318,098	3	49,735	Subsequent collection	42,097	-
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiary	514,852	2	331,358	Subsequent collection	514,852	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	526,359	7	15,409	Subsequent collection	39,969	-
Henan Yuzhan Technology Limited	FuDing(ZhengZhou) Precision Industry Co., Ltd.	Subsidiary	225,369	-	195,014	Subsequent collection	222,750	-
Henan Yuzhan Technology Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	143,977	-	140,291	Subsequent collection	-	-
Henan Yuzhan Technology Limited	Foxconn Precision International Limited	Subsidiary	519,930	-	519,930	Subsequent collection	-	-
Henan Yuzhan Technology Limited	Shenzhen Shi Yuzhan Precision Technology Co., Ltd.	Subsidiary	963,702	-	875,399	Subsequent collection	895,124	-
Henan Yuzhan Technology Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	10,118,008	-	10,118,008	Subsequent collection	1,541,777	-
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	23,265,823	2	18,264,705	Subsequent collection	6,806,672	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	844,048	-	807	Subsequent collection	370,235	-
Jincheng Futaihua Precision Electronic Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	367,363	2	171,386	Subsequent collection	22,871	-
Jincheng Futaihua Precision Electronic Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	427,423	1	316,811	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	3,653,261	3	734,368	Subsequent collection	3,091,951	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	229,356	7	-	-	-	-

Table 6 Page 16

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Lankao Yufu Precision Technology Co., Ltd.	Competition Team Technologies Limited	Subsidiary	\$ 515,584	2	\$ 150,681	Subsequent collection	\$ -	\$ -
Lankao Yufu Precision Technology Co., Ltd.	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Subsidiary	258,177	2	193,833	Subsequent collection	-	-
Foxconn Precision International Limited	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiary	3,967,005	8	2,264,171	Subsequent collection	-	-
Foxconn Precision International Limited	IPL International Limited	Subsidiary	35,679,688	1	33,410,013	Subsequent collection	-	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	444,289	2	440,839	Subsequent collection	115,912	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Subsidiary	409,355	-	178,110	Subsequent collection	178,110	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,030,779	1	705,515	Subsequent collection	-	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	975,989	-	80,223	Subsequent collection	30,020	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	654,238	-	495,107	Subsequent collection	188,756	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	3,250,760	-	3,242,075	Subsequent collection	-	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	25,794,851	1	21,629,251	Subsequent collection	2,563,250	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	3,623,857	-	3,623,857	Subsequent collection	258	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	138,199,968	-	125,922,427	Subsequent collection	14,427,956	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,439,812	-	1,105,849	Subsequent collection	-	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd	Affiliate	190,153	-	39,472	Subsequent collection	104,799	57
Langfang Yuzhan Precision Technology Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	149,690	1	-	-	-	-

Table 6 Page 17

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	\$ 213,831	3	\$ -	-	\$ 72,763	\$ -
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	165,422	3	-	-	38,610	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Subsidiary	460,461	-	460,461	Subsequent collection	2,133	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	360,899	5	-	-	222,485	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Corporation	Affiliate	529,398	7	22,916	Subsequent collection	440,863	159
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Trading Corporation	Affiliate	230,555	7	-	-	230,514	69
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Electronics Sales (China) Co., Ltd.	Affiliate	343,984	1	325,692	Subsequent collection	10,119	103
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	161,552	5	8,322	Subsequent collection	93,164	48
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	2,639,353	2	1,659,134	Subsequent collection	717,374	792
Sharp Jusda Logistics Corporation	Jusda Supply Chain Management Corporation	Subsidiary	197,668	1	181,936	Subsequent collection	-	-
Sharp Jusda Logistics Corporation	SAKAI SIO International GuangZhou Co., Ltd.	Affiliate	397,257	10	1,611	Subsequent collection	32,331	119
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	598,437	6	1,743	Subsequent collection	573,851	180
Zhengzhou Yu Teng Precision Technology Co., Ltd.	Competition Team Technologies Limited	Subsidiary	655,295	1	346,418	Subsequent collection	336,739	-
Chongqing Fugui Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	139,344	3	-	-	33,091	-
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	550,154	8	-	-	550,154	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	174,815	7	9,394	Subsequent collection	32,793	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	261,425	1	199,470	Subsequent collection	8,887	-

Table 6 Page 18

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Shenzhen Fugui Precision Industrial Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	\$ 648,355	2	\$ -	-	\$ 422,643	\$ -
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	440,961	-	324,984	Subsequent collection	3,416	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	10,723,954	2	8,243,352	Subsequent collection	1,954,017	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	53,407,484	2	40,397,515	Subsequent collection	8,875,920	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	4,881,537	4	1,927,918	Subsequent collection	1,067,427	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	3,600,789	6	466,800	Subsequent collection	465,702	-
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	4,207,932	4	238,772	Subsequent collection	1,154,704	-
Cloud Network Technology Singapore Pte. Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	3,554,159	6	198,997	Subsequent collection	3,032,055	-
Cloud Network Technology Singapore Pte. Ltd.	View Great Limited	Subsidiary	119,366	1	112,954	Subsequent collection	6,410	-
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (GuiYang) Co., Ltd.	Subsidiary	246,312	4	84,877	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	3,820,580	1	2,695,821	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	124,781	5	60,000	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	8,330,413	6	1,752,359	Subsequent collection	619,572	-
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	175,251	2	171,452	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	8,230,566	3	2,588,213	Subsequent collection	1,236,663	-
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria De Electronicos Ltda.	Subsidiary	126,389	5	-	-	61,126	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	699,152	4	73	Subsequent collection	186,506	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	35,099,347	1	30,839,359	Subsequent collection	1,417,717	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,836,507	-	1,836,507	Subsequent collection	1,836,507	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology USA Inc.	Subsidiary	4,556,241	-	4,556,241	Subsequent collection	3,408,427	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	1,972,067	3	-	-	-	-

Table 6 Page 19

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	\$ 144,710	5	\$ 96,748	Subsequent collection	\$ 75,772	\$ -
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,577,983	3	1,192,410	Subsequent collection	133	-
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	808,039	4	694,987	Subsequent collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	404,702	2	296,575	Subsequent collection	-	-
IPL International Limited	HeNan YuZhan Technology Limited	Subsidiary	14,415,639	1	12,146,527	Subsequent collection	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	532,017	1	471,000	Subsequent collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	198,707,271	1	171,963,580	Subsequent collection	32,186,544	-
IPL International Limited	Shenzhen Zhenzhi Yuzhan Precision Technology Co., Ltd.	Subsidiary	21,721,584	-	19,866,772	Subsequent collection	164,784	-
IPL International Limited	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	523,152	-	514,827	Subsequent collection	82,401	-
Jusda Supply Chain Management Corporation AFE, Inc.	Sharp Electronics Corporation	Affiliate	114,636	7	-	-	-	34
Wuhan Yuzhan Precision Technology Co., Ltd.	Sharp Electronics Corporation	Affiliate	112,967	10	-	-	88,722	34
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	117,313	9	-	-	29,051	-
Wuhan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	192,355	-	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	232,676	3	232,676	Subsequent collection	232,676	-
Hebi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	777,171	1	777,171	Subsequent collection	777,171	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Subsidiary	123,947	4	1,330	Subsequent collection	3,192	-
Hong Kong Ennpower Information Technology Co., Limited	HeNan YuZhan Technology Limited	Subsidiary	186,788	8	-	-	-	-
Hong Kong Ennpower Information Technology Co., Limited	SAKAI SIO International GuangZhou Co., Ltd.	Affiliate	156,397	9	109,463	Subsequent collection	-	47
Bang Tai International Logistics Corporation	Jusda International Limited	Subsidiary	308,660	2	242,296	Subsequent collection	23,573	-
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	919,366	-	589,946	Subsequent collection	919,366	-

Table 6 Page 20

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2019	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Premier Image Technology (China) Ltd.	Premier Image Technology (H.K), Ltd.	Subsidiary	\$ 1,138,548	-	\$ 1,138,548	Subsequent collection	\$ -	\$ -
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Subsidiary	389,705	1	335,214	Subsequent collection	314,316	-
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	5,388,591	1	4,403,091	Subsequent collection	974,773	-
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	186,937	4	74,095	Subsequent collection	101,921	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,396,303	8	-	-	711,791	-
Foxconn Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	238,683	-	214,888	Subsequent collection	115,580	-
Foxconn Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	186,198	2	80,300	Subsequent collection		
Foxconn Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	409,437	-	175,661	Subsequent collection	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant Inter-company Transactions during the Reporting Period
January 1, 2019 to March 31, 2019

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

No. (Note 1)	Company Name	Counter Party	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	\$ 93,358,356	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	37,191,952	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Purchases	185,502,915	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	99,042,513	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	113,234,286	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	259,391,506	Note 3	25
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	106,104,445	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	230,216,437	Note 3	22
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	26,463,384	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	53,871,978	Note 3	5
1	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Accounts receivable	232,575,305	Note 3	22
1	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	106,895,735	Note 3	4
2	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Accounts receivable	119,464,630	Note 3	4
2	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	116,349,655	Note 3	4
3	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	33,389,014	Note 3	1

No. (Note 1)	Company Name	Counter Party	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
3	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 19,596,519	Note 3	2
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Accounts receivable	295,942,430	Note 3	28
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Sales	205,320,270	Note 3	19
5	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	83,241,721	Note 3	8
5	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,047,743	Note 3	5
6	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	52,423,276	Note 3	5
6	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	39,548,387	Note 3	4
7	Foxconn Precision International Limited	IPL International Limited	Subsidiary	Accounts receivable	35,679,688	Note 3	3
8	Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	138,199,968	Note 3	13
8	Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,549,908	Note 3	2
9	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	53,407,484	Note 3	5
9	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	32,882,245	Note 3	3
10	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	35,099,347	Note 3	3
11	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	198,707,271	Note 3	19
11	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	38,114,479	Note 3	4

- 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: Above transactions with related parties were based on the financial statements of the company for the same period which was reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on Investees
March 31, 2019

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2019			Net profit (loss) of the investee for the period	Investment income (loss) recognised by the Company for the period	Footnote
				Balance as at March 31, 2019	Balance as at December 31, 2018	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 230,694,843	\$ 230,694,843	8,061,628,748	100	\$ 1,177,464,416	\$ 8,794,403	\$ 7,840,652	Note 1,12
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	34,432,479	130,000,000	24	44,857,335	3,155,886	887,490	Note 6,9
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	18,520,849	18,520,849	543,010,000	100	21,172,768	209,306	209,306	
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,174,960,419	98	23,214,380	39,702	38,983	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,098,730,000	100	18,093,008	209,719	209,719	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	18,160,275	148,326	148,326	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	35,636,293	1,263,874	1,263,874	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,971,026	153,163	152,788	Note 1
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer wifi card and wifi module	539,450	539,450	53,333,780	99	758,609	52,909	52,628	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebgindustria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	369,515	4,751	4,751	
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	139,725,801	10	10,335,905	801,018	75,916	Note 1,2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	35,642,815	34,662,517	1,163,051,780	100	50,066,706	1,926,733	1,926,749	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	341,678,900	100	4,381,109	23,094	23,094	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2019			Net profit (loss) of the investee for the period	Investment income (loss) recognised by the Company for the period	Footnote
				Balance as at March 31, 2019	Balance as at December 31, 2018	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	\$ 1,500,500	\$ 1,500,500	300,280,000	100	\$ 3,821,734	\$ 13,898	\$ 13,898	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte.Ltd.	Singapore	Investment holding	5,555,770	5,555,770	179,837,543	100	6,129,145	(96,222)	(96,412)	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	1,580,071	130,856	130,856	
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	2,549,954	114,982	25,169	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	813,024	(17,899)	(17,899)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services.	1,836,463	1,836,463	183,646,250	75	977,132	(12,423)	(9,293)	
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	108,063	(77,570)	(1,264)	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	510,216	1,087	702	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	5,357,496	(1,290,796)	(251,251)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	166,927	161,223	441,451	1	173,848	472,564	1,682	Note 8, 11
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,843	163,843	-	-	127,011	(6,583)	(6,583)	Note 10
Hon Hai Precision Industry Co., Ltd. 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	24,973,175	91,780,370	18	31,560,044	3,155,886	627,817	Note 6, 9
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	277,194,573	19	20,721,871	801,018	150,380	Note 2,11
Hon Yuan, Bao Shin, Hon Chi and Hon Yüing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	732,240	114,982	6,929	Note 3,11
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	598,225	23,185	2,764	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2019			Net profit (loss) of the investee for the period	Investment income (loss) recognised by the Company for the period	Footnote
				Balance as at March 31, 2019	Balance as at December 31, 2018	Number of shares	Ownership (%)	Book value			
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	22	\$ 356,288	\$ 5,812	\$ 139	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	592,583	592,583	12,802,088	15	680,489	86,291	11,968	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	1,017,326	606,845	31,765,515	38	3,335,405	472,564	121,024	Note 8,11
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	614,762	614,762	20,028,316	100	78,094	(26,340)	(11,148)	Note 11
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	38,570	5,865	2,547	Note 11
Hyield	Burrage Capital Healthcare Offshare Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	659,520	86,205	86,205	Note 11
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	28	1,054,426	84,087	18,739	Note 11
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	630,179	(43,711)	(10,098)	Note 11
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	17,559,000	12	335,318	(119,479)	(14,247)	Note 11
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	20,530,857	54	612,881	62,916	33,845	Note 11
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	-	19,587	(1,290,796)	(919)	Note 7,11
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	33	259,456	151	50	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2019			Net profit (loss) of the investee for the period	Investment income (loss) recognised by the Company for the period	Footnote
				Balance as at March 31, 2019	Balance as at December 31, 2018	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bao Shin and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	\$ 906,334	\$ 906,334	18,486,687	27	\$ 484,812	\$ 1,869	(\$ 2,816)	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		2,069,799	2,200,534	-	-	556,814	(156,615)	(147,312)	Note 10

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 26.51% 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 41.74% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 19.70% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 38.31% of Ennoconn Corporation's outstanding shares.

Note 9: 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's gain or loss on investment recognized in current period includes estimated patent amortization of \$404,515 arising from acquisition cost allocation.

Note 10: Due to the amount is insignificant, combined disclosure is adopted.

Note 11: 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 and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 12: Due to adjustment in organization framework, Ingrasys Technology Inc. was indirectly hold by Foxconn (Far East) Limited.

Note 13: 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
January 1, 2019 to March 31, 2019

Table 9

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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,120,416	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 84,340)	61.86	(\$ 52,173)	\$ 7,951,686	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,616,509	Note 1 (2)	154,100	-	-	154,100	(22,825)	100	(22,825)	436,064	134,375	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,501,986	Note 1 (2)	-	-	-	-	(1,210,554)	61.86	(748,849)	13,137,504	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro- computers, mouse cables, monitor cables, etc.	1,875,089	Note 1 (2)	92,460	-	-	92,460	14,724	100	14,724	2,190,370	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,907,976	Note 1 (2)	-	-	-	-	40,604	61.86	25,118	5,930,360	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	462,300	Note 1 (2)	-	-	-	-	7,844	100	7,844	660,941	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro- computers, mouse cables, monitor cables, etc.	1,374,572	Note 1 (2)	154,100	-	-	154,100	(88,233)	76.92	(67,869)	8,082,123	220,055	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,479,360	Note 1 (2)	-	-	-	-	93,450	76.92	71,882	6,468,706	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,208,580	Note 1 (2)	-	-	-	-	1,231,862	100	1,231,862	112,457,277	1,079,316	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,821,680	Note 1 (2)	1,725,920	-	-	1,725,920	29,385	76.92	22,603	3,867,734	-	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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaije Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	\$ 369,840	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 20,131	100	\$ 20,131	\$ 680,566	\$ -	Note 2
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	354,430	Note 1 (2)	-	-	-	-	5,784	100	5,784	1,157,111	66,879	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,650,520	Note 1 (2)	-	-	-	-	39,455	100	39,455	13,621,112	83,830	Note 2
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,499,720	Note 1 (2)	893,780	-	-	893,780	62,888	100	62,888	1,921,503	-	Note 2
Futai Kang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	177,215	Note 1 (2)	-	-	-	-	8,742	100	8,742	300,423	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	20,556,940	Note 1 (2)	10,817,820	-	-	10,817,720	(411,572)	100	(411,572)	35,424,900	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	178,756	Note 1 (2)	-	-	-	-	3,555	100	3,555	435,269	44,689	Note 2
Triple Win Technology (ShenZhen) Co., Ltd.	Manufacturing and marketing of optoelectronic devices, sensitive components, semiconductor, new monitor device and these accessories.	1,325,260	Note 1 (2)	1,325,260	-	-	1,325,260	(68,411)	100	(68,411)	2,642,816	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	385,250	Note 1 (2)	-	-	-	-	3,478	100	3,478	1,127,044	-	Note 2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	7,040,829	Note 1 (2)	-	-	-	-	(201,695)	100	(201,695)	7,784,445	-	Note 2
Shunsin Technology (Zhong Shan) Limited	Manufacturing and marketing of high frequency wireless communication module and integrated circuit(IC).	3,030,692	Note 1 (2)	755,090	-	-	755,090	120,807	60.66	73,282	5,020,388	-	Note 2
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	322,849	Note 1 (2)	215,740	-	-	215,740	21,163	50	10,582	237,678	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	5,085,300	Note 1 (2)	770,500	-	-	770,500	(139,666)	100	(139,666)	17,059,566	-	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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	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	\$ 308,200	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 1,712	100	\$ 1,712	\$ 449,786	\$ -	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,627,296	Note 1 (2)	-	-	-	- (51,604)	61.86	(31,922)	(1,771,390)	-	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	399,253	Note 1 (2)	-	-	-	- 22,974	70	16,082	425,707	-	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	292,944	Note 1 (2)	154,100	-	-	154,100 (14,612)	100	(14,612)	123,997	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,054,480	Note 1 (2)	1,010,520	-	-	1,010,520 (81,056)	100	(81,056)	3,026,042	-	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,677,368	Note 1 (2)	20,033	-	-	20,033 (76,749)	100	(76,749)	7,586,394	-	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,057,344	Note 1 (2)	-	-	-	42,808	100	42,808	4,729,216	-	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,204,284	Note 1 (2)	5,239,400	-	-	5,239,400 92,004	76.92	70,769	8,398,271	-	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	83,554	Note 1 (2)	-	-	-	56	50	28	184,582	-	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	14,593,270	Note 1 (2)	2,215,791	-	-	2,215,791 382,363	100	382,363	45,755,888	-	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,607,383	Note 1 (2)	-	-	-	921,917	27.68	255,471	16,718,723	-	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,311,500	Note 1 (2)	-	-	-	- (147,602)	61.86	(91,307)	2,188,334	-	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,654,910	Note 1 (2)	-	-	-	- (1,058,046)	61.86	(654,507)	15,173,856	-	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	80,859	Note 1 (2)	-	-	-	- (13)	40	(5)	9,074	-	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	616,400	Note 1 (2)	-	-	-	- 513	100	513	625,748	-	-	Note 2

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Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	\$ 9,024,096	Note 1 (2)	\$ 5,945,178	\$ -	\$ -	\$ 5,945,178	\$ 244,022	100	\$ 244,022	\$ 18,385,187	\$ -	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,182,056	Note 1 (2)	-	-	-	-	(1,143,292)	100	(1,143,292)	36,933,066	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	539,350	Note 1 (2)	-	-	-	-	11,820	61.86	7,312	288,893	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	986,240	Note 1 (2)	-	-	-	-	27,008	100	27,008	1,471,106	-	Note 2
Fuyang Electronical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	3,239,182	Note 1 (2)	-	-	-	-	6,060	100	6,060	3,465,446	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Marketing of computer chassis and metal stamping parts	1,849,200	Note 1 (2)	1,849,200	-	-	1,849,200	(34,428)	100	(34,428)	894,665	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,720,150	Note 1 (2)	-	-	-	-	(772)	69.23	(534)	1,201,185	-	Note 2
Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	9,091,900	Note 1 (2)	8,167,300	-	-	8,167,300	398,040	100	398,040	27,747,721	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,544,300	Note 1 (2)	3,544,300	-	-	3,544,300	23,721	100	23,721	2,552,348	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	354,430	Note 1 (2)	308,200	-	-	308,200	1,155	100	1,155	342,786	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,403,400	Note 1 (2)	11,403,400	-	-	11,403,400	240,752	100	240,752	199,874,322	-	Note 2
DongGuan YiHong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	276,891	Note 1 (2)	-	-	-	-	3,026	25.71	778	96,454	-	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	1,768,548	Note 1 (2)	-	-	-	-	3,154	25.71	811	659,133	-	Note 2
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	703,002	Note 1 (2)	-	-	-	-	(7,166)	25.71	(1,842)	110,362	-	Note 2

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YanTai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	\$ 323,113	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 1,184	25.71	\$ 304	\$ 118,980	\$ -	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	295,121	Note 1 (2)	61,640	-	-	61,640	39,722	5.76	-	61,640	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,875,833	Note 1 (2)	5,875,833	-	-	5,875,833	485,237	100	485,237	7,126,971	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	457,505	Note 1 (2)	80,132	-	-	80,132	(13,041)	8.88	-	80,132	-	Note 2
FIH (Chengdu) Communication Technology Co., Ltd.	Developing of computer and communications software, and technical services	234,232	Note 1 (2)	-	-	-	-	(1,668)	61.86	(1,032)	10,899	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	61,640,000	Note 1 (2)	52,394,000	-	-	52,394,000	(286,066)	100	(286,066)	117,629,410	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,279,000	Note 1 (2)	15,410,000	-	-	15,410,000	1,432,214	100	1,432,214	63,361,656	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,232,800	Note 1 (2)	308,200	-	-	308,200	(37,727)	76.92	(29,020)	1,464,468	-	Note 2
YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	523,940	Note 1 (2)	523,940	-	-	523,940	(2,503)	100	(2,503)	(2,786,874)	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	462,300	Note 1 (2)	462,300	-	-	462,300	(35,368)	100	(35,368)	383,392	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,602,640	Note 1 (2)	1,602,640	-	-	1,602,640	(28,385)	100	(28,385)	2,360,343	-	Note 2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,541,000	Note 1 (2)	1,232,800	-	-	1,232,800	52,522	100	52,522	996,336	-	Note 2
NanNing Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of cell phone	1,541,000	Note 1 (2)	-	-	-	-	26,744	61.86	16,544	724,614	-	Note 2

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WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	\$ 924,600	Note 1 (2)	\$ 944,295	\$ -	\$ -	\$ 944,295	(\$ 117,902)	100	(\$ 117,902)	(\$ 1,340,232)	\$ -	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	173,679	Note 1 (2)	-	-	-	-	2,164	43.79	948	(78,872)	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	832,140	Note 1 (2)	523,940	-	-	523,940	(1,927)	99.38	(1,915)	(282,645)	-	Note 2
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,695,100	Note 1 (2)	1,695,100	-	-	1,695,100	(20,686)	100	(20,686)	1,189,194	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	616,400	Note 1 (2)	-	-	-	-	7,724	61.86	4,778	900,731	-	Note 2
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	1,171,160	Note 1 (2)	1,171,160	-	-	1,171,160	382	100	382	3,361,642	-	Note 2
Jiaxing Radioshack Trading Limited	Manufacturing and marketing of household appliances, other electronic products, calculator software, communications equipment and related equipment	178,632	Note 1 (2)	-	-	-	-	(1,543)	32.02	(494)	(51)	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	92,460	Note 1 (2)	122,478	-	-	122,478	(105)	100	(105)	(98,308)	-	Note 2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	184,920	Note 1 (2)	-	-	-	-	(254)	100	(254)	225,622	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	7,658,770	Note 1 (2)	785,910	-	-	785,910	(849,150)	22.54	(191,398)	4,189,170	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	170,126	Note 1 (2)	170,126	-	-	170,126	(2,469)	100	(2,469)	116,045	-	Note 2
Changchun ChenTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	493,736	Note 1 (2)	419,676	-	-	419,676	(3,275)	85	(2,784)	348,139	-	Note 2
Changchun YongTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,312	Note 1 (2)	49,312	-	-	49,312	(409)	85	(348)	54,855	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	6,164	Note 1 (2)	-	-	-	-	16,899	87.98	14,868	230,816	-	Note 2

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Scienbizip Consulting (Shen Zhen) Co., Ltd.	Management and Consulting Services	\$ 135,608	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 46,656)	51	(\$ 23,795)	\$ 407,256	\$ -	Note 2
GuiZhou FuNaYuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,263,620	Note 1 (2)	1,263,620	-	-	1,263,620	(14,587)	99.38	(14,497)	996,805	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	92,460	Note 1 (2)	-	-	-	-	17,626	76.92	13,558	134,458	-	Note 2
Fujian 101 Education Technology Co. Ltd.	Online education and related application	225,876	Note 1 (2)	110,952	-	-	110,952	(714)	45	(321)	65,252	-	Note 2
FuGuiKang Precision Electronics (GuiZhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	616,400	Note 1 (2)	616,400	-	-	616,400	(33,200)	100	(33,200)	(754,614)	-	Note 2
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	369,840	Note 1 (2)	369,840	-	-	369,840	(143)	100	(143)	953,981	-	Note 2
Jin Ji Trading (Linyi) Co., Ltd.	Wholesale of mechanical implement, engineering service and related technical consulting	616	Note 1 (2)	616	-	-	616	(109)	100	(109)	170	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	90,383,702	Note 1 (2)	26,518,444	-	-	26,518,444	12,096,569	84.80	10,260,114	294,564,142	-	Note 2
Jin Ji Full Precision Machinery (Shenzhen) Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	462,300	Note 1 (2)	462,300	-	-	462,300	(11,144)	100	(11,144)	439,196	-	Note 2
Synergy Technology (ChengDu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components and systems	1,618,050	Note 1 (2)	-	-	-	-	(5,985)	50.48	(3,021)	122,225	-	Note 2
Fu Jin Ji Network Science- Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	458,910	Note 1 (2)	84,649	-	-	84,649	(6,298)	100	(6,298)	806,831	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, ocean freight transportation forwarding services, civil aviation transportation;warehousing and storage, electric appliance and audiovisual electric products repair shops	10,381,051	Note 1 (2)	1,573,977	-	-	1,573,977	63,378	75.81	48,047	11,133,868	-	Note 2

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Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	\$ 476,349	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ -	31.11	\$ -	\$ 287,002	\$ -	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	924,600	Note 1 (2)	231,150	-	-	231,150	26,860	100	26,860	1,086,083	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	585,500	Note 1 (2)	61,640	-	-	61,640	42,738	9.45	-	61,640	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,077	Note 1 (2)	20,184	-	-	20,184	91	40	36 (9,481)	-	Note 2,3
FuShiRui Precision Industry (JiYuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	21,574	Note 1 (2)	-	-	-	- (258)	100 (258)	84,936	-	Note 2
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	770,500	Note 1 (2)	770,500	-	-	770,500	21,050	100	21,050	788,616	-	Note 2
FuChengKe Precision Industry (YanTai) Co., Ltd.	Design and manufacture of Surface Mount Technology	231,150	Note 1 (2)	231,150	-	-	231,150 (2,850)	100 (2,850)	232,757	-	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	377,984	Note 1 (2)	277,380	-	-	277,380	-	54.441921	-	-	-	Note 2
Fushirui ChengDu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	215,740	Note 1 (2)	215,740	-	-	215,740 (42,187)	100 (42,187)	710,070	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	369,840	Note 1 (2)	369,840	-	-	369,840 (51,741)	100 (51,741)	649,113	-	Note 2

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HongQing Precision Machine Co. Ltd.	Manufacture and sale of automation equipment	\$ 426,390	Note 1 (2)	\$ 426,390	\$ -	\$ -	\$ 426,390	(\$ 4,148)	100	(\$ 4,148)	\$ 769,789	\$ -	Note 2
FuShiRui Precision Industry (JinCheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	126,362	Note 1 (2)	126,362	-	-	126,362	(10,412)	100	(10,412)	155,235	-	Note 2
FuShiRui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	224,580	Note 1 (2)	246,560	-	-	246,560	(68,032)	100	(68,032)	285,740	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	154,100	Note 1 (2)	-	-	-	-	(4,883)	76.92	(3,756)	13,566	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	74,634	Note 1 (2)	4,313	-	-	4,313	(719)	5.00	-	4,313	-	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	924,600	Note 1 (2)	135,608	-	-	135,608	5,675	96.23	5,461	226,735	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	591,717	Note 1 (2)	92,460	-	-	92,460	-	6.38	-	92,460	-	Note 2
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	4,784,541	Note 1 (2)	184,920	-	-	184,920	(244,433)	3.75	-	184,920	-	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	49,312	Note 1 (2)	49,312	-	-	49,312	(567)	100	(567)	48,685	-	Note 2

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Interface Optoelectronics (Shenzhen) Co., Ltd.	Production and sale of the touch monitor	2,964,884	Note 1 (2)	-	-	-	-	1,293,354	22.54	291,522	1,979,385	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	\$ 8,944	Note 1 (2)	\$ 9,850	\$ -	\$ -	\$ 9,850	(\$ 14,719)	9.45	\$ -	\$ 9,850	\$ -	Note 2
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	323,610	Note 1 (2)	323,610	-	-	323,610	(19,663)	96.23	(18,922)	323,374	-	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	1,078,700	Note 1 (2)	1,078,700	-	-	1,078,700	70,107	100.00	70,107	1,198,734	-	Note 2
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,078,700	Note 1 (2)	1,078,700	-	-	1,078,700	8,792	100	8,792	1,221,166	-	Note 2
FuYu Real Estate (Shanghai) Co., 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	8,538,770	Note 1 (2)	7,705,000	-	-	7,705,000	(23,466)	83.13	(19,507)	6,246,144	-	Note 2
Fuhuake Industrial (GuiZhou) Limited	Design, processing and manufacturing operations of surface-mount circuit board	924,600	Note 1 (2)	924,600	-	-	924,600	(1,544)	100	(1,544)	889,132	-	Note 2
Lankao YuFu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,277,475	Note 1 (2)	11,403,400	-	-	11,403,400	(528,297)	100	(528,297)	9,122,309	-	Note 2

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Lankao Yude Packing Technology Co., Ltd.	Manufacturing and marketing of carton, color boxes and packaging boxes	1,386,900	Note 1 (2)	1,386,900	-	-	1,386,900	(9,187)	100	(9,187)	1,447,041	-	Note 2
Jin Ji Full Precision Machinery (Huaian) Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	\$ -	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 4
Interface Optoelectronics (WuXi) Co., Ltd.	Production and sale of the touch monitor	400,660	Note 1 (2)	-	-	-	-	(114,829)	22.54	(25,882)	108,443	-	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	445,198	Note 1 (2)	115,575	-	-	115,575	189,894	100	189,894	799,590	-	Note 2
Fargan Technology (Shenzhen) 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	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
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	27,363	Note 1 (2)	-	-	-	-	(4,325)	37.88	(1,638)	(9,817)	-	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	2,189,119	Note 1 (2)	-	-	-	-	(176,023)	37.92	(66,818)	735,384	-	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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FuYang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	\$ 2,863,002	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 18,789)	100	(\$ 18,789)	\$ 2,705,004	\$ -	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	91,782	Note 1 (2)	62,823	-	-	62,823	(26,613)	70	(18,629)	79,697	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	19,966	Note 1 (2)	-	-	-	-	(20,375)	9.45	-	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,541,000	Note 1 (2)	-	-	-	-	(5,919)	100	(5,919)	258,029	-	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self- owned buildings and equipment; int'l trade of own and distributed products and technologies	6,123,947	Note 1 (2)	5,239,400	-	-	5,239,400	(1,421,687)	100	(1,421,687)	(1,635,422)	-	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	212,823	Note 1 (2)	123,249	-	-	123,249	(8,389)	39.99	(3,355)	48,544	-	Note 2

Table 9 Page 12

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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and int'l trade	\$ 21,362	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 51,626)	61.86	(\$ 31,936)	(\$ 511,328)	\$ -	Note 2
Megvii (Beijing) Technology Co., Ltd.(Formerly: Pinhole (Beijing) Technology Co., Ltd.)	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self- developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	10,784,649	Note 1 (2)	40,648	-	-	40,648	(750,477)	3.297	-	40,648	-	Note 2
Xun Pin Electronic Technology (Zhongshan) Co., Ltd.	Manufacture, research, development, and after- sale service of new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self- produced products, machine, electrical equipment, electronic products and software, communication products and software.	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 6
Polight Technology (Shenzhen) Co., Ltd	Manufacturing and marketing of optoelectronic devices, sensitive components and sensors, new electronic components, digital cameras and their key components	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 7
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	2,274,602	Note 1 (2)	-	-	-	-	41,546	76.92	31,957	496,467	-	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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	\$ -	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 8
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 9
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production, heat treatment processing, metal material shear processing	46,230	Note 1 (2)	-	-	-	-	(3,080)	100	(3,080)	44,099	-	Note 2
Ji Zhi Precision Technology (Shenzhen) Co., Ltd.	Development, design, production and sales of display materials, precision glass components, photovoltaic glass, spare parts for mobile communication products, display screens and photovoltaic glass production equipment and raw materials	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 10
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,303	Note 1 (2)	-	4,763	-	4,763	(882)	51	(450)	3,466	-	Note 2
SHARP FIT Automotive Technology (Wuxi) Co, Ltd.	Manufacture and sales of other cameras (automotive camera modules) and production of automotive parts and components (E-mirrors)	220,748	Note 1 (2)	-	-	-	-	(11,220)	76.92	(8,630)	201,870	-	Note 2

Table 9 Page 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, 2019	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of September 30, 2018	Book Value of Investments in Mainland China as of March 31, 2019	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	\$ -	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Note 11
Yuan Kang Agricultural Technology Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	3,932	Note 1 (2)	-	-	-	-	(1,333)	50	(667)	83,398	-	Note 12
Hong Qi Machinery & Electric Technology (Anhui) Co., Ltd.	Engaged in the development, production, sales and trade of automation equipment and its key components, automation peripherals, automation tools, precision spindles, server drive systems, bus control systems, injection molding machines, smart appliances; engaged in import and export of goods and technologies	139,362	Note 1 (2)	-	-	-	-	(12,987)	100	(12,987)	(19,394)	-	Note 2
Company Name	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2019	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	\$ 204,537,199	\$ 359,369,038	\$ -										

- 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) Other methods.
- Note 2: The investment income (loss) recognition is partly prepared by the investor and is not based on the financial statements reviewed by CPAs.
- Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxtek Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.
- Note 4: The Company was approved by the Investment Commission, MOEA of an investment of US\$10,000,000 in JinJiFull Precision Machinery (Huaian) Co., Ltd. As of March 31, 2019, the funds have not been remitted.
- Note 5: The Company was approved by the Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd. As of March 31, 2019, the funds have not been remitted.
- Note 6: The Company was approved by the Investment Commission, MOEA of an investment of US\$5,762,700 in Xun Pin Electronic Technology (Zhongshan) Co., Ltd., which has not yet been established as of March 31, 2019.
- Note 7: The Company was approved by the Investment Commission, MOEA of an investment of US\$50,000,000 in Polight Technology (Shenzhen) Co., Ltd., which have not been remitted as of March 31, 2019.
- Note 8: The Company was approved by the Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of March 31, 2019.
- Note 9: The Company was approved by the Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which has not yet been established as of March 31, 2019.
- Note 10: The Company was approved by the Investment Commission, MOEA of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd. Which has not operated as of March 31, 2019.
- Note 11: The Company was approved by the Investment Commission, MOEA of an investment of US\$4,745,000 in Huai An Jiawei Industrial Development Co., Ltd. As of March 31, 2019, the funds have not been remitted.
- I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:
1. The Company was approved by the Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
 2. The Company was approved by the Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
 3. The Company was approved by the Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
 4. The Company was approved by the Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
 5. The Company was approved by the Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
 6. The Company was approved by the Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
 7. The Company was approved by the Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
 8. The Company was approved by the Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconnl Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.

9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business mergers with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
 10. The Company was approved by the Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017.
 11. The Company was approved by the Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
 12. The Company was approved by the Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018.
- II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:
1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (HuaiAn) Co., Ltd. and Yuding Precision Electronics (HuaiAn) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. However, Avary Holding (Shenzhen) Co., Limited acquired the above-mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017
 2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (TianJin) Co., Ltd., System Integration lectronics(Hangzhou) Co., Ltd., NanNing FuGui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and HeNan YuZhan Technology Limited. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to the Investment Commission of MOEA about the investment adjustment on May 26, 2017.
- III. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.
- IV. The Company invests in companies via investee companies in Mainland China, including Yantaishi Fulitong International Trading Co., Ltd., Yantai HongFu Occupation Training School, Guizhou Yuguqian Real Estate Co., Ltd., Shenzhen Fuhongxun Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Zhengzhou FIH Communication Technology Co., Ltd., Langfang Hui Ju Yin Qing Zhong Chuang Kong Jian Limited Company, Zhengzhou Jusda Logistics Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Hangzhou Jusda Supply Chain Management Limited, Shandong Jusda Supply Chain Management Limited, Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Guangxi Jusda SCM Ltd., Chongqingshi Futaitong Logistics Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Jiaying Jusda Supply Chain Management Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Lang Fang Fertile Plan Logistics 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., Nanjing Jusda Supply Chain Management Co.,Ltd., Zhengzhou Jusda Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Wuhan Paida International Logistics Co., Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Wuhan Zhuxuntong Enterprise Service Co., Ltd., Guangzhou JUSDA Supply Chain Management Co., Ltd., Beijing JUSDA Supply Chain Management Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Ganxing Logistics (Shanghai) Co., Ltd., Guangxi Zhongtaida Supply Chain Management Co., Ltd., Zhengzhou GDS Information & Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Talentek Microelectronics (HeFei) Limited, Shenzhen Dengmao Science and Technology Company, Shenzhen Jingji Precision Machinery Trade Co., Ltd., Jin Ji Full Precision Machinery (Hengyang) Co., Ltd., Ur Industry Materials (LangFang) Co., Ltd., Ur Uy Materials (KunShan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Ur Material (Yantai) Co., Ltd., Ur Material (Chongqing) Co., Ltd., Ur Material (Wuhan) Co., Ltd., Jinji Precision Tooling (Shenzhen) Co., Ltd. Hong Qi Machinery & Electric Technology (Anhui) Co., Ltd., Triple Win Technology (Jincheng) Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian

Fuqi Electronic Technology Co., Ltd., Huaian Anya Trading Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Huaian Hongyu Electronic Technology Co., Ltd., Huaian Tengyue Information Science & Technology Co., Ltd., Shenzhen Anya Trading Co., Ltd., HongZhaoDa Integrated Innovative Service (KunShan) Co., Ltd., Yuanfu (Shenzhen) Technology Co., Ltd., Oyeze Internet Technology (Shenzhen) Co., Ltd., CandleDino Network Security Technology (Shenzhen) Co., Ltd., ChongQing HongFuZhun Trading Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., HongQingXin Precision Electronics (ChongQing) Co., Ltd., ChongQing Jingmei Precision Electronic Co., Ltd., Shenzhen Hochichuang Technology Co., Ltd., HCC Teletron (Shenzhen) Technology Co., Limited, HCC Teletron (HK) Technology Co., Limited, Fu You Wan De Trading Co., Ltd., Hongfuhot Technology (Wuhan) Co., Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Chengdu Ketai Huajie Technology Co., Ltd., Shenzhen Foxtricity Co., Ltd., Shenzhen Hong Jie Yu Technology Co., Ltd., Shanghai Fusharp Sales Co., Ltd., Foxon Technical (Dezhou) Co. Ltd., Erdos HongHan Precision Electronics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Ambit Microsystems (JiaShan) Ltd., HongFu Creative (HongZhou) Limited, Simaite Technology (Shenzhen) Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Hangzhou Mega Inno of Health Technology Co., Ltd., Shenzhen Futai Trade Co., Ltd., Guizhou QianYu Electric Vehicle Service Co., Ltd., HeNan YuYu Electric Vehicle Rental Inc., LanZhou Futaihua Industrial Limited, Shenzhen Jinchangzhi Technology Co., Ltd., Shenzhen Galane Robotics Co., Ltd., Shenzhen Hong Jie Fei Technology Service Co., Ltd., Haina Cognitive Connections Co., Ltd., Dawan District Semiconductor (Zhuhai) Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Hong Fu Cheng Technology (Tianjin) Co., Ltd., Tanghe Fuyang Soleros Technology Co., Ltd., Dongying Pv Technology Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Jiashan Pv Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Danjiangkou FuSheng Soleros Technology Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Shanghai Fu Shen New Energy Technology Co., Ltd., Henan Fuchi Technology Co., Ltd., Zhengzhou Yu Teng Precision Technology Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou FuLian Wang Electronic Technology Co., Ltd., Wefixx Electronics Technology (Shenzhen) Co., Ltd., Guangxi Fulianwang Electronic Technology Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Chendu Fulianwang Trade Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., Hunan Fulianwang Trading Co., Ltd., XiaMen Fulianwang Electronic Technology Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Zhengzhou Wanmayun Electronic Technology Co., Ltd., Langfang Fulianwang Trade Co., Ltd., XiAn Wanmayun Electronic Technology Co., Ltd., Shenyang Fulianwang Electronic Technology Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., HengYan FuLianWang Commerce & Trade Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Henan Zhongyuan Finance Sponsion Co., Ltd., JiYuan Jizhun Precision Electronics Limited, Henan Yupin Real Estate Co., Ltd., HeNan Jiagang Industrial Limited, Fuyu Electric Vehicle Service Co., Ltd., Shenzhen Fulianwang Internet of Things Intelligent Home Furnishing Co., Ltd., Shanghai Fuhong Electronic Technology Co., Ltd., Shenzhen Fulianwang Technology Co., Ltd., Flnet Smartech (Shenzhen) Co., Ltd., Fu Shi Jie Shenzhen, Nanning Fugui Precision Industrial Co., Ltd., Nanning Fugui Precision Industry Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Futaihua Precision Electronics (Zhenzhou) Co., Ltd., Shanxi Yuding Precision Technology Co., Ltd., Henan Fujiang Precision Technology Co., Ltd., Wuhan Yuzhan Precision Technology Co., Ltd., Hebi Yuzhan Precision Technology Co., Ltd., Amworld Microsystems (Shanghai) Limited, Ingrasys Info-Tech Corporation, System Integration Electronics (Hangzhou) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Chengdu Zhunren Technology Co., Ltd., Zhengzhou HongRen Cutting Tool Ltd., Jinchen Hongren Technology Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., HongFuJing Precision Electronics (GuiYang) Co., Ltd., Warema Warranty Cloud Service Company, Jincheng Futaihua Precision Electronic Co., Ltd., Henan Yuzhan Technology Limited, Langfang Yuzhan Technology Limited, Qianhai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Jinchen Yuzhan Precision Technology Co., Ltd., Shenzhenshi Yuzhan Precision Technology Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Shenzhen Fugui Precision Industrial Co., Ltd., Dong Guan Fu Yi Precision Industrial Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hongfei Precision Technology (Shenzhen) Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Shanghai Fujingtong Business Factoring Ltd., Shan Hai Pengzhan Ivestment Co., Ltd., FoShan ShunDe Jishun Precision Industry Co., Ltd., FuXun Tong Trading (ShenZhen) Co., Ltd., Efeihu (Chengdu) E-commerce Ltd., Henyang FuXiangYun Culture Co., Ltd., Shanghai Foxconn Co., Ltd., Zhongyuan Micro-credit Company, Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Fujintong Financial Information Services (Shanghai) Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Elux Display Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Jin Ji Zhun Information Consulting Co., Ltd., Shenzhen Jinjihu Information Consulting Co., Ltd., Fu Meng (Shenzhen) Consulting Service Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Hyper Power Information

Technology Co., Ltd., Guizhou Fuhuada Electronic Co., Ltd., Panxian FuguiKang Precision Electronic Ltd., Nanyang Hongfujing Precision Electronic Co., Ltd., Kunming FuLiTong International Trading Co., Ltd., Gansu Fukuangyuan Electric Co., Ltd., Hongfujing Precision Electronic (KaiLi) Co., Ltd., Hongfujing Precision Electronic (Wenshan) Co., Ltd., KaiLi FuLiTong International Trading Co., Ltd., Hengyang Hengzhifu Finance and Accounting Services Co., Ltd., and Zhengzhou Yongyang Detection Service Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments shall be approved by the Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Bonds Payable
March 31, 2019

Table 10

Expressed in thousands of NTD
(Except as otherwise indicated)

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Second debenture issue of 2011	Bank SinoPac											
Bond C		2011.06.14	10 years	Note 1	1.82	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 1,400,000	None	
First debenture issue of 2013	"											
Bond B		2013.01.30	7 years	"	1.45	3,600,000	-	3,600,000	-	3,600,000	"	
Third debenture issue of 2013	"											
Bond C		2013.12.17	7 years	"	1.85	2,200,000	-	2,200,000	-	2,200,000	"	
First debenture issue of 2014	"											
Bond B		2014.03.18	5 years	"	1.40	1,100,000 (	1,100,000)	-	-	-	"	
Bond C		"	7 years	"	1.75	350,000	-	350,000	-	350,000	"	
Bond D		"	10 years	"	2.00	2,500,000	-	2,500,000	-	2,500,000	"	
Second debenture issue of 2014	"											
Bond B		2014.05.21	5 years	"	1.37	1,600,000	-	1,600,000	-	1,600,000	"	
Bond C		"	7 years	"	1.70	3,350,000	-	3,350,000	-	3,350,000	"	
Bond D		"	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond A		2014.07.08	7 years	"	1.70	6,000,000	-	6,000,000	-	6,000,000	"	
Bond B		"	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond B		2014.10.08	5 years	"	1.45	1,400,000	-	1,400,000	-	1,400,000	"	
Bond C		"	7 years	"	1.80	3,200,000	-	3,200,000	-	3,200,000	"	
Bond D		"	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Fifth debenture issue of 2014	"											
Bond B		2015.01.14	5 years	"	1.45	1,600,000	-	1,600,000	-	1,600,000	"	
Bond C		"	7 years	"	1.80	2,800,000	-	2,800,000	-	2,800,000	"	
First debenture issue of 2015	Bank SinoPac											
Bond C		2015.04.14	4 years	Note 1	1.34	100,000	-	100,000	-	100,000	None	
Bond D		"	5 years	"	1.44	2,300,000	-	2,300,000	-	2,300,000	"	
Bond E		"	7 years	"	1.75	1,000,000	-	1,000,000	-	1,000,000	"	
Second debenture issue of 2015	"											
Bond C		2015.06.24	4 years	"	1.30	400,000	-	400,000	-	400,000	"	
Bond D		"	5 years	"	1.39	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	6 years	"	1.55	400,000	-	400,000	-	400,000	"	
Bond F		"	7 years	"	1.70	2,300,000	-	2,300,000	-	2,300,000	"	
Bond G		"	10 years	"	1.90	500,000	-	500,000	-	500,000	"	

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Third debenture issue of 2015	"											
Bond C		2015.09.29	4 years	"	1.15	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	"	
Bond D		"	5 years	"	1.25	2,800,000	-	2,800,000	-	2,800,000	"	
Bond E		"	5.5 years	"	1.27	200,000	-	200,000	-	200,000	"	
Bond F		"	6 years	"	1.33	400,000	-	400,000	-	400,000	"	
Bond G		"	7 years	"	1.45	1,000,000	-	1,000,000	-	1,000,000	"	
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond C		2015.11.30	4 years	"	1.09	700,000	-	700,000	-	700,000	"	
Bond D		"	5 years	"	1.20	3,900,000	-	3,900,000	-	3,900,000	"	
Bond E		"	6 years	"	1.28	100,000	-	100,000	-	100,000	"	
Bond F		"	7 years	"	1.40	1,400,000	-	1,400,000	-	1,400,000	"	
Bond G		"	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond B		2016.06.07	3 years	"	0.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond C		"	4.5 years	"	0.75	300,000	-	300,000	-	300,000	"	
Bond D		"	5 years	"	0.80	2,100,000	-	2,100,000	-	2,100,000	"	
Bond E		"	6 years	"	0.88	1,300,000	-	1,300,000	-	1,300,000	"	
Bond F		"	7 years	"	0.95	1,800,000	-	1,800,000	-	1,800,000	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	Bank SinoPac											
Bond A		2016.08.08	3 years	Note 1	0.65	1,500,000	-	1,500,000	-	1,500,000	"	
Bond B		"	4 years	"	0.65	100,000	-	100,000	-	100,000	"	
Bond C		"	4.75 years	"	0.70	500,000	-	500,000	-	500,000	"	
Bond D		"	5 years	"	0.73	2,300,000	-	2,300,000	-	2,300,000	"	
Bond E		"	6 years	"	0.83	1,700,000	-	1,700,000	-	1,700,000	"	
Bond F		"	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"	
Third debenture issue of 2016	"											
Bond B		2016.11.07	3 years	"	0.75	900,000	-	900,000	-	900,000	"	
Bond C		"	5 years	"	0.83	900,000	-	900,000	-	900,000	"	
First debenture issue of 2017	"											
Bond A		2017.05.17	2 years	"	0.80	500,000	-	500,000	-	500,000	"	
Bond B		"	3 years	"	0.95	3,200,000	-	3,200,000	-	3,200,000	"	
Bond C		"	5 years	"	1.12	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Second debenture issue of 2017	"											
Bond A		2017.08.08	2 years	"	0.78	400,000	-	400,000	-	400,000	"	
Bond B		"	3 years	"	0.90	1,800,000	-	1,800,000	-	1,800,000	"	
Bond C		"	4 years	"	0.98	800,000	-	800,000	-	800,000	"	
Bond D		"	5 years	"	1.04	3,100,000	-	3,100,000	-	3,100,000	"	
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	200,000	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Third debenture issue of 2017	"											
Bond A		2017.11.07	3 years	Note 1	0.84	\$ 3,100,000	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000	"	
Bond B		"	5 years	"	1.00	2,950,000	-	2,950,000	-	2,950,000	"	
Bond C		"	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	Bank SinoPac											
Bond A		2018.05.09	3 years	"	0.76	1,000,000	-	1,000,000	-	1,000,000	None	
Bond B		"	5 years	"	0.89	3,100,000	-	3,100,000	-	3,100,000	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond A		2018.07.27	3 years	"	0.73	700,000	-	700,000	-	700,000	"	
Bond B		"	4 years	"	0.80	200,000	-	200,000	-	200,000	"	
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
USD-denominated overseas common bonds	-	2016.09.23	5 years	Note 2	2.25	US\$ 600,000,000	-	US\$ 600,000,000	-	US\$ 600,000,000	"	
USD-denominated overseas common bonds	-	2016.09.23	10 years	"	3.00	US\$ 400,000,000	-	US\$ 400,000,000	-	US\$ 400,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	3 years	"	0.42	JPY 41,500,000,000	-	JPY 41,500,000,000	-	JPY 41,500,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	5 years	"	0.52	JPY 6,000,000,000	-	JPY 6,000,000,000	-	JPY 6,000,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	7 years	"	0.70	JPY 2,500,000,000	-	JPY 2,500,000,000	-	JPY 2,500,000,000	"	
USD-denominated overseas common bonds	-	2019.03.12	5 years	"	3.75	US\$ 700,000,000	-	US\$ 700,000,000	-	US\$ 700,000,000	"	
USD-denominated overseas common bonds	-	2019.03.12	10 years	"	4.25	US\$ 300,000,000	-	US\$ 300,000,000	-	US\$ 300,000,000	"	

Note 1: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on an annual basis since the date of issuance per coupon rate.

Note 2: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on a semi-annual basis since the date of issuance per coupon rate.