

**HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
REVIEW REPORT OF INDEPENDENT ACCOUNTANTS
1st Quarter 2018 and 2017**

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT REVIEW REPORT
1st QUARTER OF 2018 AND 2017

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REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To Hon Hai Precision Industry Co., Ltd.

Foreword

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2018 and 2017, and the related consolidated statements of comprehensive income, of changes in equity, of cash flows and notes of the consolidated financial statements (including summary of significant accounting policies) for the three months ended March 31, 2018 and 2017. According to “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(9), 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\$ 753,763,080 thousand and NT\$ 611,258,827 thousand, constituting 27.69% and 26.21% of the consolidated total assets and total liabilities amounted to NT\$ 319,447,258 thousand and NT\$ 257,712,420 thousand, constituting 21.05% and 22.43% of the consolidated total liabilities as of March 31, 2018 and 2017, 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 the first quarter of 2018 and 2017 were at a profit of NT\$ 4,132,549 thousand, a loss of NT\$2,625,038 thousand, respectively, constituting 13.41% and 7.81% 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, 2018 and 2017, 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 Treasury Securities Regulatory Commission

Auditors’ Certificate Number : (84)Tai Tsai Zheng (VI) No. 13377

Former Securities and Futures Commission

(88)Tai Tsai Zheng (VI) No. 95577

May 14, 2018

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors’ report and financial statements shall prevail.

HON HAI PRECISION INDUSTRY CO., LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
MARCH 31, 2018, DECEMBER 31 AND MARCH 31, 2017
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2018 AND 2017 ARE REVIEWED, NOT AUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets		Notes	March 31, 2018		December 31, 2017		March 31, 2017	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets								
1100	Cash and cash equivalent	6(1)	\$ 576,764,690	21	\$ 642,496,059	19	\$ 534,950,315	23
1110	Financial assets at fair value through profit or loss - current	6(2) and 12(4)	2,404,654	-	7,009,541	-	6,079,974	-
1125	Available-for-sale financial assets - current	12(4)	-	-	290	-	459,151	-
1136	Financial assets measured at amortized cost - current	6(4) and 8	137,633,399	5	-	-	-	-
1170	Accounts receivable, net	6(5)	556,962,754	21	1,150,428,069	34	465,750,840	20
1180	Accounts receivable - related parties	7	39,641,871	1	80,066,388	2	38,135,771	2
1200	Other receivables	6(6)	61,727,114	2	67,700,725	2	42,256,313	2
1210	Other receivables - related parties	7	79,362,638	3	82,627,493	2	2,223,344	-
130X	Inventory	6(7)	570,960,455	21	560,954,855	17	351,053,527	15
1410	Prepayment	7	24,471,351	1	20,328,111	1	13,501,890	1
1470	Other current assets	8 and 12(4)	-	-	134,524,586	4	149,160,097	6
11XX	Total current assets		2,049,928,926	75	2,746,136,117	81	1,603,571,222	69
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2) and 12(4)	61,037,976	2	3,040,601	-	6,337,574	-
1517	Financial assets at fair value through other comprehensive profit or loss - non-current	6(3)	70,557,266	3	-	-	-	-
1523	Available-for-sale financial assets - non-current	12(4)	-	-	70,868,132	2	191,232,518	8
1535	Financial assets measured at amortized cost - non-current	6(4) and 8	18,093,825	1	-	-	-	-
1543	Financial assets carried at cost - non-current	12(4)	-	-	49,861,639	2	35,842,359	2
1546	Debt instrument investment without active market	12(4)	-	-	4,571,100	-	-	-
1550	Investments accounted for under equity method	6(8)	151,405,489	6	151,000,283	4	145,494,241	6
1600	Property, plant and equipment	6(9) and 8	278,442,473	10	278,204,005	8	290,076,851	12
1760	Investment property - net	6(10)	2,400,869	-	2,422,523	-	2,356,455	-
1780	Intangible assets	6(11)	9,200,935	-	9,552,444	-	10,401,034	1
1840	Deferred income tax assets	6(34)	15,263,035	1	15,048,377	1	17,561,674	1
1900	Other non-current assets	6(12) and 7	65,903,218	2	76,511,392	2	29,468,195	1
15XX	Total non-operating income and expenses		672,305,086	25	661,080,496	19	728,770,901	31
1XXX	Total assets		\$ 2,722,234,012	100	\$ 3,407,216,613	100	\$ 2,332,342,123	100

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HON HAI PRECISION INDUSTRY CO., LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
MARCH 31, 2018, DECEMBER 31 AND MARCH 31, 2017
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2018 AND 2017 ARE REVIEWED, NOT AUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equities		Notes	March 31, 2018		December 31, 2017		March 31, 2017				
			AMOUNT	%	AMOUNT	%	AMOUNT	%			
Current Liabilities											
2100	Short-term loans	6(14)	\$	392,196,767	15	\$	418,835,146	12	\$	121,126,122	5
2110	Short-term notes and bills payable	6(13)		7,313,452	-		10,960,269	1		4,198,604	-
2120	Financial liabilities at fair value through profit or loss - current	6(2) and 12(4)		8,158,646	-		6,486,348	-		12,583,852	1
2170	Accounts payable			537,873,755	20		1,119,169,644	33		453,610,641	19
2180	Accounts payable - related parties	7		52,874,950	2		97,315,119	3		37,638,614	2
2200	Other payable	6(15) and 7		201,854,843	8		255,696,126	8		183,172,754	8
2230	Current income tax liabilities	6(34)		37,010,597	1		38,439,140	1		26,705,519	1
2250	Provisions for liabilities - current	6(22)		4,575,530	-		4,796,498	-		2,940,265	-
2300	Other current liabilities	6(16)		62,683,116	2		73,803,977	2		115,195,939	5
21XX	Total current liabilities			<u>1,304,541,656</u>	<u>48</u>		<u>2,025,502,267</u>	<u>60</u>		<u>957,172,310</u>	<u>41</u>
Non-current liabilities											
2500	Financial liabilities at fair value through profit or loss - non-current	6(2) and 12(4)		393,308	-		-	-		-	-
2530	Corporate bonds payable	6(17)		168,600,176	6		168,495,189	5		132,714,375	6
2540	Long-term loans	6(18)		20,321,584	1		19,984,818	1		19,127,251	1
2570	Deferred income tax liabilities	6(34)		14,393,226	1		12,541,548	-		31,268,938	1
2600	Other non-current liabilities	6(21)		9,670,244	-		8,900,336	-		8,553,919	-
25XX	Total non-current liabilities			<u>213,378,538</u>	<u>8</u>		<u>209,921,891</u>	<u>6</u>		<u>191,664,483</u>	<u>8</u>
2XXX	Total liabilities			<u>1,517,920,194</u>	<u>56</u>		<u>2,235,424,158</u>	<u>66</u>		<u>1,148,836,793</u>	<u>49</u>
Equity											
Equity attributable to owners of parent											
Share capital											
3110	Share capital - common stock	6(23)		173,287,383	6		173,287,383	5		173,287,383	8
Capital reserve											
3200	Capital surplus	6(24)		98,176,084	3		97,872,884	3		92,693,334	4
Retained earnings											
3310	Legal reserve	6(25)		122,732,924	5		122,732,924	4		107,866,626	5
3350	Undistributed earnings			749,276,164	28		717,885,835	21		700,226,939	30
Other equity interest											
3400	Other equity interest	6(26)	(	26,616,834)	(1)	(	27,539,310)	(1)		38,135,557	1
3500	Treasury stocks	6(23)	(	18,901)	-	(	18,901)	-	(	18,901)	-
31XX	Total equity attributable to owners of parent			<u>1,116,836,820</u>	<u>41</u>		<u>1,084,220,815</u>	<u>32</u>		<u>1,112,190,938</u>	<u>48</u>
36XX	Non-controlling interest	6(27)		<u>87,476,998</u>	<u>3</u>		<u>87,571,640</u>	<u>2</u>		<u>71,314,392</u>	<u>3</u>
3XXX	Total equity			<u>1,204,313,818</u>	<u>44</u>		<u>1,171,792,455</u>	<u>34</u>		<u>1,183,505,330</u>	<u>51</u>
Commitments and Contingent Liabilities											
Subsequent Events											
3X2X	Total liabilities and equity		\$	<u>2,722,234,012</u>	<u>100</u>	\$	<u>3,407,216,613</u>	<u>100</u>	\$	<u>2,332,342,123</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements. Reference to these notes is recommended

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	January 1–March 31, 2018		January 1–March 31, 2017	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(28) and 7	\$ 1,028,594,580	100	\$ 975,043,856	100
5000 Operating costs	6(7)(31)(32) and 7	(964,917,846)	(94)	(903,319,240)	(93)
5900 Gross profit		63,676,734	6	71,724,616	7
Operating expenses	6(31)(32)				
6100 Selling expenses		(6,667,298)	(1)	(6,102,292)	-
6200 General and administrative expenses		(16,341,037)	(2)	(16,043,026)	(2)
6300 Research and development expenses		(16,008,539)	(1)	(13,089,572)	(1)
6000 Total operating expenses		(39,016,874)	(4)	(35,234,890)	(3)
6900 Operating profit		24,659,860	2	36,489,726	4
Non-operating income and expenses					
7010 Other income	6(29)	13,182,697	1	13,066,926	1
7020 Other gains and losses	6(30)	(492,868)	-	(5,547,643)	-
7050 Finance costs	6(33)	(10,604,115)	(1)	(8,501,443)	(1)
Share of profit of associates and joint ventures accounted for under equity method	6(8)				
		3,134,758	1	930,690	-
7000 Total non-operating income and expenses		5,220,472	1	(51,470)	-
7900 Profit before income tax		29,880,332	3	36,438,256	4
7950 Income tax expense	6(34)	(5,863,287)	(1)	(7,230,810)	(1)
8200 Profit for the period		\$ 24,017,045	2	\$ 29,207,446	3

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	January 1–March 31, 2018		January 1–March 31, 2017	
		AMOUNT	%	AMOUNT	%
Other comprehensive income					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealized profit on valuation of equity investment at fair value through other comprehensive income	6(3)(26)(27)	\$ 1,994,109	-	\$ -
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method that will not be reclassified to profit or loss	6(26)	(1,836,538)	-	-
			157,571	-	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(26)(27)	5,100,874	1	(56,984,207)
8362	Unrealized gain (loss) on valuation of available-for-sale financial assets	6(26)(27)	-	-	65,284,656
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(26)	1,545,317	-	6,122,533
8399	Income tax related to components of other comprehensive income	6(34)	-	-	(10,020,699)
8360	Components of other comprehensive income that will be reclassified to profit or loss		6,646,191	1	4,402,283
8300	Other comprehensive income for the period		\$ 6,803,762	1	\$ 4,402,283
8500	Total comprehensive income for the period		\$ 30,820,807	3	\$ 33,609,729
Profit attributable to:					
8610	Owner of the parent		\$ 24,080,663	2	\$ 28,167,531
8620	Non-controlling interest		(63,618)	-	1,039,915
			\$ 24,017,045	2	\$ 29,207,446
Comprehensive income (loss) attributable to :					
8710	Owner of the parent		\$ 30,609,913	3	\$ 33,794,821
8720	Non-controlling interest		210,894	-	(185,092)
			\$ 30,820,807	3	\$ 33,609,729
Earnings per share					
9750	Basic earnings per share	6(35)	\$ 1.39	\$	1.63
9850	Diluted earnings per share		\$ 1.37	\$	1.61

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

HON HAI PRECISION INDUSTRY CO., LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
THREE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)

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

		Equity attributable to owners of the parent										
		Retained Earnings					Other Equity Interest					
		Share capital - common stock	Capital reserve	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operation	Unrealized gain on financial assets at fair value through other comprehensive income	Unrealized gain or loss on available-for-sale financial assets	Treasury stocks	Total	Non-controlling interest	Total equity
Notes												
<u>Year 2017</u>												
		\$ 173,287,383	\$ 93,046,611	\$ 107,866,626	\$ 672,059,408	(\$ 7,741,467)	\$ -	\$ 40,249,734	(\$ 18,901)	\$ 1,078,749,394	\$ 55,039,204	\$ 1,133,788,598
		-	-	-	28,167,531	-	-	-	-	28,167,531	1,039,915	29,207,446
Other comprehensive income (loss)	6(26)	-	-	-	-	(57,037,221)	-	62,664,511	-	5,627,290	(1,225,007)	4,402,283
Change in equity of associates and joint ventures accounted for under equity method	6(24)	-	(258,031)	-	-	-	-	-	-	(258,031)	-	(258,031)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(24)	-	(95,246)	-	-	-	-	-	-	(95,246)	-	(95,246)
Increase in non-controlling interest	6(27)	-	-	-	-	-	-	-	-	-	16,460,280	16,460,280
Balance at March 31, 2017		<u>\$ 173,287,383</u>	<u>\$ 92,693,334</u>	<u>\$ 107,866,626</u>	<u>\$ 700,226,939</u>	<u>(\$ 64,778,688)</u>	<u>\$ -</u>	<u>\$ 102,914,245</u>	<u>(\$ 18,901)</u>	<u>\$ 1,112,190,938</u>	<u>\$ 71,314,392</u>	<u>\$ 1,183,505,330</u>
<u>Year 2018</u>												
		\$ 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
Effects of retrospective application and retrospective restatement	12(4)	-	-	-	7,309,666	-	23,174,353	(28,781,127)	-	1,702,892	(297,228)	1,405,664
Balance after restatement at January 1, 2018		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
Consolidated net income		-	-	-	24,080,663	-	-	-	-	24,080,663	(63,618)	24,017,045
Other comprehensive income (loss)	6(26)	-	-	-	-	6,406,259	122,991	-	-	6,529,250	274,512	6,803,762
Change in equity of associates and joint ventures accounted for under equity method	6(24)	-	1,219,483	-	-	-	-	-	-	1,219,483	-	1,219,483
Adjustments arising from changes in percentage of ownership in subsidiaries	6(24)	-	(916,283)	-	-	-	-	-	-	(916,283)	-	(916,283)
Increase in non-controlling interest	6(27)	-	-	-	-	-	-	-	-	-	(8,308)	(8,308)
Balance at March 31, 2018		<u>\$ 173,287,383</u>	<u>\$ 98,176,084</u>	<u>\$ 122,732,924</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>

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

HON HAI PRECISION INDUSTRY CO., LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	January 1–March 31, 2018	January 1–March 31, 2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 29,880,332	\$ 36,438,256
Adjustments			
Adjustment to reconcile profit (loss)			
Depreciation	6(31)	13,327,746	14,938,478
Amortization	6(31)	337,688	317,224
Expected credit impairment (gain) loss	12(2)	(1,213,766)	5,170
Loss on disposal of property, plant and equipment	6(30)	238,898	55,605
Loss on financial assets or liabilities at fair value through profit or loss, net	6(30)	6,031,120	15,985,389
Share of profit of associates and joint ventures accounted for under the equity method	(	3,134,758)	(930,690)
Loss on disposal of investments	6(30)	-	18,148
Interest expense	6(33)	10,420,829	8,491,157
Interest income	6(29)	(11,754,366)	(10,682,980)
Changes in operating assets and liabilities			
Net changes in operating assets			
Financial assets held for trading		-	(3,071,835)
Financial assets mandatorily measured at fair value through profit or loss		1,556,228	-
Notes receivable	(	2,214,530)	(85,188)
Accounts receivable		596,872,899	233,406,208
Accounts receivable - related parties		40,424,517	(6,154,926)
Other receivables		4,890,140	(250,584)
Inventories	(	10,005,600)	36,220,534
Prepayments	(	4,143,240)	(416,387)
Net changes in liabilities related to operating activities			
Accounts payable	(	581,295,889)	(255,444,616)
Accounts payable - related parties	(	44,440,169)	7,030,685
Other payables	(	44,110,761)	(34,959,669)
Provisions for liabilities - current	(	220,968)	(42,771)
Other current liabilities		10,648,023	17,627,250
Accrued pension liabilities		15,364	(87,416)
Cash inflow generated from operations		12,109,733	88,452,042
Income taxes paid	(5,654,810)	(11,509,301)
Net cash flows from operating activities		6,454,923	76,942,741

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HON HAI PRECISION INDUSTRY CO., LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2018 AND 2017
(UNAUDITED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	January 1–March 31, 2018	January 1–March 31, 2017
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plan and equipment	6(36)	(\$ 15,643,321)	(\$ 10,283,597)
Disposal of property, plant and equipment	6(36)	5,489,277	1,097,815
Acquisition of financial assets measured at amortized cost	(	15,157,757)	-
Acquisition of financial assets measured at fair value through other comprehensive income	(	2,936,134)	-
Acquisition of financial assets measured at fair value through profit or loss	(	1,759,932)	-
Increase in other financial assets - non-current	(	471,959)	(1,309,484)
Other investing activities	(	35,486)	(199,301)
Increase in other financial assets - current	-	(	42,395,895)
Acquisition of financial assets at cost	-	(	5,676,243)
Acquisition of financial assets at fair value through profit or loss, designated upon initial recognition	-	(	4,652,450)
Disposal of financial assets carried at cost	-	-	374,360
Disposal of available-for-sale financial assets	-	-	15,354
Decrease in other financial assets - non-current	-	-	15,091
Interest received		16,105,265	12,189,119
Net cash flows used in investing activities	(	14,410,047)	(50,825,231)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans	(	26,638,379)	(50,346,021)
Decrease in short-term notes and bills payable	(	3,640,269)	(11,790,844)
Proceeds from issuing bonds		1,350,056	-
Repayments of bonds	(	19,167,336)	(11,050,000)
Proceeds from long-term debt		971,145	190,000
Repayments of long-term debt	(	810,260)	(4,951,071)
Increase in other non-current liabilities		769,768	86,277
Changes in non-controlling interests	6(27)	(8,308)	939,847
Interest paid	(	14,447,522)	(8,886,444)
Net cash flows used in financing activities	(	61,621,105)	(85,808,256)
Net effect of changes in foreign currency exchange rate		3,844,860	(38,514,240)
Net decrease in cash and cash equivalents	(	65,731,369)	(98,204,986)
Cash and cash equivalents at beginning of period		642,496,059	633,155,301
Cash and cash equivalents at end of period	\$	576,764,690	\$ 534,950,315

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

HON HAI PRECISION INDUSTRY CO., LTD.
NOTES OF THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FIRST QUARTER OF 2018 AND 2017
(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 (collectively referred herein as the “Group”) are primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, and assemblies for use in the IT, communications, automotive equipment, precision molding, automobile, and consumer electronics industries.

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

These consolidated financial statements were authorized for issuance by the Board of Directors on May 14, 2018.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

New standards, interpretations and amendments as endorsed by FSC effective from 2018 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS2, ‘Classification and measurement of share-based payment transactions’	January 1, 2018
Amendments to IFRS4, ‘Applying IFRS 9, Financial instruments with IFRS 4, Insurance contracts’	January 1, 2018
IFRS 9, ‘Financial instruments’	January 1, 2018
IFRS 15, ‘Revenue from contracts with customers’	January 1, 2018
Amendments to IFRS 15, ‘Clarifications to IFRS 15, Revenue from contracts with customers’	January 1, 2018
Amendments to IAS 7, ‘Disclosure initiative’	January 1, 2017
Amendments to IAS 12, ‘Recognition of deferred tax assets for unrealized losses	January 1, 2017
Amendments to IAS 40, ‘Transfers of investment property’	January 1, 2018
IFRIC 22, ‘Foreign currency transactions and advance consideration’	January 1, 2018
Annual improvements to IFRSs 2014-2016 cycle – Amendments to IFRS 1, ‘First-time adoption of International Financial Reporting Standards’	January 1, 2018
Annual improvements to IFRSs 2014-2016 cycle – Amendments to IFRS 12, ‘Disclosure of interests in other entities’	January 1, 2017

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Annual improvements to IFRSs 2014-2016 cycle – Amendments to IAS 28, ‘Investments in associates and joint ventures’	January 1, 2018

The impacts to the Group’s financial condition and operating results based on the Group’s assessment are as follows:

A. IFRS 9, ‘Financial instruments’

- (a) Classification of debt instruments is driven by the entity’s business model and the contractual cash flow characteristics of the financial assets, which would be classified as financial asset at fair value through profit or loss, financial asset measured at fair value through other comprehensive income or financial asset measured at amortised cost. Equity instruments would be classified as financial asset at fair value through profit or loss, unless an entity makes an irrevocable election at inception to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument that is not held for trading.
- (b) The impairment losses of debt instruments are assessed using an ‘expected credit loss’ approach. An entity assesses at each balance sheet date whether there has been a significant increase in credit risk on that instrument since initial recognition to recognise 12-month expected credit losses or lifetime expected credit losses (interest revenue would be calculated on the gross carrying amount of the asset before impairment losses occurred); or if the instrument that has objective evidence of impairment, interest revenue after the impairment would be calculated on the book value of net carrying amount (i.e. net of credit allowance). The Company shall always measure the loss allowance at an amount equal to lifetime expected credit losses for trade receivables that do not contain a significant financing component. The Group has followed IFRS 9 to accrue the impairment losses, which have no significant impact to the financial results.

B. IFRS 15, ‘Revenue from contracts with customers’

According to IFRS 15, entities shall recognize the amount of revenue that reflects the consideration they expect to be entitled to. Revenue should not be recognised for goods expected to be returned, and a liability should be recognised. An asset should be recognised for the right to recover goods from customers on settling the refund liability. Such liability and asset shall be separately presented on the balance sheets.

C. In adopting the new standards endorsed by the FSC effective from 2018, the Group applied the new rules under IFRS 9 and IFRS 15 using the modified retrospective approach. The significant effects of applying the new standards as of January 1, 2018 are summarized below:

- (a) In accordance with IFRS 9, the Group reclassifies the available-for-sale financial assets and financial assets at cost in the amounts of \$40,243,070 and \$22,303,863, respectively, and makes an irrevocable election for equity instruments that are not held for trading, by increasing financial assets at fair value through other comprehensive income in an amount of \$64,975,925 and increasing retained earnings and other equity interest in amounts of \$1,005,821 (including \$853,301 for attributed to the owners of the parent and \$152,520 for non-controlling interest) and \$1,423,171 (including increase of \$1,583,248 for attributed to the owners of the parent and decrease of \$160,077 for non-controlling interest), respectively.
- (b) In accordance with IFRS 9, the Group reclassifies available-for-sale financial assets and

financial assets at cost in amounts of \$30,625,352 and \$27,557,776, respectively, by increasing financial assets at fair value through profit or loss in an amount of \$57,159,800, increasing retained earnings in an amount of \$11,450,731 (including \$6,456,365 for attributed to the owners of the parent and \$4,994,366 for non-controlling interest), and decreasing other equity in an amount of \$12,474,059 (including \$7,190,022 for attributed to the owners of the parent and \$5,284,037 for non-controlling interest).

- (c) In accordance with IFRS 9, the Group reclassifies other financial assets and investments in debt instruments with no active market in amounts of \$134,524,586 and \$4,571,100, respectively, by increasing financial assets at amortised cost of \$139,095,686.
- (d) Please refer to Note 12(4) and 12(5) for disclosure in relation to the first application of IFRS 9 and IFRS 15.
- (e) Under IFRS 15, liabilities in relation to expected volume discounts and refunds to customers are recognised as contract liabilities; but were previously presented as accounts receivable – allowance for sales returns and discounts in the balance sheet. As of January 1, 2018, the balance accounted to \$2,570,549.

With reference to the subjects mentioned above, when adopting the initial application of IFRS 9 and IFRS 15, the Group expects to recognize adjustments in the balance sheet on January 1, 2018 by increasing total assets, total liabilities and equity in the amounts of \$3,976,213, \$2,570,549 and \$1,405,664 (including an increase of \$1,702,892 for attributed to the owners of the parent and decrease of \$297,228), respectively.

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

None.

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

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC 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
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 International Accounting Standards Board
IFRS 16, 'Leases'	January 1, 2019
IFRS 17, 'Insurance contracts;	January 1, 2021
Amendment to IFRS 19, 'Plan amendment, curtailment or settlement'	January 1, 2019
Amendment 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'

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.

The Group will follow the modified retrospective approach in adopting IFRS 16, 'Leases' to book an adjustment of the cumulative impact of applying IFRS 16 on lease contracts at January 1, 2019.

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) Available-for-sale financial assets measured at fair value.
- (c) Liabilities on cash-settled share-based payment arrangements measured at fair value.
- (d) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with 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.

C. In adopting IFRS 9 and IFRS 15 effective January 1, 2018, the Group has elected to apply modified retrospective approach whereby the cumulative impact of the adoption was recognised as retained earnings or other equity as of January 1, 2018 and the financial statements of the year ended December 31, 2017 and ended March 31, 2017 were prepared in compliance with International Accounting Standard 39 ('IAS 39'), International Accounting Standard 11 ('IAS 11'), International Accounting Standard 18 ('IAS 18') and related financial reporting interpretations. Please refer to Notes 12(4) and (5) for details of significant accounting policies.

(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 recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. 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 recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2018	December 31, 2017	March 31, 2017	
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	(a) (c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	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	(c)
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co.,	Operates domestic investments; its investees are mainly engaged in manufacturing of computer	100	100	100	(c)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2018	December 31, 2017	March 31, 2017	
Ltd.	Ltd. and subsidiaries	terminal monitors and related components and computers and peripheral equipment.				
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	(c)
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	(c)
Hon Hai Precision Industry Co., Ltd.	Lih Yih International Investment Co, Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in leasing of FTTH wideband and R&D and manufacturing of routers.	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(c)
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	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(c)
Hon Hai	Premier Image	Investment holdings in	99.96	99.96	99.96	(c)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			March 31, 2018	December 31, 2017	March 31, 2017	
Precision Industry Co., Ltd.	Technology-Hong Kong Limited and subsidiaries	companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras				
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies.	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	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	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. – Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(c)
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	(c)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment.	100	100	100	(b) (c)

- (a) Foxconn (Far East) Limited, a subsidiary of the Company, acquired 54.5% equity shares of Foxconn Ventures Pte. Ltd. in the first quarter of 2017, through obtaining the newly issued shares in cash in an amount of US 600,002 thousand dollars, which was then consolidated in the financial statements since the company obtained the controlling power.
- (b) The Company obtained 100% shares of eCMMS Precision Singapore Pte. Ltd from its subsidiary Foxconn (Far East) Limited due to the reorganization conducted by the Group on April 20, 2017.
- (c) The financial statements of the entity as of and for the three months ended March 31, 2018 and 2017 were not reviewed by independent accountants as the entity did not meet the definition of significant subsidiary.
- (d) The financial statements of certain consolidated subsidiaries for the first three months ended March 31, 2018 and 2017 were not reviewed by independent accounts, which reflect total assets of \$743,714,242 and \$597,174,244, which constituting 27.32% and 25.60% of the consolidated total assets, and total liabilities were \$319,447,258 and \$257,712,420,

constituting 21.05% and 22.43% of the consolidated total liabilities respectively; The total comprehensive income was \$5,322,651, and total comprehensive loss was \$2,276,910, respectively, constituting 17.27% and 6.77% of the consolidated comprehensive income and loss for the first three months ended March 31, 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:

As of March 31, 2018, December 31, 2017, and March 31, 2017, the non-controlling interest amounted to \$87,476,998, \$87,571,640 and \$71,314,392 respectively. The information of non-controlling interest and respective subsidiaries is as below:

Name of subsidiary	Principal place of business	Non-controlling interest				Note
		March 31, 2018		December 31, 2017		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 37,944,290	35%	\$ 39,047,912	35%	
Foxconn Ventures Pte. Ltd.	Singapore	19,320,462	46%	19,387,367	46%	
Foxconn Interconnect Technology Limited	Cayman	13,383,040	23%	13,035,614	23%	
		<u>\$ 70,647,792</u>		<u>\$ 71,470,893</u>		
Name of subsidiary	Principal place of business	Non-controlling interest				Note
		March 31, 2017				
		Amount	Ownership %			
FIH Mobile Limited	Cayman	\$ 43,734,916	35%			
Foxconn Ventures Pte. Ltd.	Singapore	16,246,621	46%			
Foxconn Interconnect Technology Limited	Cayman	3,069,048	7%			
		<u>\$ 63,050,585</u>				

Summarized financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	March 31, 2018	December 31, 2017	March 31, 2017
Current assets	\$ 195,109,114	\$ 214,796,917	\$ 152,710,349
Non-current assets	46,203,139	46,724,572	51,204,909
Current liabilities	(148,492,469)	(165,919,486)	(91,052,943)
Non-current liabilities	(940,763)	(973,468)	(1,054,642)
Total net assets	<u>\$ 91,879,021</u>	<u>\$ 94,628,535</u>	<u>\$ 111,807,673</u>

Foxconn Interconnect Technology Limited			
	March 31, 2018	December 31, 2017	March 31, 2017
Current assets	\$ 70,184,501	\$ 71,781,685	\$ 54,467,109
Non-current assets	22,376,013	22,873,982	22,964,036
Current liabilities	(34,291,900)	(37,999,770)	(37,462,394)
Non-current liabilities	(282,396)	(293,344)	(246,651)
Total net assets	\$ 57,986,218	\$ 56,362,553	\$ 39,722,100
Foxconn Ventures Pte. Ltd.			
	March 31, 2018	December 31, 2017	March 31, 2017
Current assets	\$ 8,210,668	\$ 9,440,059	\$ 18,208,757
Non-current assets	34,277,996	33,196,083	17,870,121
Current liabilities	(26,110)	(2,057)	(2,377)
Non-current liabilities	-	-	-
Total net assets	\$ 42,462,554	\$ 42,634,085	\$ 36,076,501

Statement of comprehensive income

FIH Mobile Limited		
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Revenue and other operating revenue	\$ 96,111,847	\$ 59,126,316
(Loss) profit for the year from continuing operations	(\$ 3,688,909)	\$ 704,590
Other comprehensive income, net of tax	3,001,758	2,514,930
Total comprehensive income for the period	(\$ 687,151)	\$ 3,219,520
Comprehensive loss attributed to non-controlling interest	(\$ 6,092)	(\$ 42,237)
Dividends paid to non-controlling interest	\$ -	\$ -
Foxconn Interconnect Technology Limited		
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Revenue and other operating revenue	\$ 24,195,120	\$ 22,321,563
Profit for the year from continuing operations	\$ 1,321,577	\$ 1,174,456
Other comprehensive income, net of tax	1,376,162	221,205
Total comprehensive income for the period	\$ 2,697,739	\$ 1,395,661
Comprehensive loss attributed to non-controlling interest	(\$ 29)	(\$ 30)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Ventures Pte. Ltd.	
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Revenue and other operating revenue	\$ -	\$ -
Profit for the year from continuing operations	\$ 1,202,724	\$ 2,228,844
Other comprehensive income, net of tax	-	735,478
Total comprehensive income for the period	\$ 1,202,724	\$ 2,964,322
Comprehensive loss attributed to non-controlling interest	\$ -	\$ -
Dividends paid to non-controlling interest	\$ -	\$ -

Statements of cash flows

	FIH Mobile Limited	
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Net cash (used in) provided by operating activities	(\$ 4,196,405)	\$ 6,441,299
Net cash (used in) provided by investing activities	(4,076,333)	8,556,807
Net cash used in financing activities	(3,240,521)	(318,610)
Effect of exchange rates on cash and cash equivalents	2,077,341	(244,252)
(Decrease) increase in cash and cash equivalents	(9,435,918)	14,435,244
Cash and cash equivalents, beginning of the period	58,011,216	42,703,648
Cash and cash equivalents, end of the period	\$ 48,575,298	\$ 57,138,892

	Foxconn Interconnect Technology Limited	
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Net cash provided by operating activities	\$ 2,678,049	\$ 5,236,333
Net cash used in investing activities	(623,123)	(330,922)
Net cash provided by financing activities	2,886,636	2,126,680
Effect of exchange rates on cash and cash equivalents	653,859	92,835
Increase in cash and cash equivalents	5,595,421	7,124,926
Cash and cash equivalents, beginning of the period	22,842,407	12,899,210
Cash and cash equivalents, end of the period	\$ 28,437,828	\$ 20,024,136

	Foxconn Ventures Pte. Ltd.	
	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Net cash used in operating activities	(\$ 1,022)	\$ -
Net cash used in investing activities	(1,028,996)	-
Net cash provided by financing activities	-	18,198,000
Effect of exchange rates on cash and cash equivalents	-	-
(Decrease) increase in cash and cash equivalents	(1,030,018)	18,198,000
Cash and cash equivalents, beginning of the period	9,290,461	-
Cash and cash equivalents, end of the period	\$ 8,260,443	\$ 18,198,000

(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 recognised in profit or loss in the period in which they arise.
 - (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.
 - (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, 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; and
 - (iii) All resulting exchange differences are recognised in other comprehensive income.
 - (b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. 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.

(5) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
 - (a) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
 - (b) Assets held mainly for trading purposes;
 - (c) Assets that are expected to be realized within twelve months from the balance sheet date;
 - (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.
- B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
 - (a) Liabilities that are expected to be paid off within the normal operating cycle;
 - (b) Liabilities arising mainly from trading activities;
 - (c) Liabilities that are to be paid off within twelve months from the balance sheet date;
 - (d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

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

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

- A. Financial assets at fair value through profit or loss are financial assets 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 securities which are not held for trading or debt investment instruments that meet the following criteria, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income:
 - (a) The objective of the business model is to hold assets only to collect cash flows, or to collect cash flows and to sell.
 - (b) The contractual cash flows of an asset give rise to payments on specified dates that are solely payments of principal and interest on the principal amount 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. The Group initially recognize the financial assets at fair value plus transaction costs and subsequently measure and state them at fair value:
 - (a) The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
 - (b) Unrealized changes in the value of debt instruments are recognized in other comprehensive income or loss. Impairment losses, interest income and foreign currency gains and losses are recognised directly in profit or loss until derecognition. The cumulative gains or losses previously recognized in other comprehensive income are reclassified to profit and loss when derecognized.

(9) Financial assets remeasured at amortized cost

- A. If both of the following conditions are met:
 - (a) The asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
 - (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- B. On a regular way purchase or sale basis, financial assets measured at amortized cost are recognized and derecognized using trade date accounting.
- C. The Group initially recognize the financial assets at fair value plus transaction costs and subsequently remeasured by amortization procedures using the effective interest rate method to recognize interest income and impairment loss; and reclassify this income or loss to profit and loss when derecognize.
- D. For time deposits that are not classified as cash equivalents held by the Group, due to the short holding period, the impact of discounting is not significant, therefore they are measured at investment cost.

(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.

(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 receivable/Operating lease (lessor)

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

(14) Inventories

Inventories are stated at the lower of cost and net 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 recognised at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate 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 recognised 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 recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, then the amounts previously recognised 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 recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is 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.

E. The estimated useful lives of property, plant and equipment are as follows:

Buildings	51 years
(Auxiliary buildings)	(6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Molding equipment	1 ~ 2 years
Other equipment	2 ~ 6 years

(17) Leased assets/leases (lessee)

A. Based on the terms of a lease contract, a lease is classified as a finance lease if the Group assumes substantially all the risks and rewards incidental to ownership of the leased asset.

- (a) A finance lease is recognised as an asset and a liability at the lease's commencement at the lower of the fair value of the leased asset or the present value of the minimum lease payments.
- (b) The minimum lease payments are apportioned between the finance charges and the reduction of the outstanding liability. The finance charges are allocated to each period over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.
- (c) Property, plant and equipment held under finance leases are depreciated over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the asset shall be depreciated over the shorter of the lease term and its useful life.

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

(18) Investment property

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

(19) Intangible assets

- A. Trademark right is stated at cost and regarded as having an indefinite useful life as it was assessed to generate continuous net cash inflow in the foreseeable future. Trademark right is not amortised but is tested annually for impairment.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.

(20) Impairment of non-financial assets

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

historical cost would have been if the impairment had not been recognised.

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

(21) Borrowing

- A. Borrowing refers to long and short-term bank loans. Borrowing is recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds net of transaction costs and the redemption value is recognised in profit or loss over the period of the borrowing using the effective interest method.
- B. Costs paid for creation of the loan, if the loan amount is likely to be borrowed some or all, will be recognised as transaction costs of borrowing and can be deferred until the borrowing actually occurs with an adjustment calculated by using the effective interest rate; if the loan is unlikely to be borrowed, then the costs will be booked as prepaid expense and amortised over the borrowing period.

(22) Notes and accounts payable

- A. Notes and account payable are obligation to pay for goods or services that have been acquired in the ordinary course of business from suppliers.
- B. Short-term notes and accounts payable without bearing interest are subsequently measured at initial amount as the effect of discounting is immaterial.

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

- A. Financial liabilities other than derivatives designated as hedges are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term, or recognised at fair value through profit or loss and designated as at fair value through profit or loss on initial recognition. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss on initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) Capable of eliminating or significantly reduce a measurement or recognition inconsistency; or
 - (c) Performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. Financial liabilities at fair value through profit or loss are initially recognised at fair value. Related transaction costs are expensed in profit or loss. These financial liabilities are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial liabilities are recognised in profit or loss.
- C. For financial liabilities that are classified as financial liabilities measured at fair value through profit or loss, the changes of fair value resulting from credit risk, except for the reasons of avoiding accounting mismatch or recognising gains or losses due to loan commitment and financial guaranteed contract, are recognised in other comprehensive

income or loss.

(24) Ordinary corporate bonds payable

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

(25) 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 on initial recognition as financial asset, financial liability or equity instrument. Convertible corporate bonds are accounted for as follows:

- A. Host contract of the corporate bonds: bonds payable is initially recognised at fair value and subsequently stated at amortised cost. Any difference between the proceeds and the redemption value is accounted for as the premium or discount on bonds payable liabilities and presented which is amortised in profit or loss as an adjustment to the 'financial cost' over the period of bond circulation using the effective interest rate.
- B. Embedded conversion options (meet the definition of equity instrument): the options are initially recognized in 'capital surplus'-share options' at the residual amount of total issue price less amounts of 'bonds payable'. Conversion options are not subsequently remeasured.
- C. Any transaction costs directly attributable to the issuance of convertible corporate bonds are allocated to the liability and equity components in proportion to the allocation of proceeds.
- D. 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.

(26) Derecognition of financial liabilities

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

(27) 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 recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(28) 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 recognised as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortised cost based on the

contract terms.

- 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.

(29) Provisions

Provisions are recognised 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 recognised as interest expense. Provisions are not recognised for future operating losses.

(30) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined 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 recognised 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. And, the related information is disclosed accordingly.

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

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

(31) Employee shared-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date; and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-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 recognised is based on the number of equity instruments that eventually vest.
- B. For the cash-settled share-based payment arrangements, the employee services received and the liability incurred are measured at the fair value of the liability to pay for those services, and are recognised as compensation cost and liability over the vesting period. The fair value of the liability shall be remeasured at each balance sheet date until settled, with any changes in fair value recognised in profit or loss.

(32) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor

taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

- D. Deferred income tax assets are recognised 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 recognised 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 recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.
- 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 recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

(33) 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.

(34) Revenue recognition

- A. The Group manufactures and sells 3C products. Sales are recognised when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

- B. Sales revenue is recognised based on the price specified in the contract, net of estimated discounts and allowances. The revenue is only recognised to the extent that it is highly probable that a significant reveal will not occur. The estimation is subject to an assessment at each reporting date. No significant element of financing is deemed present as the conditions of sales are consistent with market practice.
- C. Receivable is recognized when goods are transferred to the customer 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. Financial components
The Group has contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer does not exceed one year. As a consequence, no adjustment was made to the transaction prices for the time value of money.
- E. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- F. Customers pay in accordance with the payment schedule. If the products provided exceed the customer shall pay, a contract asset is recognised. If the payments exceed the products provided, a contact liability is recognised.

(35) Government grants

Government grants are recognised 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 recognised as non-current liabilities and are amortized to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(36) Business combinations

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

(37) Operating segments

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

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTION 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 judgements in applying the Group's accounting policy

A. Revenue recognition

According to the transaction type and its economic substance, the Group assesses the nature of the promise to transfer goods or service to a customer to determine whether the Group is the one (i.e. the Group is acting as the principal) who has the performance obligation to transfer specified product or service to a customer; or the one who arrange the performance obligation on behalf of the other party (i.e. the Group is acting as an agent) to transfer specified product or service to a customer. When the Group has control of the specified product or service before they are transferred to the customers, the Group is acting as a principal and the amount received or receivable from customer is recognised as revenue on a gross basis; when the Group has no such control of the specified product or service before they are transferred, the Group is acting as an agent and net revenue is recognised representing commission earned.

The Group assesses whether it has the control of the specified product or service before they are transferred based on the following indicators:

- (a) The Group has primary responsibility for the promise to provide or render the specified product or service;
- (b) The Group bears inventory risk before the product or service is transferred to a customer or after the control of the product or service is transferred;
- (c) The Group can determine the price of specified product or service at its discretion

B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or 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, 2018, the carrying number of inventories was \$570,960,455.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Cash on hand and revolving funds	\$ 209,808	\$ 159,532	\$ 804,672
Checking accounts and demand deposits	315,272,300	364,835,641	251,060,698
Cash equivalent			
Time deposits	261,275,003	270,696,673	279,410,669
Repo deposits	<u>7,579</u>	<u>6,804,213</u>	<u>3,674,276</u>
Total	<u>\$ 576,764,690</u>	<u>\$ 642,496,059</u>	<u>\$ 534,950,315</u>

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

B. Details of the Group's cash and cash equivalents pledged to others as collateral has been transferred to "financial assets measured at amortised cost", which used to be classified as "other current assets" before IFRS 9 applies. 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, 2018</u>
Current items:	
Beneficiary certificates	\$ 437,967
Derivatives	<u>1,966,687</u>
	<u>\$ 2,404,654</u>
Non-current items:	
Equity instruments	\$ 30,851,086
Beneficiary certificates	29,213,131
Derivatives	<u>973,759</u>
	<u>\$ 61,037,976</u>
<u>Liabilities</u>	<u>March 31, 2018</u>
Current items:	
Derivatives	<u>(\$ 8,158,646)</u>
Non-current items:	
Derivatives	<u>(\$ 393,308)</u>

A. The nature of the financial assets and liabilities at fair value through profit or loss is as below:

- (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:

	January 1~March 31, 2018
Equity instruments	\$ 506,878
Beneficiary certificates	2,260,555
Derivatives	(8,798,553)
	(\$ 6,031,120)

C. Explanations of the transactions and contract information in respect of derivative financial assets and liabilities that the Group does not adopt hedge accounting are as follows:

	March 31, 2018		
(a) C	Contract amount		Contract Period
u Financial Assets	(Nominal Principal in thousands)		
Current items:			
Cross currency swap contracts	JPY(BUY)	16,950,000	2018.03.14~2018.05.29
e	USD(BUY)	684,642	2018.01.29~2018.07.31
n	TWD(SELL)	23,591,105	2018.01.29~2018.07.31
	EUR(SELL)	28,000	2018.02.07~2018.05.09
Foreign exchange forward contracts	USD(BUY)	30,000	2018.01.23~2018.08.31
y	RMB(BUY)	8,871,891	2017.11.17~2018.09.11
	JPY(BUY)	106,459,375	2018.02.28~2018.04.16
s	MXN(BUY)	1,427,100	2018.01.18~2018.04.25
w	CZK(BUY)	2,886,520	2018.03.05~2018.04.09
a	TWD(SELL)	859,110	2018.01.23~2018.08.31
p	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
(b) Convertible bonds	USD	30,000	2016.12.19~2021.12.15
(c) s			
W Financial Liabilities			
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
c	JPY(SELL)	21,320,000	2018.03.01~2018.04.03
o	RMB(SELL)	639,300	2018.01.24~2018.04.30
Foreign exchange forward contracts	USD(BUY)	5,851,911	2017.10.10~2018.08.31
n	TWD(SELL)	152,774,840	2017.10.10~2018.08.31
t	MXN(SELL)	36,569	2018.03.02~2018.05.31
r	RMB(SELL)	4,426,670	2018.03.22~2018.04.27
Non-current items			
Foreign exchange forward contracts	USD(BUY)	500,000	2016.09.13~2026.09.24
t	JPY(SELL)	51,379,000	2016.09.13~2026.09.24

(a) Currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

(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. FIH Mobile Limited provided inventories, valued at US \$60 million, to Mango International upon acquisition of Mango International's convertible bonds. Based on the contract, FIH Mobile Limited and Mango International both have the right to require conversion after issue date and until maturity date if FIH Mobile Limited or Mango International has the written consent in advance. If there are remaining convertible bonds at maturity, such convertible bonds will be converted automatically to Mango International common stocks.
- 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.

(a) 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 dollars and signed the contract with another joint venture shareholder, Foxconn Ventures Pte. Ltd. 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.

D. The information with respect to the investment of equity instrument and beneficiary certificate 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. The information with respect to credit risk is provided in Note 12(2).

G. The information on December 31, 2017 and March 31, 2017 is provided in Note 12(4).

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

Items	March 31, 2018
Equity instrument	
Listed stocks, over-the-counter stocks, emerging stocks	\$ 53,586,779
Beneficiary certificate	4,919,026
	58,505,805
Valuation adjustment	12,051,461
	\$ 70,557,266

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. The fair value of such investments amounted to \$70,557,266 as at March 31, 2018.

- 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:

	January 1~March 31, 2018
<u>Equity instruments at fair value through other comprehensive income</u>	
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. The information on December 31, 2017 and March 31, 2017 is provided in Note 12(4).
- E. Please refer to Table 3 for the information with respect to the Group's investment in equity instrument.

(4) Financial assets measured at amortised cost

Items	March 31, 2018
Current items:	
Principal guarantee financial product	\$ 72,116,703
Time deposits due in three months	38,199,002
Refundable deposits	58,202
Pledged time deposits	27,259,492
	<u>\$ 137,633,399</u>
Non-current items:	
Bank debentures – trust fund	\$ 16,230,200
Refundable deposits	1,785,921
Pledged time deposits	77,704
	<u>\$ 18,093,825</u>

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

	Year ended March 31, 2018
Interest income	\$ 806,121

- 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, 2018. 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.
- C. The counterparties of the Group's investments have good credit quality.
- D. The information with respect to the financial assets measured at amortised cost pledged as collateral are detailed in Note 8.
- E. The information as of December 31, 2017 and March 31, 2017 is provided in Note 12(4).

(5) Notes and accounts receivable

	March 31, 2018	December 31, 2017	March 31, 2017
Notes receivable	\$ 2,888,455	\$ 673,925	\$ 793,025
Accounts receivable	557,938,425	1156,884,088	469,696,964
Less: Allowance for sales returns and allowances	-	(2,570,549)	(1,474,404)
Allowances for doubtful accounts	(3,864,126)	(4,559,395)	(3,264,745)
	<u>\$ 556,962,754</u>	<u>\$ 1,150,428,069</u>	<u>\$ 465,750,840</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, 2016, there is no unsettled accounts receivable factored.

As of March 31, 2018 and December 31, 2017, the relevant information of accounts receivable factored but unsettled is as follows:

March 31, 2018			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
<u>\$ 52,427,110</u>	<u>\$ 52,427,110</u>	<u>\$ 52,427,110</u>	<u>\$ -</u>
December 31, 2017			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
<u>\$ 51,633,600</u>	<u>\$ 51,633,600</u>	<u>\$ 51,633,600</u>	<u>\$ -</u>

B. As of March 31, 2018, December 31, 2017 and March 31, 2017, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

C. For the period of January 1, to March 31, 2018 and 2017, the financing charges (expenses) incurred from accounts receivable factoring were \$183,286 and \$10,286 (shown as “finance costs”), respectively.

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

E. The information with respect to credit risk is provided in Note 12(2).

(6) Other receivables

	March 31, 2018	December 31, 2017	March 31, 2017
Tax refund receivable	\$ 36,676,978	\$ 38,066,158	\$ 22,182,789
Interest receivable	13,813,269	18,164,168	14,042,573
Loans to related parties	693,750	4,096,710	-
Others	10,543,117	7,373,689	6,030,951
	<u>\$ 61,727,114</u>	<u>\$ 67,700,725</u>	<u>\$ 42,256,313</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, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Raw materials	\$ 168,408,427	\$ 189,293,455	\$ 98,778,230
Work in progress	95,679,805	105,789,941	74,740,580
Finished goods	317,017,617	268,823,732	190,978,101
Inventory in transit	<u>16,366,228</u>	<u>26,604,801</u>	<u>13,813,713</u>
	597,472,077	590,511,929	378,310,624
Less: Allowance for inventory obsolescence and market price decline	<u>(26,511,622)</u>	<u>(29,557,074)</u>	<u>(27,257,097)</u>
	<u>\$ 570,960,455</u>	<u>\$ 560,954,855</u>	<u>\$ 351,053,527</u>

Expenses and losses incurred on inventories for the period were as following:

	<u>January 1~March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Cost of inventories sold	\$ 968,965,321	\$ 906,046,179
Income from valuation	(2,990,982)	(2,141,457)
Revenue from sale of scraps	(1,049,211)	(860,156)
Others	<u>(7,282)</u>	<u>274,674</u>
	<u>\$ 964,917,846</u>	<u>\$ 903,319,240</u>

Due to the sale of partial inventories of which the net realizable value is lower than the cost during the period of January 1 to March 31, 2018 and 2017, the net realizable value of the inventories rises.

(8) Investment accounted for under the equity method

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Sharp Corporation	\$ 65,467,656	\$ 63,346,766	\$ 61,720,078
Foxconn Technology Co., Ltd.	38,639,007	39,990,979	38,429,035
Zhen Ding Technology Holding Limited	17,327,649	16,830,536	13,927,324
Asia Pacific Telecom Co., Ltd.	6,182,581	5,673,899	6,685,891
Pan International Industrial Corporation	3,168,110	3,074,100	2,954,010
General Interface Solution Holding Limited	5,648,572	5,525,441	3,101,010
Others	<u>14,971,914</u>	<u>16,558,562</u>	<u>18,676,893</u>
	<u>\$ 151,405,489</u>	<u>\$ 151,000,283</u>	<u>\$ 145,494,241</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 \$10,048,838 and \$14,084,583, constituting 0.37% and 0.60% of the consolidated total assets as of March 31, 2018 and 2017, respectively, and the share of loss of

associates and joint ventures accounted for under equity method amounted to \$1,190,102 and \$348,128, constituting 3.86% and 1.04% of the consolidated comprehensive income for the period of January 1 to March 31, 2018 and 2017, respectively.

B. Associates

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

Company Name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		March 31, 2018	December 31, 2017	March 31, 2017		
Sharp Corporation	Japan	45%	45%	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
Asia Pacific Telecom Co., Ltd.	Taiwan	20%	20%	20%	Strategic Investment	Equity method
Pan International Industrial Corporation	Taiwan	27%	27%	27%	Supplier	Equity method
General Interface Solution Holding Limited	Cayman	23%	23%	25%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation		
	March 31, 2018	December 31, 2017	March 31, 2017
Current assets	\$ 335,181,904	\$ 347,347,697	\$ 323,853,397
Non-current assets	187,600,258	180,516,849	157,346,770
Current liabilities	(228,415,662)	(244,050,130)	(217,484,343)
Non-current liabilities	(184,337,139)	(180,905,225)	(180,209,330)
Total net assets	110,029,361	102,909,191	83,506,494
Effect of accounting principles	(73,950,303)	(72,058,693)	(75,208,651)
Adjusted fair value of trademarks and other intangibles, intangibles	117,785,418	116,710,074	133,833,404
Total net assets after adjustment	<u>\$ 153,864,476</u>	<u>\$ 147,560,572</u>	<u>\$ 142,131,247</u>
Share in associate's net assets (note)	53,546,539	\$ 52,030,895	\$ 49,639,700
Goodwill	12,303,764	11,038,130	11,334,764
Others	(382,647)	277,741	745,614
Carrying amount of the associate	<u>\$ 65,467,656</u>	<u>\$ 63,346,766</u>	<u>\$ 61,720,078</u>

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

Foxconn Technology Co. Ltd

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Current assets	\$ 116,713,795	\$ 138,389,929	\$ 87,331,916
Non-current assets	79,540,094	77,074,498	73,326,814
Current liabilities	(65,310,812)	(80,153,382)	(30,703,502)
Non-current liabilities	(818,061)	(716,112)	(673,129)
Total net assets	<u>\$ 130,125,016</u>	<u>\$ 34,594,933</u>	<u>\$ 129,282,099</u>
Share in associate's net assets	\$ 38,354,428	\$ 39,671,939	\$ 38,105,978
Goodwill	338,190	338,190	338,190
Others	(53,611)	(19,150)	(15,133)
Carrying amount of the associate	<u>\$ 38,639,007</u>	<u>\$ 39,990,979</u>	<u>\$ 38,429,035</u>

Zhen Ding Technology Holding Limited

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Current assets	\$ 61,081,146	\$ 81,368,070	\$ 56,102,703
Non-current assets	44,538,969	42,348,443	33,362,535
Current liabilities	(36,216,935)	(55,181,109)	(38,784,702)
Non-current liabilities	(12,616,470)	(13,274,085)	(10,147,621)
Total net assets	<u>\$ 56,786,710</u>	<u>\$ 55,261,319</u>	<u>\$ 40,532,915</u>
Share in associate's net assets	\$ 17,286,950	\$ 17,187,475	\$ 15,386,295
Others	40,699	(356,939)	(1,458,971)
Carrying amount of the associate	<u>\$ 17,327,649</u>	<u>\$ 16,830,536</u>	<u>\$ 13,927,324</u>

Asia Pacific Telecom Co. Ltd

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Current assets	\$ 5,234,565	\$ 5,778,385	\$ 8,836,135
Non-current assets	34,305,044	30,545,815	30,490,784
Current liabilities	(4,832,041)	(4,709,071)	(4,652,448)
Non-current liabilities	(1,057,921)	(541,107)	(458,257)
Total net assets	<u>\$ 33,649,647</u>	<u>\$ 31,074,022</u>	<u>\$ 34,216,214</u>
Share in associate's net assets	\$ 6,626,019	\$ 6,118,847	\$ 6,737,583
Other intangible assets	-	-	400,381
Others	(443,438)	(444,948)	(452,073)
Carrying amount of the associate	<u>\$ 6,182,581</u>	<u>\$ 5,673,899</u>	<u>\$ 6,685,891</u>

Pan International Industrial Corporation

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Current assets	\$ 13,582,024	\$ 14,775,537	\$ 11,317,435
Non-current assets	5,826,270	5,811,593	5,848,096
Current liabilities	(6,818,217)	(8,394,619)	(5,638,253)
Non-current liabilities	(214,923)	(201,734)	(144,299)
Total net assets	<u>\$ 12,375,154</u>	<u>\$ 11,990,777</u>	<u>\$ 11,382,979</u>
Share in associate's net assets	\$ 3,280,240	\$ 3,178,355	\$ 3,017,248
Goodwill	296,404	296,404	296,404
Others	(408,534)	(400,659)	(359,642)
Carrying amount of the associate	<u>\$ 3,168,110</u>	<u>\$ 3,074,100</u>	<u>\$ 2,954,010</u>

General Interface Solution Holding Limited

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Current assets	\$ 36,904,558	\$ 47,902,274	\$ 24,454,253
Non-current assets	20,567,861	20,776,501	15,459,480
Current liabilities	(30,147,589)	(41,448,264)	(23,484,739)
Non-current liabilities	(2,261,426)	(2,713,459)	(3,879,377)
Total net assets	<u>\$ 25,063,404</u>	<u>\$ 24,517,052</u>	<u>\$ 12,549,617</u>
Share in associate's net assets	\$ 5,648,572	\$ 5,525,441	\$ 3,101,010
Others	-	-	-
Carrying amount of the associate	<u>\$ 5,648,572</u>	<u>\$ 5,525,441</u>	<u>\$ 3,101,010</u>

Statement of comprehensive income

Sharp Corporation

	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Revenue	<u>\$ 161,592,409</u>	<u>\$ 152,985,213</u>
Profit for the period from continuing operations	\$ 3,988,931	\$ 4,480,775
Loss from discontinued operations	-	-
Other comprehensive loss, net of tax	(2,770,148)	(2,027,670)
Total comprehensive income	1,218,783	2,453,105
Effect of accounting principles	744,358	(56,664)
Total comprehensive income after adjusted	<u>\$ 1,963,141</u>	<u>(\$ 2,396,441)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

Foxconn Technology Co. Ltd

	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Revenue	<u>\$ 34,095,195</u>	<u>\$ 18,544,886</u>
Profit for the period from continuing operations	\$ 1,023,887	\$ 1,013,983
Loss from discontinued operations	-	-
Other comprehensive (loss) income, net of tax	(5,453,690)	21,520,778
Total comprehensive (loss) income	<u>(\$ 4,429,803)</u>	<u>\$ 22,534,761</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

Zhen Ding Technology Holding Limited		
	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Revenue	<u>\$ 22,716,722</u>	<u>\$ 17,520,147</u>
Profit for the period from continuing operations	\$ 554,543	\$ 385,112
Loss from discontinued operations	-	-
Other comprehensive income (loss) , net of tax	<u>945,382</u>	<u>(1,781,716)</u>
Total comprehensive income (loss)	<u>\$ 1,499,925</u>	<u>(\$ 1,396,604)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>
Asia International Industrial Corporation		
	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Revenue	<u>\$ 3,573,694</u>	<u>\$ 3,339,316</u>
Loss for the period from continuing operations	(\$ 452,283)	(\$ 900,687)
Loss from discontinued operations	-	-
Other comprehensive income, net of tax	<u>2,424</u>	<u>-</u>
Total comprehensive loss	<u>(\$ 449,859)</u>	<u>(\$ 900,687)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>
Pan International Industrial Corporation		
	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Revenue	<u>\$ 5,681,099</u>	<u>\$ 5,165,770</u>
Profit for the period from continuing operations	\$ 111,611	\$ 116,249
Loss from discontinued operations	-	-
Other comprehensive income (loss), net of tax	<u>169,012</u>	<u>(343,927)</u>
Total comprehensive income (loss)	<u>\$ 280,623</u>	<u>(\$ 227,678)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>
General Interface Solution Holding Limited		
	<u>January 1 ~ March 31, 2018</u>	<u>January 1~ March 31, 2017</u>
Revenue	<u>\$ 21,925,820</u>	<u>\$ 18,204,959</u>
Profit for the period from continuing operations	\$ 602,074	\$ 930,740
Loss from discontinued operations	-	-
Other comprehensive income (loss), net of tax	<u>218,915</u>	<u>(635,940)</u>
Total comprehensive income	<u>\$ 820,989</u>	<u>\$ 294,800</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

(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, 2018, December 31, 2017 and March 31, 2017, the carrying amount of the Group's individually immaterial associates amounted to \$14,971,914, \$16,558,562 and \$18,676,893, respectively.

	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Profit (loss) for the year from continuing operations	(\$ 59,423)	\$ 228,637
Loss from discontinued operations	-	-
Other comprehensive income (loss), net of tax	326	(627,690)
Total comprehensive (loss) income	(\$ 59,097)	(\$ 399,053)

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

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Sharp Corporation	\$ 191,100,257	\$ 226,826,774	\$ 282,495,652
Foxconn Technology Co., Ltd.	33,186,862	35,032,891	38,034,535
Zhen Ding Technology Holding Limited	20,925,550	20,009,102	21,780,901
Asia Pacific Telecom Co., Ltd.	7,735,869	8,451,530	8,443,045
Pan International Industrial Corporation	2,995,239	3,482,996	4,094,410
General Interface Solution Holding Limited	13,731,750	15,223,500	11,125,909
	<u>\$ 269,675,527</u>	<u>\$ 309,026,793</u>	<u>\$ 365,974,452</u>

(9) Property, plant and equipment

	Land	Buildings	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
March 31, 2018	<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>

	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
At January 1, 2017							
Cost	\$ 3,995,680	\$ 189,709,141	\$ 274,498,235	\$ 37,098,201	\$ 106,821,952	\$ 38,325,261	\$ 650,448,470
Accumulated depreciation and impairment	-	(64,026,660)	(174,757,241)	(25,430,179)	(77,031,920)	-	(341,246,000)
	<u>\$ 3,995,680</u>	<u>\$ 125,682,481</u>	<u>\$ 99,740,994</u>	<u>\$ 11,668,022</u>	<u>\$ 29,790,032</u>	<u>\$ 38,325,261</u>	<u>\$ 309,202,470</u>
2017							
At January 1	\$ 3,995,680	\$ 125,682,481	\$ 99,740,994	\$ 11,668,022	\$ 29,790,032	\$ 38,325,261	\$ 309,202,470
Additions	-	158,729	1,497,053	1,121,464	3,645,699	3,970,505	10,393,450
Transfer	-	782,689	1,500,584	40,319	350,711	(2,344,964)	329,339
Disposals	-	(127,352)	(600,950)	(3,416)	(421,702)	-	(1,153,420)
Depreciation	-	(2,344,443)	(7,691,396)	(625,663)	(4,321,976)	-	(14,983,478)
Net exchange differences	(60,290)	(1,131,046)	(5,050,554)	(5,014,709)	(1,653,436)	(801,475)	(13,711,510)
March 31	<u>\$ 3,935,390</u>	<u>\$ 123,021,058</u>	<u>\$ 89,395,731</u>	<u>\$ 7,186,017</u>	<u>\$ 27,389,328</u>	<u>\$ 39,149,327</u>	<u>\$ 290,076,851</u>
At March 31, 2017							
Cost	\$ 3,935,390	\$ 187,678,870	\$ 260,580,130	\$ 30,874,698	\$ 102,560,678	\$ 39,149,327	\$ 624,779,093
Accumulated depreciation and impairment	-	(64,657,812)	(171,184,399)	(23,688,681)	(75,171,350)	-	(334,702,242)
	<u>\$ 3,935,390</u>	<u>\$ 123,021,058</u>	<u>\$ 89,395,731</u>	<u>\$ 7,186,017</u>	<u>\$ 27,389,328</u>	<u>\$ 39,149,327</u>	<u>\$ 290,076,851</u>

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

(10) Investment property

	Land and buildings	
	2018	2017
At January 1		
Cost	\$ 4,235,377	\$ 4,415,048
Accumulated depreciation and impairment	(1,812,854)	(1,889,757)
	<u>\$ 2,422,523</u>	<u>\$ 2,525,291</u>
At January 1	\$ 2,422,523	\$ 2,525,291
Additions	19,616	-
Disposals	(11,279)	1,779
Depreciation	(58,942)	(45,507)
Net exchange differences	28,951	(125,108)
At March 31	<u>\$ 2,400,869</u>	<u>\$ 2,356,455</u>
At March 31		
Cost	\$ 4,297,059	\$ 3,944,119
Accumulation depreciation and impairment	(1,896,190)	(1,587,664)
	<u>\$ 2,400,869</u>	<u>\$ 2,356,455</u>

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

	January 1 ~ March 31, 2017	January 1 ~ March 31, 2016
Rental income from the lease of the investment property	<u>\$ 94,870</u>	<u>\$ 74,926</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 58,942</u>	<u>\$ 45,507</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 year ended March 31, 2018 and 2017.

C. The fair value of the investment property held by the Group as at March 31, 2018, December 31, 2017 and March 31, 2017 was \$2,918,741, \$2,875,351 and \$2,859,326, 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.

(11) Intangible assets

	<u>Goodwill</u>	<u>Patents</u>	<u>Trademarks</u>	<u>Other</u>	<u>Total</u>
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>
	<u>Goodwill</u>	<u>Patents</u>	<u>Trademarks</u>	<u>Other</u>	<u>Total</u>
At January 1, 2017					
Cost	\$ 4,115,291	\$ 4,170,702	\$ 3,434,308	\$ 612,750	\$ 12,333,051
Accumulated amortization and impairment	-	(1,796,928)	(3,167)	-	(1,800,095)
	<u>\$ 4,115,291</u>	<u>\$ 2,373,774</u>	<u>\$ 3,431,141</u>	<u>\$ 612,750</u>	<u>\$ 10,532,956</u>
<u>2017</u>					
At January 1	\$ 4,115,291	\$ 2,373,774	\$ 3,431,141	\$ 612,750	\$ 10,532,956
Acquired through business combinations	-	445,375	-	-	445,375
Transfer	-	-	-	221,211	221,211
Amortization	-	(104,386)	(500)	(74,804)	(179,690)
Net exchange differences	(226,709)	(148,542)	(203,508)	(40,059)	(618,818)
At March 31	<u>\$ 3,888,582</u>	<u>\$ 2,566,221</u>	<u>\$ 3,227,133</u>	<u>\$ 719,098</u>	<u>\$ 10,401,034</u>
At March 31, 2017					
Cost	\$ 3,888,582	\$ 4,358,433	\$ 3,230,800	\$ 792,073	\$ 12,269,888
Accumulated amortization and impairment	-	(1,792,212)	(3,667)	(72,975)	(1,868,854)
	<u>\$ 3,888,582</u>	<u>\$ 2,566,221</u>	<u>\$ 3,227,133</u>	<u>\$ 719,098</u>	<u>\$ 10,401,034</u>

The details of amortization are as below:

	<u>January 1 ~ March 31, 2018</u>	<u>January 1~March 31, 2017</u>
Operating costs	<u>\$ 157,092</u>	<u>\$ 179,690</u>

(12) Other non-current assets

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Receivable from disposal of investment	\$ 36,205,202	\$ 46,564,023	\$ -
Long-term prepaid rent	23,058,606	22,878,698	22,051,551
Cost of computer software	2,098,934	2,146,650	2,397,201
Prepayments for equipment	950,764	772,191	882,886
Other financial assets - non-current	-	108,033	77,133
Others	3,589,712	4,041,797	4,059,424
	<u>\$ 65,903,218</u>	<u>\$ 76,511,392</u>	<u>\$ 29,468,195</u>

A. Long-term prepaid rent refers to the land use rights obtained in China. Upon signing of the lease, the amount has been paid in full. The Group recognized rental expense of \$180,596 and \$137,534 for the period from January 1 to March 31 of 2018 and 2017.

B. Details of the receivable from disposal of investment are provided in Note 7(2)C (b).

C. Details of the non-current assets pledged as collateral are provided in Note 8.

(13) Short-term notes and bills payable

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Commercial paper	\$ 7,320,000	\$ 10,970,000	\$ 4,200,000
Less: unamortized discount	(6,548)	(9,731)	(1,396)
	<u>\$ 7,313,452</u>	<u>\$ 10,960,269</u>	<u>\$ 4,198,604</u>
Interest rates per annum	<u>0.548%~0.898%</u>	<u>0.550%~0.908%</u>	<u>0.488%~0.938%</u>

(14) Short-term loans

<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	22,675,908	4.35%~4.8%	Time deposits
	<u>\$ 392,196,767</u>		
<u>Type of loans</u>	<u>March 31, 2017</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 418,835,146	0.38%~5.3%	None
<u>Type of loans</u>	<u>March 31, 2017</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ 117,971,192	0.65%~4.5%	None
Secured loans	3,154,930	4.35%	Time deposits
	<u>\$ 121,126,122</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, 2018, December 31, 2017 and March 31, 2017 are as bellow:

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	\$ -
Financial products and loans	-	-	-
Total	<u>\$ 1,427,822,693</u>	<u>\$ 1,427,822,693</u>	<u>\$ -</u>
December 31, 2017			
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	\$ 1,399,777,731	\$ 1,399,777,731	\$ -
Financial products and loans	1,463,556	1,463,556	-
Total	<u>\$ 1,401,241,287</u>	<u>\$ 1,401,241,287</u>	<u>\$ -</u>
March 31, 2017			
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	\$ 1,889,781,833	\$ 1,889,781,833	\$ -
Financial products and loans	5,923,839	5,923,839	-
Total	<u>\$ 1,895,705,672</u>	<u>\$ 1,895,705,672</u>	<u>\$ -</u>

(15) Other payables

	March 31, 2018	December 31, 2017	March 31, 2017
Awards and salaries payable	\$ 51,423,039	\$ 83,273,985	\$ 33,320,246
Payables for equipment	21,764,331	27,468,160	17,857,498
Interests payable	14,580,619	18,607,312	14,309,731
Consumption goods expense payable (including indirect materials)	12,818,003	15,685,684	13,779,677
Employee's bonuses payable	15,031,655	13,814,216	12,478,857
Royalty fees payable	11,314,069	12,288,991	32,155,335
Tax payable	6,355,885	5,160,028	4,944,940
Product popularization expense payable	1,222,246	4,263,451	-
Others	67,344,996	75,134,299	54,326,470
	<u>\$ 201,854,843</u>	<u>\$ 255,696,126</u>	<u>\$ 183,172,754</u>

(16) Other current liabilities

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Receipts in advance of payments for equipment on behalf of others	\$ 17,682,754	\$ 7,882,082	\$ 25,325,923
Contract liabilities	12,331,849	-	-
Receipts in advance	-	11,457,913	14,550,692
Deferred income	6,274,840	6,234,883	6,529,397
Bonds payable maturing within one year	19,000,000	36,992,288	66,280,084
Long-term loans maturing within one year	4,053,954	7,830,550	143,000
Others	<u>3,339,719</u>	<u>3,406,261</u>	<u>2,366,843</u>
	<u>\$ 62,683,116</u>	<u>\$ 73,803,977</u>	<u>\$ 115,195,939</u>

(17) Bonds payable

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Convertible bonds payable	\$ 16,596,000	\$ 15,096,000	\$ -
Plus: Premium on bonds payable	7,500	-	-
Less: Discount on bonds payable	(1,195,024)	(1,104,011)	-
	<u>15,408,476</u>	<u>13,991,989</u>	<u>-</u>
Corporate bonds payable	129,400,000	139,600,000	127,350,000
Foreign corporate bonds payable	42,791,700	51,895,488	71,660,084
Less: Discount on bonds payable	<u>-</u>	<u>-</u>	<u>(15,625)</u>
	<u>187,600,176</u>	<u>205,487,477</u>	<u>198,994,459</u>
Less: Current portion (shown as "other current liabilities")	(19,000,000)	(36,992,288)	(66,280,084)
	<u>\$ 168,600,176</u>	<u>\$ 168,495,189</u>	<u>\$ 132,714,375</u>

A. Second debenture issue of 2011

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

<u>Types of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
Bond A	June 2011	5 years	\$3,000,000	1.43%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2011	7 years	\$2,650,000	1.66%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2011	10 years	\$1,400,000	1.82%	Principal is due at maturity. Interest is paid annually at simple interest rate.

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

- (c) The second unsecured corporate Bond B issued in 2011 had been reclassified to “Current liabilities” in the second quarter of 2017 in accordance with the conditions of the contractual agreement.

B. Second debenture issue of 2012

On May 11, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The unsecured bonds have matured and been fully paid in the second quarter of 2017.

C. Fourth debenture issue of 2012

On September 28, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$3,300,000. The unsecured bonds have matured and been fully paid in the fourth quarter of 2017.

D. First debenture issue of 2013

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

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

- (b) The first unsecured corporate Bond A issued in 2013 has matured and been fully paid in the first quarter of 2018 in accordance with the conditions of the contractual arrangement.

E. Third debenture issue of 2013

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

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

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

- (c) The third unsecured corporate Bond B issued in 2013 had been reclassified to “Current liabilities” in the fourth quarter of 2017 in accordance with the conditions of the contractual arrangement.

F. First debenture of 2014

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

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

- (b) The first unsecured corporate bond A issued in 2014 have matured and been fully paid in the first quarter of 2017 in accordance with the conditions of the contractual arrangement.
- (c) The first unsecured corporate bond B issued in 2014 had been reclassified to “Current liabilities” in the first quarter of 2018 in accordance with the conditions of the contractual arrangement.

G. Second debenture issue of 2014

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

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

- (b) The related payable of second unsecured corporate Bond A issued in 2014 have matured and been fully paid in the second quarter of 2017 in accordance with the conditions of the contractual arrangement.

H. Third debenture issue of 2014

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

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

I. Fourth debenture issue of 2014

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	October 2014	3.5 years	\$2,200,000	1.25%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	October 2014	5 years	\$1,400,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	October 2014	7 years	\$3,200,000	1.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	October 2014	10 years	\$2,200,000	2.02%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	October 2014	12 years	\$ 200,000	2.15%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) The related payable of the fourth unsecured corporate Bond A issued in 2014 had been reclassified to “Current liabilities” in the second quarter of 2017 in accordance with the conditions of the contracture agreement.

J. Fifth debenture issue of 2014

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

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond C	January 2015	7 years	\$2,800,000	1.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The related payable of the fifth unsecured corporate Bond A issued in 2014 have matured and been fully paid in the first quarter of 2018 in accordance with the conditions of the contractual arrangement.

K. First debenture issue of 2015

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	April 2015	2 years	\$ 100,000	1.10%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	April 2015	3 years	\$4,150,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	April 2015	4 years	\$ 100,000	1.34%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	April 2015	5 years	\$2,300,000	1.44%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	April 2015	7 years	\$1,000,000	1.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The first unsecured corporate Bond A issued in 2015 have matured and been fully paid in the second quarter of 2017 in accordance with the conditions of the contractual agreement.
- (c) The related payable of the first unsecured corporate Bond B issued in 2015 had been reclassified to “Current liabilities” in the second quarter of 2017 in accordance with the conditions of the contractual agreement.

L. Second debenture of 2015

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2015	3 years	\$2,600,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2015	3.5 years	\$ 600,000	1.23%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2015	4 years	\$ 400,000	1.30%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond D	June 2015	5 years	\$2,200,000	1.39%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	June 2015	6 years	\$ 400,000	1.55%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	June 2015	7 years	\$2,300,000	1.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	June 2015	10 years	\$ 500,000	1.90%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The related payable of the second unsecured corporate Bond A issued in 2015 had been reclassified to “Current liabilities” in the second quarter of 2017 in accordance with the conditions of the contractual agreement.
- (c) The related payable of the second unsecured corporate Bond B issued in 2015 had been reclassified to “Current liabilities” in the fourth quarter of 2017 in accordance with the conditions of the contractual arrangement.

M. Third debenture issue of 2015

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

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

- (b) The third unsecured corporate Bond A issued in 2015 have matured and been fully paid in the third quarter of 2017 in accordance with the conditions of the contractual agreement.
- (c) The related payable of the third unsecured corporate Bond B issued in 2015 had been reclassified to “Current liabilities” in the third quarter of 2017 in accordance with the conditions of the contractual agreement.

N. Fourth debenture issue of 2015

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	November 2015	2 years	\$1,100,000	0.92%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	November 2015	3 years	\$1,500,000	1.00%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	November 2015	4 years	\$ 700,000	1.09%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	November 2015	5 years	\$3,900,000	1.20%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	November 2015	6 years	\$ 100,000	1.28%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	November 2015	7 years	\$1,400,000	1.40%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	November 2015	10 years	\$ 100,000	1.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond H	November 2015	12 years	\$ 200,000	1.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.

- (b) The fourth unsecured corporate Bond A issued in 2015 have matured and been fully paid in the fourth quarter of 2017 in accordance with the conditions of contractual agreement.
- (c) The related payable of the fourth unsecured corporate Bond B issued in 2015 had been reclassified to “Current liabilities” in the fourth quarter of 2017.

O. First debenture issue of 2016

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

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2016	2 years	\$ 400,000	0.60%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2016	3 years	\$1,300,000	0.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2016	4.5 years	\$ 300,000	0.75%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	June 2016	5 years	\$2,100,000	0.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	June 2016	6 years	\$1,300,000	0.88%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	June 2016	7 years	\$1,800,000	0.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	June 2016	10 years	\$1,800,000	1.20%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) The first unsecured corporate Bond A issued in 2016 had been reclassified to “Current liabilities” in the second quarter of 2017 in accordance with the conditions of the contractual agreement.

P. Second debenture issue of 2016

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

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

Q. Third debenture issue of 2016

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

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

- (b) The third unsecured corporate Bond A issued in 2016 had been reclassified to “Current liabilities” in the fourth quarter of 2017 in accordance with the conditions of the contractual arrangement.

R. First debenture issue of 2017

On May 9, 2017, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as below:

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	May 2017	2 years	\$ 500,000	0.80%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	May 2017	3 years	\$3,200,000	0.95%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	May 2017	5 years	\$4,000,000	1.12%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	May 2017	7 years	\$ 900,000	1.36%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	May 2017	10 years	\$ 400,000	1.53%	Principal is due at maturity. Interest is paid annually at simple interest rate.

S. Second debenture issue of 2017

On July 28, 2017, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as below:

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	August 2017	2 years	\$ 400,000	0.78%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	August 2017	3 years	\$ 1,800,000	0.90%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	August 2017	4 years	\$ 800,000	0.98%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	August 2017	5 years	\$ 3,100,000	1.04%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond E	August 2017	6 years	\$ 200,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond F	August 2017	7 years	\$ 2,000,000	1.30%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond G	August 2017	10 years	\$ 700,000	1.52%	Principal is due at maturity. Interest is paid annually at simple interest rate.

T. Third debenture issue of 2017

On November 7, 2017, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Types of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	November 2017	3 years	\$ 3,100,000	0.84%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	November 2017	5 years	\$ 2,950,000	1.00%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	November 2017	7 years	\$ 1,950,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond D	November 2017	10 years	\$ 1,000,000	1.40%	Principal is due at maturity. Interest is paid annually at simple interest rate.

U. Foreign unsecured corporate bonds USD-denominated

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

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

(b) Payable of foreign unsecured corporate bonds The USD-denominated foreign unsecured bonds issued in 2012 have matured and been fully paid in the fourth quarter of 2017 in accordance with the conditions of the contractual arrangement.

V. JPY-denominated foreign unsecured corporate bonds

On May 9, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 2 billion. The Company is the guarantor of the bonds. The JPY-denominated foreign unsecured corporate bonds have matured and been fully paid in the second quarter of 2017.

W. RMB-denominated foreign unsecured corporate bonds

On May 23, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of RMB 800 million. The Company is the guarantor of the bonds. Payable of these foreign unsecured corporate bonds have matured and been fully paid in the second quarter of 2017.

X. JPY-denominated foreign unsecured corporate bonds

On August 15, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 30 billion. The Company is the guarantor of the bonds. Payable of these foreign unsecured corporate bonds have matured and been fully paid in the third quarter of 2017.

Y. JPY-denominated foreign unsecured corporate bonds

On September 18, 2014, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 5 billion. The Company is the guarantor of the bonds. Payable of these foreign unsecured corporate bonds have matured and been fully paid in the third quarter of 2017.

Z. EUR-denominated foreign unsecured corporate bonds

On February 13, 2015, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of EUR 200 million, and the Company is the guarantor of the bonds. The bonds have matured and fully paid in the first quarter of 2018.

AA. EUR-denominated foreign unsecured corporate bonds

On February 13, 2015, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of EUR 50 million, and the Company is the guarantor of the bonds. The bonds have matured and fully paid in the first quarter of 2018.

BB. USD-denominated foreign unsecured corporate bonds

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

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

CC. JPY-denominated foreign unsecured corporate bonds

On September 20, 2017, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 50 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as below:

Issuance date	Period	Amount	Coupon rate	Payment term
September 2017	3 years	JPY 41.5 billion	0.42%	Principal is due at maturity. Interest is paid annually at simple interest rate.
September 2017	5 years	JPY 6 billion	0.52%	Principal is due at maturity. Interest is paid annually at simple interest rate.
September 2017	7 years	JPY 2.5 billion	0.70%	Principal is due at maturity. Interest is paid annually at simple interest rate.

DD. First overseas convertible bond issue of 2017

- The company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over 5 years. The circulation period is from November 6, 2017 to November 6, 2022.
- The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2018, there has not been any converted common stock at the conversion price of NT \$145 (using the exchange rate of 1 USD: 30.192 TWD)
- In accordance with the conversion rules, if the convertible bond is purchase (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
- The effective interest rate of the convertible bonds is 1.52% per annum.
- The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as 'capital surplus – share options' amounting to \$1,099,253.

EE. First overseas convertible bond issue of 2018

- ShunSin Technology Holdings Limited, the subsidiary of the Company, issued the first overseas unsecured convertible bonds totaling USD1,500 million 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) The conversion options of the convertible bond are separated from the liabilities and recorded as equity and liability respectively. The related information is summarized as follows:

Compounded value of the convertible bond	\$	1,357,350
Embedded financial derivatives (i.e. call and put options)		13,650
Equity and liability components upon issuance		129,000
		<u>1,500,000</u>
		<u>March 31, 2018</u>
Financial liabilities at fair value through profit and loss – current		
Embedded financial derivatives (i.e. call and put options)		13,650
Income evaluated in current period	(	7,050)
	\$	<u>6,600</u>

(18) Long-term loans

Institution	Loan period	Interest rate	Collateral	March 31, 2018
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2016/8/22 ~ 2018/8/22	2.3358% ~ 2.7839%	None	\$ 3,638,750
Citibank	2017/5/17 ~ 2020/5/17	0.5500%	"	2,736,340
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30 ~ 2020/11/30	0.4800%	"	4,663,100
First Commercial Bank	2011/11/30 ~ 2026/11/30	1.5433%	Yes	2,142,858
ING Bank, N.V. etc. syndicated loan	2013/1/7 ~ 2020/7/29	1.7900%	None	352,388
First Commercial Bank	2013/9/6 ~ 2033/9/6	1.7548%	Yes	1,368,000
First Commercial Bank	2015/4/9 ~ 2022/4/9	1.8076%	None	275,275
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17 ~ 2028/4/15	1.9900 ~ 2.2000%	Yes	20,700
Farmers Bank of China	2017/5/23 ~ 2027/12/26	4.4100% ~ 4.4900%	None	2,789,909
Other loan				
China Bills Finance Corporation and other financial institutions jointly underwrite	2017/12/25 ~ 2020/4/25	1.0460%	None	6,400,000
				<u>24,387,320</u>
Less: Current portion			(	4,053,954)
Less: Unamortized discount			(	11,782)
			\$	<u>20,321,584</u>

Institution	Loan period	Interest rate	Collateral	December 31, 2017
Mizuho Corporate Bank Ltd. etc. syndicated loan	2016/8/22 ~ 2018/8/22	2.15%~ 2.1656%	None	\$ 7,440,000
Citi Bank	2017/5/17~ 2020/5/17	0.5500%	"	2,648,640
Mizuho Corporate Bank Ltd. etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	"	5,335,500
First Commercial Bank	2011/11/30 ~ 2026/11/30	1.5433%	Yes	2,142,858
ING Bank, N.V. etc. syndicated loan	2013/1/7 ~ 2020/7/29	1.7900%	None	407,890
First Commercial Bank	2013/9/6 ~ 2033/9/6	1.7548%	Yes	1,368,000
First Commercial Bank	2015/4/9 ~ 2022/4/9	1.8076%	None	275,275
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17 ~ 2028/4/15	1.9900~ 2.2000%	Yes	21,546
Agricultural Bank of China	2017/5/23~ 2027/9/24	4.4100%~ 4.6550%	None	1,801,770
Other loan				
China Bills Finance Corporation and other financial institutions jointly underwrite	2017/12/25~ 2020/4/25	1.0460%	None	6,400,000
				27,841,479
Less: Current portion				(7,830,550)
Less: Unamortized discount				(26,111)
				\$ 19,984,818
Institution	Loan period	Interest rate	Collateral	December 31, 2017
Mizuho Corporate Bank Ltd. etc. syndicated loan	2016/8/22 ~ 2018/8/22	1.4600%	None	\$ 11,373,750
ING Bank, N.V. etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	"	3,243,000
First Commercial Bank	2011/11/30 ~ 2026/11/30	1.7548%~ 1.8076%	Yes	2,380,952
ING Bank, N.V. etc. syndicated loan	2013/1/7~ 2020/7/29	1.7900%	None	488,661
First Commercial Bank	2013/9/6 ~ 2033/9/6	1.7548%	Yes	1,368,000
First Commercial Bank	2015/4/9 ~ 2022/4/9	1.9556%~ 2.0296%	None	391,806
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17 ~ 2028/4/15	1.9900~ 2.2000%	Yes	24,082
				19,270,251
Less: Current portion				(143,000)
				\$ 19,127,251

- 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 USD 500 million, with the Company as the guarantor of the loan. The subsidiary has extended the duration of agreement to August 22, 2018 in the third quarter of 2016.
- B. 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, with the Company as the guarantor of the loan.
- 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.

(19) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contribution for the deficit by next March.
- (b) The Company contributed to the defined benefit pension plans by the amount of \$8,606 and \$10,738 for the three months ended March 31, 2018 and 2017, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Group for year 2019 are \$30,150.

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the period from January 1 to March 31 of 2018 and 2017 were \$5,590,740 and \$4,721,981.

(20) Shared-base payment

As of March 31, 2018, December 31, 2017 and March 31, 2017, 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	Contract period	Vesting conditions
Other share-based payment plans	August 19, 2015	114,717,017	-	Note (1)(4)
"	November 1, 2016	101,168,760	-	Note (2)(4)
"	November 22, 2017	118,595,820	-	Note (3)(4)
"	November 28, 2017	2,171,795	-	Note (4)
Senior management share grant plan	January 1, 2015	21,840,000	-	Note (5)
Employee restricted shares plans	January 1, 2016	4,101,500	-	Note (6)
Restricted share units	December 6, 2017	1.4625% RMB shares	-	Note (7)
Employee stock options	April 30, 2018	25,705,400	-	Note (8)

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: Vested immediately.

Note 5: 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 6: 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 7: 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 8: The duration of the stock options is up to 2021; Starting from April 30, 2018, 100% stock options are exercisable.

A. Other share-based payment plans

These share-based payments were granted to employees without consideration. For the years ended March 31, 2018 and 2017, expenses incurred on other share-based payments were \$0 (US \$0 thousand) and \$374,972 (US \$12,061 thousand).

B. Senior management share grant plan

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 year ended March 31, 2018 and 2017, expenses incurred on senior management share grant plan were \$68,386 (US \$2,334 thousand) and \$136,765 (US \$4,399 thousand), respectively.

C. Employees' share restricted share plan

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 years ended March 31, 2018 and 2017, expenses incurred on employees' share restricted share plan were \$22,356 (US \$763 thousand) and \$45,827 (US\$ 1,474 thousand).

D. Restricted share units

The fair value of shares granted after assessment was RMB 2,143,141 thousand. Expenses incurred were \$431,489 (RMB 93,562 thousand) and \$0 (RMB 0 thousand).

E. Employee stock options

The Black-Scholes option-pricing model was used for valuation of fair value of the stock options granted. The related information is listed as below:

Grant date	Stock price (HKD)	Exercise price (HKD)	Expected exchange rate fluctuation	Expected duration	Expected dividend rate	Risk-free rate	Fair value per unit (HKD)
2018.04.30	\$4.96	\$5.338	50.60%	1.781 year	0.89%	1.27%	\$1.173

(21) Other non-current liabilities

	March 31, 2018	December 31, 2017	March 31, 2017
Reserve for retirement pension	\$ 1,762,185	\$ 1,746,821	\$ 1,685,966
Government grants	3,629,420	3,644,644	3,522,889
Finance lease payable	1,561,348	1,666,913	1,673,531
Others	2,717,291	1,841,958	1,671,533
	<u>\$ 9,670,244</u>	<u>\$ 8,900,336</u>	<u>\$ 8,553,919</u>

(22) Provisions

	Warranty
At January 1, 2018	\$ 4,796,498
Additional provisions	416,128
Used during the period	(125,010)
Unused amounts reversed	(452,248)
Exchange differences	(59,838)
At March 31, 2018	<u>\$ 4,575,530</u>

Analysis of total provisions:

	March 31, 2018	December 31, 2017	March 31, 2017
Current	\$ 4,575,530	\$ 4,796,498	\$ 2,940,265

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

(23) Share capital-common stock

A. As of March 31, 2018, the Company's authorized capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$173,287,383, consisting of 17,328,738 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50,000 thousand shares of ordinary stock and 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDR are as below:

(a) Voting

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of March 31, 2018, 128,176 thousand units of GDRs were outstanding, which represent 256,352 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd. acquired ordinary shares issued by the Company in 1988. As of March 31, 2018, December 31, 2017 and March 31, 2017, the subsidiary owned 1,853,848 shares, respectively, of the Company's common stock at a cost of \$18,091.

(24) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital reserve to be capitalized mentioned above

should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

2018					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Stock options	Total
At January 1	\$ 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 accounted for under the equity method	-	-	1,219,483	-	1,219,483
At March 31	<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>
2017					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates		Total
At January 1	\$ 88,501,031	\$ 1,168,232	\$ 3,377,348	\$	93,046,611
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(95,246)	-	(	95,246)
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(258,031)	(	258,031)
At March 31	<u>\$ 88,501,031</u>	<u>\$ 1,072,986</u>	<u>\$ 3,119,317</u>	<u>\$</u>	<u>92,693,334</u>

(25) Retained earnings

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

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

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

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

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

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2017 earnings were proposed by the board meeting on May 11, 2018. The appropriation of 2016 earnings had been resolved at the shareholders' meeting on June 22, 2017. Details are summarized as below:

	2017		2016	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ -	\$ -	\$ 14,866,298	\$ -
Stock dividends	34,657,477	2.0	77,979,322	4.5
Cash dividends	\$ 34,657,477	\$ 2.0	\$ 92,845,620	\$ 4.5

The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

- E. For the information related to employees' compensation and directors' and supervisors' remuneration, please refer to Note 6(32).

(26) Other equity items

	2018			
	Available-for-sale investment	Financial assets valued at fair value through other comprehensive income	Current translation adjustments	Total
At January 1, 2018	\$ 28,781,127	\$ -	(\$ 56,320,437)	(\$ 27,539,310)
Retrospective application and 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)
At March 31, 2018	\$ -	\$ 23,297,344	(\$ 49,914,178)	(\$ 26,616,834)
	2017			
	Available-for-sale investment	Current translation adjustments	Total	
At January 1, 2017	\$ 40,249,734	(\$ 7,741,467)	\$ 32,508,267	
-Group	54,934,693	(55,429,936)	(495,243)	
-Associates	7,729,818	(1,607,285)	6,122,533	
At March 31, 2017	\$ 102,914,245	(\$ 64,778,688)	\$ 38,135,557	

(27) Non-controlling interests

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Beginning balance	\$ 87,571,640	\$ 55,039,204
Effects on retrospective application and restatement	(297,228)	-
Balance after restatement	87,274,412	55,039,204
Share attributable to non-controlling interest:		
Net profit of the year	(63,618)	1,039,915
Currency translation difference	239,932	(1,554,271)
Debt instrument investments at fair value through other comprehensive income	34,580	-
Unrealized gains and losses on available-for-sale financial assets	-	329,264
Increase in non-controlling interests:		
Subsidiaries issued employee share-based payment and issuance of common stock not recognized by shareholding percentage	(8,308)	939,847
Acquisition of additional equity interest in a subsidiary	-	15,520,433
Ending balance	\$ 87,476,998	\$ 71,314,392

A. Certain subsidiaries of the Group have issued employee share-based payment and new shares during the first quarter of 2018 and 2017. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by \$8,308 and increased by \$939,847 and equity attributable to owners of the parent decreased by \$916,283 and increased by \$95,246 respectively.

B. Foxconn (Far East) Limited, a subsidiary of the Company, acquired 54.5% equity interest in Foxconn Ventures Pte. Ltd. in the first quarter of 2017, through obtaining the newly issued shares at cost of cash US\$ 600,002 thousand.

(28) Operating revenue

Revenue from contracts with customers	January 1 ~ March 31, 2018
	\$ 1,028,594,580
A. Details of the customer agreement	
The Group derives revenue by transfer of goods and services at a point in time from the following jurisdictions:	
.Revenue from external customer contract	January 1 ~ March 31, 2018
Ireland	\$ 314,506,497
USA	250,104,348
China	121,236,782
Singapore	92,197,278
Taiwan	24,967,877
Japan	20,726,393
Others	204,855,405
	\$ 1,028,594,580

B. Contract assets and liabilities

Contract liabilities arising from advance sales receipts from the customers are as follows:

	March 31, 2018
Contract liabilities (classified as other current liabilities)	\$ 12,331,849

(29) Other income

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Interest income		
Interest income of bank deposits	\$ 10,948,245	\$ 10,144,247
Interest incomes of financial assets measured at amortized costs	806,121	538,733
Total interest income	11,754,366	10,682,980
Rental income	703,916	332,670
Others	724,415	2,051,276
	<u>\$ 13,182,697</u>	<u>\$ 13,066,926</u>

(30) Other gains and losses

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Loss on disposal of property, plant, and equipment	(\$ 238,898)	(\$ 55,605)
Loss on disposal of investment	-	(18,148)
Gain on foreign currency exchange gains	4,889,236	10,728,132
Loss on financial assets (liabilities) at fair value through profit or loss	(6,031,120)	(15,985,389)
Others	887,914	(216,633)
	<u>(\$ 492,868)</u>	<u>(\$ 5,547,643)</u>

(31) Expenses by nature

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

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Royalty expenses	\$ 99,894	\$ 6,629,750
Product warranty costs	9,609,007	8,927,349
Employee benefit expense	69,549,117	66,787,328
Depreciation	13,327,746	14,983,478
Amortization	337,688	317,224
	<u>\$ 92,923,452</u>	<u>\$ 97,645,129</u>

(32) Employee benefit expense

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Wages and salaries	\$ 56,945,070	\$ 55,878,305
Share-based payment	607,055	374,972
Labor and health insurance fees	2,801,314	2,666,081
Pension costs	5,599,346	4,732,719
Other personnel expenses	3,596,332	3,135,251
	<u>\$ 69,549,117</u>	<u>\$ 66,787,328</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' remunerations.

- B. For the first quarter ended March 31, 2018 and 2017, employees' compensation was accrued at \$1,306,400, \$1,947,314, respectively; while no directors' and supervisors' remuneration was accrued. The aforementioned amount was recognized in salary expenses. The expenses recognized for the period of January 1 to March 31, 2018 and 2017 were estimated and accrued at 5% and 6% of the current year distributable profit respectively.

In accordance with the resolution reached in the meeting of board of directors on May 11, 2018, the employees' compensation and, directors' and supervisors' remuneration for year 2017 were \$10,239,389 and \$0, respectively, and it will be distributed in the form of cash.

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

(33) Financial costs

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Interest expense		
Bank borrowings	\$ 9,714,015	\$ 7,483,952
Corporate bonds	706,814	1,007,205
Financing expense from accounts receivable factoring	183,286	10,286
	<u>\$ 10,604,115</u>	<u>\$ 8,501,443</u>

(34) Income tax

A. Income tax expense

(a) Components of income tax expense:

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Current tax:		
Current tax on profits for the period	\$ 4,246,716	\$ 7,766,492
Effect on change of income tax rate	241,135	-
Income tax overstated in prior years	(261,584)	(205,374)
Total current tax	<u>\$ 4,226,267</u>	<u>\$ 7,561,118</u>
Deferred tax:		
Origination and reversal of temporary differences	1,637,020	(330,308)
Income tax expense	<u>\$ 5,863,287</u>	<u>\$ 7,230,810</u>

- (b) The income tax (charge)/credit related to components of other comprehensive income is as below:

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Fair value gains/losses on available-for-sale financial assets	<u>\$ -</u>	<u>\$ 10,020,699</u>

- B. The Company's income tax returns through 2015 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.

(35) Earnings per share

	January 1 ~ March 31, 2018		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 24,080,663</u>	<u>17,326,884</u>	<u>\$ 1.39</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 24,080,663	17,326,884	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	126,877	
Convertible bonds-overseas	<u>54,136</u>	<u>104,110</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 24,134,799</u>	<u>17,557,871</u>	<u>\$ 1.37</u>
	January 1 ~ March 31, 2017		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 28,167,531</u>	<u>17,326,884</u>	<u>\$ 1.63</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 28,167,531	17,326,884	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	136,759	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 28,167,531</u>	<u>17,463,643</u>	<u>\$ 1.61</u>

(36) Supplemental cash flow information

Investing activities with partial cash payments:

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Purchase of property, plant and equipment	\$ 9,673,927	\$ 10,393,450
Add: opening balance of payable on equipment	27,468,160	18,973,484
Less: ending balance of payable on equipment	(21,764,331)	(17,857,498)
Net exchange differences	265,565	(1,225,839)
Cash paid during the period	<u>\$ 5,643,321</u>	<u>\$ 10,283,597</u>
Disposal of property, plant and equipment	\$ 333,227	\$ 1,097,815
Add: opening balance of receivable on equipment	26,824,429	1,027,567
Less: Ending balance of receivable on equipment	(21,672,381)	(562,577)
Net exchange differences	4,002	(464,990)
Cash received during the year	<u>\$ 5,489,277</u>	<u>\$ 1,097,815</u>

(37) Changes in liabilities from financing activities

The changes of liabilities resulting from financing activities for the first quarter ended March 31, 2018 were the changes of financing cash flows, amortization of discounts and exchange rate impact. There are not any non-cash flow changes. Please refer to the cash flow statements for details.

7. ELATED PARTY TRANSACTIONS

(1) Related party name and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	"
Pan International Industrial Corporation and subsidiaries	"
Eson Precision Ind. Co., Ltd. and subsidiaries	"
Zhen Ding Technology, Inc. and subsidiaries	"
Ennoconn Corporation and subsidiaries	"
CyberTAN Technology corporation and subsidiaries	"
Foxsemicon Integrated Technology Inc. and subsidiaries	"
UER Technology Corporation and subsidiaries	"
G-TECH Optoelectronics Corp.	"
Foxconn Global Network	"
Advanced Optoelectronic Technology Inc.	"
AM Power Tek Co., Ltd.	"
Asia Pacific Telecom Co., Ltd.	"
Fitipower Integrated Technology Inc.	"
Zeitec Semiconductor CO. LTD	"
Hernan Foxstar Digital Display 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.	"
Hangzhou GengDe Electronics Co., Ltd.	"
Shenzhen Luvia Technology Co. Ltd.	"
Trans-Iot Technology Co., Ltd.	"
HaiWei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co. Ltd.	"
He Cheng Da Technology (Shenzhen) Co., Ltd.	"
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	"
Fugang electron (Dongguan) Co., Ltd.	"
Maxnerva Technology Service Inc. and subsidiaries	"
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
Employee Stock Platform Limited Partnership	"

(2) Significant transactions and balances with related parties

A. Sales

	<u>January 1 ~ March 31, 2018</u>	<u>January 1 ~ March 31, 2017</u>
Sales of goods:		
- Associates	\$ 43,342,952	\$ 33,256,516
- Other related party	1,859,226	6,243,630
	<u>\$ 45,202,178</u>	<u>\$ 39,500,146</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

	<u>January 1 ~ March 31, 2018</u>	<u>January 1 ~ March 31, 2017</u>
Purchase of goods:		
- Associates	\$ 30,062,669	\$ 19,129,956
- Other related party	12,047,663	10,736,976
	<u>\$ 42,110,332</u>	<u>\$ 29,866,932</u>

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

C. Receivables from related parties

	<u>March 31, 2018</u>	<u>December 31, 2017</u>	<u>March 31, 2017</u>
Accounts receivable:			
- Associates	\$ 37,859,998	\$ 77,717,827	\$ 31,244,671
- Other related party	1,781,883	2,348,561	6,891,100
	<u>39,641,871</u>	<u>80,066,388</u>	<u>38,135,771</u>
Other receivables - sale of property, plant and equipment			
- Associates	23,445	121,186	266,568
- Innolux Corporation and subsidiaries	21,280,511	26,609,511	-
Other receivables - purchase of materials on behalf of related parties:			
- Associates	8,523,516	8,071,821	380,260
- Other related party	1,896	3,858	3,452
	<u>29,829,368</u>	<u>34,806,376</u>	<u>650,280</u>
Other receivables – disposal of investment (shown as "other receivables" and "other non-current assets")			
- Employee stock Platform Limited Partnership	84,478,805	93,128,046	-
	<u>\$ 153,950,044</u>	<u>\$ 208,000,810</u>	<u>\$ 38,786,051</u>

(a) The amount is due 30 to 90 days after the transaction date.

(b) The Company accrued gain on disposal 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 (¥352,490,712 thousand), which is due in eight installments over two years beginning from the settlement date.

(c) The receivables are unsecured and non-interest bearing.

D. Payables to related parties

	March 31, 2018	December 31, 2017	March 31, 2017
Accounts payable:			
- Associates	\$ 43,685,956	\$ 73,087,053	\$ 24,101,913
- Other related party	9,188,994	24,228,066	13,536,701
Subtotal	52,874,950	97,315,119	37,638,614
Other payables - acquisition of property, plant and equipment			
- Associates	453,347	603,918	490,727
- Other related party	-	116,822	112,472
Subtotal	453,347	720,740	603,199
Other payables - purchase of materials on behalf of related parties:			
- Associates	262,498	788,916	1,541,129
Total	\$ 53,590,795	\$ 98,824,775	\$ 39,782,942

Payables to related parties primarily arose from purchase transactions and the amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Prepayments:

	March 31, 2018	December 31, 2017	March 31, 2017
- Associates	\$ 98,994	\$ 114,617	\$ 92,658

F. Property transactions:

(a) Acquisition of property, plant and equipment

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Acquisition of property, plant and equipment		
- Associates	\$ 193,099	\$ 115,313

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

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Proceeds from sale of property, plant and equipment		
Gain		
Sale of property, plant and equipment:		
- Associates	\$ 15,797	\$ 37,328
Gain	\$ 1,576	\$ 11,687

G. Loans to related parties:

(a) Receivables from related parties

	March 31, 2018	December 31, 2016	March 31, 2017
- Associates	\$ 1,259,667	\$ 1,257,094	\$ 1,573,064

For the year ended March 31, 2018, December 31, 2017 and March 31, 2017 the Group recognized allowance for uncollectible accounts at \$1,718,381, \$1,709,698 and \$953,404, respectively. Please refer to Table 1 for details about collaterals.

(b) Interest income

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
- Associates	\$ 1,722	\$ 2,835

For the first three months ended March 31, 2018 and 2017, the interest was charged at the rate of 1.70%~4.35%.

(3) Key management compensation

	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Salaries and other short-term employee benefits	\$ 179,061	\$ 234,952
Post-employment benefits	107	122
Service execution fees	169,522	23,250
	<u>\$ 348,690</u>	<u>\$ 258,324</u>

8. PEDGED ASSETS

As of March 31, 2018, December 31, 2017 and March 31, 2017, the book value of the Group's pledged assets is as below:

Assets	Nature	March 31, 2018	December 31, 2017	March 31, 2017
Time deposits and cash (shown as "financial assets valued at amortised costs - current assets")	Customs deposits and short-term loans	\$ 27,259,492	\$ 202,688	\$ 171,720
Time deposits and cash (shown as "financial assets valued at amortised costs -non-current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposit	77,704	108,033	77,133
Property, plant and equipment and other non-current assets	Long-term loans	5,776,317	5,868,738	5,746,698
		<u>\$ 33,113,513</u>	<u>\$ 6,179,459</u>	<u>\$ 5,995,551</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies – Significant legal matters

Qualcomm Incorporated filed a complaint against the Group on May 17, 2017, regarding the royalty payment under the patent licensing agreement. Lawyers have been appointed to reply the aforementioned case, and trial process is now in progress in the United States District Court for Southern District of California. The final decision to this case is still uncertain as the legal proceedings is still in progress. At present, no significant impact is incurred to the Group.

(2) Commitments

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

	March 31, 2018	December 31, 2017	March 31, 2017
Property, plant and equipment	\$ 2,769,864	\$ 3,226,595	\$ 6,043,689

B. Operating lease commitments

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

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

	March 31, 2018	December 31, 2017	March 31, 2017
No longer than 1 year	\$ 1,424,825	\$ 1,437,320	\$ 864,947
Longer than 1 year but not exceeding 5 years	2,705,253	2,686,860	2,009,349
Longer than 5 years	1,828,670	1,850,384	1,411,189
Total	\$ 5,958,748	\$ 5,974,564	\$ 4,285,485

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The appropriations of 2017 earnings were approved by the board meeting on May 11, 2018. Please refer to Note 6(25).
- (2) The first non-secured ordinary corporate bonds issue of 2018 was approved by the competent authority by letter no. 10700102101 dated April 27, 2018, in the amount of \$9,000,000 thousands with a term of 3 to 10 year.
- (3) It was resolved by the Board of Directors held on May 11, 2018, the Company is going to decrease paid-in-capital in an amount of \$34,657,477 and eliminate 3,465,748 thousand shares. The capital reduction rate is 20%.
- (4) The IPO proposal of Foxconn Industrial Internet Co. Ltd., an indirect subsidiary of the Company, was approved by the China Securities Regulatory Commission on May 11, 2018.

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 non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

During 2018, the Group's strategy, which was unchanged from 2017, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

- (a) Please refer to the consolidated balance sheet and Note 6 for the amount and information with respect to the Group's financial assets (including financial assets measured at fair value through profit or loss, available-for-sale financial assets, financial assets measured at fair value through other comprehensive income, financial assets at amortised costs, debt instrument investment without active market, accounts receivable (inclusive of related parties), and other receivables) and financial liabilities (including financial liabilities measured at fair value through profit or loss, accounts payable (inclusive of related parties), other payables, short-term borrowings, long-term borrowings and corporate bond payables).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.
- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and procedures, and proper consideration of entire trends in the external environment, internal operating conditions, and 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, please refer to Note 6(2).

(c) Management system:

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

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

 - a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in nonfunctional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Brazil, Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)
 - b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.
 - ii. Management:
 - a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.
 - b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is centrally managed by the Group's finance department.
 - (ii) The source:
 - a. U.S. dollar and NT dollar:

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

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

c. JPY and NT dollar:

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

d. JPY and U.S. dollar:

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

(iii) Extent

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

March 31, 2018

	March 31, 2016				
	Sensitivity analysis				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	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

December 31, 2017

				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD:NTD	\$ 22,375,047	29.76	\$ 665,881,399	1%	\$ 6,658,814
USD:RMB	16,186,419	6.5342	481,707,829	1%	4,817,078
JPY:USD	116,106,365	0.0089	30,675,302	1%	306,753
JPY:NTD	384,957,034	0.2642	101,705,648	1%	1,017,056
<u>Net effect in consolidated entities with foreign currency</u>					
USD:NTD	\$ 36,429,491	29.76	\$ 1,084,141,652		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD:NTD	\$ 21,177,967	29.76	\$ 630,256,298	1%	\$ 6,302,563
USD:RMB	23,639,015	6.5342	703,497,086	1%	7,034,971
JPY:USD	60,027,828	0.0089	15,859,352	1%	158,594
JPY:NTD	4,851,844	0.2642	1,281,857	1%	12,819

March 31, 2017

	Sensitivity analysis				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD:NTD	\$ 10,456,768	30.33	\$ 317,153,773	1%	\$ 3,171,538
USD:RMB	26,006,519	6.8918	788,777,721	1%	7,887,777
JPY:USD	163,109,344	0.0089	44,251,565	1%	442,516
RMB:NTD	1,641,237	4.4009	7,222,920	1%	72,229
<u>Net effect in consolidated entities with foreign currency</u>					
USD:NTD	\$ 32,808,064	30.33	\$ 995,068,581		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD:NTD	\$ 7,042,706	30.33	\$ 213,605,273	1%	\$ 2,136,053
USD:RMB	28,807,586	6.8918	873,734,083	1%	8,737,341
JPY:USD	37,058,077	0.0089	10,053,856	1%	100,539
JPY:NTD	2,625,441	0.2713	712,282	1%	7,123

- (iv) Total exchange gains (including realized and unrealized) arising from significant foreign exchange variation on the monetary items held by the Group for the period of January 1 to March 31, 2018 and 2017, are amounted to \$4,889,236 and \$10,728,132 respectively.

iii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to financial assets at fair value through profit and loss, financial assets at fair value through other comprehensive income and available-for-sale equity instruments of the first quarter of 2018 and 2017 are \$1,014,084 and \$1,916,917 respectively.

iv. Future

(i) Nature

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

(ii) Extent

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

v. 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 Company's long-term corporate bonds with fixed interest rates do not have interest rate risk or fair value interest rate risk.

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

(b) Credit risk

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

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 Group assesses the credit quality of the customers by considering their financial position, experience and other factors to conduct its internal risk management.

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilization of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments, bank and financial institution deposits, short-term financial investment products 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 adopted the assumption that if the contract payments are past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition. The default occurs when the contract payments are past due over 360 days based on the terms.
- iii. The indicators used by the Group to determine the credit-impaired financial assets are follows:
 - (i) Significant financial difficulty of the issuer or borrower; or it is becoming probable that the borrower will enter bankruptcy or other financial reorganization;
 - (ii) Default or past due payment of the principal and interests occurs;
 - (iii) Unfavorable changes in the national or regional economic situation that cause the default of the issuer.
- iv. The aging analysis of notes receivable and accounts receivable (including related parties) is as below:

	March 31, 2018	December 31, 2017	March 31, 2017
Not yet past due	\$ 574,100,461	\$ 1,219,578,117	\$ 490,612,635
In 90 days	22,020,099	14,184,411	15,384,606
91 to 180 days	1,241,822	1,403,365	1,090,077
181 to 270 days	662,584	1,112,623	271,661
270 to 360 days	1,058,260	92,540	27,934
Over 361 days	1,385,525	1,253,345	1,238,847
	<u>\$ 600,468,751</u>	<u>\$ 1,237,624,401</u>	<u>\$ 508,625,760</u>

The above aging analysis was based on the number of overdue days.

- v. The approaches used by the Group to estimate expected credit risk of accounts receivable are as follows:
 - (i) For each significant account receivable that default occurs, the expected credit losses are estimated individually;
 - (ii) The Group classifies customer's accounts receivables into different group in accordance with the credit standards and estimates expected credit loss by using provision matrix or loss rate methodology;
 - (iii) The Group uses the Business Indicators Database of the National Development Council and the forward-looking considerations anticipated by the Basel Committee on Banking Supervision to adjust historical and timely information to assess the default possibility of accounts receivable;
 - (iv) On March 31, 2018, the loss allowance for accounts receivable calculated under the loss rate methodology or provision matrix are as follows:

	Individual	Group1	Group 2	Group 3	Group 4	Total
March 31, 2018						
Expected loss rate	97%	0.03%	0.08%	1.56%~9.81%	1.66%~13.94%	
Total book value	\$ 2,815,801	\$ 353,087,616	\$ 85,117,652	\$ 88,983,089	\$ 70,464,593	\$ 600,468,751
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 Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of March 31, 2018, the Group recognised allowance for uncollectible accounts at \$1,718,381.
- vii. Movement in relation to the Group applying the simplified approach to provide loss allowance for accounts receivable (including related parties):

	<u>January 1 to March 31, 2018</u>
	<u>Accounts receivable</u>
At January 1_IAS 39	\$ 4,559,395
Adjustments under new standards	-
At January 1_IFRS 9	4,559,395
Reversal of provision for impairment loss	(1,213,766)
Effect of exchange rate changes	518,497
At March 31	<u>\$ 3,864,126</u>

- viii. Credit risk information as of December 31 and March 31, 2017 is provided in Note 12(4).

(c) Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groups based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

<u>Non-derivative financial liabilities</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
March 31, 2018					
Short-term notes and bills payable	\$ 7,320,000	\$ -	\$ -	\$ -	\$ 7,320,000
Short-term loans	392,196,767	-	-	-	392,196,767
Accounts payable (including related parties)	590,748,705	-	-	-	590,748,705
Other payables	201,854,843	-	-	-	201,854,843
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 lease payable	98,606	103,824	269,747	1,187,777	1,659,954
	<u>\$ 1,215,272,875</u>	<u>\$ 15,684,570</u>	<u>\$ 127,517,901</u>	<u>\$ 48,479,943</u>	<u>\$ 1,406,955,289</u>
<u>Non-derivative financial liabilities:</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
December 31, 2017					
Short-term notes and bills payable	\$ 10,970,000	\$ -	\$ -	\$ -	\$ 10,970,000
Short-term loans	418,835,146	-	-	-	418,835,146
Accounts payable (including related parties)	1,216,484,763	-	-	-	1,216,484,763
Other payables	255,696,126	-	-	-	255,696,126
Bonds payable	36,992,288	11,000,000	116,183,040	42,416,160	206,591,488
Long-term loans	7,830,550	456,092	15,428,050	4,126,787	27,841,479
Finance lease payable	99,717	107,913	293,875	1,265,125	1,766,630
	<u>\$ 1,946,908,590</u>	<u>\$ 11,564,005</u>	<u>\$ 131,904,965</u>	<u>\$ 47,808,072</u>	<u>\$ 2,138,185,632</u>

<u>Non-derivative financial liabilities</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
March 31, 2017					
Short-term notes and bills payable	\$ 4,200,000	\$ -	\$ -	\$ -	\$ 4,200,000
Short-term loans	121,126,122	-	-	-	121,126,122
Accounts payable (including related parties)	491,249,255	-	-	-	491,249,255
Other payables	183,172,754	-	-	-	183,172,754
Bonds payable	66,280,084	19,000,000	70,198,000	43,532,000	199,010,084
Long-term loans	143,000	11,516,750	3,462,570	4,147,931	19,270,251
Finance lease payable	85,775	99,413	308,206	1,265,912	1,759,306
	<u>\$ 866,256,990</u>	<u>\$ 30,616,163</u>	<u>\$ 73,968,776</u>	<u>\$ 48,945,843</u>	<u>\$ 1,019,787,772</u>
<u>Derivative financial liabilities</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
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>
December 31, 2017					
Cross currency swap contracts	\$ 3,217,595	\$ -	\$ -	\$ -	\$ 3,217,595
Forward exchange contracts	3,268,753	-	-	-	3,268,753
	<u>\$ 6,486,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,486,348</u>
March 31, 2017					
Cross currency swap contracts	\$ 5,532,530	\$ -	\$ -	\$ -	\$ 5,532,530
Forward exchange contracts	7,051,322	-	-	-	7,051,322
	<u>\$ 12,583,852</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,583,852</u>

(3) Fair value information

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

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

Level 2: Inputs other than the quoted prices within Level 1, that are observable for the asset and liability, either directly or indirectly. The fair value of the Group's investment in convertible bonds and derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity instruments is included.

- B. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(10).

- C. Financial instruments not measured at fair value

- (a) Except listed as below, the carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivable, financial assets value at amortised costs (in exclusive of financial bonds), short-term borrowings, notes payable, accounts payable and long-term borrowings are approximate to their fair values:

March 31, 2018				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities				
Corporate bonds payable	\$ 188,787,700	\$ -	\$ 182,837,541	\$ -
December 31, 2017				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities				
Corporate bonds payable	\$ 206,591,488	\$ -	\$ 200,480,803	\$ -
March 31, 2017				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities				
Corporate bonds payable	\$ 198,994,459	\$ -	\$ 178,596,573	\$ -

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

Corporate bonds payable: the Group is the bond issuer, given that the coupon rate is equivalent to the market yield, the fair value of the bonds is calculated based on the expected cash flows discounted at the market interest rate.

- D. The related information of financial and non-financial instruments measured at fair value by level based on the nature, characteristics and risks of the assets and liabilities is as below:

- (a) The related information by level on the basis of the nature of the assets and liabilities is as below:

March 31, 2018	Level 1	Level 2	Level 3	Total
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
Derivative instruments	-	2,940,446	-	2,940,446
Financial assets at fair value through other comprehensive income				
Equity securities	43,584,383	1,284,848	25,688,035	70,557,266
	<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				
Derivative instruments	\$ -	(\$ 8,551,954)	\$ -	(\$ 8,551,954)
	<u>\$ -</u>	<u>(\$ 8,551,954)</u>	<u>\$ -</u>	<u>(\$ 8,551,954)</u>
December 31, 2017	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Financial products	\$ -	\$ 4,528,019	\$ -	\$ 4,528,019
Beneficiary certificates	85,055	305,466	-	390,521
Cross currency swap contracts	-	2,172,861	-	2,172,861
Forward exchange contracts	-	234,411	-	234,411
Convertible bonds payable	-	2,662,112	-	2,662,112
Put options	-	62,218	-	62,218
Available-for-sale financial assets				
Equity securities	69,775,690	-	-	69,775,690
Foreign investment fund	-	1,092,732	-	1,092,732
	<u>\$ 69,860,745</u>	<u>\$ 11,057,819</u>	<u>\$ -</u>	<u>\$ 80,918,564</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 3,217,595)	\$ -	(\$ 3,217,595)
Forward exchange contracts	-	(3,268,753)	-	(3,268,753)
	<u>\$ -</u>	<u>(\$ 6,486,348)</u>	<u>\$ -</u>	<u>(\$ 6,486,348)</u>

March 31, 2017	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Financial products	\$ -	\$ 4,656,823	\$ -	\$ 4,656,823
Beneficiary certificates	84,816	520,899	-	605,715
Cross currency swap contracts	-	1,497,513	-	1,497,513
Forward exchange contracts	-	164,850	-	164,850
Convertible bonds payable	-	3,317,619	-	3,317,619
Put options	-	2,175,028	-	2,175,028
Available-for-sale financial assets				
Equity securities	62,428,149	125,465,905	-	187,894,054
Foreign investment fund	-	3,797,615	-	3,797,615
	<u>\$ 62,512,965</u>	<u>\$ 141,596,252</u>	<u>\$ -</u>	<u>\$ 204,109,217</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 5,532,530)	\$ -	(\$ 5,532,530)
Forward exchange contracts	-	(7,051,322)	-	(7,051,322)
	<u>\$ -</u>	<u>(\$ 12,583,852)</u>	<u>\$ -</u>	<u>(\$ 12,583,852)</u>

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

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

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

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate. The put right is evaluated according to the appropriate pricing model (Black–Scholes model).
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk etc. In

accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the first three quarters of 2018 and 2017, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the period of January 1 to March 31, 2018:

	January 1 to March 31, 2018	
	Equity securities	
At January 1	\$	49,703,859
Restatement and adjustment due to retrospective application	(	383,694)
Gains and losses recognised in profit or loss		1,860,217
Gains and losses recognised in other comprehensive income	(	14,063)
Acquired in the year		5,222,926
Disposal in the year	(	263,957)
Effects on exchange differences	(	1,108,510)
At March 31	\$	55,016,778

- G. Investment department is in charge of valuation procedures for fair value measurements being categorized within Level 3, by verifying independent fair value of financial instruments to ensure the valuation results are close to current market conditions, and the information sources used that are independent, reliable and in consistent with other resources so as to present an exercisable price. The Group regularly reviewed the value measurement modelling, performed back-testing and updated input values and data as well as any necessary fair value adjustments to ensure reasonable assessment results.
Investment department establishes valuation policies, valuation processes and ensures compliance with the related requirements in IFRS.
- H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at March 31, 2018	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,177,835</u>	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 fair value. The higher the revenue multiple, the higher fair value; the higher discounts for lack of marketability, minority interest discount, expected share price volatility, the higher 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%)	
	<u>\$ 19,039,555</u>	Comparable listed company method	Revenue multiple	0.68~6.25 (4.46)	
			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%)	No applicable
			Minority interest discount	5%~15% (7.01%)	
			Expected share price volatility	29.61%~49.52% (33.01%)	
	<u>\$ 4,182,402</u>	Using the last transaction price in an inactive market	No applicable	No applicable	
Private equity fund investment in venture capital shares	<u>\$ 30,616,986</u>	Net asset value method	Discounts for lack of marketability	3.79%~16.76% (5.64%)	The higher discounts for lack of marketability, minority interest discount, expected share price volatility, the lower 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 assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

March 31, 2018

	March 31, 2018					
	Input	Change	Recognised in profit or loss		Recognised in other comprehensive income	
			Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	\$ 55,016,778	± 1%	\$ 293,287	(\$ 293,287)	\$ 256,880	(\$ 256,880)

(4) Effects on initial application of IFRS 9

A. Summary of significant accounting policies adopted in the first quarter of 2017:

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

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

- (i) Hybrid (combined) contracts; or
- (ii) They eliminate or significantly reduce a measurement or recognition inconsistency; or
- (iii) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.

ii. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.

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

(b) Available-for-sale financial assets

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

(c) Loans and receivables

i. Accounts receivable

Accounts receivable are created by selling goods or providing services to customers in the ordinary course of business. They are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less

provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

- ii. Debt instrument investment for which no active market exists
 - (i) Debt instrument investments that are not originated loans and receivables for which no quoted market price in an active market, having fixed or determinable receivable amounts and meet the following criteria:
 - a. They are not categorized as measured at fair value through profit or loss;
 - b. They are not designated as available-for-sale;
 - c. Without factors other than credit deterioration, the holder may not be able to recover almost all of the original investment.
 - (ii) On a regular way purchase or sale basis, debt instrument investment for which no active market exists are recognised and derecognised using trade date accounting.
 - (iii) They are initially recognised at fair value at the transaction date plus transaction costs, and subsequently measured at amortised cost using the effective interest method, less provision for impairment. The amortised discount or premium is recognised in profit or loss.
- (d) Impairment of financial assets
 - i. The Group assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.
 - ii. The criteria that the Group uses to determine whether there is objective evidence of an impairment loss is as follows:
 - (i) Significant financial difficulty of the issuer or debtor;
 - (ii) A breach of contract, such as a default or delinquency in interest or principal payments;
 - (iii) The Group, for economic or legal reasons relating to the borrower's financial difficulty, granted the borrower a concession that a lender would not otherwise consider;
 - (iv) It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;
 - (v) The disappearance of an active market for that financial asset because of financial difficulties;
 - (vi) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
 - (vii) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered;

- (viii) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.
- iii. When the Group assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:
 - (i) Financial assets at amortised cost

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

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current market return rate of similar financial asset, and is recognised in profit or loss. Impairment loss recognised for this category shall not be reversed subsequently. Impairment loss is recognised by adjusting the carrying amount of the asset through the use of an impairment allowance account.
 - (iii) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognised, such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.
- B. The reconciliations of carrying amount of financial assets transferred from December 31, 2017, IAS 39, to January 1, 2018, IFRS 9, are as follows:

		Available-for- sale-equity	Held until maturity					Effects			
	Measured at fair value through profit or loss	Measured at fair value through other comprehensive income - equity	Measured at amortised cost	Other current assets	Measured at cost	Debt instrument for which no active market exists	Total	Retained earnings	Other equity	Non- controlling equity	Total
IAS 39	\$ 10,050,142	\$ 70,868,422	\$ -	\$ 134,524,586	\$ 49,861,639	\$ 4,571,100	\$ 269,875,889	\$717,885,835	(\$ 27,539,310)	\$ 87,571,640	\$ 777,918,165
Transferred into and measured at fair value through profit or loss	57,159,800	(30,625,352)	-	-	(27,557,776)	-	(1,023,328)	6,456,365	(7,190,022)	(289,671)	(1,023,328)
Transferred into and measured at fair value through other comprehensive income - equity	-	24,732,855	-	-	(22,303,863)	-	2,428,992	853,301	1,583,248	(7,557)	2,428,992
Transferred into and measured at amortised cost	-	-	139,095,686	(134,524,586)	-	(4,571,100)	-	-	-	-	-
IFRS9	<u>\$ 67,209,942</u>	<u>\$ 64,975,925</u>	<u>\$ 139,095,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,281,553</u>	<u>\$725,195,501</u>	<u>(\$ 33,146,084)</u>	<u>\$ 87,274,412</u>	<u>\$ 779,323,829</u>

- (a) Under IAS 39, as the cash flows of debt instruments which were classified as ‘debt instruments without active market’, amounting to \$4,571,100, meet the criteria that it is intended to settle the principal and interest on the outstanding principal balance and the purpose of holding the instruments is to increase cash flows, they were reclassified as ‘financial assets measured at amortised cost’ and increase \$4,571,100 on initial application of IFRS 9.
- (b) Under IAS 39, as the cash flows of financial assets which were classified as ‘other current assets’ amounted to \$134,524,586, meet the condition that it is intended to settle the principal and interest on the outstanding principal balance and the purpose of holding the assets is to increase cash flows, they were reclassified as ‘financial assets measured at amortised cost’ and increase \$134,524,586 on initial application of IFRS 9.
- (c) Under IAS 39, as the equity instruments which were classified as ‘available-for-sale financial assets and financial assets at cost’, amounting to \$40,243,070 and \$22,303,863, respectively, were not held for the purpose of trading, they were reclassified as ‘financial assets at fair value through other comprehensive income (equity instruments)’ and increase \$64,975,925 on initial application of IFRS 9, which resulted to an increase in retained earnings of \$1,005,821 (including \$853,301 attributable to parent shareholder’s equity and \$152,520 attributable to minority share equity) and an increase in other equity of \$1,423,171 (including an increase of \$1,583,248 attributable to the parent shareholder’s equity and a decrease of \$160,077 in minority share equity).
- (d) Under IAS 39, the equity instruments, which were classified as ‘available-for-sale financial assets and financial assets at cost’, amounting to \$30,625,352 and \$27,557,776, respectively, were reclassified as ‘financial assets at fair value through profit or loss (equity instruments)’ and increase an amount of \$57,159,800, which resulted to an increase of \$11,450,731 in retained earnings (including \$6,456,365 attributable to parent shareholder’s equity and \$4,994,366 attributable to minority share equity) and decrease of \$12,474,059 in other equity interest (including \$7,190,022 attributable to parent shareholder’s equity and \$5,284,037 attributable to minority share equity) under IFRS 9, respectively.
- C. The significant accounts as of December 31, 2017 and March 31, 2017 are as follows:
- (a) Financial assets and liabilities at fair value through profit or loss

Assets	December 31, 2017	March 31, 2017
Current items		
Financial products	\$ 4,528,019	\$ 4,656,823
Beneficiary Certificates	390,521	605,715
Cross currency swap contracts	70,990	17,480
Forward exchange contracts	234,411	164,850
Convertible bonds payable	1,785,600	635,106
	<u>\$ 7,009,541</u>	<u>\$ 6,079,974</u>
Non-current items		
Cross currency swap contracts	\$ 2,101,871	\$ 1,480,033
Put options	62,218	2,175,028
Convertible bonds payable	876,512	2,682,513
	<u>\$ 3,040,601</u>	<u>\$ 6,337,574</u>

Liabilities	December 31, 2017	March 31, 2017
Current items		
Cross currency swap contracts	(\$ 3,217,595)	(\$ 5,532,530)
Forward exchange contracts	(3,268,753)	(7,051,322)
	<u>(\$ 6,486,348)</u>	<u>(\$ 12,583,852)</u>

- i. The Group recognised net loss amounting to \$15,985,389 on financial assets and liabilities held for trading for the period of January 1 to March 31, 2017 (listed as ‘other gain and loss’).
- ii. The counterparties of the Group are financial institutions with good credit quality.
- iii. The non-hedging derivative financial asset and liability transactions and contract information are as follows:

	December 31, 2017		
	Contract amount		
Financial assets	(Notional principal, in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD(BUY)	500,000	2017.07.24~2018.05.30
	TWD(SELL)	15,150,000	2017.07.24~2018.05.30
Forward exchange contracts	USD(BUY)	60,000	2017.09.08~2018.03.20
	RMB(BUY)	3,027,194	2017.11.06~2018.07.03
	TWD(SELL)	1,770,270	2017.09.08~2018.03.20
	USD(SELL)	454,000	2017.11.06~2018.07.03
Financial products	USD	150,000	2017.11.03~2018.01.30
Convertible bonds payable	USD	60,000	2016.10.14~2018.04.14
Non-Current items:			
Cross currency swap contracts	USD(BUY)	1,000,000	2016.09.13~2026.09.24
	JPY(SELL)	102,619,000	2016.09.13~2026.09.24
Convertible bonds payable	USD	30,000	2016.12.19~2021.12.15
Financial liabilities			
Current items:			
Cross currency swap contracts	USD(BUY)	10,090,000	2017.06.28~2018.06.13
	JPY(BUY)	16,950,000	2017.12.19~2018.02.27
	TWD(SELL)	291,246,565	2017.06.28~2018.06.13
	JPY(SELL)	56,600,000	2017.12.27~2018.01.05
	RMB(SELL)	653,300	2017.12.28~2018.01.29
Forward exchange contracts	USD(BUY)	5,875,793	2017.07.03~2018.06.29
	MXN(BUY)	1,446,900	2017.10.23~2018.01.25
	RMB(BUY)	527,120	2017.12.29~2018.07.03
	EUR(SELL)	30,000	2017.12.14~2018.01.31
	TWD(SELL)	169,442,010	2017.07.03~2018.06.29
	RMB(SELL)	1,322,240	2017.12.20~2018.01.22
	USD(SELL)	155,000	2017.10.23~2018.07.03

	March 31, 2017		
	Contract amount (Notional principal, in thousands)		Contract period
Financial assets			
Current items:			
Cross currency swap contracts	USD(BUY)	1,150,000	2016.09.12~2017.09.29
	TWD(SELL)	35,220,000	2016.09.12~2017.09.29
Forward exchange contracts	EUR(BUY)	3,500	2016.09.15~2017.08.15
	USD(BUY)	406,000	2016.11.30~2017.10.16
	TWD(BUY)	911,010	2017.03.31~2017.04.06
	RMB(BUY)	8,790,845	2017.02.10~2017.05.16
	CAD(SELL)	10,528	2016.09.15~2017.10.16
	RMB(SELL)	769,121	2017.03.23~2017.04.11
	USD(SELL)	1,299,300	2017.02.10~2017.05.16
	TWD(SELL)	8,742,420	2017.03.27~2017.07.05
Financial products	USD	150,000	2017.02.22~2017.04.28
Convertible bonds payable	USD	10,000	2016.10.14~2017.06.30
Non-Current items:			
Cross currency swap contracts	USD(BUY)	1,000,000	2016.09.13~2026.09.24
	JPY(SELL)	102,619,000	2016.09.13~2026.09.24
Convertible bonds payable	USD	90,000	2016.10.14~2021.12.15

Financial liabilities			
Current items:			
Cross currency swap contracts	USD(BUY)	7,765,000	2016.09.09~2017.09.21
	JPY(SELL)	22,780,000	2017.03.06~2017.04.10
	TWD(SELL)	235,412,385	2016.09.09~2017.09.21
Forward exchange contracts	AUD(BUY)	10,000	2017.03.30~2017.04.06
	GBP(BUY)	3,000	2016.10.24~2017.09.15
	RMB(BUY)	5,018,023	2017.02.14~2017.05.23
	USD(BUY)	5,899,000	2016.08.31~2017.09.22
	CAD(SELL)	10,118	2016.08.31~2017.09.15
	USD(SELL)	733,169	2017.02.14~2017.05.23
	RMB(SELL)	3,655,833	2017.03.17~2017.04.28
	INR(SELL)	14,507,871	2017.02.16~2017.05.26
	TWD(SELL)	162,593,885	2016.11.24~2017.09.22

(i) 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.

(ii) Foreign exchange contracts

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

- Operating activities: Import of raw materials and export sales
- Investing activities: Import of machinery and equipment
- Financing activities: Long-term foreign currency assets and liabilities (financing)

(iii) Financial products

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

(iv) Convertible bond payable

The Company's indirect subsidiary, FIH Mobile Limited, acquired convertible bonds issued by Mango International in an amount of US\$ 60 million. The convertible bonds are embedded derivatives, and have been designated as financial assets at fair value thorough profit or loss at initial recognition. FIH Mobile Limited provided inventories, valued at US\$ 60 million, to Mango International upon acquisition of Mango International's convertible bonds. Based on the contract FIH Mobile Limited and International both have the right to require conversion after issue date and until maturity date if FIH Mobile Limited or Mango International has written consent in advance. If there are remaining convertible bonds at maturity, such convertible bonds will be converted automatically to Mango International's common stocks.

(v) Put option

The Company's subsidiary, Foxconn (Far East) Limited, acquired Foxconn Ventures Pte. Ltd. in an amount of US\$ 600,002 thousand, and entered into an agreement on March 31, 2017 with another joint venture shareholder of Foxconn Ventures Pte. Ltd., Softbank Group Corporation, to repurchase stocks of Alibaba Group Holding Limited at the original investment price at the date after 2 years from date of agreement.

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

(b) Available-for-sale financial assets

Items	December 31, 2017	March 31, 2017
Current items:		
Listed stocks	\$ 160	\$ 1,867
Adjustment of available-for-sale financial assets	130	457,284
	<u>\$ 290</u>	<u>\$ 459,151</u>
Non-current items:		
Listed stocks	\$ 44,684,442	\$ 76,126,798
Foreign investment fund	4,859,558	4,953,203
Emerging stocks	1,064,869	1,085,265
	<u>50,608,869</u>	<u>82,165,266</u>
Adjustment of available-for-sale financial assets	20,259,263	109,067,252
	<u>\$ 70,868,132</u>	<u>\$ 191,232,518</u>

i. The Group recognised net gain or loss in other comprehensive income for fair value change for the period of January 1 to March 31, 2017. Please refer to Notes 6(26) for details. The Group reclassified profit of \$11,326 from equity to profit or loss.

ii. The Company accrued gain on disposal of preferred C stock shares without voting rights of Sharp Corporation totaling \$63,029,726 (¥252,490,715 thousand). The consideration for the disposal of 1,136,363 shares was \$93,128,046 (¥352,490,712

thousand), which is due in eight installments over two years beginning from the settlement date. As of December 31, 2017, the receivables arising from the disposal amounted to \$93,128,046 (shown as “other receivables” and “other non-current assets”).

(c) Other current assets

	December 31, 2017	March 31, 2017
Capital guarantee financial products	\$ 100,356,400	\$ 92,990,883
Time deposits with maturity over three months	33,403,383	52,451,743
Structured deposits	-	3,393,910
Refundable deposits	562,115	171,720
Pledged time deposits	202,688	151,841
	<u>\$ 134,524,586</u>	<u>\$ 149,160,097</u>

- i. The Group has signed a contract for capital guarantee financial products with the bank. For the period of January 1 to March 31, 2017, the expected range for annualised rate of return is between 1.55%~4.2%.
- ii. All of the structured deposits the Group entered an agreement with pertain to principal guaranteed products.
- iii. Details of other current assets pledged as collateral are provided in Note 8.

(d) Financial assets carried at cost

Items	December 31, 2017	March 31, 2017
Non-current item:		
Unlisted stocks	<u>\$ 49,861,639</u>	<u>\$ 35,842,359</u>

- i. According to the Group’s intention, its investments in above equity instruments should be classified as ‘available-for-sale financial assets’. However, as the above equity instruments are not traded in active market, and no sufficient industry information of companies similar to the above investees, and no financial information of the above investees can be obtained, the fair value of the investment in above equity instruments cannot be measured reliably. Accordingly, the Group classified these stocks as ‘financial assets carried at cost’.
- ii. The investments during 2017 were as follows:
 - (i) Investment in shares of Katerra Inc. for a total of USD 30 million. The investee is primarily engaged in providing solutions for smart home and architecture.
 - (ii) Investment in shares of NingDe Ampere Technology Ltd. for a total of RMB 1 billion. The investee is primarily engaged in manufacturing of battery cell, battery management system and power battery system.
 - (iii) Investment in shares of PCCW International OTT (Cayman Islands) Holdings Limited for a total of USD 30 million. The investee is primarily engaged in IoT media and entertainment services.
 - (iv) Investment in shares of Softbank Vision Fund L.P. for a total of USD 452 million. The investee is primarily engaged in IoT-related investments.
 - (v) Investment in shares of Tianjin Aiqi Honghai Smart Transportation Equity Investment Fund LLP for a total of RMB 201 million. The investee is primarily engaged in investments relating to electric vehicles and driverless vehicles.
- iii. The Group invests in Jasper Infotech Private Limited (hereinafter JIP) amounting to USD 200 million, and JIP is mainly engaged in operating online shopping platform. The Group evaluated that the recoverable amount of the investment is less than the

carrying amount based on the latest market price, therefore accrued a provision of impairment loss in an amount of \$6,086,126 for the year ended December 31, 2017.

- iv. The Group has assessed the aforementioned financial instruments and realized that partial investments have been impaired, therefore the Group recognised impairment loss in an amount of \$6,497,597 for the years ended December 31, 2017 (shown as ‘other gain and loss’).
- v. As of December 31, 2017 and March 31, 2017, no financial assets measured at cost held by the Group pledged to others.

(e) Investment in debt instruments for which no active market exists

Items	December 31, 2017	March 31, 2017
Non-current items:		
Financial bonds	\$ 4,571,100	\$ -

- i. The Group invested in the trust fund named Guangdong Finance Trust – Peng Yun Tian Hua Collective Fund Trust Plan for RMB 1 billion in December, 2017. The trust plan was created mainly for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership.
- ii. The significant rights and obligations of the aforementioned investment are outlined as follows:
 - (i) The preferred beneficiary has priority over ordinary beneficiary of the allocation of principal and interests (derived from the principal). The ordinary beneficiary is allocated with residual interests if there is any.
 - (ii) The Group is an ordinary beneficiary whereby it’s right to claim interests is subordinated to the preferred beneficiary.
 - (iii) Under the agreement, the Group will acquire the equity interests held by the preferred beneficiary, Bank of Guangzhou, if it exercises redemption of the trust fund.
- iii. Under IAS 39, ‘Financial Instruments: Recognition and Measurement’, the investment was recorded as ‘non-current bond investment for which no active market exists’ because there are not quoted price in an active market for the instruments with fixed or determinable payments.
- iv. The counterparties of the Group’s investments have good credit quality.
- v. As of December 31, 2017, no debt instruments for which no active market exists held by Group are pledged to others.

D. Credit risk information on December 31, 2017 and March 31, 2017 are as follows:

- (a) Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations.
- (b) According to the Group’s credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.
- (c) Individual risk limits are set based on internal or external ratings in accordance with limitless set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments, bank deposits, deposits in financial institutions, short-term financial products in 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, thus there is no significant default concerns and credit risk.

- (d) The aging analysis of notes and accounts receivable (including related parties) that were past due but not impaired is as follows:

	December 31, 2017	March 31, 2017
Less than 30 days	\$ 10,815,669	\$ 3,986,607
31 to 90 days	3,349,480	11,381,421
91 to 180 days	1,384,383	1,067,208
181 to 360 days	317,309	255,621
Over 361 days	347	52,691
	<u>\$ 15,867,188</u>	<u>\$ 16,743,548</u>

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

- As of December 31, 2017 and March 31, 2017, accounts receivable that had been impaired were \$4,559,395 \$3,264,745, respectively.
- Movement in allowance for individual provision for bad debts is as follows:

	2017
At January 1	\$ 3,259,575
Provision for impairment	5,170
At March 31	<u>\$ 3,264,745</u>

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

	December 31, 2017	March 31, 2017
Group 1	\$ 944,892,487	\$ 305,593,902
Group 2	99,515,918	52,017,785
Group 3	105,657,742	94,828,323
Group 4	64,561,122	34,703,053
	<u>\$ 1,214,627,269</u>	<u>\$ 487,143,063</u>

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

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

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

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

- (g) The Group assessed the impairment loss arising from loans to related parties and recognised allowance for uncollectible accounts at \$1,709,698 and \$953,404 for the years ended December 31, 2017 and March 31, 2017, respectively.

(5) Effects of initial application of IFRS 15

- A. The significant accounting policies applied on revenue recognition for the year ended December 31, 2017 and the first quarter of 2017 are set out below:

Sales revenue

The Group is mainly engaged in manufacturing and sales of 3C related products. Revenue is measured at the fair value of the consideration received or receivable after deducting business tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods is recognised when the Group has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

- B. The revenue recognized by using above accounting policies for the period of January 1 to March 31, 2017 are as follows:

January 1 to March 31, 2017

3C electronic products (including electronic component related products)	\$	<u>975,043,856</u>
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- C. There is no significant impact of current balance sheets and comprehensive income statements if the Group continues adopting above accounting policies.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Please refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: None.
- F. Disposal of real estate 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 periods: Please refer to table 7.

(2) Information on investees

Names, locations and other information of investee companies (not including 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) A, B, G and H.

14. SEGMENT INFORMATION

(1) General information

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

In accordance with IFRS No. 8, "Operating Segments", the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments; other segments which have not met the quantitative threshold are included in the 'all other segments'. The Group has identified the electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(2) Measurement of segment information

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

(3) Segment information

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

	January 1 ~ March 31, 2017	January 1 ~ March 31, 2016
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	\$ 1,038,437,533	\$ 920,517,225
Revenue from internal customers	12,097,609	69,499,826
Segment revenue	\$ 1,050,535,142	\$ 990,017,051
Segment profit	\$ 29,316,769	\$ 37,527,177

(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 the first quarter of 2018 and 2017 is provided as below:

Operating revenue	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Total reported segment revenue	\$ 1,050,535,142	\$ 990,017,051
Other operating segment revenue	24,752,377	22,953,466
Elimination of intersegment revenue	(46,692,939)	(37,926,661)
Company revenue	<u>\$ 1,028,594,580</u>	<u>\$ 975,043,856</u>
Profit or loss	January 1 ~ March 31, 2018	January 1 ~ March 31, 2017
Total reported segment income	\$ 29,316,769	\$ 37,527,177
Other segment profit or loss	(525,309)	576,971
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	1,088,872	(1,665,892)
Profit before income tax from continuing operating segments	<u>\$ 29,880,332</u>	<u>\$ 36,438,256</u>

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
March 31, 2018

Table 1

														Expressed in thousands of NTD (Except as otherwise indicated)				
No	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote	
													Item	Value				
1	Hyield Venture Capital Co., Ltd.	Antec International Business Co., Ltd.	Finance Receivables - Related Parties	Y	\$ 5,000	\$ 5,000	\$ 5,000	2.00	Short term financing	\$ -	Business operation	\$ -	-	None	\$ -	\$ 2,675,788	\$ 10,703,152	Note 1
1	Hyield Venture Capital 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	-	2,675,788	10,703,152	Note 1
1	Hyield Venture Capital Co., Ltd.	Hongliang Technology Co., Ltd.	Finance Receivables - Related Parties	Y	1,120,000	1,120,000	600,000	2.00	Short term financing	-	Business operation	-	-	None	-	2,675,788	10,703,152	Note 1
1	Hyield Venture Capital Co., Ltd.	UER Technology Corporation	Finance Receivables - Related Parties	Y	1,674,842	1,674,842	1,674,842	1.70	Short term financing	-	Business operation	864,562	Property, plant and equipment	1,081,619	2,675,755	10,703,152	Note 1	
2	Hon Chi International Investment Co., Ltd.	UER Technology Corporation	Finance Receivables - Related Parties	Y	226,626	226,626	226,626	1.70	Short term financing	-	Business operation	116,684	Property, plant and equipment	146,323	437,847	1,751,389	Note 1	
3	Bao Xin International Investment Co., Ltd.	LinkOOH Technology Inc.	Finance Receivables - Related Parties	Y	30,000	30,000	30,000	2.00	Short term financing	-	Business operation	-	-	None	-	2,028,027	8,112,106	Note 1
3	Bao Xin International Investment Co., Ltd.	UER Technology Corporation	Finance Receivables - Related Parties	Y	364,455	364,455	364,455	1.70	Short term financing	-	Business operation	187,810	Property, plant and equipment	235,287	2,028,027	8,112,106	Note 1	
4	Ingrays Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Other Receivables - Related Parties	Y	41,010	40,935	40,935	0.32	Short term financing	-	Business operation	-	-	None	-	137,067	348,269	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Ensky Technology (Shenzhen) Co., Ltd.	Other Receivables	N	2,308,950	-	-	N/A	Short term financing	-	Business operation	-	-	None	-	16,351,698	65,406,791	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Other Receivables - Related Parties	Y	64,816	64,750	64,750	1.80	Short term financing	-	Business operation	-	-	None	-	16,351,698	65,406,791	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fushui Zhengzhou Precision Industry Co., Ltd.	Other Receivables - Related Parties	Y	74,075	74,000	74,000	3.915	Short term financing	-	Business operation	-	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fushui Precision Industry (Jincheng) Co., Ltd.	Other Receivables - Related Parties	Y	115,743	115,625	115,625	3.915	Short term financing	-	Business operation	-	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fugion Material Technology (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	138,891	138,750	138,750	3.915	Short term financing	-	Business operation	-	-	None	-	16,351,698	65,406,791	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Other Receivables - Related Parties	Y	601,861	601,230	601,230	3.915	Short term financing	-	Business operation	-	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Xinfeng Industrial Co., Ltd.	Other Receivables	N	2,539,845	693,750	693,750	3.915	Short term financing	-	Business operation	-	-	None	-	16,351,698	65,406,791	Note 3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Other Receivables - Related Parties	Y	925,940	925,000	925,000	3.915	Short term financing	-	Business operation	-	-	None	-	111,683,682	223,367,364	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Fugukang Precision Electronics (Guizhou) Co., Ltd.	Other Receivables - Related Parties	Y	\$ 925,940	\$ 925,000	\$ 925,000	3.915	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 111,683,682	\$ 223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfuzhan Precision Industry (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,083,350	1,082,250	1,082,250	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,388,910	1,387,500	1,387,500	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables - Related Parties	Y	1,666,692	1,665,000	1,665,000	3.915-4.35	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,990,771	1,988,750	1,988,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Other Receivables - Related Parties	Y	3,700,000	3,700,000	3,700,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Other Receivables - Related Parties	Y	3,703,760	3,700,000	3,700,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
6	Premier Image Technology (China) Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,388,910	1,387,500	1,387,500	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
7	Foxconn Precision Component (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,990,771	1,988,750	1,988,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
8	Hongzhan Precision Tooling (Shenzhen) Co., Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	555,564	555,000	555,000	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
9	Fuhua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	925,940	925,000	925,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
9	Fuhua Industrial (Shenzhen) Co., Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,550,950	1,549,375	1,549,375	1.8-3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
10	Fuhong Precision Components (Shenzhen) Co., Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	231,485	231,250	231,250	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
11	Nanning Fujin Precision Industry Co., Ltd.	Shenzhen Fujin Precision Industry Co., Ltd.	Other Receivables - Related Parties	Y	902,792	901,875	901,875	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
12	DongGuan HongSong Precision Components Co., Ltd.	WWW (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	324,079	323,750	323,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,664	Note 2
13	Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Qianhai Jiasda Supply Chain Management Co., Ltd.	Other Receivables - Related Parties	Y	9,250	9,250	9,250	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,664	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
13	Shenzhen Fertile-Plan International Logistics Co., Ltd.	Shandong Junda Supply Chain Management Ltd.	Other Receivables - Related Parties	Y	\$ 555,564	\$ 555,000	\$ 555,000	3.915-4.35	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 111,683,682	\$ 223,367,364	Note 2
14	Chengdu Junda Supply Chain Management Ltd.	Shandong Junda Supply Chain Management Ltd.	Other Receivables - Related Parties	Y	138,891	138,750	138,750	1.80	Short term financing	-	Business operation	-	None	-	3,781,535	3,781,535	Note 7
15	Chongqing Fertile Plan Logistics Co., Ltd.	Shandong Junda Supply Chain Management Ltd.	Other Receivables - Related Parties	Y	69,446	-	-	N/A	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
16	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongqing Precision Mechanics Co., Ltd.	Other Receivables - Related Parties	Y	462,970	462,500	462,500	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
16	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kunshan Electronic Technology (Kunshan) Co., Ltd.	Other Receivables - Related Parties	Y	3,125,048	3,121,875	3,121,875	1.35	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
16	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Nanjing Hongfina Precision Electronics Co., Ltd.	Other Receivables - Related Parties	Y	6,475,000	6,475,000	4,625,000	2.6 ~ 3.48	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
17	Fuyang Electronical Technology (Changshu) Co., Ltd.	Fuyang Precision Industry (Kunshan) Co., Ltd.	Other Receivables - Related Parties	Y	833,346	832,500	832,500	3.48	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
17	Fuyang Electronical Technology (Changshu) Co., Ltd.	Kunshan Electronic Technology (Kunshan) Co., Ltd.	Other Receivables - Related Parties	Y	2,453,741	2,451,250	2,451,250	3.48	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
18	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing Heng Yu New Energy Auto Rental Co., Ltd.	Other Receivables - Related Parties	Y	162,965	162,800	162,800	4.35	Short term financing	-	Business operation	-	None	-	2,656,741	10,626,964	Note 3
18	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables - Related Parties	Y	4,629,700	4,625,000	4,625,000	3-3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
19	Fuzhou Precision Tooling (Huzhou) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Other Receivables - Related Parties	Y	1,851,880	1,850,000	1,850,000	2.60	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
20	AMBIT Microsystems (Shanghai) Corporation	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables - Related Parties	Y	231,485	231,250	231,250	2.60	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables - Related Parties	Y	5,650,585	4,259,662	4,259,662	0.65-1.35	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables - Related Parties	Y	549,883	549,325	549,325	1.80	Short term financing	-	Business operation	549,325	None	-	3,764,948	15,059,792	Note 3
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Zhengzhou Puliang Wang Electronic Technology Co., Ltd.	Other Receivables - Related Parties	Y	2,775,000	2,775,000	2,775,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
21	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Other Receivables - Related Parties	Y	\$ 2,923,700	\$ 2,915,900	\$ 2,915,900	1.00	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 111,683,682	\$ 223,367,364	Note 2
21	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables - Related Parties	Y	4,745,303	4,732,643	4,732,643	0.650	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Other Receivables - Related Parties	Y	6,475,000	6,475,000	6,475,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Solera Technology (Nanyang) Co., Ltd.	Other Receivables - Related Parties	Y	1,851,880	1,850,000	1,850,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yipin Real Estate Limited Liability Co.	Other Receivables - Related Parties	Y	1,280,112	1,278,813	353,813	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1st Special Material (Hesun) Co., Ltd.	Other Receivables - Related Parties	Y	138,891	138,750	138,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Dongying GCL Photovoltaic Co., Ltd.	Other Receivables - Related Parties	Y	425,932	425,500	425,500	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lindao Yufu Precision Technology Co., Ltd.	Other Receivables - Related Parties	Y	2,814,858	2,312,500	2,312,500	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables - Related Parties	Y	8,747,700	8,747,700	8,747,700	2.95	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
23	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou Hongren Cutting Tool Ltd.	Other Receivables - Related Parties	Y	22,778	27,750	27,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
23	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhenhi Yuzhan Precision Technology Co., Ltd.	Other Receivables - Related Parties	Y	694,455	693,750	693,750	1.80	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
23	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Other Receivables - Related Parties	Y	694,455	693,750	693,750	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
23	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Other Receivables - Related Parties	Y	1,851,880	1,850,000	1,850,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
23	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Other Receivables - Related Parties	Y	1,851,880	1,850,000	1,850,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
24	Eerdouai HongHui Precision Electronics Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables - Related Parties	Y	\$ 694,455	\$ 693,750	\$ 693,750	3.000	Short term financing	\$ -	-	\$ -	None	\$ -	\$ 111,683,682	\$ 223,367,364	Note 2
25	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables - Related Parties	Y	1,717,680	1,714,315	1,714,315	1.73-3.00	Short term financing	-	Loans Repayment / Business operation	-	None	-	111,683,682	223,367,364	Note 2
26	Shanxi Yuding Precision Technology Co., Ltd.	Patahua Precision Electronics (Jincheng) Co., Ltd.	Other Receivables - Related Parties	Y	694,455	693,750	693,750	3.0015	Short term financing	-	Business operation	-	None	-	844,431	3,377,725	Note 3
27	Fujin Precision Industrial (Jincheng) Co., Ltd.	ZhengZhou FulianWang Electronic Technology Co., Ltd.	Other Receivables - Related Parties	Y	925,000	925,000	925,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
28	GuiZhou FuNaYuanChuang Technology Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Other Receivables - Related Parties	Y	180,375	180,375	115,625	1.5-3.915	Short term financing	-	Business operation	-	None	-	208,713	417,426	Note 3
29	Guizhou YuGuoQian Real Estate Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Other Receivables - Related Parties	Y	1,157,425	1,156,250	1,156,250	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Star Vision Technology Limited	Finance Receivables	Y	26,287	26,216	26,216	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Rich Pacific Holdings Limited	Finance Receivables	Y	50,435	50,301	50,301	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Joy Even Holdings Limited	Finance Receivables	Y	85,147	84,920	84,920	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Maxwell Holding Limited	Finance Receivables	Y	102,323	102,057	102,057	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Argyle Holdings Limited	Finance Receivables	Y	121,097	120,774	120,774	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Jusda International Limited	Finance Receivables	Y	292,370	291,590	291,590	1.55	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	PCE Paragon Solutions K.R.	Finance Receivables	Y	350,820	349,908	349,908	2.51	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Fugukang Precision Electronics (Guizhou) Co., Ltd.	Finance Receivables	Y	355,887	352,788	352,788	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Foxconn Singapore Pte. Limited	Finance Receivables	Y	584,740	583,180	583,180	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Ambit Microsystems (Cayman) Ltd.	Finance Receivables	Y	1,061,670	1,058,838	1,058,838	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Hightech Electronics Components Inc.	Finance Receivables	Y	1,461,850	1,457,950	1,457,950	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	China Galaxy Enterprises Limited	Finance Receivables	Y	2,726,746	2,723,938	2,723,938	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Cloud Network Technology K.F.T.	Finance Receivables	Y	3,069,885	3,061,695	3,061,695	2.26	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Competition Team Technologies Limited	Finance Receivables	Y	8,747,700	8,747,700	8,747,700	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2
30	Foxconn (Far East) Limited	Best Leap Enterprises Limited	Finance Receivables	Y	14,579,500	14,579,500	14,579,500	0.00	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
30	Foxconn (Far East) Limited	aCMMS Precision Singapore Pte. Ltd.	Finance Receivables	Y	\$ 17,542,200	\$ 17,495,400	\$ 17,495,400	0.00	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 111,683,682	\$ 223,367,364	Note 2
31	SMART Technologies Inc.	SMART Technologies ULC	Other Receivables - Related Parties	Y	7,256,194	7,005,054	7,005,054	0-5	Short term financing	+	Business operation	+	None	+	111,683,682	223,367,364	Note 2
32	SMART Technologies Corp.	SMART Technologies ULC	Other Receivables - Related Parties	Y	592,049	590,470	590,470	1.67	Short term financing	+	Business operation	+	None	+	111,683,682	223,367,364	Note 2
33	IPL International Limited	Cloud Network Technology KFT.	Finance Receivables	Y	964,821	962,247	962,247	0.00	Short term financing	+	Business operation	+	None	+	111,683,682	223,367,364	Note 2
33	IPL International Limited	Focus PC Enterprises Limited	Finance Receivables	Y	4,385,550	4,373,850	4,373,850	0.50	Short term financing	+	Business operation	+	None	+	111,683,682	223,367,364	Note 2
33	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Finance Receivables	Y	10,232,950	10,205,650	10,205,650	0.00	Short term financing	+	Business operation	+	None	+	111,683,682	223,367,364	Note 2
34	Foxconn Interconnect Technology Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Finance Receivables	Y	584,740	-	-	N/A	Short term financing	+	Business operation	+	None	+	28,993,109	28,993,109	Note 4
34	Foxconn Interconnect Technology Limited	FTT Electronics Inc.	Finance Receivables	Y	58,474	58,318	58,318	2.00	Short term financing	+	Business operation	+	None	+	28,993,109	28,993,109	Note 4
34	Foxconn Interconnect Technology Limited	Foxconn Optical Interconnect Technologies Inc.	Finance Receivables	Y	350,844	349,908	349,908	1.52	Short term financing	+	Business operation	+	None	+	28,993,109	56,866,608	Note 4
35	Fuyi Electrical Technology (Huian) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Other Receivables - Related Parties	Y	694,455	416,250	416,250	1.50	Short term financing	+	Business operation	+	None	+	57,986,218	57,986,218	Note 4
36	Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology (Chongqing) Co., Ltd.	Other Receivables - Related Parties	Y	115,743	115,625	115,625	1.50	Short term financing	+	Business operation	+	None	+	57,986,218	57,986,218	Note 4
37	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Other Receivables - Related Parties	Y	1,388,910	1,387,500	1,387,500	3.915	Short term financing	+	Business operation	+	None	+	57,986,218	57,986,218	Note 4
38	Shunxin Technology (Samco) Corporation Limited	Shunxin Technology Holdings (HongKong) Limited	Financial Receivables - Related Parties	Y	438,555	437,385	160,375	0.00	Short term financing	+	Business operation	+	None	+	561,010	1,122,019	Note 5
39	Shunxin Technology Holdings (HongKong) Limited	Shunxin Technology Holdings Limited	Financial Receivables - Related Parties	Y	438,555	437,385	437,385	0.00	Short term financing	+	Business operation	+	None	+	649,313	2,597,250	Note 5
40	FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Other Receivables - Related Parties	Y	1,851,880	1,850,000	1,850,000	1.5-3.915	Short term financing	+	Business operation	+	None	+	28,329,537	56,659,073	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the period	Balance at March 31, 2018	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
40	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Other Receivables - Related Parties	Y	\$ 3,703,760	\$ 3,700,000	\$ 3,700,000	1.50	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 28,329,537	\$ 56,659,073	Note 6
41	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Other Receivables - Related Parties	Y	925,000	925,000	925,000	3.915	Short term financing	-	Business operation	-	None	-	111,683,682	223,367,364	Note 2

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 GuZhou FaNaYuan Chuang Technology Co., Ltd., whose limit on loans to a single party is 20% of the net assets value of GuZhou FaNaYuan Chuang Technology Co., Ltd.

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

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

Note 6: The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all parties is 60% of the net assets of FIH Mobile Limited; limit on loans granted by an overseas subsidiary to a single party is 30% of the net assets value of FIH Mobile Limited.

Note 7: The ceiling on loans to a single party and total loans granted by Chengdu Junda is 100% of its net assets.

Note 8: 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, 2018

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

		Party being endorsed / guaranteed												
No.	Endorser / guarantor	Company	Relationship with the endorser / guarantor	Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsement / guarantee amount as of March 31, 2018	Outstanding endorsement / guarantee amount at March 31, 2018	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement / guarantee amount to net asset value of the endorser / guarantee company (%)	Ceiling on total amount of endorsements / guarantees provided	Provision of endorsements / guarantees by parent company to subsidiary	Provision of endorsements / guarantees by subsidiary to parent company	Provision of endorsements / guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Note 2	\$ 558,418,410	\$ 2,314,850	\$ 2,312,500	\$ -	\$ -	0.21	\$ 1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Fuxing International Inc.	Note 2	558,418,410	5,701,215	5,686,005	2,974,218	-	0.51	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	558,418,410	8,696,430	8,787,500	4,519,645	-	0.79	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	558,418,410	9,259,400	9,250,000	-	-	0.83	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R. O.	Note 2	558,418,410	10,861,260	10,766,670	5,763,446	-	0.96	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	558,418,410	32,124,154	32,038,451	32,038,451	-	2.87	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	558,418,410	127,103,392	106,625,546	49,177,875	-	9.55	1,116,836,820	Y	N	N	Note 3, 5
0	Hon Hai Precision Industry Co., Ltd.	FuYu Real Estate (Shanghai) Co., Ltd.	Note 1	558,418,410	920,966	918,509	918,509	-	0.08	1,116,836,820	Y	N	Y	Note 3, 5
1	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futai Trade Co., Ltd.	Note 1	223,367,364	231,485	231,250	231,250	-	0.02	558,418,410	N	N	Y	Note 4, 5
2	Hongfujun Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Note 2	223,367,364	5,092,670	5,087,500	2,782,569	-	0.46	558,418,410	N	N	Y	Note 4, 5
3	Hersan Yuzhuan Precision Technology Co., Ltd.	Shenzhen Yuzhuan Precision Technology Co., Ltd.	Note 1	223,367,364	2,777,820	2,775,000	4,625	-	0.25	558,418,410	N	N	Y	Note 4, 5
4	Q-Edge Corporation	AFE Inc.	Note 2	223,367,364	134,129	133,771	133,771	-	0.01	558,418,410	N	N	N	Note 4, 5
5	SMART Technologies Inc.	SMART Technologies ULC	Note 1	223,367,364	1,315,665	1,312,155	1,078,883	-	0.12	558,418,410	N	N	N	Note 4, 5

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

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

Note 3: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets.

Note 4: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 50% of the Company's net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 20% of the company's net assets.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
March 31, 2018

Table 3

		Expressed in thousands of NTD (Except as otherwise indicated)						
		As of March 31, 2018						
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 Corporation	Other related party	(1)	147,965	\$ 1,938,346	1	\$ 1,938,346	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	7,400	354,460	8	354,460	
"	Global Strategic Investment Inc.	None	(1)	2,450	58,771	13	58,771	
"	Others (Note 3)	None	(1)	-	56,692	-	56,692	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.	None	(1)	7,730	1,418,537	4	1,418,537	
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	4,064	243,819	11	243,819	
"	Common stock of Advanced Microelectronic Products Inc.	None	(1)	3,626	14,868	1	14,868	
"	Common stock of MiTAC Information Technology Corporation	None	(1)	887	33,006	1	33,006	
"	Common stock of MiTAC Inc.	None	(1)	3,599	77,008	1	77,008	
Hon Yuan International Investment Co., Ltd.	Common stock of Usun Technology Co., Ltd.	None	(1)	1,120	53,648	1	53,648	
Lih Yih International Investment Co., Ltd. and subsidiaries	Common stock of AcBel Polytech Inc.	None	(1)	3,857	79,840	1	79,840	
"	Common stock of Zavio Tech Co., Ltd.	None	(1)	1,553	12,653	15	12,653	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Unimicron Corporation	None	(1)	3,400	64,090	-	64,090	
"	Common stock of Foxlink Image Technology Co., Ltd.	None	(1)	3,098	77,760	2	77,760	
"	Common stock of Innolux Co., Ltd.	Other related party	(1)	176,311	2,309,677	2	2,309,677	
"	Common stock of Microelectronics Technology Inc.	None	(1)	7,616	209,427	3	209,427	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	88,653	4	88,653	
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	8,215	1,507,391	4	1,507,391	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,517,167	1	3,517,167	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	5,480	262,492	6	262,492	
"	Common stock of Cheng Xiang Technology Co., Ltd.	None	(1)	435	4,467	15	4,467	
"	Drivescale Inc.	None	(1)	4,012	116,542	11	116,542	
"	Yonglin Life Technology Fund, I, L. P.	None	(2)	-	228,254	-	228,254	
"	Others (Note 3)	None	(1)(2)	-	360,264	-	360,264	
Foxconn (Far East) Limited and subsidiaries	Solytech Enterprise Corporation	None	(1)	4,641	33,279	3	33,279	
"	Common stock of GoPro, Inc.	None	(1)	1,700	237,043	2	237,043	
"	Common stock of SK C&C Co., Limited	None	(1)	2,450	18,999,515	3	18,999,515	
"	Conquer Hill Advantage Fund	None	(1)	90	306,983	-	306,983	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2018				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	Common stock of China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	\$ 2,401,446	8	\$ 2,401,446	
"	Common stock of Henan Anciai Hi-Tech Co., Ltd.	None	(1)	147,013	6,305,972	17	6,305,972	
"	Caitong-Fu Chun Ding Zeng	None	(1)	-	977,865	-	977,865	
"	Common stock of Meitu, Inc.	None	(2)	54,520	1,817,731	1	1,817,731	
"	Nanoplus Technology Ltd.	None	(1)	12,383	773,814	9	773,814	
"	Alibaba Group Holding Limited	None	(2)	4,798	25,637,476	-	25,637,476	
"	Foxbrain Co., Ltd. (Korea)	None	(2)	491	34,246	1	34,246	
"	Guangzhou OED Technologies	None	(1)	16,000	11,005	6	11,005	
"	Shenzhen YUTO Packaging Technology Co., Ltd.	None	(1)	17,932	1,907,886	4	1,907,886	
"	Witrici Corporation	None	(1)	980	291,100	4	291,100	
"	MSDC Denali Investors, L. P.	None	(2)	-	873,300	-	873,300	
"	Scratch Wireless Inc.	None	(1)	1,391	58,220	16	58,220	
"	Fablelabs Inc.	None	(1)	951	58,220	11	58,220	
"	Common stock of Cyanogen Inc.	None	(1)	317	58,220	-	58,220	
"	Common stock of Ainemo Inc.	None	(1)	85,714	31,501	5	31,501	
"	Common stock of Dyna Image Corporation	None	(2)	4,500	16,751	17	16,751	
"	Lemonade Lab, Inc.	None	(1)	1	169,825	11	169,825	
"	Liangjin Electronic Business	None	(1)	1,500	69,427	5	69,427	
"	Jide Holdings Ltd.	None	(1)	3,800	54,188	4	54,188	
"	The Lightco Inc.	None	(2)	7,785	95,222	4	95,222	
"	IDG China Capital	None	(2)	-	1,461,114	-	1,461,114	
"	Common stock of Hike Global Pte. Ltd.	None	(1)	359	1,487,922	4	1,487,922	
"	VV Fund II L. P.	None	(2)	-	209,753	-	209,753	
"	Preferred stock of Xiaoju Kuaizhi Inc.	None	(1)	3,136	3,759,714	-	3,759,714	
"	Swipal Technologies Shenzhen Co., Ltd.	None	(1)	-	147,923	-	147,923	
"	Megvii Inc.	None	(1)	2,276	582,200	3	582,200	
"	Contemporary Amperex Technology Ltd.	None	(1)	7,667	5,291,030	1	5,291,030	
"	Preferred stock of Katerra Inc.	None	(1)	811	1,746,599	3	1,746,599	
"	Preferred stock of PCCW International Ott (Cayman Islands) Holdings Limited	None	(1)	3,000	873,300	-	873,300	
"	Softbank Vision Fund L. P.	None	(2)	-	5,951,024	-	5,951,024	
"	Plutus Abra Financial Limited	None	(1)	2,035	203,770	7	203,770	
"	Tianjin Aiqi Honghai Zhi Hui Chu Hing Equity Investment Fund (Limited Partnership)	None	(1)	-	410,321	10	410,321	
"	Skycus Asset Management Ltd.	None	(2)	-	727,750	-	727,750	
"	Guangzhou Chenghang Smart Vehicle Technology Co., Ltd.	None	(1)	-	1,530,276	-	1,530,276	
"	Galaxy Digital Holdings Inc.	None	(1)	4,537	523,980	7	523,980	
"	Easpnet Inc.	None	(1)	4,235	630,522	18	630,522	
"	Common stock of Ways Technical Corp., Ltd.	None	(2)	12,105	605,262	13	605,262	
"	"Yun Tong" Fortune Increasing Profits Financial Products	None	(3)	-	58,868,710	-	58,868,710	

Table 3, Page 2

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2018				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	"Ben Li Feng" RMB Wealth Management Products	None	(3)	-	\$ 1,069,361	-	\$ 1,069,361	
"	RMB Continuous Serial Deposits Financial Products	None	(3)	-	464,022	-	464,022	
"	"Golden Key Ben Li Feng" RMB Financial Products	None	(3)	-	2,978,468	-	2,978,468	
"	Fortune Train #2	None	(3)	-	125,755	-	125,755	
"	"Winners" Currency and Bond Series Products	None	(3)	-	8,610,387	-	8,610,387	
"	Pengyun Tianhua joint capital trust program	None	(3)	-	16,230,200	-	16,230,200	
"	Others (Note 3)	None	(1)(2)	-	2,089,116	-	2,089,116	
Foxconn Holding Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,232,447	20	1,232,447	
"	P.I.E. Industrial Berhad	None	(1)	1,241	13,927	-	13,927	
"	Silverlink Capital LP	None	(1)	322	1,721,584	-	1,721,584	
"	Common stock of GoPro, Inc.	None	(1)	91	12,724	-	12,724	
"	Globant S.A. (GLOB)	None	(1)	45	67,753	-	67,753	
"	Hi-Level Technology Holdings Limited	None	(1)	8,928	21,522	1	21,522	
"	Diamondhead Ventures, L. P.	None	(1)	-	533,169	15	533,169	
"	Firebrand Wireless LLC	None	(1)	-	83,751	19	83,751	
"	Fuhu Inc.	None	(1)	1,776	291,100	7	291,100	
"	Innovation Works Development Fund, L. P.	None	(2)	-	958,863	9	958,863	
"	Innovation Works Development Fund III, L. P.	None	(2)	-	1,046,248	-	1,046,248	
"	Innovation Works Limited	None	(1)	2,600	99,138	5	99,138	
"	Riverwood Capital	None	(2)	-	614,198	-	614,198	
"	Translink Capital Partners II, L. P.	None	(2)	-	179,156	10	179,156	
"	Translink Capital Partners III, L. P.	None	(2)	-	384,346	16	384,346	
"	Onset VI, L. P.	None	(2)	-	64,180	-	64,180	
"	Sotera Wireless, Inc.	None	(1)	2,476	145,550	5	145,550	
"	Airsig Inc.	None	(1)	1,111	19,606	10	19,606	
"	Nautilus Ventures LLC	None	(2)	-	495,730	-	495,730	
"	GVFX1 L. P.	None	(2)	-	631,477	-	631,477	
"	Playground Ventures, L. P.	None	(2)	-	1,988,197	-	1,988,197	
"	Playground Global LLC	None	(2)	-	401,921	-	401,921	
"	Playground Ventures II, L. P.	None	(2)	-	512,336	15	512,336	
"	500 Startups III, L. P.	None	(2)	-	186,583	-	186,583	
"	WRV II-A, L. P.	None	(2)	-	2,597,575	-	2,597,575	
"	Common stock of Enevo OY	None	(1)	22,263	6,617	3	6,617	
"	Common stock of Katerra Inc.	None	(1)	2,641	1,751,987	10	1,751,987	
"	Actility S. A.	None	(1)	51	54,246	7	54,246	
"	Keywise Greater China Fund Ltd.	None	(1)	4	101,885	-	101,885	
"	Silverlink Capital, L. P.	None	(2)	-	3,274,737	-	3,274,737	
"	TJ 2015 Fund L. P.	None	(2)	-	343,679	-	343,679	
"	Keyssa, Inc.	None	(1)	1,826	174,660	3	174,660	
"	Airspan Networks Inc.	None	(1)	97	263,393	4	263,393	
"	Common stock of Drivescale, Inc.	None	(1)	2,186	42,636	6	42,636	
"	Common stock of Devialet SA	None	(1)	41	429,388	5	429,388	

Table 3, Page 3

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2018				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Foxconn Holding Ltd. and subsidiaries	Softbank Vision Fund L. P.	None	(2)	-	\$ 5,950,968	-	\$ 5,950,968	
"	Others (Note 3)	None	(1)(2)	-	1,032,372	-	1,032,372	
Foxconn Singapore Pte. Ltd.	P.I.E. Industrial Berhad	None	(1)	60	674	-	674	
"	Common stock of Hike Global Pte. Ltd.	None	(1)	179	436,650	2	436,650	

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 : recognition and measurement'.

Note 2: Code of general ledger accounts: (1) Financial assets at fair value through other comprehensive profit or loss; (2) Financial assets carried at fair value through profit or loss; (3) Financial assets 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 ~ March 31, 2018

Table 4.

Expressed in thousands
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal		Gain (loss) on disposal		Balance as at March 31, 2018	
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value		Number of shares	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 8	USD	7,865,929	\$ 7,865,929	145,000	\$ 145,000	-	\$ -	\$ -	\$ -	8,010,929	\$ 8,010,929
"	Foxconn Holding Ltd.	Note 1	Foxconn Holding Ltd.	Note 8	USD	626,361	626,361	220,895	220,895	-	-	-	-	847,256	847,256
Foxconn (Far East) Limited and subsidiaries	Skycus Asset Management Ltd.	Note 4	-	-	USD	-	-	-	25,000	-	-	-	-	-	25,000
"	Guangzhou Chenghang Smart Vehicle Technology Co., Ltd.	Note 2	-	-	RMB	-	-	-	30,000	-	-	-	-	-	30,000
"	Guangzhou Chenghang Smart Vehicle Technology Co., Ltd.	Note 2	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Galaxy Digital Holdings	Note 2	-	-	USD	-	-	-	18,000	-	-	-	-	-	18,000
"	Preferred stock of Katera Inc.	Note 2	-	-	USD	-	30,000	-	30,000	-	-	-	-	-	60,000
"	Softbank Vision Fund L. P.	Note 4,6	-	-	USD	-	226,016	-	5,119	-	-	-	-	-	231,135
"	"Golden Key Ben Li Feng" RMB Financial Products	Note 3	-	-	RMB	-	320,000	-	-	-	322,157	320,000	2,157	-	-
"	"Golden Key Ben Li Feng" RMB Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,997	200,000	1,997	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	120,000	-	-	-	121,346	120,000	1,346	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,404	200,000	1,404	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	250,000	-	-	-	251,956	250,000	1,956	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,679	100,000	679	-	-

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal			Balance as at March 31, 2018		
						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	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	\$ 200,000	-	\$ -	-	\$ 201,502	\$ 200,000	\$ 1,502	-	\$ -
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,652	200,000	1,652	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	400,000	-	-	-	403,831	400,000	3,831	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	300,000	-	-	-	302,588	300,000	2,588	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,865	200,000	1,865	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	150,552	150,000	552	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	110,000	-	-	-	110,494	110,000	494	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,702	100,000	702	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,782	100,000	782	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	150,000	-	-	-	151,065	150,000	1,065	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,419	100,000	419	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,395	100,000	395	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	400,000	-	-	-	402,865	400,000	2,865	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,798	100,000	798	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,592	100,000	592	-	-

						Balance as at January 1, 2018		Addition		Disposal			Balance as at March 31, 2018		
Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	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	-	\$ 100,000	-	\$ -	-	\$ 100,678	\$ 100,000	\$ 678	-	\$ -
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	105,000	-	-	-	151,223	150,000	1,223	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,412	100,000	412	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	150,907	150,000	907	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,592	100,000	592	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	250,000	-	251,582	250,000	1,582	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	250,000	-	-	-	251,479	250,000	1,479	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,864	300,000	1,864	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	600,000	-	603,383	600,000	3,383	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	502,416	500,000	2,416	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,881	300,000	1,881	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,415	300,000	1,415	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	900,000	-	-	-	903,366	900,000	3,366	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	850,000	-	853,464	850,000	3,464	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	250,000	-	251,996	250,000	1,996	-	-

						Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018	
		General		Relationship											
Investor	Marketable securities	ledger	Counterparty	with the	Transaction	Number of	Amount	Number of	Amount	Number of	Selling price	Book value	Gain (loss) on	Number of	Amount
		account	(Note 7)	investor	currency	shares		shares		shares			disposal	shares	
Foxconn (Far East) Limited and subsidiaries	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	\$ 150,000	-	\$ -	-	\$ 151,017	\$ 150,000	\$ 1,017	-	\$ -
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,605	100,000	605	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	190,000	-	-	-	191,581	190,000	1,581	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	750,000	-	-	-	758,961	750,000	8,961	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	250,000	-	-	-	252,081	250,000	2,081	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	250,000	-	-	-	251,376	250,000	1,376	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	200,993	200,000	993	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	600,000	-	-	-	603,551	600,000	3,551	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	500,000	-	-	-	502,956	500,000	2,956	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	150,949	150,000	949	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	150,000	-	-	-	150,888	150,000	888	-	-
"	"Golden Key Ben Li Feng" RMB Financial Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,636	100,000	636	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	2,500,000	-	2,509,863	2,500,000	9,863	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	1,900,000	-	-	-	1,910,151	1,900,000	10,151	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	1,200,000	-	1,205,351	1,200,000	5,351	-	-

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal			Balance as at March 31, 2018		
						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	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	\$ -	-	\$ 1,500,000	-	\$ 1,505,832	\$1,500,000	\$ 5,832	-	\$ -
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,099	1,000,000	4,099	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	2,000,000	-	-	-	2,008,918	2,000,000	8,918	-	-
"	Fortune Train #1	Note 3	-	-	RMB	-	300,000	-	-	-	301,134	300,000	1,134	-	-
"	Fortune Train #2	Note 3	-	-	RMB	-	300,000	-	-	-	301,507	300,000	1,507	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,379	100,000	379	-	-
"	Bank of China Capital Preservation RMB Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,233	100,000	233	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,495	400,000	1,495	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	502,290	500,000	2,290	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,495	400,000	1,495	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,403	100,000	403	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	400,000	-	-	-	401,688	400,000	1,688	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,163	300,000	1,163	-	-
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	350,000	-	-	-	351,769	350,000	1,769	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	70,000	-	70,311	70,000	311	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	200,875	200,000	875	-	-

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal			Balance as at March 31, 2018		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
"	Bank of China Capital Preservation RMB Financial Products	Note 3	-	-	RMB	-	\$ -	-	\$ 200,000	-	\$ 200,279	\$ 200,000	\$ 279	-	\$ -
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,164	1,000,000	4,164	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,164	1,000,000	4,164	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	502,104	500,000	2,104	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,296	1,000,000	4,296	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	2,000,000	-	-	-	2,009,732	2,000,000	9,732	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	500,000	-	-	-	502,104	500,000	2,104	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	1,500,000	-	-	-	1,506,444	1,500,000	6,444	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	1,000,000	-	-	-	1,004,471	1,000,000	4,471	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	500,000	-	-	-	502,104	500,000	2,104	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	1,000,000	-	-	-	1,004,208	1,000,000	4,208	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	500,000	-	-	-	502,415	500,000	2,415	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	500,000	-	-	-	502,238	500,000	2,238	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,346	100,000	346	-	-
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	100,000	-	-	-	100,584	100,000	584	-	-

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						Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018		
Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	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	"Li Duo Duo" Structural Deposits	Note 3	-	-	RMB	-	\$ -	-	\$ -	160,000	-	\$ 160,802	\$ 160,000	\$ 802	-	\$ -
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	350,000	-	351,473	350,000	1,473	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	86,000	-	86,320	86,000	320	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	83,000	-	-	-	83,326	83,000	326	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,258	300,000	1,258	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,184	300,000	1,184	-	-	
"	Fortune Train #2	Note 3	-	-	RMB	-	-	-	301,507	-	302,318	301,507	811	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,554	100,000	554	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	200,832	200,000	832	-	-	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	90,000	-	90,324	90,000	324	-	-	
"	"An Xin De Li" Directional USD Financial Products	Note 5	-	-	USD	-	49,000	-	-	-	49,945	49,000	945	-	-	
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000	
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000	
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000	

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Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018	
						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	-	\$ -	-	\$ 250,000	-	\$ -	\$ -	\$ -	-	\$ 250,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	700,000	-	-	-	-	-	700,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	-	-	-	-	1,000,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	190,000	-	-	-	-	-	190,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	450,000	-	-	-	-	-	450,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	120,000	-	-	-	-	-	120,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	"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	-	-	-	700,000	-	-	-	-	-	700,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018	
						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	-	\$ -	-	\$ 200,000	-	\$ -	\$ -	\$ -	-	\$ 200,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	800,000	-	-	-	-	-	800,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	70,000	-	-	-	-	-	70,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	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	-	-	-	600,000	-	-	-	-	-	600,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	86,000	-	-	-	-	-	86,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000

Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	Transaction currency	Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018	
						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	"Golden Key Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	\$ -	-	\$ -	320,000	-	\$ -	\$ -	-	\$ -
"	"Golden Key Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	120,000	-	-	-	-	-	120,000
"	"Golden Key Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	120,000	-	-	-	-	-	120,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	250,000	-	-	-	-	-	250,000
"	"Ben Li Feng" Directional RMB Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	250,000	-	-	-	-	-	250,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	570,000	-	-	-	-	-	570,000
"	"Winners" Currency and Bond Series (Gold) Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000

						Balance as at January 1, 2018		Addition		Disposal				Balance as at March 31, 2018	
Investor	Marketable securities	General ledger account	Counterparty (Note 7)	Relationship with the investor (Note 7)	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	-	\$ -	-	\$ 100,000	-	\$ -	\$ -	\$ -	-	\$ 100,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"Yun Tong Fortune Increasing Profits" Financial Products	Note 3	-	-	RMB	-	-	-	70,000	-	-	-	-	-	70,000
"	"Peng Yun Tien Hua" Joint Capital Trust Program	Note 3	-	-	RMB	-	-	-	1,500,000	-	-	-	-	-	1,500,000
"	"Peng Yun Tien Hua" Joint Capital Trust Program	Note 3	-	-	RMB	-	1,000,000	-	1,000,000	-	-	-	-	-	2,000,000
Foxconn Holding Ltd. and subsidiaries	Silverlink Capital, L.P.	Note 4	-	-	USD	-	47,156	-	12,200	-	-	-	-	-	59,356
"	Softbank Vision Fund L.P.	Note 4,6	-	-	USD	-	226,014	-	5,119	-	-	-	-	-	231,133

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

Note 2: Code of general ledger account is assets measured at fair value through other comprehensive profit and loss.

Note 3: Code of general ledger account is assets measured at amortized cost.

Note 4: Code of general ledger account is assets measured at fair value through profit and loss.

Note 5: The financial instruments meet the offsetting criteria of IAS 32. Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

Note 6: The total amount invested by the Group is more than three hundred million NT dollars.

Note 7: These two fields should be filled for security accounted for under the equity method, unnecessary for the rest.

Note 8: The counterparty is a subsidiary of the Company.

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
January 1 – March 31, 2018

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Sales	\$ 5,391,013	1	45-90 days	Note 1	Note 1	\$ 59,805,998	25	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiaries	Sales	337,522	-	90 days	Note 1	Note 1	474,737	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R. O.	Subsidiaries	Sales	613,179	-	60 days	Note 1	Note 1	455,941	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	3,263,543	1	90 days	Note 1	Note 1	10,586,763	4	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other Related Parties	Sales	261,346	-	60 days	Note 1	Note 1	318,919	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other Related Parties	Sales	835,784	-	90 days	Note 1	Note 1	819,310	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Affiliates	Sales	794,698	-	60 days	Note 1	Note 1	504,302	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division	Subsidiaries	Sales	127,202	-	45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliates	Sales	952,322	-	90 days	Note 1	Note 1	941,016	-	
Hon Hai Precision Industry Co., Ltd.	Caswell, Inc.	Affiliates	Sales	294,655	-	90 days	Note 1	Note 1	185,578	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Trading Corporation	Affiliates	Sales	2,871,280	1	60 days	Note 1	Note 1	1,459,638	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliates	Sales	437,719	-	90 days	Note 1	Note 1	579,336	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation	Affiliates	Sales	514,943	-	90 days	Note 1	Note 1	373,899	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliates	Sales	389,357	-	60 days	Note 1	Note 1	297,932	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Smart Technologies ULC	Subsidiaries	Sales	176,743	-	60 days	Note 1	Note 1	316,425	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Electronic Components (Taiwan) Corporation	Affiliates	Sales	557,754	-	60 days	Note 1	Note 1	321,798	-	
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliates	Sales	129,398	-	90 days	Note 1	Note 1	129,314	-	

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)	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Purchase	\$ 211,183,639	40	90 days	Note 1	Note 1	(\$ 400,759,222) (	43)	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Purchase	121,297,645	23	90 days	Note 1	Note 1	(203,311,874) (	22)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Purchase	34,818,501	7	30-90 days	Note 1	Note 1	(39,526,703) (	4)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Purchase	66,328,446	13	45 days	Note 1	Note 1	(100,366,494) (	11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Purchase	53,434,495	10	90 days	Note 1	Note 1	(73,091,279) (	8)	Note 2
Hon Hai Precision Industry Co., Ltd.	AMB Logistics Ltd.	Subsidiaries	Purchase	522,824	-	60 days	Note 1	Note 1	(106,579)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other Related Parties	Purchase	4,053,648	1	90 days	Note 1	Note 1	(3,775,508)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiaries	Purchase	17,107,985	3	90 days	Note 1	Note 1	(9,001,217) (	1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other Related Parties	Purchase	329,139	-	60 days	Note 1	Note 1	(542,668)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation.	Affiliates	Purchase	118,592	-	90 days	Note 1	Note 1	(157,459)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Purchase	104,694	-	60 days	Note 1	Note 1	(103,774)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol, S R. O.	Subsidiaries	Purchase	788,647	-	60 days	Note 1	Note 1	(680,564)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliates	Purchase	6,006,877	1	30 days	Note 1	Note 1	(5,886,605) (	1)	
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliates	Purchase	2,781,210	1	90 days	Note 1	Note 1	(1,079,026)	-	
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Subsidiaries	Subcontract & molding	310,437	8	-	Note 1	Note 1	(5,410,073) (	4)	
Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Subsidiaries	Subcontract & molding	909,230	22	-	Note 1	Note 1	(23,499,501) (	18)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Subcontract & molding	1,898,610	46	-	Note 1	Note 1	(97,272,938) (	75)	

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)	
Shunsin Electronic Technology (Zhongshan)	Shunsin Technology Holdings Limited	Subsidiaries	Sales	\$ 335,763	97	45 days	Note 1	Note 1	\$ 138,089	94	
AMBIT Microsystems (Shanghai) Corporation	AMB Logistics Ltd.	Subsidiaries	Sales	2,234,230	37	60 days	Note 1	Note 1	1,811,248	28	
AMBIT Microsystems (Shanghai) Corporation	Amworld Microsystems (Shanghai) Ltd.	Subsidiaries	Sales	812,829	14	90 days	Note 1	Note 1	1,412,332	22	
AMBIT Microsystems (Shanghai) Corporation	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	109,935	2	60 days	Note 1	Note 1	120,576	2	
AMB Logistics Ltd.	Cloud Network Technolgy (Samoa) Limited	Subsidiaries	Sales	1,923,692	79	30 days	Note 1	Note 1	1,911,379	95	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	353,307	3	70 days	Note 1	Note 1	923,029	2	
Ingrasys Technology Co., Ltd.	Foxteq Services India Private Limited	Subsidiaries	Sales	230,332	2	90 days	Note 1	Note 1	480,112	1	
Ingrasys Technology Co., Ltd.	PCE Paragon Solutions Kft.	Subsidiaries	Sales	259,811	2	45 days	Note 1	Note 1	109,754	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Subsidiaries	Sales	287,318	2	60 days	Note 1	Note 1	193,441	1	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industrial (TianJin) Co., Ltd.	Subsidiaries	Sales	2,525,908	22	90 days	Note 1	Note 1	3,185,283	8	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	3,782,612	32	90 days	Note 1	Note 1	20,040,674	53	
Ingrasys Technology Co., Ltd.	Ingrasys Technolgy Korea, Inc.	Subsidiaries	Sales	399,861	3	90 days	Note 1	Note 1	338,257	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	292,533	3	30 days	Note 1	Note 1	156,015	-	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	Sales	981,333	8	90 days	Note 1	Note 1	672,026	2	
Socle Technology Corp.	Sharp Corporation	Affiliates	Purchase	299,569	66	30 days	Note 1	Note 1	(79,993) (	35)	
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliates	Technical Services Revenue	104,262	23	30 days	Note 1	Note 1	63,417	28	
Shenzhen Futaihong Precision Industry Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	Sales	404,615	2	60 days	Note 1	Note 1	4,119,016	18	
Shenzhen Futaihong Precision Industry Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	150,413	1	45 days	Note 1	Note 1	147,198	1	
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	136,502	58	30 days	Note 1	Note 1	81,620	17	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiaries	Sales	112,549	11	45 days	Note 1	Note 1	425,279	29	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	3,285,126	54	30 days	Note 1	Note 1	9,162,085	54	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	Sales	315,625	5	30 days	Note 1	Note 1	535,736	3	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Percentage of total notes / accounts receivable (payable)	Footnote
			Purchases (sales)	Amount			Unit price	Credit term	Balance			
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	Sales	\$ 1,122,212	19	60 days	Note 1	Note 1	\$ 3,878,610		23	
FIH (Hong Kong) Limited	Sharp Trading Corporation	Affiliates	Sales	7,011,303	31	25 days	Note 1	Note 1	1,708,407		6	
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	129,746	1	90 days	Note 1	Note 1	128,904		-	
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Subsidiaries	Sales	1,214,918	5	60 days	Note 1	Note 1	2,292,992		9	
FIH (Hong Kong) Limited	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	2,154,673	10	90 days	Note 1	Note 1	3,179,141		12	
FIH (Hong Kong) Limited	Star Vision Precision International Limited	Subsidiaries	Sales	471,537	2	30 days	Note 1	Note 1	708,942		3	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	6,879,850	99	30 days	Note 1	Note 1	4,191,732		99	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	5,629,990	99	120 days	Note 1	Note 1	5,579,397		99	
FIH Precision Electronics (Guizhou) Co., Ltd.	Great Promote Limited	Subsidiaries	Sales	9,606,122	49	60 days	Note 1	Note 1	7,106,723		49	
Carston Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	137,425	20	90 days	Note 1	Note 1	503,036		3	
Carston Ltd.	High Tempo International Ltd.	Affiliates	Purchase	153,837	22	90 days	Note 1	Note 1	(35,211)		-	
Carston Ltd.	High Tempo International Ltd.	Affiliates	Sales	211,802	31	90 days	Note 1	Note 1	65,646		-	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	Sales	687,449	12	90 days	Note 1	Note 1	1,893,948		10	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiaries	Sales	370,765	6	90 days	Note 1	Note 1	584,016		3	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Subsidiaries	Subcontract	1,053,865	18	30 days	Note 1	Note 1	6,624,352		34	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	207,268	3	90 days	Note 1	Note 1	950,720		5	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	414,866	7	60 days	Note 1	Note 1	3,093,548		16	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	219,595	4	90 days	Note 1	Note 1	725,603		4	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliates	Sales	110,047	2	30 days	Note 1	Note 1	155,730		1	
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	AsiaTEK Nanjing Co., Ltd.	Affiliates	Purchase	105,405	2	30 days	Note 1	Note 1	-		-	
Shunsin Technology Holdings Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	Sales	336,627	38	45 days	Note 1	Note 1	137,019		28	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Sales	1,658,185	94	90 days	Note 1	Note 1	3,556,815		96	

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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)	
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Purchase	\$ 112,397	7	90 days	Note 1	Note 1	(\$ 192,190) (	7)	
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd	Affiliates	Sales	1,054,484	66	90 days	Note 1	Note 1	1,542,923		58
Champ Tech Optical (FoShan) Corporation	Pan-International Sunrise Trading Co.,Ltd	Affiliates	Purchase	129,562	8	90 days	Note 1	Note 1	(213,902) (		8)
Fuding Electronical Technology (Jiashan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Subsidiaries	Sales	160,429	5	90 days	Note 1	Note 1	1,165,987		18
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	257,417	9	90 days	Note 1	Note 1	2,173,875		33
Fuding Electronical Technology (Jiashan) Co., Ltd.	Smart Top International Ltd.	Subsidiaries	Sales	112,692	4	90 days	Note 1	Note 1	143,935		2
Fuding Electronical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	605,973	21	15 days	Note 1	Note 1	1,292,151		20
Fuhonyang Precision Industrial (Shenzhen) Co. Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	5,570,669	100	60 days	Note 1	Note 1	4,175,689		100
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	342,611	22	90 days	Note 1	Note 1	899,275		22
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	246,553	16	30 days	Note 1	Note 1	590,300		14
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Subsidiaries	Sales	757,297	49	90 days	Note 1	Note 1	1,745,828		42
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	359,597	10	90 days	Note 1	Note 1	3,454,082		40
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Smart Top International Ltd.	Subsidiaries	Sales	545,042	15	90 days	Note 1	Note 1	878,279		10
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiaries	Sales	145,434	4	90 days	Note 1	Note 1	364,077		4
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	911,367	25	30 days	Note 1	Note 1	1,307,781		15
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Subcontract	2,763,745	100	90 days	Note 1	Note 1	7,719,662		96
Foxconn Electronic Industrial Development (Kunshan) Co.,Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiaries	Sales	1,335,815	100	90 days	Note 1	Note 1	329,417		96
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	5,182,716	53	45 days	Note 1	Note 1	4,698,063		61
Hightech Electronics Components Inc.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	226,095	2	60 days	Note 1	Note 1	107,598		1
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiaries	Sales	1,222,150	12	60 days	Note 1	Note 1	428,223		6

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)	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiaries	Sales	\$ 3,018,109	31	90 days	Note 1	Note 1	\$ 1,380,613	18	
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiaries	Sales	121,910	1	60 days	Note 1	Note 1	108,278	1	
Smart Top International Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	274,864	12	60 days	Note 1	Note 1	303,582	6	
Best Ever Industries Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	117,566	2	90 days	Note 1	Note 1	104,186	4	
Best Ever Industries Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	247,080	4	90 days	Note 1	Note 1	338,822	14	
Yantaishi Fultong International Trading Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	255,018	31	90 days	Note 1	Note 1	412,706	54	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	120,686	1	90 days	Note 1	Note 1	178,753	3	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	1,053,789	13	90 days	Note 1	Note 1	1,587,816	25	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Universal Field International Limited	Subsidiaries	Sales	409,447	5	30 days	Note 1	Note 1	145,227	2	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiaries	Sales	126,065	2	90 days	Note 1	Note 1	1,503,490	23	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Subsidiaries	Sales	805,420	10	90 days	Note 1	Note 1	1,178,026	18	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other Related Parties	Purchase	515,018	6	90 days	Note 1	Note 1	(878,659) (	14)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Zhengyi Precision Electronics Co., Ltd.	Affiliates	Purchase	245,373	3	60 days	Note 1	Note 1	(355,064) (	6)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Trading Corporation	Affiliates	Sales	123,015	1	60 days	Note 1	Note 1	30,979	-	
eCMMS S.A De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	126,408	57	30 days	Note 1	Note 1	127,696	50	
Franklin Management Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	117,160	9	90 days	Note 1	Note 1	782,582	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	961,574	35	90 days	Note 1	Note 1	1,258,244	17	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	567,815	21	90 days	Note 1	Note 1	199,495	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	496,489	18	90 days	Note 1	Note 1	258,519	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	Sales	114,643	4	90 days	Note 1	Note 1	121,716	2	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Percentage of total notes / accounts receivable (payable)	Footnote
			Purchases (sales)	Amount			Unit price	Credit term	Balance			
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	\$ 227,218	25	30 days	Note 1	Note 1	\$ 256,209	21		
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	515,534	56	90 days	Note 1	Note 1	644,127	53		
Foxconn EMS, Inc.	Profit New Limited	Subsidiaries	Sales	112,505	54	30 days	Note 1	Note 1	111,902	25		
Foxconn Assembly LLC-USA/TX	Cloud Network Technology USA Inc.	Subsidiaries	Sales	345,973	77	1 day	Note 1	Note 1	631,447	82		
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	292,301	69	30 days	Note 1	Note 1	298,415	86		
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Subsidiaries	Sales	133,401	31	50 days	Note 1	Note 1	-	-		
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industrial (Taiyuan) Co., Ltd.	Affiliates	Sales	140,570	31	90 days	Note 1	Note 1	449,013	18		
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	231,680	77	30 days	Note 1	Note 1	160,144	70		
Shenzhen Fertile Plan international Logistics Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Subsidiaries	Sales	278,006	19	30 days	Note 1	Note 1	824,253	22		
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	Subcontract	1,460,825	100	30 days	Note 1	Note 1	2,472,171	100		
PCE Paragon Solutions (Mexico) S.A. De C.V.	Profit New Limited	Subsidiaries	Sales	113,007	69	30 days	Note 1	Note 1	68,665	46		
Funing Precision Component Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	4,356,579	96	35 days	Note 1	Note 1	4,855,355	96		
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	416,309	99	60 days	Note 1	Note 1	605,073	100		
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	Sales	16,484,348	84	90 days	Note 1	Note 1	7,189,818	63		
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	171,257	1	90 days	Note 1	Note 1	108,908	1		
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Pan-International Industrial Corporation	Affiliates	Purchase	105,292	1	90 days	Note 1	Note 1	(176,592) (	2)		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	960,108	4	90 days	Note 1	Note 1	2,525,180	21		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Universal Field International Limited	Subsidiaries	Sales	4,518,058	20	30 days	Note 1	Note 1	3,087,605	26		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	169,518	1	60 days	Note 1	Note 1	(60,726) (	1)		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other Related Parties	Purchase	596,223	3	90 days	Note 1	Note 1	(260,480) (2)		

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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)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Purchase	\$ 323,883	1	90 days	Note 1	Note 1	(\$ 620,245) (	5)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Sales	16,697,182	73	90 days	Note 1	Note 1	5,335,776	45	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Affiliates	Purchase	667,056	3	30 days	Note 1	Note 1	(982,176) (	8)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliates	Purchase	166,431	1	1 day	Note 1	Note 1	(302,224) (	3)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliates	Purchase	110,829	-	60 days	Note 1	Note 1	(50,781)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliates	Sales	274,263	1	60 days	Note 1	Note 1	160,443	1	
Falcon Precision Trading Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	131,131	-	30 days	Note 1	Note 1	82,156	-	
Top Step Enterprises Limited	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Subsidiaries	Sales	2,399,650	15	45 days	Note 1	Note 1	2,630,464	30	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiaries	Sales	219,651	4	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding Limited	Affiliates	Sales	100,248	2	90 days	Note 1	Note 1	-	-	
Huaian Fultong Trading Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	175,992	29	30 days	Note 1	Note 1	207,171	20	
PCE Technology DE Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	649,364	100	30 days	Note 1	Note 1	737,711	100	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	Sales	104,945	-	90 days	Note 1	Note 1	530,081	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiaries	Sales	137,586	-	90 days	Note 1	Note 1	237,018	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Sales	123,148,447	96	90 days	Note 1	Note 1	168,328,935	88	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	240,980	-	90 days	Note 1	Note 1	263,269	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	160,470	-	90 days	Note 1	Note 1	2,819,274	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	2,491,217	2	90 days	Note 1	Note 1	10,638,311	6	
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Subsidiaries	Sales	715,423	1	90 days	Note 1	Note 1	831,858	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	195,741	-	90 days	Note 1	Note 1	-	-	

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 Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliates	Purchase	\$ 118,193	-	90 days	Note 1	Note 1	\$ -	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other Related Parties	Purchase	216,677	-	90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiaries	Sales	9,559,196	83	60 days	Note 1	Note 1	6,058,857	62	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	1,276,891	11	90 days	Note 1	Note 1	2,723,841	28	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	HCS Audio Technology Limited	Subsidiaries	Sales	178,433	2	90 days	Note 1	Note 1	105,474	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other Related Parties	Purchase	236,972	2	90 days	Note 1	Note 1	(236,805) (	2)	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiaries	Sales	128,438	6	90 days	Note 1	Note 1	321,659	7	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	382,804	17	90 days	Note 1	Note 1	1,280,431	28	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Yantaishi Fuitong International Trading Co., Ltd.	Subsidiaries	Sales	736,715	33	120 days	Note 1	Note 1	1,761,681	38	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	212,615	10	90 days	Note 1	Note 1	91,886	2	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	443,283	20	90 days	Note 1	Note 1	475,958	10	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliates	Purchase	188,191	9	30 days	Note 1	Note 1	(483,490) (	10)	
Foxconn Precision Electronics (YaiTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliates	Sales	124,008	6	91 days	Note 1	Note 1	255,852	6	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiaries	Sales	914,921	4	90 days	Note 1	Note 1	1,545,243	4	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Info-Tech (Beijing) Corp.	Subsidiaries	Sales	1,591,756	6	30 days	Note 1	Note 1	921,442	2	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Sales	21,601,147	83	60 days	Note 1	Note 1	35,325,808	89	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	226,296	1	90 days	Note 1	Note 1	266,344	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	Sales	291,945	-	90 days	Note 1	Note 1	942,529	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	116,570	-	90 days	Note 1	Note 1	114,510	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Sales	68,650,545	98	90 days	Note 1	Note 1	71,811,784	97	

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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)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	\$ 299,622	-	60 days	Note 1	Note 1	\$ 518,253	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	283,751	-	60 days	Note 1	Note 1	(283,990)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliates	Purchase	138,107	-	90 days	Note 1	Note 1	(166,059)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	118,940	68	90 days	Note 1	Note 1	118,659	57	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	552,963	79	60 days	Note 1	Note 1	701,505	74	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Subsidiaries	Sales	122,928	18	90 days	Note 1	Note 1	77,425	5	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	113,029	16	30 days	Note 1	Note 1	254,527	18	
Beijing Fuxia e-Commerce Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Subsidiaries	Sales	148,113	100	90 days	Note 1	Note 1	-	-	
Nanning Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	24,322,468	55	30 days	Note 1	Note 1	23,406,702	59	
Nanning Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	250,667	1	60 days	Note 1	Note 1	1,495,149	4	
Nanning Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliates	Purchase	110,627	-	90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	4,661,849	94	90 days	Note 1	Note 1	21,833,239	72	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Sales	210,503,546	97	90 days	Note 1	Note 1	420,573,997	98	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	171,282	-	90 days	Note 1	Note 1	20,219	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	316,990	-	90 days	Note 1	Note 1	322,499	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	3,933,476	2	30 days	Note 1	Note 1	6,257,612	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	210,109	-	90 days	Note 1	Note 1	780,013	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	1,243,852	1	90 days	Note 1	Note 1	1,227,150	-	
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Sharp Universal Technology (ShenZhen) Co., Ltd.	Affiliates	Purchase	7,727,028	65	45 days	Note 1	Note 1	(9,088,784)	(91)	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiaries	Sales	9,231,882	37	90 days	Note 1	Note 1	19,945,387	52	

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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)	
Profit New Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	\$ 13,737,597	54	30 days	Note 1	Note 1	\$ 17,343,918	46	
Mega Well Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	52,275,606	99	30 days	Note 1	Note 1	52,606,977	94	
Hongzhada Integrated Innovative Serice(KunShan)Co.,Ltd.	Smart Top International Ltd.	Subsidiaries	Sales	1,646,341	100	1 day	Note 1	Note 1	1,230,373	100	
Fast Victor Limited	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,233,765	2	90 days	Note 1	Note 1	(1,225,764) (	2)	
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiaries	Sales	805,430	15	45 days	Note 1	Note 1	554,927	9	
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	1,832,281	34	60 days	Note 1	Note 1	3,397,598	55	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	102,610	2	30 days	Note 1	Note 1	36,738	1	
WWW (Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	Sales	165,296	88	90 days	Note 1	Note 1	88,902	75	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	2,087,649	4	90 days	Note 1	Note 1	3,612,813	6	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	55,369,138	93	90 days	Note 1	Note 1	58,342,127	90	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	Sales	116,745	-	90 days	Note 1	Note 1	113,492	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,819,009	3	90 days	Note 1	Note 1	(2,277,279) (	4)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Sharp Corporation	Affiliates	Purchase	1,090,310	2	60 days	Note 1	Note 1	(694,618) (	1)	
Scientific-Atlanta De Mexico S. De R. L. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Subcontract	361,634	97	30 days	Note 1	Note 1	360,722	71	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	322,754	6	90 days	Note 1	Note 1	1,553,598	7	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	4,775,524	88	90 days	Note 1	Note 1	17,592,336	79	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision Electronics (Hebi) Co., Ltd.	Affiliates	Purchase	801,326	15	90 days	Note 1	Note 1	(949,429) (	4)	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	Sales	299,578	46	90 days	Note 1	Note 1	241,076	25	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	139,554	22	60 days	Note 1	Note 1	439,617	46	

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)		
Fuhongyuan (Shenzhen) Environmental Technology Limited	Lankao Yufu Precision Technology Co., Ltd.	Subsidiaries	Sales	\$ 107,870	76	90 days	Note 1	Note 1	\$ 129,903	41		
Foxconn Interconnect Technology Limited	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	322,951	1	90 days	Note 1	Note 1	307,318	2		
Foxconn Interconnect Technology Limited	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	118,964	1	180 days	Note 1	Note 1	156,200	1		
Foxconn Interconnect Technology Limited	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Subsidiaries	Sales	416,708	2	90 days	Note 1	Note 1	267,317	1		
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	104,598	-	90 days	Note 1	Note 1	73,578	-		
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiaries	Sales	450,304	2	30 days	Note 1	Note 1	212,299	1		
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	109,154	1	90 days	Note 1	Note 1	208,175	1		
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	336,343	2	90 days	Note 1	Note 1	379,917	2		
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	359,710	2	90 days	Note 1	Note 1	733,951	4		
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	140,100	1	90 days	Note 1	Note 1	145,338	1		
Foxconn Interconnect Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	107,265	-	60 days	Note 1	Note 1	109,118	1		
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	945,798	4	90 days	Note 1	Note 1	1,558,079	8		
Foxconn Interconnect Technology Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	Sales	111,827	1	60 days	Note 1	Note 1	168,789	1		
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiaries	Sales	646,419	3	60 days	Note 1	Note 1	689,456	4		
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	Sales	108,904	1	90 days	Note 1	Note 1	118,466	1		
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	133,174	1	60 days	Note 1	Note 1	84,047	-		
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	107,675	-	60 days	Note 1	Note 1	67,162	-		
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Affiliates	Sales	266,065	1	90 days	Note 1	Note 1	349,114	2		
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Ganzhou) Co., Ltd.	Affiliates	Purchase	117,309	1	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	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Purchase	\$ 649,089	3	30 days	Note 1	Note 1	\$ -	-	
Foxconn Interconnect Technology Limited	Avary Holding Limited	Affiliates	Sales	130,660	1	90 days	Note 1	Note 1	300,593	2	
Foxconn Interconnect Technology Singapore Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	149,341	23	90 days	Note 1	Note 1	117,273	26	
FTT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiaries	Subcontract	269,122	93	30 days	Note 1	Note 1	51,208	52	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	165,404	36	90 days	Note 1	Note 1	412,773	41	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiaries	Sales	127,831	9	60 days	Note 1	Note 1	132,596	6	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiaries	Sales	231,826	16	60 days	Note 1	Note 1	514,377	22	
CNTouch Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	Sales	124,553	40	90 days	Note 1	Note 1	115,659	36	
CNTouch Co., Ltd.	Guizhou Fuzhikang Electronics Co., Ltd.	Subsidiaries	Sales	135,234	43	90 days	Note 1	Note 1	130,656	40	
Foxconn Interconnect Technology (Chongqing) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	163,776	100	60 days	Note 1	Note 1	108,356	99	
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	Sales	155,547	48	90 days	Note 1	Note 1	284,217	38	
Fushirui Precision Industry (Chengdu) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Sales	106,745	20	90 days	Note 1	Note 1	-	-	
Fushirui Precision Industry (Chengdu) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	Sales	249,231	47	90 days	Note 1	Note 1	406,218	24	
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	Sales	129,964	10	60 days	Note 1	Note 1	810,022	16	
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	Sales	252,165	23	30 days	Note 1	Note 1	762,799	15	
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	405,824	32	60 days	Note 1	Note 1	766,080	15	
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	Sales	286,386	23	30 days	Note 1	Note 1	380,830	7	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	248,376	100	30 days	Note 1	Note 1	-	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiaries	Sales	6,716,036	54	75 days	Note 1	Note 1	6,033,539	3	
eCMMS Precision Singapore Pte. Ltd.	AFE, Inc.	Subsidiaries	Sales	210,470	2	60 days	Note 1	Note 1	283,163	-	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte., Ltd.	Affiliates	Purchase	179,368	1	60 days	Note 1	Note 1	(126,633)	-	

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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.	Sharp Electronics Corporation	Affiliates	Sales	\$ 352,727	3	60 days	Note 1	Note 1	\$ 297,070	-	
Flnet International (Hongkong) Co., Ltd.	Innolux Corporation	Other Related Parties	Purchase	570,963	100	90 days	Note 1	Note 1	(567,261) (	97)	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	4,051,281	99	60 days	Note 1	Note 1	628,850	93	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiaries	Sales	2,145,874	9	90 days	Note 1	Note 1	411,517	43	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	13,637,566	56	90 days	Note 1	Note 1	11,870,717	47	
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Subsidiaries	Sales	238,300	8	60 days	Note 1	Note 1	326,200	16	
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	Technical Services Revenue	233,394	51	90 days	Note 1	Note 1	231,880	55	
Foxconn Optical Interconnect Technologies Inc.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	160,789	35	30 days	Note 1	Note 1	144,432	34	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	232,055	50	60 days	Note 1	Note 1	331,475	26	
Henan Yuzhan Technology Limited	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	Sales	732,427	5	90 days	Note 1	Note 1	714,006	2	
Henan Yuzhan Technology Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	Sales	1,596,396	11	90 days	Note 1	Note 1	3,501,251	10	
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiaries	Sales	12,204,119	82	30 days	Note 1	Note 1	31,074,795	87	
1st Special Material (Henan) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	Sales	106,627	40	90 days	Note 1	Note 1	30,694	13	
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	Sales	371,320	10	90 days	Note 1	Note 1	253,288	35	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiaries	Sales	3,159,956	86	90 days	Note 1	Note 1	38,709	5	
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Sharp Trading (China) Co., Ltd.	Affiliates	Purchase	755,746	100	1 day	Note 1	Note 1	(711,273) (	100	
Lankao Yufu Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Sales	287,847	61	90 days	Note 1	Note 1	284,162	55	
Lankao Yufu Precision Technology Co., Ltd.	Zhengzhou Yuteng Precision Technology Co., Ltd.	Subsidiaries	Sales	168,619	36	90 days	Note 1	Note 1	167,194	33	
FT Optoelectronica De Mexico S.De R.L. De C.V.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	Technical Services Revenue	156,097	100	30 days	Note 1	Note 1	113,710	100	
Star Vision Precision International Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	2,224,025	3	90 days	Note 1	Note 1	(3,205,453) (44)	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Footnote
			Purchases (sales)	Amount							
Shenzhen Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	Sales	\$ 477,592	1	90 days	Note 1	Note 1	\$ 566,870	-	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiaries	Sales	234,293	1	90 days	Note 1	Note 1	1,682,265	1	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	Sales	476,446	1	90 days	Note 1	Note 1	872,899	1	
Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Sales	42,939,120	94	30 days	Note 1	Note 1	123,166,530	93	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Hongfujin Precision Industrial (Taiyuan) Co., Ltd.	Affiliates	Sales	817,575	2	90 days	Note 1	Note 1	1,203,483	1	
Shenzhen Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision Electronics (Hebi) Co., Ltd.	Affiliates	Sales	460,304	1	90 days	Note 1	Note 1	541,522	-	
Jusda Europe S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiaries	Sales	108,473	52	30 days	Note 1	Note 1	-	-	
Nanjing Sharp Electronics Co., Ltd.	Yantai Fuhuoda Precision Electronics Co., Ltd.	Subsidiaries	Sales	138,286	1	60 days	Note 1	Note 1	162,686	1	
Nanjing Sharp Electronics Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Subsidiaries	Sales	393,670	4	20 days	Note 1	Note 1	463,131	4	
Nanjing Sharp Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiaries	Sales	407,195	4	60 days	Note 1	Note 1	404,484	3	
Nanjing Sharp Electronics Co., Ltd.	Sakai Display Products Corporation	Affiliates	Sales	106,007	1	60 days	Note 1	Note 1	80,782	1	
Nanjing Sharp Electronics Co., Ltd.	Sharp Corporation	Affiliates	Sales	1,811,366	17	40 days	Note 1	Note 1	789,574	6	
Nanjing Sharp Electronics Co., Ltd.	Sharp Trading Corporation	Affiliates	Sales	224,746	2	40 days	Note 1	Note 1	84,087	1	
Nanjing Sharp Electronics Co., Ltd.	Sharp Trading (China) Co., Ltd.	Affiliates	Sales	204,847	2	20 days	Note 1	Note 1	137,007	1	
Nanjing Sharp Electronics Co., Ltd.	P.T. Sharp Electronics Indonesia	Affiliates	Sales	111,470	1	60 days	Note 1	Note 1	12,456	-	
Nanjing Sharp Electronics Co., Ltd.	Sharp Universal Technology (ShenZhen) Co., Ltd.	Affiliates	Sales	6,508,954	61	45 days	Note 1	Note 1	9,341,411	2	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliates	Sales	1,416,224	100	60 days	Note 1	Note 1	529,472	100	
eCMMS Canada, Inc.	Smart Technologies Inc.	Subsidiaries	Sales	187,443	100	30 days	Note 1	Note 1	253,233	100	
Zhengzhou Yuteng Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Sales	521,296	97	30 days	Note 1	Note 1	517,757	97	
Chongqing Fugui Precision Electronics Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	115,809	10	30 days	Note 1	Note 1	134,797	24	

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)	
Chongqing Fugui Precision Electronics Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	\$ 941,435	85	90 days	Note 1	Note 1	\$ 352,250	64	
Shenzhen Fugui Precision Industry Co., Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	577,219	2	90 days	Note 1	Note 1	407,050	1	
Shenzhen Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiaries	Sales	5,510,391	16	90 days	Note 1	Note 1	5,587,690	15	
Shenzhen Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	27,938,106	82	90 days	Note 1	Note 1	31,373,895	83	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiaries	Sales	3,802,705	2	45 days	Note 1	Note 1	4,944,892	3	
Cloud Network Technology Singapore Pte. Ltd.	AMPower Tek Co., Ltd.	Affiliates	Purchase	122,508	-	30 days	Note 1	Note 1	(93,515)	-	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiaries	Sales	3,932,868	2	90 days	Note 1	Note 1	3,841,175	2	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	6,453,837	4	90 days	Note 1	Note 1	4,771,942	3	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	6,289,259	3	90 days	Note 1	Note 1	6,545,635	4	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	Sales	377,201	-	30 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	Sales	230,726	-	60 days	Note 1	Note 1	347,900	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	Sales	2,023,443	1	60 days	Note 1	Note 1	3,916,533	2	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	963,658	1	60 days	Note 1	Note 1	504,586	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiaries	Sales	3,856,278	2	60 days	Note 1	Note 1	3,589,513	2	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Subsidiaries	Sales	410,350	-	120 days	Note 1	Note 1	384,636	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliates	Purchase	121,554	-	90 days	Note 1	Note 1	(120,757)	-	
Cloud Network Technology (Samoa) Limited	Star Vision Precision International Limited	Subsidiaries	Sales	72,561,338	48	30 days	Note 1	Note 1	206,323,188	69	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	64,550,560	43	90 days	Note 1	Note 1	71,346,014	24	
Cloud Network Technology (Samoa) Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	Sales	427,169	-	30 days	Note 1	Note 1	635,457	-	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology USA Inc.	Subsidiaries	Sales	12,366,690	8	60 days	Note 1	Note 1	18,071,092	6	

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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)	
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Sales	\$ 6,237,576	95	45 days	Note 1	Note 1	\$ 3,641,997	91	
Shanxi Yuding Precision Technology Co., Ltd.	Hongfujin Precision Industrial (Taiyuan) Co., Ltd.	Affiliates	Purchase	3,984,651	61	30 days	Note 1	Note 1	(4,687,719)	100	
Shanxi Yuding Precision Technology Co., Ltd.	Hongfujin Precision Industrial (Taiyuan) Co., Ltd.	Affiliates	Sales	278,445	4	90 days	Note 1	Note 1	296,777	7	
Cloud Network Technology USA Inc.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	124,311	-	30 days	Note 1	Note 1	225,617	2	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiaries	Sales	131,279	-	45 days	Note 1	Note 1	96,364	1	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiaries	Sales	229,753	-	45 days	Note 1	Note 1	169,317	-	
IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	280,752,946	100	30 days	Note 1	Note 1	246,649,591	100	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	Sales	608,146	64	30 days	Note 1	Note 1	165,835	57	
Foxconn Singapore Pte. Ltd.	View Great Limited	Subsidiaries	Sales	102,940	62	45 days	Note 1	Note 1	27,295	24	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiaries	Sales	1,923,961	32	60 days	Note 1	Note 1	1,860,886	42	
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	Sales	168,952	3	60 days	Note 1	Note 1	167,903	4	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	3,828,641	64	60 days	Note 1	Note 1	2,357,181	54	
Competition Team Technology (India) Private Limited	Innolux Corporation	Other Related Parties	Purchase	100,817	19	60 days	Note 1	Note 1	(99,507) (	24)	

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 NTS100 million or 20% of paid-in capital or more
March 31, 2018

Table 6 Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	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	Subsidiaries	\$ 59,805,998	-	\$ 39,458,882	Subsequent Collection	\$ 11,821,834	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	60,371,659		14,263,698	Subsequent Collection	7,731,113	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	(Shown as other receivables)(Note) 440,637,726		-	-	61,141,762	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	(Shown as other receivables)(Note) 182,263,959		287,038	Subsequent Collection	87,798,144	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	(Shown as other receivables)(Note) 75,549,063		12,386,895	Subsequent Collection	20,371,453	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	(Shown as other receivables)(Note) 57,411,356		3,946,419	Subsequent Collection	37,558	-
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	(Shown as other receivables)(Note) 10,586,763	10	4,851,810	Subsequent Collection	8,865,157	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiaries	474,737	1	33,533	Subsequent Collection	169,008	-
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other Related Parties	110,218	1	145	Subsequent Collection	28,737	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other Related Parties	318,919	1	-	-	52,697	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Subsidiaries	455,941	2	18,807	Subsequent Collection	197,424	-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other Related Parties	819,310	1	819,310	Subsequent Collection	200,086	-
Hon Hai Precision Industry Co., Ltd.	Eanoconn Corporation	Affiliates	504,302	1	255	Subsequent Collection	225,734	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte.Ltd.	Affiliates	236,718	-	-	-	162,295	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	1,399,201	-	1,088,400	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliates	941,016	1	-	-	229,418	-
Hon Hai Precision Industry Co., Ltd.	Sharp Trading Corporation	Affiliates	1,459,638	2	13,903	Subsequent Collection	1,129,297	-
Hon Hai Precision Industry Co., Ltd.	Sharp Electronics (Malaysia) Sdn Bhd	Affiliates	579,336	2	-	-	579,336	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation	Affiliates	373,899	2	-	-	373,899	-
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliates	185,578	2	-	-	112,003	-

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	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.	Smart Technologies Ule	Subsidiaries	\$ 316,425	1	\$ 120,483	Subsequent Collection	\$ -	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Subsidiaries	375,681	-	369,247	Subsequent Collection	3	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliates	291,932	1	6,142	Subsequent Collection	164,671	-
Hon Hai Precision Industry Co., Ltd.	Sharp Electronic Components (Taiwan) Corporation	Affiliates	321,798	3	-	-	167,161	-
Hon Hai Precision Industry Co., Ltd.	UMC Poland SP. Z O. O.	Affiliates	118,153	-	118,153	Subsequent Collection	118,153	-
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Other Related Parties	129,314	2	96	Subsequent Collection	-	-
ShunSin Technology (Zhongshan) Limited	ShunSin Technology Holdings Limited	Subsidiaries	138,089	-	-	Subsequent Collection	138,089	-
AMBIT Microsystems (Shanghai) Corporation	AMB Logistics Ltd.	Subsidiaries	1,811,248	5	233,151	Subsequent Collection	16,461	-
AMBIT Microsystems (Shanghai) Corporation	Amworld Microsystems (shanghai) Ltd.	Subsidiaries	1,412,332	3	412,873	Subsequent Collection	189,364	-
AMBIT Microsystems (Shanghai) Corporation	Foxconn Technology (India) Private Limited	Subsidiaries	141,740	-	123,370	Subsequent Collection	-	-
AMBIT Microsystems (Shanghai) Corporation	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	120,576	4	23,463	Subsequent Collection	4,869	-
AMB Logistics Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	1,911,379	4	1,911,379	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	923,029	2	634,119	Subsequent Collection	409,984	-
Ingrasys Technology Co., Ltd.	Foxteq Services India Private Limited	Subsidiaries	480,112	2	192,995	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	PCE Paragon Solutions KFT.	Subsidiaries	109,754	9	-	-	92,752	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	193,441	5	-	-	92,451	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	3,185,283	3	56,351	Subsequent Collection	674,642	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	20,040,674	-	13,408,942	Subsequent Collection	2,249,147	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiaries	338,257	6	-	-	103,229	-
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	156,015	6	230	Subsequent Collection	82,380	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	672,026	8	2,793	Subsequent Collection	302,478	-
Antec Electronic System Co., Ltd.	Anthai Automotive Electrical System (Kunshan) Co., Ltd.	Subsidiaries	192,642	-	192,642	Subsequent Collection	-	-
Shenzhen Futaihong Precision Industry Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	4,119,016	-	-	-	555	-
Shenzhen Futaihong Precision Industry Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	147,198	5	-	-	88,421	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiaries	425,279	1	-	-	-	-

Table 6, Page 2

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	\$ 535,736	2	\$ -	-	\$ -	\$ -
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	9,162,085	1	-	-	305,980	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	3,878,610	1	-	-	-	-
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Subsidiaries	2,292,992	2	-	-	116,935	-
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	128,904	2	-	-	-	-
FIH (Hong Kong) Limited	Star Vision Precision International Limited	Subsidiaries	708,942	2	-	-	240,463	-
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	4,191,732	7	-	-	2,051,253	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	5,579,397	2	-	-	234,778	-
FIH Precision Electronics (Guizhou) Co., Ltd.	Great Promote Limited	Subsidiaries	7,106,723	5	-	-	417,349	-
FIH (Hong Kong) Limited	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	3,179,141	3	-	-	-	-
FIH (Hong Kong) Limited	Sharp Trading Corporation	Affiliates	1,708,407	10	-	-	4,407	-
Carston Ltd.	FIH (Hong Kong) Limited	Subsidiaries	503,036	1	168,976	Subsequent Collection	-	-
Carston Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	1,089,729	-	1,086,729	Subsequent Collection	-	-
Carston Ltd.	General Interface Solution Limited	Affiliates	311,601	-	284,119	Subsequent Collection	-	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	1,893,948	2	788,314	Subsequent Collection	326	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	134,324	2	129,909	Subsequent Collection	43,605	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiaries	577,579	1	-	-	9,205	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiaries	584,016	3	129,608	Subsequent Collection	134,212	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Subsidiaries	392,363	-	84,404	Subsequent Collection	-	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Subsidiaries	6,624,352	1	988,031	Subsequent Collection	607,201	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	950,720	1	246,438	Subsequent Collection	255,790	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	183,818	1	139,790	Subsequent Collection	143	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	132,660	1	5,594	Subsequent Collection	23,233	-

Table 6, Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	\$ 666,860	-	\$ 628,878	Subsequent Collection	\$ 257,657	\$ -
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	176,270	2	108,005	Subsequent Collection	14,907	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Subsidiaries	530,718	-	520,679	Subsequent Collection	758	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	129,209	1	64,621	Subsequent Collection	49,125	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	111,035	1	82,806	Subsequent Collection	76,286	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	3,093,548	1	2,405,624	Subsequent Collection	713,110	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	725,603	1	265,815	Subsequent Collection	68,856	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	100,653	1	85,820	Subsequent Collection	36,863	-
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliates	155,730	3	26,266	Subsequent Collection	103,571	-
Shunsin Technology Holdings Limited	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	137,019	8	-	-	81,308	-
Anthai Automotive Electrical System (Kunshan) Co., Ltd.	Profit Excel Group Ltd.	Subsidiaries	316,223	1	-	-	21,517	-
Profit Excel Group Ltd.	Antec International Business Co., Ltd.	Subsidiaries	315,665	1	241,828	Subsequent Collection	19,657	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	3,556,815	2	-	-	-	-
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	1,542,923	2	319,584	Subsequent Collection	182,249	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Subsidiaries	1,165,987	-	1,165,987	Subsequent Collection	591,100	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	2,173,875	-	2,173,797	Subsequent Collection	-	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Smart Top International Ltd.	Subsidiaries	143,935	6	143,935	Subsequent Collection	44,420	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	131,309	1	131,309	Subsequent Collection	77,650	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	1,292,151	2	1,292,151	Subsequent Collection	1,292,151	-
Fuhongyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	4,175,689	4	69,649	Subsequent Collection	202,915	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	899,275	2	-	-	309,692	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	590,300	2	-	-	214,101	-

Table 6, Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Subsidiaries	\$ 1,745,828	2	\$ -	-	\$ 784,830	\$ -
Fuxing Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	3,454,082	-	-	-	470,137	-
Fuxing Precision Industrial (Kunshan) Co., Ltd.	Smart Top International Ltd.	Subsidiaries	878,279	3	-	-	98,189	-
Fuxing Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiaries	364,077	2	-	-	-	-
Fuxing Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	1,307,781	3	-	-	264,703	-
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	7,719,662	2	-	-	2,081,189	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiaries	329,417	-	-	-	329,417	-
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	4,698,063	5	821,386	Subsequent Collection	1,685,469	-
Hightech Electronics Components Inc.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	107,598	8	107,598	Subsequent Collection	107,598	-
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiaries	428,223	4	-	-	428,223	-
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiaries	1,380,613	7	-	-	1,212,070	-
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiaries	108,278	5	-	-	46,420	-
Smart Top International Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	303,685	-	1,762	Subsequent Collection	-	-
Smart Top International Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	303,582	3	30,443	Subsequent Collection	20,914	-
Best Ever Industries Ltd.	FIH (Hong Kong) Limited	Subsidiaries	104,186	9	-	-	55,162	-
Best Ever Industries Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	338,822	3	-	-	-	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	154,523	1	-	-	-	-
Best Leap Enterprises Limited	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	110,407	-	-	-	-	-
Best Leap Enterprises Limited	IPL International Limited	Subsidiaries	613,259	-	-	-	-	-
Tripleheads International Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Subsidiaries	999,565	-	629,840	Subsequent Collection	200,475	-
Yantaishi Fultong International Trading Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	412,706	4	-	-	346,860	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	178,753	1	2,600	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	1,587,816	2	97,070	Subsequent Collection	-	-

Table 6, Page 5

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	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.	Universal Field International Limited	Subsidiaries	\$ 145,227	6	\$ 4,266	Subsequent Collection	\$ -	\$ -
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiaries	1,503,490	-	1,297,838	Subsequent Collection	667,320	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiaries	209,643	-	209,643	Subsequent Collection	209,643	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Nanjing Hongfusharp Precision Electronics Co., Ltd.	Subsidiaries	1,178,026	4	213,163	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Premier Image Technology (China) Ltd.	Subsidiaries	109,971	3	15,680	Subsequent Collection	15,680	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Henan Foxstar Digital Display Co., Ltd.	Affiliates	126,387	1	1,552	Subsequent Collection	1,454	-
ECMMS S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	128,186	2	117,804	Subsequent Collection	51,398	-
ECMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	127,696	8	63,879	Subsequent Collection	127,696	-
Franklin Management Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	232,273	-	-	-	231,696	-
Franklin Management Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	782,582	1	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiaries	152,508	1	127,423	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	1,258,244	4	-	-	111,087	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiaries	199,495	4	-	-	147,688	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiaries	258,519	7	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Subsidiaries	182,669	-	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	119,084	1	-	-	504	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	121,716	3	-	-	12,628	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	4,683,843	-	4,645,730	Subsequent Collection	588,145	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiaries	256,209	4	256,209	Subsequent Collection	256,209	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	644,127	2	644,127	Subsequent Collection	644,127	-
Foxconn EMS, Inc.	Franklin Management Ltd.	Subsidiaries	259,677	1	-	-	-	-
Foxconn EMS, Inc.	Profit New Limited	Subsidiaries	111,902	8	-	-	-	-

Table 6, Page 6

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Nwea LLC-USA/CA	Cloud Network Technology USA Inc.	Subsidiaries	\$ 186,395	2	\$ 49,216	Subsequent Collection	\$ 54,207	\$ -
Foxconn Assembly LLC-USA/TX	Cloud Network Technology USA Inc.	Subsidiaries	631,447	3	-	-	34,952	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	298,415	3	-	-	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	626,445	-	542,530	Subsequent Collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Jincheng Hongren Technology Co., Ltd.	Subsidiaries	127,216	1	127,216	Subsequent Collection	120,159	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	873,188	-	873,188	Subsequent Collection	64,607	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	140,293	3	140,293	Subsequent Collection	54,133	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	449,013	2	449,013	Subsequent Collection	38,734	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	160,144	5	-	-	112,397	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	118,803	2	24,440	Subsequent Collection	26,627	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	162,238	1	-	-	21,251	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	200,014	-	21	Subsequent Collection	20,029	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	209,115	1	-	-	5,103	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	198,025	1	771	Subsequent Collection	5,222	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	129,096	3	-	-	5,855	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Subsidiaries	824,253	1	888	Subsequent Collection	43,957	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Jusda International Limited	Subsidiaries	520,295	1	449,884	Subsequent Collection	14,981	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	2,472,171	2	-	-	2,011,860	-
Funing Precision Component Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	4,855,355	4	-	-	4,690,729	-
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	605,073	3	-	-	176,654	-
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	7,189,818	7	-	-	4,304,914	-
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	108,908	6	-	-	24,292	-

Table 6, Page 7

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Fuyou Wande (Wuhan) Trading Co., Ltd.	Subsidiaries	\$ 562,661	-	\$ -	-	\$ 2,139	\$ -
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	2,525,180	2	1,135,770	Subsequent Collection	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Universal Field International Limited	Subsidiaries	3,087,605	4	1,020,894	Subsequent Collection	2,146,934	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	5,335,776	5	-	-	3,347,066	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliates	160,443	-	-	-	-	-
Top Step Enterprises Limited	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Subsidiaries	2,630,464	3	8,478	Subsequent Collection	-	-
Foxconn Technology CZ	Foxconn CZ S.R.O.	Subsidiaries	122,620	3	89,238	Subsequent Collection	-	-
Huaian Fultong Trading Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	310,619	1	128,326	Subsequent Collection	20,442	-
Huaian Fultong Trading Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	207,171	3	98,304	Subsequent Collection	15,526	-
PCE Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	737,711	3	-	-	215,640	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	530,081	1	217,262	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	108,605	-	107,437	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiaries	4,355,672	-	4,355,672	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	114,699	3	55,099	Subsequent Collection	24,050	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiaries	237,018	2	31,627	Subsequent Collection	31,627	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	168,328,935	2	6,456,869	Subsequent Collection	99,971,155	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	354,788	-	245,821	Subsequent Collection	164,863	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	263,269	4	14	Subsequent Collection	70,622	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	2,819,274	-	2,401,150	Subsequent Collection	1,489,363	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	197,330	2	804	Subsequent Collection	48,050	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	188,070	3	73,727	Subsequent Collection	6,921	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	247,595	-	188,349	Subsequent Collection	213,038	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	\$ 355,035	-	\$ 276,453	Subsequent Collection	\$ 279,748	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	10,638,311	1	7,978,254	Subsequent Collection	858,699	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Subsidiaries	831,858	3	-	-	169,495	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiaries	6,058,857	6	-	-	2,379,341	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	2,723,841	2	2,003,703	Subsequent Collection	657,084	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	HCS Audio Technology Limited	Subsidiaries	105,474	5	23,706	Subsequent Collection	25,737	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiaries	147,760	-	147,760	Subsequent Collection	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiaries	321,659	2	109,772	Subsequent Collection	6,004	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	1,280,431	1	594,949	Subsequent Collection	957,944	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fultong Trading Co., Ltd.	Subsidiaries	1,761,681	2	9,423	Subsequent Collection	48,445	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	475,958	3	37,347	Subsequent Collection	271	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliates	255,852	2	49,310	Subsequent Collection	146,206	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiaries	1,545,243	2	583,185	Subsequent Collection	126,226	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Info-Tech (Beijing) Corp.	Subsidiaries	921,442	7	185,195	Subsequent Collection	185,195	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	35,325,808	3	9,880,330	Subsequent Collection	1,012,077	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	226,344	8	88,371	Subsequent Collection	60	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	101,688	-	98,915	Subsequent Collection	1,055	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	942,529	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiaries	114,510	8	-	-	68,266	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	71,811,784	3	-	-	27,784,348	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	518,253	1	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	\$ 118,659	3	\$ -	-	\$ 221	\$ -
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	701,505	5	153,611	Subsequent Collection	116,420	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	102,655	-	101,542	Subsequent Collection	6,687	-
Fujun Precision Electronics (Chongqing) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Subsidiaries	103,071	1	-	Subsequent Collection	75,095	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiaries	608,813	-	608,813	Subsequent Collection	8,436	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Subsidiaries	174,331	1	9,543	Subsequent Collection	73,527	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	115,510	2	2,601	Subsequent Collection	39,667	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	158,880	1	69,199	Subsequent Collection	69,199	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	254,527	2	44,109	Subsequent Collection	28,951	-
Nanning Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	23,406,702	4	14,721,901	Subsequent Collection	5,136,981	-
Nanning Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	1,495,149	1	1,402,400	Subsequent Collection	-	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	2,450,979	-	2,300,284	Subsequent Collection	2,442,749	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	2,849,597	-	2,842,445	Subsequent Collection	2,847,290	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	3,277,225	-	1,867,335	Subsequent Collection	1,669	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	IPL Internationai Limited	Subsidiaries	21,833,239	1	1,498,806	Subsequent Collection	458,450	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	420,573,997	2	82,192,201	Subsequent Collection	83,686,839	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	322,499	6	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	6,257,612	2	3,822,915	Subsequent Collection	89	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	519,721	-	49,058	Subsequent Collection	95,365	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	780,013	1	509,953	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	1,227,150	5	-	-	436,511	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Sharp Universal Technology (ShenZhen) Co., Ltd.	Affiliates	\$ 126,802	-	\$ 126,802	Subsequent Collection	\$ -	\$ -
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiaries	19,945,387	2	8,895,992	Subsequent Collection	-	-
Profit New Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	17,343,918	5	5,883,341	Subsequent Collection	2,911,000	-
Mega Well Limited	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	454,486	-	194,916	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	52,606,977	4	32,986,713	Subsequent Collection	-	-
Hongzhaoda Integrated Innovative Service (KunShan) Co., Ltd.	Smart Top International Ltd.	Subsidiaries	1,230,373	4	-	-	1,230,373	-
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiaries	554,927	5	-	-	384,535	-
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	3,397,598	2	799,056	Subsequent Collection	1,577,628	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiaries	120,671	1	59,714	Subsequent Collection	64,553	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	3,612,813	2	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	58,342,127	3	-	-	4,365,738	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	1,689,678	-	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	113,492	7	-	-	98,049	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Subsidiaries	149,165	-	142,888	Subsequent Collection	-	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	360,722	5	131,257	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	1,478,110	-	1,478,110	Subsequent Collection	1,478,110	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	1,553,598	1	952,150	Subsequent Collection	286,730	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	1,252,678	-	1,252,678	Subsequent Collection	244,892	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	149,523	1	149,523	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiaries	17,592,336	1	3,241,077	Subsequent Collection	52,573	-
Hongfujin Precision Industrial (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	241,076	5	-	-	55,464	-
Hongfujin Precision Industrial (Hengyang) Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	439,617	1	-	-	111,544	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuhongyuan (ShenZhen) Environmental Technology Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	\$ 109,345	-	\$ 86,462	Subsequent Collection	\$ 9,053	\$ -
Fuhongyuan (ShenZhen) Environmental Technology Limited	Lankao Yufu Precision Technology Co., Ltd.	Subsidiaries	126,903	6	126,903	Subsequent Collection	126,903	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Subsidiaries	307,318	4	25,688	Subsequent Collection	105,789	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	156,200	2	-	-	87,362	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	267,317	5	-	-	60,177	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiaries	212,299	7	137,830	Subsequent Collection	22,142	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	208,175	1	91	Subsequent Collection	71,478	-
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	101,934	2	54	Subsequent Collection	62,381	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	378,917	4	11,975	Subsequent Collection	51,880	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	733,951	2	444	Subsequent Collection	302,346	-
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	145,338	4	-	-	35,957	-
Foxconn Interconnect Technology Limited	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	109,118	3	1,839	Subsequent Collection	59,850	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	1,558,079	2	-	-	1,185,449	-
Foxconn Interconnect Technology Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	168,789	3	58,223	Subsequent Collection	2,181	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiaries	689,456	4	197,389	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	118,466	3	181	Subsequent Collection	97	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiaries	755,719	3	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Affiliates	349,114	4	-	-	85,278	-
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliates	125,697	2	71,905	Subsequent Collection	10,353	-
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	265,125	4	-	-	-	-
Foxconn Interconnect Technology Limited	Avary Holding Limited	Affiliates	300,593	2	2,345	Subsequent Collection	129,307	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliates	\$ 110,374	3	\$ -	-	\$ 21,565	\$ -
Foxconn Interconnect Technology Limited	FIH (Hong Kong) Limited	Subsidiaries	117,273	4	-	-	52,789	-
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	169,822	1	-	-	8,937	-
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	412,773	2	-	-	210,081	-
Guizhou FuNaYuanChuang Technology Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Subsidiaries	120,338	-	-	-	-	-
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiaries	132,596	3	-	-	132,490	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiaries	514,377	2	-	-	460,660	-
CNTouch Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	115,659	4	-	-	43,344	-
CNTouch Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	130,656	5	-	-	55,292	-
Fuguikang Precision Electronics (Panxian) Co., Ltd.	Premier Image Technology (China) Ltd.	Subsidiaries	174,876	-	-	-	39,676	-
Foxconn Interconnect Technology (Chongqing) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	108,356	6	-	-	62,461	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliates	106,871	6	-	-	774	-
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiaries	181,873	3	-	-	-	-
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	284,217	3	-	-	5,100	-
Fushirui Precision Industry (Chengdu) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	174,274	-	155,352	Subsequent Collection	-	-
Fushirui Precision Industry (Chengdu) Co., Ltd.	Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Subsidiaries	112,770	-	112,770	Subsequent Collection	112,770	-
Fushirui Precision Industry (Chengdu) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	616,057	-	497,051	Subsequent Collection	-	-
Fushirui Precision Industry (Chengdu) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	406,218	4	150,331	Subsequent Collection	2,645	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Hongqi Mechatronics (Anhui) Co., Ltd.	Subsidiaries	147,124	1	136,152	Subsequent Collection	-	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	189,889	1	156,841	Subsequent Collection	5,770	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	254,889	2	254,889	Subsequent Collection	-	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	407,999	-	333,258	Subsequent Collection	14,001	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	200,701	-	73,079	Subsequent Collection	126,102	-

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Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	\$ 117,530	-	\$ 113,218	Subsequent Collection	\$ -	\$ -
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	810,022	1	800,023	Subsequent Collection	1,953	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	110,804	-	11,083	Subsequent Collection	4,042	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	762,799	2	451,835	Subsequent Collection	277,156	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiaries	631,785	-	631,785	Subsequent Collection	-	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	766,080	3	87,425	Subsequent Collection	-	-
Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	380,830	6	129,433	Subsequent Collection	9,072	-
ECMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	175,719	-	-	-	-	-
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiaries	6,033,539	2	-	-	2,224,878	-
ECMMS Precision Singapore Pte. Ltd.	AFE, Inc.	Subsidiaries	283,163	4	-	-	282,921	-
ECMMS Precision Singapore Pte. Ltd.	Sharp Electronic Corporation	Affiliates	291,070	3	-	-	74,720	-
Jincheng Hongren Technology Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	531,769	1	430,547	Subsequent Collection	102,472	-
Jincheng Hongren Technology Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	480,947	1	463,852	Subsequent Collection	-	-
Jincheng Hongren Technology Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	306,670	1	126,719	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiaries	628,850	10	-	-	-	-
Fushirui Precision Industry (Jincheng) Co., Ltd.	Hongfuzhun Precision Industry (Shenzhen) Co., Ltd.	Subsidiaries	140,994	-	138,482	Subsequent Collection	138,482	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiaries	411,517	-	363	Subsequent Collection	118,125	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	11,870,717	4	-	-	4,777,638	-
Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Foxconn Optical Interconnect Technologies Inc.	Subsidiaries	326,200	3	89,445	Subsequent Collection	87,932	-
Foxconn Optical Interconnect Technologies Inc.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	231,880	4	-	-	66,699	-
Foxconn Optical Interconnect Technologies Inc.	Cloud Network Technology USA Inc.	Subsidiaries	144,432	4	-	-	53,482	-

Table 6, Page 14

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	\$ 331,475	4	\$ -	-	\$ 127,871	\$ -
Henan Yuzhan Technology Limited	Competition Team Technologies Ltd.	Subsidiaries	246,913	-	246,913	Subsequent Collection	246,347	-
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	714,006	2	-	-	363	-
Henan Yuzhan Technology Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiaries	3,501,251	2	1,195,262	Subsequent Collection	-	-
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiaries	31,074,795	1	29,422,886	Subsequent Collection	3,376,475	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	121,862	-	121,862	Subsequent Collection	-	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	211,494	-	211,494	Subsequent Collection	-	-
Ur Materials (ShenZhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	100,040	2	-	-	-	-
Futaihua Precision Electronics (Jincheng) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	253,288	1	101,065	Subsequent Collection	1,527	-
Futaihua Precision Electronics (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiaries	116,082	4	29,124	Subsequent Collection	16,711	-
Lankao Yufu Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	284,162	8	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Zhengzhou Yuteng Precision Technology Co., Ltd.	Subsidiaries	167,194	8	-	-	-	-
FIT Optoelectronica De Mexico S. De R.L. De C.V.	Foxconn Optical Interconnect Technologies Singapore Pte. Ltd.	Subsidiaries	113,710	6	-	-	-	-
Ur Industry Materials (LangFang) Co., Ltd.	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiaries	182,464	1	-	-	24,214	-
Fuhuake Industrial (Guizhou) Co., Ltd.	FIH Precision Electronics (Guizhou) Co., Ltd.	Subsidiaries	156,921	1	-	-	-	-
Chongqing Fuyusheng Electronics Technology Co., Ltd.	Sharp Universal Technology (ShenZhen) Co., Ltd.	Affiliates	168,085	1	91,282	Subsequent Collection	4,284	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiaries	566,870	5	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Subsidiaries	224,187	-	-	-	97,871	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	1,682,265	1	-	-	1,562,335	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiaries	872,899	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiaries	2,347,068	-	-	-	587,115	-

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	\$ 240,022	-	\$ -	-	\$ 41,875	\$ -
Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	123,166,530	1	-	-	13,970,363	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	1,203,483	2	-	-	-	-
Shenzhen Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision Electronics (Hebi) Co., Ltd.	Affiliates	541,522	7	-	-	88	-
Langfang Yuzhan Technology Limited	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiaries	112,605	3	-	-	66,450	-
Nanjing Sharp Electronics Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiaries	162,686	3	-	-	58,208	-
Nanjing Sharp Electronics Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Subsidiaries	463,131	7	-	-	-	-
Nanjing Sharp Electronics Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	404,484	5	2	Subsequent Collection	174,316	-
Nanjing Sharp Electronics Co., Ltd.	Sharp Corporation	Affiliates	789,574	10	144	Subsequent Collection	697,026	-
Nanjing Sharp Electronics Co., Ltd.	Sharp Trading (China) Co., Ltd.	Affiliates	137,007	6	53,597	Subsequent Collection	70,714	-
Nanjing Sharp Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliates	9,341,411	2	1,683,991	Subsequent Collection	699,367	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliates	529,472	10	-	-	-	-
ECMMS Canada, Inc.	Smart Technologies Inc.	Subsidiaries	253,233	5	-	-	-	-
Zhengzhou Yuteng Precision Technology Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	517,757	8	-	-	5,781	-
Chongqing Fugui Precision Electronics Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	134,797	3	-	-	20,517	-
Chongqing Fugui Precision Electronics Co., Ltd.	Mega Well Limited	Subsidiaries	352,250	-	-	-	349,840	-
Shenzhen Fugui Precision Industry Co., Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	407,050	4	-	-	165,381	-
Shenzhen Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiaries	5,587,690	6	2,578,298	Subsequent Collection	-	-
Shenzhen Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	31,373,895	4	21,065,802	Subsequent Collection	8,690,932	-
Shenzhen Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	192,122	-	169,698	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiaries	4,944,892	4	3,090,147	Subsequent Collection	1,461,260	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiaries	3,841,175	5	647,033	Subsequent Collection	1,207	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	4,771,942	10	-	-	328,190	-

Table 6, Page 16

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industry Co., Ltd.	Subsidiaries	\$ 6,545,635	7	\$ 1,447,802	Subsequent Collection	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	347,900	3	285,009	Subsequent Collection	203,022	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	3,916,533	3	2,515,569	Subsequent Collection	2,340,264	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	130,478	-	124,945	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiaries	504,586	7	119,207	Subsequent Collection	30,350	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiaries	3,589,513	5	229,492	Subsequent Collection	132,120	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Subsidiaries	384,636	5	-	-	110,619	-
Cloud Network Technology (Samoa) Limited	Star Vision Precision International Limited	Subsidiaries	206,323,188	1	-	-	1,833,930	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	71,346,014	4	-	-	4,411,889	-
Cloud Network Technology (Samoa) Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiaries	635,457	4	-	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology USA Inc.	Subsidiaries	18,071,092	4	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	3,641,997	2	-	-	2,727,993	-
Shanxi Yuding Precision Technology Co., Ltd.	Hongfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	296,777	8	-	-	296,777	-
Cloud Network Technology USA Inc.	Ingrasys Technology USA Inc.	Subsidiaries	225,617	3	139,966	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	ECMMS Precision Singapore Pte. Ltd.	Subsidiaries	776,360	-	-	-	5,395	-
Cloud Network Technology USA Inc.	Shenzhen Fugui Precision Industry Co., Ltd.	Subsidiaries	179,398	4	137,301	Subsequent Collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jincheng) Co., Ltd.	Subsidiaries	169,317	-	-	-	-	-
IPL International Limited	Shenzhen Yuzhan Precision Technology Co., Ltd.	Subsidiaries	258,434	1	-	-	-	-
IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	246,649,591	1	-	-	1,833,930	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	165,835	-	-	-	165,835	-
Premier Image Technology (China) Ltd.	Premier Technology (Hongkong) Co., Ltd.	Subsidiaries	1,074,381	-	1,074,381	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Subsidiaries	236,460	1	201,602	Subsequent Collection	-	-

Table 6, Page 17

Creditor	Counterparty	Relationship with the counterparty	Balance at March 31, 2018	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Premier Image Technology (China) Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliates	\$ 244,561	1	\$ 87,527	Subsequent Collection	\$ 7,170	\$ -
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiaries	1,860,886	3	779,119	Subsequent Collection	1,859,345	-
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiaries	167,903	4	73,117	Subsequent Collection	117,478	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	2,357,181	-	164,450	Subsequent Collection	1,895,438	-
Foxconn Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	147,080	-	-	-	-	-

Note 1: 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 periods
January 1 ~ March 31, 2018

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Accounts receivable	\$ 59,805,998	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Other receivables	60,371,659	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Purchase	34,818,501	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Accounts payable	39,526,703	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Other payables	97,272,938	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Purchase	211,183,639	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Accounts payable	400,759,222	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Purchase	121,297,645	Note 3	12
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Accounts payable	203,311,874	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiaries	Purchase	17,107,985	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Purchase	66,328,446	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Accounts payable	100,366,494	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiaries	Other receivables	182,263,959	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Other receivables	75,549,063	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Other receivables	440,637,726	Note 3	16
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Purchase	53,434,495	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts payable	73,091,279	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Other receivables	57,411,356	Note 3	2
1	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	Sales	16,484,348	Note 3	2
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Accounts receivable	168,328,935	Note 3	6
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	Sales	123,148,447	Note 3	12
3	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Accounts receivable	35,325,808	Note 3	1
3	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	Sales	21,601,147	Note 3	2
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Accounts receivable	71,811,784	Note 3	3
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiaries	Sales	68,650,545	Note 3	7
5	Nanning Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	24,322,468	Note 3	2
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Accounts receivable	420,573,997	Note 3	15
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiaries	Sales	210,503,546	Note 3	20
7	Profit New Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	13,737,597	Note 3	1

Transaction							
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
8	Mega Well Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Accounts receivable	\$ 52,606,977	Note 3	2
8	Mega Well Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	52,275,606	Note 3	5
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts receivable	58,342,127	Note 3	2
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	55,369,138	Note 3	5
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	Sales	13,637,566	Note 3	1
11	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiaries	Accounts receivable	31,074,795	Note 3	1
11	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiaries	Sales	12,204,119	Note 3	1
12	Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Accounts receivable	123,166,530	Note 3	5
12	Shenzhen Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiaries	Sales	42,393,120	Note 3	4
13	Shenzhen Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	Accounts receivable	31,373,895	Note 3	1
13	Shenzhen Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	27,938,106	Note 3	3
14	Cloud Network Technology (Samoa) Limited	Star Vision Precision International Limited	Subsidiaries	Accounts receivable	206,323,188	Note 3	8
14	Cloud Network Technology (Samoa) Limited	Star Vision Precision International Limited	Subsidiaries	Sales	72,561,338	Note 3	7
14	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	71,346,014	Note 3	3
14	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	64,550,560	Note 3	6
14	Cloud Network Technology (Samoa) Limited	Cloud Network Technology USA Inc.	Subsidiaries	Sales	12,366,690	Note 3	1
15	IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Accounts receivable	246,649,591	Note 3	9
15	IPL International Limited	Cloud Network Technology (Samoa) Limited	Subsidiaries	Sales	280,752,946	Note 3	27

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

Note 3: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with.

For these transactions, the prices and terms were determined in accordance with mutual agreements.

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

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1%

of the consolidated total revenue should be disclosed. All the transactions had been eliminated when preparing consolidated financial statements.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees (Not including investees in China)
March 31, 2018

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as of March 31, 2018			Net profit (loss) of the investee for the period	income (loss) recognised by the Company for	Footnote
				Balance as of March 31, 2018	Balance as of December 31, 2017	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 229,135,895	\$ 224,851,991	8,010,928,748	100	\$ 1,025,783,543	\$ 13,856,917	\$ 14,616,982	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	26	38,387,950	3,988,931	1,189,100	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	20,234,427	(55,671)	(55,671)	
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	26,190,560	(65,395)	(63,546)	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Xin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,098,730,000	100	20,280,448	183,385	183,445	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin	Investment holding	8,907,895	8,907,895	275,980,200	100	16,800,399	187,300	187,300	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin	Investment holding	1,788,146	1,788,146	53,100,000	100	16,663,750	1,375,775	1,375,775	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding B.V. - Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	17,184,595	(649,487)	(974,513)	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Manufacture, processing and trading of computer terminal, display, peripherals, power supply and related components	481,782	481,782	139,728,801	10	12,876,664	1,023,887	76,291	Note 1 ~ 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin	Investment holding	25,924,237	19,473,439	847,256,624	100	32,277,009	1,093,907	1,093,920	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	317,830,000	100	4,811,858	16,125	16,125	
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	4,377,337	(2,041)	(2,041)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	5,555,770	5,555,770	179,837,543	100	6,142,910	(237,567)	(236,887)	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn S.A.B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,594,546	(20,097)	(20,097)	
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	2,460,475	111,611	31,728	Note 1 ~ 3
Hon Hai Precision Industry Co., Ltd.	Lih Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	833,729	(38,854)	(30,854)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services.	1,836,463	1,836,463	183,646,250	75	1,027,860	(30,084)	(22,504)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as of March 31, 2018			Net profit (loss) of the investee for the period	income (loss) recognised by the Company for	Footnote
				Balance as of March 31, 2018	Balance as of December 31, 2017	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Ltd.	Hong Kong	Purchase and sales of cameras and related parts	\$ 22,311	\$ 22,311	1,404,936	2	\$ 108,873	(\$ 90,689)	(\$ 1,448)	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	496,759	(72,059)	(46,543)	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	6,160,059	(452,283)	504,821	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	161,223	161,223	415,522	1	168,682	458,588	1,857	Note 8 + 11
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,843	163,843	-	-	138,452	(4,297)	(4,290)	Note 10
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Japan	Manufacture and sales of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	24,973,175	24,973,175	91,780,370	18	27,085,706	3,988,931	852,497	Note 6 + 9
Hyield, Hon Yuan, Bao Xin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Manufacture, processing and trading of computer terminal, display, peripherals, power supply and related components	1,992,567	1,992,567	277,194,573	20	25,762,343	1,023,887	151,342	Note 2 + 11
Hon Yuan, Bao Xin, Hon Chi and Hon Jiing	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	707,635	111,611	6,506	Note 3 + 11
Hyield, Hon Yuan, Bao Xin, 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	595,337	11,697	1,368	Note 11
Hyield, Hon Yuan, Bao Xin and Hon Chi	G-Tech Optoelectronics Corp.	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	46,270,023	25	367,758	(48,010)	(11,378)	Note 11
Hyield, Hon Yuan, Bao Xin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	592,583	592,583	12,192,467	15	607,282	240,263	37,199	Note 11
Hyield, Hon Yuan, Bao Xin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	606,845	606,845	29,899,689	39	2,970,027	458,588	136,043	Note 8 + 11
Hon Chi, Hon Yuan, Bao Xin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and trading of mechanical equipments, computers and peripherals	614,762	614,762	52,434,100	100	125,092	(69,297)	(45,861)	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	52,978	(82,757)	(36,261)	Note 11
Hyield	Ingrasys Technology Inc.	Taiwan	Design, research, manufacture and sales of data storage and processor	-	530,705	-	-	-	(125,954)	175,315	Note 11 + 12
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	546,315	36,699	36,699	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as of March 31, 2018			Net profit (loss) of the investee for the period	income (loss) recognised by the Company for	Footnote
				Balance as of March 31, 2018	Balance as of December 31, 2017	Number of shares	Ownership (%)	Book value			
Bao Xin, Hyield, Hon Yuan 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	32	\$ 862,223	\$ 16,629	\$ 5,342	Note 11
Hyield and Li 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	675,765	(41,061)	(18,775)	Note 11
Bao Xin and FHH 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	382,759	(178,341)	(26,194)	Note 11
Bao Xin, Hyield, and Li Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	18,331,122	54	522,761	40,018	14,673	Note 11
Bao Xin, Hon Chi and Hyield	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	-	22,522	(452,283)	1,794	Note 7 - 11
Bao Xin	Aurora Telecom Co., Ltd.	Taiwan	Sales of mobile phones, accessory and phone number subscription	273,444	273,444	12,777,765	33	281,188	4,619	1,524	Note 11
Bao Xin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Manufacturing, R&D, sales of molds, assembling digital lens, and lens coating	906,334	906,334	18,486,687	31	406,893	35,294	9,222	Note 11
Hyield, Hon Yuan, Bao Xin and Hon Chi	Others	Others		2,258,499	2,158,499	-	-	1,318,139	(258,284)	(108,414)	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 27.03% of Pan International Industrial Corporation's outstanding shares.

Note 4: The Company and its subsidiaries, directly and indirectly own 99.96% of Premier Image Technology (HK) Ltd.'s outstanding shares.

Note 5: The Company and its subsidiaries, directly and indirectly own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and its subsidiaries, directly and indirectly own 44.55% of Sharp Corporation's outstanding shares.

Note 7: The Company and its subsidiaries, directly and indirectly own 19.69% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and its subsidiaries, directly and indirectly own 41.02% 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 allocated the acquisition cost and recognized gain or loss on investment in current period includes estimated patent amortisation of \$386,200 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 Xin International Investment Co., Ltd. is referred to as Bao Xin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih, Hon Yüing International Investment Co., Ltd. is referred to as Hon Yüing.

Note 12: Due to the organization change of the Group, Foxconn (Far East) Limited indirectly own Ingrasys Technology Inc.

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 – March 31, 2018

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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,002,768	Note 1(2)	\$ -	\$ -	\$ -	\$ -	(\$ 214,756)	62.78	(\$ 134,824)	\$ 8,113,964	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,526,820	Note 1(2)	145,550	-	-	145,550	413,227	100	413,227	634,558	126,920	Note 2
Shenzhen Futabaong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,196,717	Note 1(2)	-	-	-	-	(485,632)	62.78	(304,880)	13,793,949	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, macro-computers, mouse cables, monitor cables, etc.	1,771,052	Note 1(2)	87,330	-	-	87,330	8,347	100	8,347	2,155,854	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,691,148	Note 1(2)	-	-	-	-	70,443	62.78	44,224	5,785,617	-	Note 2
Hongzhan Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	436,650	Note 1(2)	-	-	-	-	3,412	100	3,412	651,642	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, macro-computers, mouse cables, monitor cables, etc.	1,298,306	Note 1(2)	145,550	-	-	145,550	291,085	76.92	223,903	7,802,843	-	Note 2
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,397,280	Note 1(2)	-	-	-	-	182,355	76.92	140,267	6,256,515	-	Note 2
Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,919,590	Note 1(2)	-	-	-	-	1,005,898	100	1,005,898	89,743,516	-	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,609,640	Note 1(2)	1,630,160	-	-	1,630,160	34,690	76.92	26,684	3,891,090	-	Note 2
Futaje Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	349,320	Note 1(2)	-	-	-	-	34,671	100	34,671	573,029	-	Note 2
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	334,765	Note 1(2)	-	-	-	-	(7,334)	100	(7,334)	1,127,070	-	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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongzhan Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	\$ 2,503,460	Note 1(2)	\$ -	\$ -	\$ -	\$ -	\$ 83,948	100	\$ 83,948	\$ 13,260,927	\$ -	Note 2
Kangzhan Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,250,060	Note 1(2)	844,190	-	-	844,190	(89,533)	100	(89,533)	1,451,639	-	Note 2
Futakang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	167,383	Note 1(2)	-	-	-	-	15,534	100	15,534	267,924	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	19,416,370	Note 1(2)	10,217,610	-	-	10,217,610	234,120	100	234,120	34,466,267	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	168,838	Note 1(2)	-	-	-	-	2,574	100	2,574	426,413	-	Note 2
San Ying Technology (Shenzhen) Co., Ltd. (formerly: Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, computer cases, etc.	1,251,730	Note 1(2)	1,251,730	-	-	1,251,730	(264,294)	100	(264,294)	2,237,649	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	363,875	Note 1(2)	-	-	-	-	10,671	100	10,671	1,111,128	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	5,776,880	Note 1(2)	-	-	-	-	57,320	100	57,320	6,976,049	-	Note 2
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of power supplies	1,678,352	Note 1(2)	713,195	-	-	713,195	(217,147)	60.66	(131,721)	3,839,262	-	Note 2
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	326,233	Note 1(2)	203,770	-	-	203,770	6,070	50	3,035	206,726	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	4,803,150	Note 1(2)	727,750	-	-	727,750	51,257	100	51,257	15,195,995	-	Note 2
Dongguan Hongsong Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	291,100	Note 1(2)	-	-	-	-	151	100	151	441,186	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,537,008	Note 1(2)	-	-	-	-	(27,424)	62.78	(17,217)	(1,703,393)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	403,437	Note 1(2)	-	-	-	-	25,315	70	17,721	387,229	-	Note 2

Table 9, Page 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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	\$ 276,691	Note 1(2)	\$ 145,550	\$ -	\$ -	\$ 145,550	(\$ 6,375)	100	(\$ 6,375)	\$ 120,692	\$ -	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,774,040	Note 1(2)	954,453	-	-	954,453	41,746	100	41,746	3,214,489	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,417,851	Note 1(2)	18,922	-	-	18,922	(87,500)	100	(87,500)	7,592,949	-	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	2,887,712	Note 1(2)	-	-	-	-	19,324	100	19,324	4,600,789	-	Note 2
Fuyu Electronical Technology (Huxian) Co., Ltd.	Designing and marketing of connectors and cables	7,749,082	Note 1(2)	4,948,700	-	-	4,948,700	(100,452)	76.92	(77,268)	8,567,506	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	84,608	Note 1(2)	-	-	-	-	(8,935)	50	(4,468)	209,626	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	13,783,585	Note 1(2)	2,092,851	-	-	2,092,851	914,400	100	914,400	42,336,283	-	Note 2
Pengding Holding (Shenzhen) Co., Ltd. (formerly: Fukui Precision Component (Shenzhen) Co., Ltd.)	Manufacturing and marketing of electronics devices and cable	9,646,758	Note 1(2)	-	-	-	-	922,582	37.96	350,212	17,732,677	-	Note 2
Futajing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,183,250	Note 1(2)	-	-	-	-	(29,563)	62.78	(18,560)	2,554,791	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,841,805	Note 1(2)	-	-	-	-	(119,803)	62.78	(75,212)	17,311,000	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	81,879	Note 1(2)	-	-	-	-	(83)	40	(33)	9,172	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	582,200	Note 1(2)	-	-	-	-	(23,800)	100	(23,800)	539,521	-	Note 2
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,523,408	Note 1(2)	5,615,319	-	-	5,615,319	(4,457)	100	(4,457)	17,269,001	-	Note 2
Hongfujin Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,060,988	Note 1(2)	-	-	-	-	(372,108)	100	(372,108)	37,648,659	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	509,425	Note 1(2)	-	-	-	-	14,561	62.78	9,141	254,064	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	931,520	Note 1(2)	-	-	-	-	42,601	100	42,601	1,315,439	-	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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuyang Electronical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	\$ 3,059,461	Note 1(2)	\$ -	\$ -	\$ -	\$ -	\$ 21,559	100	\$ 21,559	\$ 3,425,953	\$ -	Note 2
Futaikang Electronics Development (Yantai) Ltd.	Marketing of computer chassis and metal stamping parts	1,746,600	Note 1(2)	1,746,600	-	-	1,746,600	(42,555)	100	(42,555)	1,085,977	-	Note 2
Foxconn Precision Industry (Shenyang) Co., Ltd.	Numeric control machine tool manufacturing	1,738,179	Note 1(2)	-	-	-	-	(5,440)	69.23	(3,766)	1,205,984	-	Note 2
Fuding Electronical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	7,714,150	Note 1(2)	7,714,150	-	-	7,714,150	(56,680)	100	(56,680)	26,403,794	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,347,650	Note 1(2)	3,347,650	-	-	3,347,650	13,622	100	13,622	2,379,889	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	334,765	Note 1(2)	291,100	-	-	291,100	5,792	76.92	4,455	290,685	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	10,770,700	Note 1(2)	10,770,700	-	-	10,770,700	(2,008,620)	100	(2,008,620)	160,513,174	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	279,793	Note 1(2)	-	-	-	-	-	24.71	-	92,098	-	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	1,469,346	Note 1(2)	-	-	-	-	(70,177)	24.71	(17,341)	543,838	-	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	710,371	Note 1(2)	-	-	-	-	-	24.71	-	139,042	-	Note 2
Yantai Jiray Electronic Technology Co., Ltd.	Manufacturing and marketing of monitoring device	163,723	Note 1(2)	-	-	-	-	-	16.06	-	8,754	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	326,499	Note 1(2)	-	-	-	-	(44,858)	24.71	(11,084)	103,194	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	350,153	Note 1(2)	58,220	-	-	58,220	(40,808)	5.76	-	58,220	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,549,822	Note 1(2)	5,549,822	-	-	5,549,822	356,526	100	356,526	6,230,088	-	Note 2
Champ Tech Optical (Foshan) Corporation	Manufacturing and marketing of unassembled optical components	1,358,564	Note 1(2)	1,557,106	-	-	1,557,106	61,788	100	61,788	3,105,590	-	Note 2

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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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	\$ 462,300	Note 1(2)	\$ 75,686	\$ -	\$ -	\$ 75,686	\$ -	8.88	\$ -	\$ 75,686	\$ -	Note 2
FIH (Chengdu) Communication Technology Co., Ltd.	Developing of computer and communications software, and technical services	221,236	Note 1(2)	-	-	-	-	(4,726)	62.78	(2,967)	5,103	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	58,220,000	Note 1(2)	49,487,000	-	-	49,487,000	761,976	100	761,976	115,399,185	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	27,654,500	Note 1(2)	14,555,000	-	-	14,555,000	606,957	100	606,957	57,754,405	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,164,400	Note 1(2)	291,100	-	-	291,100	(27,001)	76.92	(20,769)	1,354,565	-	Note 2
Yantai Fuhunda Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	494,870	Note 1(2)	494,870	-	-	494,870	(938,620)	100	(938,620)	(1,564,102)	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	436,650	Note 1(2)	436,650	-	-	436,650	(21,697)	100	(21,697)	287,726	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,513,720	Note 1(2)	1,513,720	-	-	1,513,720	(82,319)	100	(82,319)	2,053,764	-	Note 2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,455,500	Note 1(2)	1,164,400	-	-	1,164,400	26,098	100	26,098	796,582	-	Note 2
Nanning Futaihong Precision Industry Co., Ltd.	Manufacturing and marketing of cell phone	1,455,500	Note 1(2)	-	-	-	-	(17,307)	62.78	(10,865)	766,473	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	873,300	Note 1(2)	891,902	-	-	897,902	(33,826)	100	(33,826)	(986,935)	-	Note 2
UBR Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	175,870	Note 1(2)	-	-	-	-	4,142	43.79	1,814	(174,352)	-	Note 2
Tianjin Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	785,970	Note 1(2)	494,870	-	-	494,870	(51,894)	85.93	(44,593)	(225,540)	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,601,050	Note 1(2)	1,601,050	-	-	1,601,050	(20,465)	100	(20,465)	1,277,777	-	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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote	
					Remitted to Mainland China	Remitted back to Taiwan								
Hongfujin Precision Industry (Luoyang) Co., Ltd.	Engaged in the operation of automated equipment, multipurpose industrial robots, the equipment enclosure sheet metal production and marketing business	\$ -	Note 1(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 3	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	582,200	Note 1(2)	-	-	-	-	187,121	62.78		117,475	791,258	-	Note 2
Zhongzhun Precision Industries (Luoyang) Co., Ltd.	Manufacturing and marketing of reducer, other transmission shafts and cranks	-	Note 1(2)	-	-	-	-	-	-		-	-	-	Note 4
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser	1,106,180	Note 1(2)	1,106,180	-	-	1,106,180	50,961	100		50,961	2,451,243	-	Note 2
Jiaxing Radioshack Trading Limited	Manufacturing and marketing of household appliances, other electronic products, calculator software, communications equipment and related equipment	170,242	Note 1(2)	-	-	-	- (	1,451)	32.83	(	476)	(493)	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	87,330	Note 1(2)	115,682	-	-	115,682	4,516	100		4,516	(244,561)	-	Note 2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	174,660	Note 1(2)	-	-	-	-	577	100		577	226,203	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	4,759,485	Note 1(2)	742,305	-	-	742,305	65,643	22.54		14,796	3,341,208	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	160,687	Note 1(2)	160,687	-	-	160,687	(2,793)	100	(	2,793)	126,669	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	466,342	Note 1(2)	396,391	-	-	396,391	(4,140)	85	(	3,519)	359,439	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	46,576	Note 1(2)	46,576	-	-	46,576	(408)	85	(	347)	57,009	-	Note 2
Fuhongyuan (Shenzhen) Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	5,822	Note 1(2)	-	-	-	-	14,776	70		10,343	154,438	-	Note 2
Sciencbizip Consulting (Shenzhen) Co., Ltd.	Management and Consulting Services	128,084	Note 1(2)	-	-	-	- (	28)	51	(	14)	419,975	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,193,510	Note 1(2)	1,193,510	-	-	1,193,510	(33,944)	85.93	(	29,168)	896,736	-	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, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	\$ 87,330	Note 1(2)	\$ -	\$ -	\$ -	\$ -	(\$ 10,098)	76.92	(\$ 7,767)	\$ 108,303	\$ -	Note 2
Fujian 101 Education Technology Co. Ltd.	Online education and related application	46,372	Note 1(2)	104,796	-	-	104,796	(599)	45	(270)	1,143	-	Note 2
Fugukang Precision Electronics (Guizhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	582,200	Note 1(2)	582,200	-	-	582,200	(36,628)	100	(36,628)	(731,749)	-	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	349,320	Note 1(2)	349,320	-	-	349,320	(13,503)	100	(13,503)	840,189	-	Note 2
Foxnum Technology (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 5
Jizhi International (Shenzhen) Co., Ltd.	Manufacture and sale of high-speed hard cutting	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 6
Foxnum Technology (Jiyuan) Co., Ltd.	Manufacture and sale of automation equipment	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 7
Jinji Trading (Linyi) Co., Ltd.	Wholesale of mechanical implement, engineering service and related technical consulting	582	Note 1(2)	582	-	-	582	(27)	100	(27)	474	-	Note 2
Foxconn Industrial Internet Co., Ltd. (formerly: Fujiang Technology (Shenzhen) Limited)	Manufacture and sale of industrial robot	82,197,942	Note 1(2)	25,047,109	-	-	25,047,109	6,434,322	94.22	6,062,611	133,956,966	-	Note 2, 27
Jinji Full Precision Machinery (Shenzhen) Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	436,650	Note 1(2)	436,650	-	-	436,650	(6,439)	100	(6,439)	424,584	-	Note 2
Shangqiu Jinzhengyuan Electronic Technology Co., Ltd.	Manufacturing and marketing of metal frame cell phone case	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 8
Synergy Technology (ChengDu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components and systems	1,528,275	Note 1(2)	-	-	-	-	(6,880)	50.48	(3,473)	130,880	-	Note 2
Smart Time Technologies Limited	Data center related technical consulting, technical support and information processing	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 9
Fujinji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	463,720	Note 1(2)	79,952	-	-	79,952	(6,065)	100	(6,065)	792,177	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the current period		Accumulated amount of remittance from Taiwan to	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income	Footnote
				Mainland China as of January 1, 2018	Remitted to Mainland China	Remitted back to Taiwan	Mainland China as of March 31, 2018					remitted back to Taiwan as of March 31, 2018	
Jusda International Supply Chain Management Co., Ltd. (Formerly Chengdu Jusda Supply Chain Management Co., Ltd.)	Truck freight transportation, ocean freight transportation forwarding services, civil aviation transportation, warehousing and storage, electric appliance and audiovisual electric products repair shops	\$ 688,858	Note 1(2)	\$ 1,486,648	\$ -	\$ -	\$ 1,486,648	(\$ 178,200)	75.81	(\$ 135,093)	\$ 2,866,782	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	482,359	Note 1(2)	-	-	-	-	(11,874)	31.11	(3,694)	(3,722)	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	873,300	Note 1(2)	218,325	-	-	218,325	31,243	100	31,243	1,001,025	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	597,666	Note 1(2)	58,220	-	-	58,220	-	9.45	-	58,220	-	Note 2
Shenzhen Jinghuang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,614	Note 1(2)	19,604	-	-	19,064	(392)	40	(157)	(8,595)	-	Note 15
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	20,377	Note 1(2)	-	-	-	-	(877)	100	(877)	87,461	-	Note 2
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	727,750	Note 1(2)	727,750	-	-	727,750	11,904	100	11,904	586,419	-	Note 2
Foshan Fuhuske Precision Electronics Co., Ltd.	Design and manufacture of Surface Mount Technology	-	Note 1(2)	130,995	-	-	130,995	-	-	-	-	-	Note 2 + 25
Fuchengke Precision Industry (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	218,325	Note 1(2)	218,325	-	-	218,325	(7,007)	100	(7,007)	215,998	-	Note 2
Fuhuske 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	388,456	Note 1(2)	261,990	-	-	261,990	(14,330)	94.22	(14,330)	357,680	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	203,770	Note 1(2)	203,770	-	-	203,770	33,782	100	33,782	500,665	-	Note 2

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Hongfuzhan Precision Industrial (Shenzhen) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 349,320	Note 1(2)	\$ 349,320	\$ -	\$ -	\$ 349,320	\$ 50,643	100	\$ 50,643	\$ 456,621	\$ -	Note 2
Hongqing Precision Machine Co., Ltd. (formerly: Anhui Hongqing Precision Machine Co., Ltd.)	Manufacture and sale of automation equipment	402,732	Note 1(2)	402,732	-	-	402,732	(22,160)	100	(22,160)	820,061	-	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	119,351	Note 1(2)	119,351	-	-	119,351	(13,708)	100	(13,708)	144,226	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	226,933	Note 1(2)	232,880	-	-	232,880	(28,699)	100	(28,699)	267,042	-	Note 2
Fumeng Electrical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	145,550	Note 1(2)	-	-	-	-	(15,590)	76.92	(11,992)	(4,344)	-	Note 2
Heshengqin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	75,416	Note 1(2)	4,074	-	-	4,074	(6,334)	5	-	4,074	-	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	873,300	Note 1(2)	128,084	-	-	128,084	(16,720)	96.23	(16,405)	236,249	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	597,919	Note 1(2)	87,330	-	-	87,330	(15,851)	6.38	-	87,330	-	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	2,391,374	Note 1(2)	174,660	-	-	174,660	(906,306)	3.75	-	174,660	-	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	17,466	Note 1(2)	17,466	-	-	17,466	31	100	31	17,973	-	Note 2
Interface Optoelectronics (Shenzhen) Co., Ltd.	Production and sale of the touch monitor	2,800,382	Note 1(2)	-	-	-	-	(229,420)	22.54	(51,711)	1,238,196	-	Note 2

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Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	\$ 9,130	Note 1(2)	\$ 9,850	\$ -	\$ -	\$ 9,850	\$ -	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	305,655	Note 1(2)	305,655	-	-	305,655	15,941	96.23	15,641	327,755	-	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	23,186	Note 1(2)	-	145,550	-	145,550	-	-	-	153,028	-	Note 2
Jinji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	445,383	Note 1(2)	445,383	-	-	445,383	(17,216)	100	(17,216)	498,539	-	Note 2
Fuyu Real Estate (Shanghai) Co., Ltd. (Formerly Hanyang Optics (Shanghai) Ltd.)	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	8,628,268	Note 1(2)	7,277,500	-	-	7,277,500	(3,668)	83.13	(3,049)	6,539,283	-	Note 2
Fuhua Industrial (Guizhou) Limited	Design, processing and manufacturing operations of surface-mount circuit board	873,300	Note 1(2)	873,300	-	-	873,300	858	100	858	949,634	-	Note 2
Lankao Yufu Precision Technology Co., Ltd. (formerly: Lankao Yuzhan Precision Technology Co., Ltd.)	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,395,678	Note 1(2)	10,770,700	-	-	10,770,700	(1,013,148)	100	(1,013,148)	9,523,761	-	Note 2
Lankao Yude Packing Technology Co., Ltd.	Manufacturing and marketing of carton, color boxes and packaging boxes	1,309,950	Note 1(2)	1,309,950	-	-	1,309,950	(25,593)	100	(25,593)	1,382,949	-	Note 2

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Jinji 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 10
Interface Optoelectronics (Wuxi) Co., Ltd.	Production and sale of the touch monitor	378,430	Note 1(2)	-	-	-	-	(59,110)	22.54	(13,323)	109,400	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	449,865	Note 1(2)	109,163	-	-	109,163	20,761	100	20,761	309,967	-	Note 2
Fargan Technology Co., Ltd.	Manufacturing and sales of LCD parts, LEDs and other inorganic light-emitting products, industrial plastic products, electric lights and lighting fitting, other optical appliance and equipment	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 11
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 marketing, domestic trade and business in imports and exports	27,649	Note 1(2)	-	-	-	-	(5,047)	37.88	(1,912)	(2,374)	-	Note 2
Qiding 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	1,271,063	Note 1(2)	-	-	-	-	(154,812)	37.96	(58,767)	725,269	-	Note 2
Fuyang New Energy Co., Ltd.	Investment, procurement, marketing, management, application and consultancy of photovoltaic power related system, facility and equipments	2,893,010	Note 1(2)	-	-	-	-	(27,138)	100	(27,138)	2,741,994	-	Note 2
Yantai E-Feihu Information Technology Co., Ltd.	Web service to provide travel information, ticketing, warehousing, importing/exporting of electronic commodities, home appliances repair, and virtual store	92,744	Note 1(2)	59,338	-	-	59,338	(33,434)	70	(23,404)	43,044	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
Kunshan Nanoplus Environmental Technology Co., Ltd.	Design, assembly and production, marketing environmental protection related electronic equipment, water treatment equipment. And cosmetics wholesale business.	\$ 19,345	Note 1(2)	\$ -	\$ -	\$ -	\$ -	\$ -	9.45	\$ -	\$ -	\$ -	Note 2
G-Tech Optoelectronics (Shenzhen) Co., Ltd.	Research and development, production of new flat panel display, materials of display, photovoltaic glass, components of mobile communication devices. Production and wholesale of related production equipment and raw materials.	1,455,500	Note 1(2)	-	-	-	-	(23,602)	100	(23,602)	252,166	-	Note 2
Nanjing Sharp Electronics Co., Ltd.	Research and development, production, sales of precision electronic equipment, optoelectronic technology and related equipment, medical machinery and equipment, automation equipment. Technical services, advice and transfer, self-owned building and equipment leasing business, import and export of various commodity and technology.	4,948,700	Note 1(2)	873,300	4,075,400	-	4,948,700	(1,904,988)	100	(1,904,988)	5,172,220	-	Note 2
Qukuaslian Information Technology (Shenzhen) Co., Ltd.	Development of computer and internet products and software, technical services and advices of computer and internet technology, corporate marketing plan and business information services.	116,411	Note 1(2)	116,411	-	-	116,411	-	39.99	-	116,411	-	Note 12
Tianenshi (Beijing) Trading Co., Ltd.	Wholesale, agency, import and export of mobile communications and terminal equipment, computer hardware and software and network equipment.	21,586	Note 1(2)	-	-	-	-	(196,898)	62.78	(123,613)	(178,106)	-	Note 2
Beijing Maigewei Technology Co., Ltd. (formerly: Beijing Xiaokong Technology Co., Ltd.)	Technical development and services of computer software, computer system integration, data processing, computer animation design, wholesale of self-developed product, equipment, electronic product, hardware and electrical equipment, software and auxiliary equipment.	3,005,926	Note 1(2)	38,393	-	-	38,393	(9,305)	3.30	-	38,393	-	Note 2
Xunpin Electronic Technology (Zhongshan) Co., Ltd.	Producing, developing, post-sales support of advanced electronic components, manufacturing equipments, communication products and software.	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 13

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2018	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, 2018	Net income of investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the current period	Book value of investments in Mainland China as of March 31, 2018	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2018	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Lianpu Technology (Shenzhen) Co., Ltd.	Production and marketing opto-electronic components, sensitive components and sensors, new types of electronics components, key components of digital cameras	\$ -	Note 1(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 14
Fusheng Opto Electronic Technology (Kunshan) Co., Ltd.	Development, transfer and consultancy of opto-electronic technology, opto-communication, high-speed connectors/cables; development, testing and marketing of vehicles of new energy	45,096	Note 1(2)	-	-	-	-	-	76.92	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2018	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.	\$ 193,397,043	\$ 331,151,553	\$ -

Note 1: Investment methods are classified into the follow:

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

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

(3) Others.

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

Note 3: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 17,500,000 in Hongfujin Precision Industry (Luoyang) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 4: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 7,320,000 in Zhongzhan Precision Industries (Luoyang) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 5: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Zhengzhou) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 6: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 15,000,000 in Jizhi International (Shenzhen) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 7: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Jiyuan) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 8: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 4,210,000 in Shangqiu Jinzhengyuan Electronic Technology Co., Ltd. As of March 31, 2018, the funds have not been remitted.

Note 9: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 10,000,000 in Smart Time Technologies Limited, which has not yet been established as of March 31, 2018.

Note 10: The Company was approved by the Investment Commission, MOEA of an investment of US\$10,000,000 in Jinjifull Precision Machinery (Hunan) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 11: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 20,000,000 in Fangan Technology Co., Ltd. As of March 31, 2018, the funds have not been remitted.

Note 12: The Company was approved by the Investment Commission, MOEA of an investment of US\$3,999,000 in Qukaojian Information Technology (Shenzhen) Co., Ltd., which has not yet operated as of March 31, 2018.

Note 13: The Company was approved by the Investment Commission, MOEA of an investment of US\$5,762,700 in Xianpin Electronic Technology (Zhongshan) Co., Ltd., which has not yet been established as of March 31, 2018.

Note 14: The Company was approved by the Investment Commission, MOEA of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd. As of March 31, 2018, the funds have not been remitted.

Note 15: The Company has remitted US\$ 654,890 to British Cayman Islands Foxtek Holdings Inc. by own funds on 2014, and has been transferred 40% shares of ChinaDragon Telecom Holding Co., Ltd., and indirectly held 40% shares of Shenzhen Jing Hong Technology Co., Ltd.

Note 16: 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.

Note 17: 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 Apr. 2009.

Note 18: 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 during 2009.

Note 19: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 814,000 in Lianzhou Antec Fargashen Electric System Co., Ltd. All of the shares have been sold out in 2012.

Note 20: The Company was approved by the Investment Commission, MOEA of an total investment of US\$ 391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.

Note 21: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 2,500,000 in Hongfujin Precision Electronics (Yingkou) Co., Ltd., registration of which had been canceled in 2012.

Note 22: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 12,000,000 in Hongfujin Precision Industrial (Qinhuangdao) Co., Ltd., registration of which had been canceled in 2011.

Note 23: The Company was approved by the Investment Commission, MOEA of an investment of US\$ 8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., registration of which had been canceled in 2011.

Note 24: Quankang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhan Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhan Electronic Technology (Kunshan) Co., Ltd.

Note 25: The Company was approved by the Investment Commission, MOEA of an investment US\$18,000 in Foshan Fubuke Precision Electronics Co., Ltd. which has been liquidated in December, 2017.

Note 26: The Company was approved by the Investment Commission, MOEA for investments in Hongqingsheng Precision Electronics (Yingkou) Co., Ltd., Hongqingsheng Precision (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronic Technology (Hunan) Co., Ltd. Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Hunan) Co., Ltd. and Yuding Precision Technology (Hunan) Co., Ltd. The total investment in the above-mentioned China companies approved by the Investment Commission, MOEA is amounted to US\$216,509,695. As Zhen Ding Technology Holding Limited is in the process of investment restructuring, Avary Holding Limited (formerly: Fokui Precision Component (Shenzhen) Co., Ltd.) becomes the holding company of the above-mentioned companies. As of September 20 2017, filing of the above investments to the Investment Commission, MOEA has been completed.

Note 27: The Company was approved by the Investment Commission, MOEA of an investment US\$922,949,697 in AMBIT Microsystems (Shanghai) Corporation, Amworld Microsystems (Shanghai) Ltd., Jizhan Precision Industry (Huizhou) Co., Ltd., Hongfujin Precision Electronics (Tianjin) Co., Ltd., System Integration Electronics (Hangzhou) Co., Ltd., Nanning Fugui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Heran Yuzhan Precision Technology Co., Ltd. As the Company is in the process of investment restructuring, Foxconn Industrial Interconnection Co., Ltd. (formerly: Fujiang Technology (Shenzhen) Co., Ltd.) becomes the holding company of the above-mentioned companies. As of May 26, 2017, reporting of this arrangement to the Investment Commission, MOEA has been completed.

Note 28: Pursuant to "Principles of Reviewing Investments of Technical Cooperation in Mainland" of the Ministry of Economic Affairs, R.O.C., dated August 29, 2008, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Note 29 The Company invests in companies via investee companies in Mainland China, which includes Jiaxing iFengPai Trading Co., Ltd., Chengdu Ketahuai Technology Co., Ltd., Zhengzhou Jusda Logistic Co., Ltd., Wuhan Jusda Supply Chain Management Co., Ltd., Hangzhou Jusda Supply Chain Management Co., Ltd., Shandong Jusda Supply Chain Management Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Co., Ltd., Shenzhen Fertile Plan Logistics Co., Ltd., Guangxi Jusda Supply Chain Management Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Yantai Fertile Plan International Logistics Co., Ltd., Shanghai Fertile Plan International Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Supply Chain Management (Hainan) Co., Ltd., Jusda Supply Chain Management (Taiyuan) Co., Ltd., Huanan Jusda Supply Chain Management Co., Ltd., Guizhou Yuguang Real Estate Co., Ltd., Henan Guanhong Real Estate Co., Ltd., Shenzhen Yuzhan Precision Technology Co., Ltd., Langfang Yuzhan Technology Co., Ltd., Jincheng Yuzhan Precision Technology Co., Ltd., Qianhai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Guangxi Fumeng Innovation Technology Liabilities Limited Co., Chengdu Fuyu Vocational Skill Training Center, Shenzhen Yutan Jusda Supply Chain Management Co., Ltd., Langfang Fertile Plan Freight Services Co., Ltd., Xuzhou Microelectronic (Hefei) Co., Ltd., Chengdu Zhanren Technology Co., Ltd., Zhengzhou Hongren Cutting Tool Ltd., Jincheng Hongren Technology Co., Ltd., Zhengzhou GDS Information Technology Services Co., Ltd., Shenzhen Futale Trading Co., Ltd., Shenzhen Futale Technology Services Co., Ltd., Beijing Futale Info-Tech (Beijing) Corp., Tengyi New Energy Technology (Kunshan) Co., Ltd., Fusheng Opto-electronic Technology (Kunshan) Co., Ltd., Beidousi Hongshan Precision Electronics Co., Ltd., Shanghai Foxconn Co., Ltd., Shenzhen Dengmao Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trading Co., Shaoxi Jishi Precision Opto-machinery Co., Ltd., Shanghai Shengyu New Energy Automotive Service Co., Ltd., Shenzhen Fusheng New Energy Technology Co., Ltd., Shenzhen Futale Trading Co., Ltd., Guizhou Qianyu Green Energy Automotive Service Co., Ltd., Shenzhen Fujifu Information Technology Co., Ltd., Henan Yuyu New Energy Automotive Service Co., Ltd., Lanzhou Futailu Industrial and Trading Co., Ltd., Shenzhen Finet IoT and Smart Home Co., Ltd., Jincheng Futailu Precision Electronics Co., Ltd., Shaoxi Yuding Precision Technology Co., Ltd., Shanghai Yuxiang Information Technology Co., Ltd., Shanghai Fuxia Trading Co., Ltd., Chuangxin Jichang Acceleration (Shenzhen) Co., Ltd., Guoji e-Commerce (Jinshan) Co., Ltd., Hongfu Chuangxin (Hangzhou) Co., Ltd., Hebei Yuzhan Precision Technology Co., Ltd., Danjankou Fusheng New Energy Technology Co., Ltd., Dongying Xixin Photovoltaic Technology Co., Ltd., Langfang Fuyang New Energy Technology Co., Ltd., Shanghai Ketahuai Technology Co., Ltd., Huanan Hongyu Electronic Technology Co., Ltd., Huanan Tengyao Information Technology Co., Ltd., Yantai Development Area Hongfu Vocational Skill Training School, Chongqing Fuyusheng Electronic Technology Co., Ltd., Huanan Futong Trading Co., Ltd., Shenzhen Anya Trading Co., Ltd., Zhengzhou Wanmada Trading Co., Ltd., Shanghai Wanghui Trading Co., Ltd., Shenzhen Fugui Precision Industrial Co., Ltd., Hongji Electromechanical Technology (Anhui) Co., Ltd., Kunshan Finet Trading Co., Ltd., Guangxi Finet Electronic Technology Co., Ltd., Chengdu Finet Trading Co., Ltd., Shaoxi Finet Electronics Technology Co., Ltd., Huanan Finet Trading Co., Ltd., Shanghai Fuhong Electronic Technology Co., Ltd., Xiamen Finet Electronic Technology Co., Ltd., Guizhou Fuxutong Trading Co., Ltd., Zhengzhou Wanmayun Electronic Technology Co., Ltd., Langfangshu Finet Trading Co., Ltd., Xiamen Wanmayun Electronic Technology Co., Ltd., Shenyangshu Finet Electronic Technology Co., Ltd., Wuhan Finet Trading Co., Ltd., Hangzhou Finet Electronic Technology Co., Ltd., Huanan Finet Electronic Technology Co., Ltd., Hengyang Finet Trading Co., Ltd., Beijing Fulian Trading Co., Ltd., Xian Finet Electronic Technology Co., Ltd., Yantai Finet Electronic Technology Co., Ltd., Yantai Industrial Materials (Langfang) Co., Ltd., Yantai Hongxin Inspection Technology (Shenzhen) Co., Ltd., Guangzhou Yantai Material Technology Co., Ltd., Hongzhou Technical Service (Kunshan) Co., Ltd., Yantai Finet Trading Co., Ltd., Hangzhou Hongfu Chuangxin Medical Technology Co., Ltd., Hongfujin Precision Electronics (Guangyuan) Co., Ltd., Baichang Technical Service (Tianjin) Co., Ltd., Fuhong (Dezhou) Technology Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., Fuyouwende (Wuhan) Trading Co., Ltd., Dongguan Fuyi Precision Industrial Co., Ltd., Shanghai Fuxun Financial Co., Ltd., Foshan Shunde Jishan Precision Industrial Co., Ltd., Hengyangshu Fuxingyuan Cultural Co., Ltd., Shenzhen Fuhongjie Technical Service Co., Ltd., Shenzhen Fuhong Microfinance Co., Ltd., Shenzhen Fuxutong Trading Co., Ltd., Shenzhen Foxconn Advanced Manufacturing and Productivity Training Institution, Fujiantong Financial Information Service (Shanghai) Co., Ltd., Shenzhen Jijinhui Investment Holding Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Hongfujin Precision Electronics (Kaili) Co., Ltd., Zhengzhou Airport Economic Experimental Area Zhongyuan Microfinance Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Zhengzhou Fuyacheng Agricultural & Bio Tech. Co., Ltd., Henan Zhongyuan Venture Capital & Fund Management Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhoushu Finet Electronic Technology Co., Ltd., Henan Zhongyuan Financing Guarantee Co., Ltd., Jiyuan Jizhan Precision Electronics Co., Ltd., Henan Yupin Real Estate Liability Limited Co., Henan Jigang Industrial Co., Ltd., Fuyun New Energy Automotive Service Co., Ltd., Henan Fuchu Technology Co., Ltd., Zhengzhou Yuteng Precision Technology Co., Ltd., Zhengzhou Yongyang Inspection Service Co., Ltd., Shenzhen Jijinhui Information Consultancy Service Co., Ltd., Hongfujin Management Consultant (Shenzhen) Co., Ltd., Hongchi Consultancy (Shenzhen) Co., Ltd., Shenzhen Hongfei Precision Technology Co., Ltd., Fuxiang (Shanghai) Equity Investment Fund Partnership, Hongfucheng Precision Electronics (Chengdu) Co., Ltd., Chongqing Hongfuzhan Trading Co., Ltd., Chongqingshu Guanzhuo Technology Co., Ltd., Chongqingshu Hongqingxin Precision Electronics Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Guizhou Fuhua Precision Electronics Co., Ltd., Panxin Fugukang Precision Electronics Co., Ltd., Nanyang Hongfujin Precision Electronics Co., Ltd., Huanan Hongfujin Precision Electronics Co., Ltd., Kunming Futong Trading Co., Ltd., Gansu Fugangyuan Electronic Technology Co., Ltd., Hongfujin Precision Electronics (Wendian) Co., Ltd., Shanghai Guangyang Supply Chain Management Co., Ltd., Shanghai Sajian Information Technology Co., Ltd., Beijing Zhaqu Vehicle Link Technology Co., Ltd., Heshengqin Electronic Technology (Shenzhen) Co., Ltd., Shanghai Xili Electronic Technology Co., Ltd., Hangzhou Yunzao Technology Co., Ltd., Dongguan Youbang Material Technology Co., Ltd., Dongguan Youmao Electronic and Welding Material Co., Ltd., Shenzhen Aoshi Jichang Equity Investment Partnership, Ningbo Hengbo Electromagnetic Technology Co., Ltd., Suzhou Youma Technology Co., Ltd., Chengdu Youfu Network Information Technology Co., Ltd., Kaola Life (Shenzhen) Apparel Technology Co., Ltd., Ningde Shidai New Energy Technology Co., Ltd., Beijing Bergege Network Technology Co., Ltd., Shenzhen Shuabao Technology Co., Ltd., Shenzhen Yutong Packaging Technology Co., Ltd., Tianjin Aichang Wise-go Equity Investment Fund Partnership (Liability Limited), Guizhou Fugukang Smart Estate Development Co., Ltd., Henan Zhongfukang Digital Display Co., Ltd., Beijing Hengyu New Energy Car Rental Co., Ltd., Shenzhen Jinn Technology Co., Ltd., Muji Precision Industrial (Shenzhen) Co., Ltd., Fudongqin Automation Technology (Shenzhen) Co., Ltd., Shenzhen Xiaohu e-Commerce Co., Ltd., Hengyangshu Mingang Precision Industrial Co., Ltd., Hechengda Technology (Shenzhen) Co., Ltd., Zhuhai Hongyun Investment Fund Management Co., Ltd., Nanjing Yimo Intelligent Technology Co., Ltd., Fuzhou Fuyingcheng Intelligent Technology Co., Ltd., Beijing Qinghan Technology Co., Ltd., Hangzhou Zheyu New Energy Automotive Service Co., Ltd., Sichuan Chenggong Fuqiang Technology Co., Ltd., Shenzhen Ruweiya Technology Co., Ltd., Hangzhou Baifu IoT Technology Co., Ltd., Beijing Fuchang Technology Co., Ltd., Shenzhen Mingtengxin Material Co., Ltd., Shanghai TopOne Logistics Co., Ltd., Kaipu Information Technology (Beijing) Co., Ltd., Haitan Technology (Shenzhen) Co., Ltd., Beijing Hengyu New Energy Leasing Co., Ltd., Zhaokun Technology (Shenzhen) Co., Ltd., Shanghai Ketai Shiji Technology Co., Ltd., Henan Maofa Real Estate Co., Ltd., Hangzhou Gengde Electronics Co., Ltd., Hangzhou Zheyu New Energy Automotive Service Co., Ltd., Shenzhen Hongjieli Robot Co., Ltd., Shenzhen Hongjieli Technical Service Co., Ltd., Shenzhen Hongjieli Technology Co., Ltd., Henan Fuyang Precision Technology Co., Ltd., Nanjing Jusda Supply Chain Management Co., Ltd., Huanan Fupai Electronics Technology Co., Ltd., Huanan Anya Trading Co., Ltd., Kunshan Anyahong Trading Co., Ltd., Shenzhen Zhaoying Opto-electronics Co., Ltd., Kaili Futong Trading Co., Ltd., Hongfujin Precision Electronics (Jiyuan) Co., Ltd., Hongfu Haote Technology (Wuhan) Co., Ltd., Shenzhen Jinchangzhi Technology Co., Ltd., Shenzhen Fuzhidian Technology Co., Ltd., Nanyang Finet Electronics Technology Co., Ltd., Jinan Finet Electronics Technology Co., Ltd., Tanghe Fuyang New Energy Technology Co., Ltd., Zhenpin Fuyang New Energy Technology Co., Ltd., Guizhou Fuzhikang Electronics Co., Ltd., Hengyang Futailong Precision Industrial Co., Ltd., Zhengzhoushu Fuzhikang Communication Technology Co., Ltd. and Yifu Keshi Precision Industrial (Shenzhen) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.