

**HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
REPORT OF INDEPENDENT ACCOUNTANTS
DECEMBER 31, 2014 AND 2013**

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and subsidiaries as of December 31, 2014 and 2013, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We did not audit the financial statements of certain consolidated subsidiaries, which statements reflect total assets of NT\$206,004,889,000 and NT\$165,841,382,000, constituting 8.36% and 7.17% of the consolidated total assets as of December 31, 2014 and 2013, respectively, and total operating revenues of NT\$205,240,782,000 and NT\$158,844,046,000, constituting 4.87% and 4.02% of the consolidated total operating revenues for the years then ended, respectively. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts and the information disclosed in Note 13, is based solely on the reports of the other independent accountants.

We conducted our audits in accordance with the "Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants" and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of the other independent accountants provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of other independent accountants, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Hon Hai Precision Industry Co., Ltd. and subsidiaries as of December 31, 2014 and 2013, and their financial performance and cash flows for the years then ended, in conformity with the "Rules Governing the Preparations of Financial Statements by Securities Issuers" and the International

Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

We have also audited the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as of and for the years ended December 31, 2014 and 2013, on which we have expressed a modified unqualified opinion on such financial statements.

PricewaterhouseCoopers, Taiwan

March 30, 2015

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

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	2014		2013		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 679,037,301	28	\$ 694,027,045	30
1110	Financial assets at fair value through profit or loss - current	6(2)	3,438,255	-	1,198,112	-
1125	Available-for-sale financial assets - current	6(3)	1,035,704	-	1,087,171	-
1170	Accounts receivable, net	6(4)	748,286,815	30	727,761,542	31
1180	Accounts receivable - related parties	7	24,093,966	1	19,948,258	1
1200	Other receivables	6(5) and 7	45,923,820	2	40,215,354	2
130X	Inventory	6(6)	369,196,813	15	312,785,092	14
1410	Prepayments		10,413,141	-	6,393,753	-
1460	Non-current assets held for sale - net	6(7)	9,902,089	-	-	-
1470	Other current assets	6(8) and 8	41,093,451	2	5,165,161	-
11XX	Total current assets		<u>1,932,421,355</u>	<u>78</u>	<u>1,808,581,488</u>	<u>78</u>
Non-current assets						
1523	Available-for-sale financial assets - non-current	6(3)	52,792,228	2	11,854,684	1
1543	Financial assets carried at cost - non-current	6(9)	5,792,900	-	10,843,376	-
1550	Investments accounted for under equity method	6(10)	63,412,270	3	46,282,999	2
1600	Property, plant and equipment	6(11)	358,868,558	15	379,561,941	16
1760	Investment property - net	6(12)	3,164,666	-	2,304,839	-
1780	Intangible assets	6(13)	4,440,091	-	12,815,278	1
1840	Deferred income tax assets	6(36)	17,376,159	1	15,837,041	1
1900	Other non-current assets	6(14) and 8	24,446,522	1	24,379,557	1
15XX	Total non-current assets		<u>530,293,394</u>	<u>22</u>	<u>503,879,715</u>	<u>22</u>
1XXX	Total assets		<u>\$ 2,462,714,749</u>	<u>100</u>	<u>\$ 2,312,461,203</u>	<u>100</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity	Notes	2014		2013		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2100	Short-term loans	6(15)	\$ 226,500,507	9	\$ 366,233,601	16
2110	Short-term notes and bills payable	6(16)	-	-	19,982,517	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,271,012	-	39,946	-
2170	Accounts payable		694,315,259	28	682,942,409	30
2180	Accounts payable - related parties	7	41,014,601	2	29,761,739	1
2200	Other payables	6(17)	223,575,519	9	191,175,178	8
2230	Current income tax liabilities	6(36)	31,690,222	2	24,158,478	1
2250	Provisions for liabilities - current	6(24)	2,674,879	-	2,406,336	-
2260	Liabilities directly related to non-current assets held for sale	6(7)	2,054,833	-	-	-
2300	Other current liabilities	6(18)	79,504,965	3	42,260,567	2
21XX	Total current liabilities		<u>1,302,601,797</u>	<u>53</u>	<u>1,358,960,771</u>	<u>59</u>
Non-current liabilities						
2530	Corporate bonds payable	6(19)	134,644,413	6	97,054,788	4
2540	Long-term loans	6(20)	24,197,727	1	35,108,728	2
2570	Deferred income tax liabilities	6(36)	7,089,517	-	6,218,103	-
2600	Other non-current liabilities	6(23)	9,504,493	-	9,194,211	-
25XX	Total non-current liabilities		<u>175,436,150</u>	<u>7</u>	<u>147,575,830</u>	<u>6</u>
2XXX	Total liabilities		<u>1,478,037,947</u>	<u>60</u>	<u>1,506,536,601</u>	<u>65</u>
Equity						
Equity attributable to owners of parent						
Share capital						
3110	Share capital - common stock	6(25)	147,934,068	6	131,287,068	6
Capital surplus						
3200	Capital surplus	6(26)	71,659,908	3	64,792,873	3
Retained earnings						
3310	Legal reserve	6(27)	80,126,455	3	69,456,739	3
3350	Undistributed earnings		546,932,523	22	467,423,426	20
Other equity interest						
3400	Other equity interest	6(28)	83,597,180	4	31,728,861	1
3500	Treasury stocks	6(25)	(18,901)	-	(18,901)	-
31XX	Equity attributable to owners of the parent		<u>930,231,233</u>	<u>38</u>	<u>764,670,066</u>	<u>33</u>
36XX	Non-controlling interest	6(29)	<u>54,445,569</u>	<u>2</u>	<u>41,254,536</u>	<u>2</u>
3XXX	Total equity		<u>984,676,802</u>	<u>40</u>	<u>805,924,602</u>	<u>35</u>
Commitments and contingent liabilities						
		9				
Subsequent events						
		11				
	Total liabilities and equity		<u>\$ 2,462,714,749</u>	<u>100</u>	<u>\$ 2,312,461,203</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 30, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2014 AND 2013

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

Items	Notes	2014		2013	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(30) and 7	\$ 4,213,172,321	100	\$ 3,952,317,540	100
5000 Operating costs	6(6)(33)(34) and 7	(3,921,228,465)	(93)	(3,697,623,039)	(93)
5900 Net operating margin		291,943,856	7	254,694,501	7
Operating expenses	6(33)(34) and 7				
6100 Selling expenses		(26,146,194)	(1)	(25,893,690)	(1)
6200 General and administrative expenses		(73,752,491)	(2)	(72,906,384)	(2)
6300 Research and development expenses		(48,853,760)	(1)	(46,580,031)	(1)
6000 Total operating expenses		(148,752,445)	(4)	(145,380,105)	(4)
6900 Operating profit		143,191,411	3	109,314,396	3
Non-operating income and expenses					
7010 Other income	6(31)	31,872,566	1	17,531,778	1
7020 Other gains and losses	6(32)	11,083,457	-	13,863,801	-
7050 Finance costs	6(4)(35)	(15,007,075)	-	(9,252,353)	-
7060 Share of profit of associates and joint ventures accounted for under equity method	6(10)	2,980,013	-	4,838,075	-
7000 Total non-operating income and expenses		30,928,961	1	26,981,301	1
7900 Profit before income tax		174,120,372	4	136,295,697	4
7950 Income tax expense	6(36)	(41,638,550)	(1)	(28,949,821)	(1)
8200 Profit for the year		\$ 132,481,822	3	\$ 107,345,876	3
Other comprehensive income					
8310 Financial statements translation differences of foreign operations	6(28)(29)	\$ 36,576,979	1	\$ 24,617,695	-
8325 Unrealized gain (loss) on valuation of available-for-sale financial assets	6(28)(29)	18,419,522	-	(1,002,017)	-
8360 Actuarial (loss) gain on defined benefit plan	6(21)	(39,784)	-	980	-
8370 Share of other comprehensive income of associates and joint ventures accounted for under equity method	6(28)	606,016	-	918,220	-
8399 Income tax relating to the components of other comprehensive income	6(36)	6,763	-	(167)	-
8300 Other comprehensive income for the year		\$ 55,569,496	1	\$ 24,534,711	-
8500 Total comprehensive income for the year		\$ 188,051,318	4	\$ 131,880,587	3
Profit attributable to:					
8610 Owners of the parent		\$ 130,534,729	3	\$ 106,697,157	3
8620 Non-controlling interest		1,947,093	-	648,719	-
		\$ 132,481,822	3	\$ 107,345,876	3
Comprehensive income attributable to:					
8710 Owners of the parent		\$ 182,370,027	4	\$ 130,621,274	3
8720 Non-controlling interest		5,681,291	-	1,259,313	-
		\$ 188,051,318	4	\$ 131,880,587	3
Earnings per share (in dollars)	6(37)				
9750 Basic earnings per share		\$ 8.85		\$ 7.26	
9850 Diluted earnings per share		\$ 8.75		\$ 7.12	

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 30, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT AS OTHERWISE INDICATED)

	Notes	Equity attributable to owners of the parent									
		Retained earnings				Other equity interest			Total	Non-controlling interest	Amount
		Share capital - common stock	Capital reserve	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on valuation of available-for-sale financial assets	Treasury stocks			
2013											
Balance at January 1, 2013		\$ 118,358,665	\$ 58,932,078	\$ 59,980,502	\$ 399,791,359	\$ 1,370,511	\$ 6,435,046	(\$ 18,901)	\$ 644,849,260	\$ 36,064,490	\$ 680,913,750
Appropriations of 2012 earnings (Note 1):											
Legal reserve	6(27)	-	-	9,476,237	(9,476,237)	-	-	-	-	-	-
Cash dividends	6(27)	-	-	-	(17,753,800)	-	-	-	(17,753,800)	-	(17,753,800)
Stock dividends	6(27)	11,835,866	-	-	(11,835,866)	-	-	-	-	-	-
Employees' stock bonus	6(25)	1,092,537	5,730,354	-	-	-	-	-	6,822,891	-	6,822,891
Consolidated net income		-	-	-	106,697,157	-	-	-	106,697,157	648,719	107,345,876
Other comprehensive income, net of income tax	6(28)	-	-	-	813	25,062,436	(1,139,132)	-	23,924,117	610,594	24,534,711
Changes in equity of associates and joint ventures accounted for under the equity method		-	112,116	-	-	-	-	-	112,116	-	112,116
Adjustments arising from changes in percentage of ownership in subsidiaries	6(29)	-	18,325	-	-	-	-	-	18,325	-	18,325
Increase in non-controlling interests - subsidiaries	6(29)	-	-	-	-	-	-	-	-	3,930,733	3,930,733
Balance at December 31, 2013		<u>\$ 131,287,068</u>	<u>\$ 64,792,873</u>	<u>\$ 69,456,739</u>	<u>\$ 467,423,426</u>	<u>\$ 26,432,947</u>	<u>\$ 5,295,914</u>	<u>(\$ 18,901)</u>	<u>\$ 764,670,066</u>	<u>\$ 41,254,536</u>	<u>\$ 805,924,602</u>
2014											
Balance at January 1, 2014		\$ 131,287,068	\$ 64,792,873	\$ 69,456,739	\$ 467,423,426	\$ 26,432,947	\$ 5,295,914	(\$ 18,901)	\$ 764,670,066	\$ 41,254,536	\$ 805,924,602
Appropriations of 2013 earnings (Note 2):											
Legal reserve	6(27)	-	-	10,669,716	(10,669,716)	-	-	-	-	-	-
Cash dividends	6(27)	-	-	-	(23,631,672)	-	-	-	(23,631,672)	-	(23,631,672)
Stock dividends	6(27)	15,754,448	-	-	(15,754,448)	-	-	-	-	-	-
Employees' stock bonus	6(25)	892,552	6,789,643	-	-	-	-	-	7,682,195	-	7,682,195
Consolidated net income		-	-	-	130,534,729	-	-	-	130,534,729	1,947,093	132,481,822
Other comprehensive income, net of income tax	6(28)	-	-	-	(33,021)	33,177,288	18,691,031	-	51,835,298	3,734,198	55,569,496
Changes in equity of associates and joint ventures accounted for under the equity method		-	127,968	-	(12,462)	-	-	-	115,506	-	115,506
Adjustments arising from changes in percentage of ownership in subsidiaries	6(29)	-	(50,576)	-	(924,313)	-	-	-	(974,889)	-	(974,889)
Increase in non-controlling interests - subsidiaries	6(29)	-	-	-	-	-	-	-	-	7,509,742	7,509,742
Balance at December 31, 2014		<u>\$ 147,934,068</u>	<u>\$ 71,659,908</u>	<u>\$ 80,126,455</u>	<u>\$ 546,932,523</u>	<u>\$ 59,610,235</u>	<u>\$ 23,986,945</u>	<u>(\$ 18,901)</u>	<u>\$ 930,231,233</u>	<u>\$ 54,445,569</u>	<u>\$ 984,676,802</u>

Note 1: Directors' and supervisors' remuneration amounting to \$0 and employees' bonus amounting to \$6,822,891 had been deducted from the consolidated statement of comprehensive income for 2012.

Note 2: Directors' and supervisors' remuneration amounting to \$0 and employees' bonus amounting to \$7,682,195 had been deducted from the consolidated statement of comprehensive income for 2013.

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

See report of independent accountants dated March 30, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2014	2013
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Consolidated profit before tax for the year		\$ 174,120,372	\$ 136,295,697
Adjustments to reconcile net income to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
Depreciation	6(33)	69,402,883	72,686,853
Amortization	6(33)	828,967	926,373
Provision for doubtful accounts and sales discount		298,790	227,523
Impairment loss	6(32)	1,706,217	577,807
(Gain) loss on disposal of property, plant and equipment, net	6(32)	(565,745)	559,393
(Gain) loss on financial assets or liabilities at fair value through profit or loss, net	6(2)	(2,374,063)	311,994
Share of profit of associates and joint ventures accounted for under equity method		(2,980,013)	(4,838,075)
Gain on disposal of investments	6(32)	(3,010,171)	(1,427,121)
Interest expense	6(35)	14,861,301	9,117,464
Interest income	6(31)	(26,053,459)	(10,845,494)
Dividend income	6(31)	(676,006)	(419,216)
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets held for trading		1,364,986	(1,411,995)
Notes receivable		(118,291)	(582,757)
Accounts receivable		(20,273,246)	(129,827,318)
Accounts receivable due from related parties		(4,145,708)	15,521,393
Other receivables		(5,024,877)	(1,707,015)
Inventories		(56,411,721)	37,097,551
Prepayments		(4,019,388)	1,253,288
Net changes in liabilities relating to operating activities			
Accounts payable		11,008,696	80,186,615
Accounts payable to related parties		11,252,862	(5,853,108)
Other payables		42,818,053	14,011,616
Provisions for liabilities - current		268,543	(1,057,944)
Other current liabilities		23,185,244	(11,180,975)
Accrued pension liabilities		5,720	(86,428)
Cash generated from operations		225,469,946	199,536,121
Income tax paid		(34,794,235)	(26,784,550)
Net cash provided by operating activities		190,675,711	172,751,571

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<u>Notes</u>	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of property, plant and equipment	6(39)	(\$ 27,565,013)	(\$ 44,395,165)
Increase in other financial assets		(35,926,990)	(3,394,991)
Acquisition of available-for-sale financial assets		(15,493,910)	(488,977)
(Increase) decrease in other non-current assets		(980,840)	830,897
Acquisition of investments accounted for under equity method		(14,047,766)	(1,408,714)
Acquisition of financial assets at cost		(1,173,338)	(2,060,666)
Acquisition of intangible assets	6(13)	(128,600)	(9,180,000)
Increase in land use right		(150,405)	(563,668)
Proceeds from disposal of financial assets carried at cost		475,330	456,764
Proceeds from disposal of available-for-sale financial assets		4,318,161	1,401,164
Proceeds from disposal of investments accounted for under equity method		181,120	2,436,170
Proceeds from disposal of property, plant and equipment		1,006,829	9,106,480
Other receivable due from related parties		(475,107)	-
Other investing activities		574,194	1,327,042
Interest received		25,844,433	10,475,314
Dividends received		1,615,892	1,552,262
Cash and cash equivalents reclassified to non-current assets held for sale	6(7)	(88,977)	-
Net cash flow from acquisition of subsidiaries	6(38)	(235,378)	-
Net cash used in investing activities		<u>(62,250,365)</u>	<u>(33,906,088)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
(Decrease) increase in short-term loans		(146,255,411)	54,232,791
(Decrease) increase in short-term notes and bills payable		(20,000,000)	11,990,920
Proceeds from issuing bonds		53,118,404	28,242,000
Repayments of bonds		(6,410,000)	(32,477,430)
Proceeds from long-term debt		1,338,490	17,761,410
Repayments of long-term debt		(8,110,433)	(26,877,214)
(Decrease) increase in other non-current liabilities		(266,032)	834,513
Cash dividends paid		(23,631,672)	(17,753,800)
Changes in non-controlling interests	6(29)	6,024,812	3,930,733
Interest paid		(14,026,640)	(8,188,197)
Net cash (used in) provided by financing activities		<u>(158,218,482)</u>	<u>31,695,726</u>
Net effect of changes in foreign currency exchange rates		<u>14,803,392</u>	<u>17,958,880</u>
(Decrease) increase in cash and cash equivalents		(14,989,744)	188,500,089
Cash and cash equivalents at beginning of year		<u>694,027,045</u>	<u>505,526,956</u>
Cash and cash equivalents at end of year		<u>\$ 679,037,301</u>	<u>\$ 694,027,045</u>

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 30, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on March 30, 2015.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

None.

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

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taipei Exchange Securities Market or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, ‘Financial instruments’) as endorsed by the FSC and the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" effective January 1, 2015 (collectively referred herein as the “2013 version of IFRSs) in preparing the consolidated financial statements. The related new standards, interpretations and amendments are listed below:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendments to IFRS 1)	July 1, 2010
Severe hyperinflation and removal of fixed dates for first-time adopters (amendments to IFRS 1)	July 1, 2011
Government loans (amendments to IFRS 1)	January 1, 2013
Disclosures— Transfers of financial assets (amendments to IFRS 7)	July 1, 2011
Disclosures— Offsetting financial assets and financial liabilities (amendments to IFRS 7)	January 1, 2013
IFRS 10, ‘Consolidated financial statements’	January 1, 2013 (Investment entities: January 1, 2014)
IFRS 11, ‘Joint arrangements’	January 1, 2013
IFRS 12, ‘Disclosure of interests in other entities’	January 1, 2013
IFRS 13, ‘Fair value measurement’	January 1, 2013
Presentation of items of other comprehensive income (amendments to IAS 1)	July 1, 2012
Deferred tax: recovery of underlying assets (amendments to IAS 12)	January 1, 2012
IAS 19 (revised), ‘Employee benefits’	January 1, 2013
IAS 27, ‘Separate financial statements’ (as amended in 2011)	January 1, 2013
IAS 28, ‘Investments in associates and joint ventures’ (as amended in 2011)	January 1, 2013
Offsetting financial assets and financial liabilities (amendments to IAS 32)	January 1, 2014
IFRIC 20, ‘Stripping costs in the production phase of a surface mine’	January 1, 2013
Improvements to IFRSs 2010	January 1, 2011
Improvements to IFRSs 2009—2011	January 1, 2013

Based on the Group’s assessment, the adoption of the 2013 version of IFRSs has no significant impact on the consolidated financial statements of the Group, except the following:

A. IAS 19 (revised), ‘Employee benefits’

Additional disclosures are required to present defined benefit plans.

B. IAS 1, ‘Presentation of financial statements’

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and those that will not be reclassified) must be shown separately. Accordingly, the Group will adjust its presentation of the statement of comprehensive income.

C. IFRS 12, 'Disclosure of interests in other entities'

The standard integrates the disclosure requirements for subsidiaries, joint arrangements, associates and unconsolidated structured entities. Also, the Group will disclose additional information about its interests in consolidated entities and unconsolidated entities accordingly.

D. IFRS 13, 'Fair value measurement'

The standard defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The standard sets out a framework for measuring fair value using the assumptions that market participants would use when pricing the asset or liability; for non-financial assets, fair value is determined based on the highest and best use of the asset. Also, the standard requires disclosures about fair value measurements. Based on the Group's assessment, the adoption of the standard has no significant impact on its consolidated financial statements, and the Group will disclose additional information about fair value measurements accordingly.

E. Disclosures - Transfers of financial assets (amendment to IFRS 7)

The amendment enhances qualitative and quantitative disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in transferred assets, existing at the reporting date.

Based on the Group's assessment, the adoption of the amendment will require the Group to include qualitative and quantitative disclosures for all transferred financial assets.

(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 2013 version of IFRSs as endorsed by the FSC:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	January 1, 2016
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, 'Regulatory deferral accounts'	January 1, 2016
IFRS 15, 'Revenue from contracts with customers'	January 1, 2017
Disclosure initiative (amendments to IAS 1)	January 1, 2016
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	January 1, 2014
IFRIC 21, 'Levies'	January 1, 2014
Improvements to IFRSs 2010-2012	July 1, 2014
Improvements to IFRSs 2011-2013	July 1, 2014
Improvements to IFRSs 2012-2014	January 1, 2016

The Group is assessing the potential impact of the new standards, interpretations and amendments above. The impact on the consolidated financial statements will be disclosed when the assessment is completed.

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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs")

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Available-for-sale financial assets measured at fair value.
- (c) Liabilities on cash-settled share-based payment arrangements measured at fair value.
- (d) Defined benefit liabilities recognized based on the net amount of pension fund assets plus unrecognized past period's service cost, less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including special purpose entities) over which the Group has the power to govern the financial and operating policies. In general, control is presumed to exist when the parent owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity. The existence and effect of potential voting rights that are currently exercisable or convertible have been considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.
- (b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			2014	2013	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			2014	2013	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments in companies primarily engaged in manufacturing of automobile wires/electronic devices and electronic components, and services of planning, advisory and business management	98	98	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in development and sale of computer systems, manufacturing and sale of machinery and equipment	100	100	(b) (c) (d)
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	
"	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in software and electronic information application services, and manufacturing and sale of machinery and equipment	100	100	
"	Lin Yih International Investment Co., Ltd.	Investment holdings in R.O.C. companies	100	100	
"	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			2014	2013	
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	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Manufacture and design of cellular phone and camera lens and packaging of sensors	100	100	
"	Premier Image Technology -Hong Kong Limited and subsidiaries	Manufacture and sale of camera	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	97.76	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	Foxconn Holdings B.V. - Netherland and subsidiaries	Investment holdings in companies in Europe	100	100	
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	73.47	73.47	
"	Ambit Microsystems Corporation	Mobile communications business	85	100	(a)

(a) On June 18, 2014, the Board of Directors has resolved the merger of Ambit Microsystems Corporation, a subsidiary of the Company, and Asia Pacific Telecom, which became the surviving company. The merger was temporarily set to be effective on June 30, 2015 at a

swap ratio of 1:0.4975. Related information is provided in Note 6(7).

(b) Hua Cheng International Investment Co., Ltd., the indirectly invested subsidiary of the Company, has started investing in Goldtek Technology Co., Ltd. from September 1, 2014, and Goldtek Technology Co., Ltd. is included in the consolidated financial statements from the date.

(c) Ennoconn Corporation, the indirectly invested subsidiary of the Company, has been investing in CASwell, Inc. during October and December of 2014, and obtained control over the investee and included it in the consolidated financial statements from December 5, 2014.

(d) The Group's consolidated shareholding ratio over Goldtek Technology Co., Ltd. is 38.73%. As the Group has obtained majority voting rights in the Board of Directors of CASwell, Inc., and has control over its personnel, financial and operational decisions, the company is considered as a subsidiary.

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

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

E. Nature and extent of the restrictions on fund remittance from subsidiaries to the parent company: None.

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.

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

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

(d) All foreign exchange gains and losses are presented in the statement of comprehensive

income within other 'gains and losses'.

C. Translation of foreign operations

- (a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
 - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
 - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
 - iii. All resulting exchange differences are recognized in other comprehensive income.
- (b) When the foreign operation as an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, when the Group still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, if the Group still retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) Classification of current and non-current items

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

twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

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

(8) Available-for-sale financial assets

A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

B. On a regular way purchase or sale basis, available-for-sale financial assets are recognized and derecognized using trade date accounting.

C. Available-for-sale financial assets are initially recognized at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in other comprehensive income. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured or derivatives that are linked to and must be settled by delivery of such unquoted equity instruments are presented in 'financial assets measured at cost'.

(9) Accounts receivable

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

(10) Impairment of financial assets

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

Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized by adjusting the carrying amount of the asset directly.

(b) Available-for-sale financial assets

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

(11) Derecognition of financial assets

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

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows from 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 from the financial asset have been transferred; however, the Group has not retained control of the financial asset.

(12) Inventories

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

(13) Non-current assets held for sale

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

(14) Investments accounted for under equity method / associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates

are accounted for using the equity method and are initially recognized at cost.

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

amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(15) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Land is not depreciated. Other property, plant and equipment apply cost model and 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 audited, and adjusted if appropriate, at each balance sheet date. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

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

Buildings	51 years
(Auxiliary buildings	6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Office equipment	4 ~ 6 years
Other equipment	1 ~ 6 years

(16) 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 ~ 51 years.

(17) Intangible assets

- A. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- B. Patent is amortised on a straight-line basis over its estimated useful life of 1 ~ 20 years.
- C. Concession license is amortised using the straight-line method starting from the date the license was granted by the National Communications Commission until expiration.

(18) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount

by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years 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. Goodwill for impairment testing purpose is allocated to cash generating units. This allocation is identified based on operating segments. Goodwill is allocated to a cash generating unit or a group of cash generating units that expects to benefit from the business combinations.

(19) Borrowings

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

(20) Notes and accounts payable

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

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

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

1. Hybrid (combined) contracts; or
2. Capable of eliminating or significantly reducing a measurement or recognition inconsistency;
or
3. 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.

(22) Derecognition of financial liabilities

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

(23) Offsetting financial instruments

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

(24) Financial liabilities and equity instruments - Bonds payable

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

(25) Derivative financial instruments

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

(26) Provisions

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

(27) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognised past service costs. 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. Actuarial gains and losses arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise.
- iii. Past service costs are recognized immediately in profit or loss if vested immediately; if not, the past service costs are amortized on a straight-line basis over the vesting period.

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

Employees' bonus and directors' and supervisors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal obligation or constructive obligation and those amounts can be reliably estimated. However, if the accrued amounts for employees' bonus and directors' and supervisors' remuneration are different from the actual distributed amounts as resolved by the stockholders at their stockholders' meeting subsequently, the differences should be recognized based on the accounting for changes in estimates. The Group calculates the number of shares of employees' stock bonus based on the fair value per share at the previous day of the stockholders' meeting held in the year following the financial reporting year, after taking into account the effects of ex-rights and ex-dividends.

(28) Employee share-based payment

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

- B. For the cash-settled share-based payment arrangements, the employee services received and the liability incurred are measured at the fair value of the liability to pay for those services, and are recognized as compensation cost and liability over the vesting period. The fair value of the liability shall be remeasured at each balance sheet date until settled, with any changes in fair value recognized in profit or loss.

(29) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they

are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

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

(30) 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.

(31) Revenue recognition

The Group manufactures and sells 3C products. Revenue is measured at the fair value of the consideration received or receivable, taking into account value-added 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 should be recognized when the Group has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

(32) Government grants

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

(33) 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. There is a choice on an acquisition-by-acquisition basis to measure the non-controlling interest in the acquiree either at

fair value or at the non-controlling interest's proportionate share of the acquiree's identifiable net assets.

- 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.

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

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

A. Revenue recognition

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

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

B. Financial assets-impairment of equity investments

The Group follows the guidance of IAS 39 to determine whether a financial asset—equity investment is impaired. This determination requires significant judgment. In making this judgment, the Group evaluates, among other factors, the duration and extent to which the fair value of an equity investment is less than its cost and the financial health of and short-term business outlook for the investee, including factors such as industry and sector performance,

changes in technology and operational and financing cash flow.

C. Financial assets measured at cost

The Group can not obtain sufficient information for its unquoted equity investments to determine the fair value, so their fair values cannot be reliably measured. Therefore, the investments are classified as "financial assets carried at cost."

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

As of December 31, 2014, the carrying amount of inventories was \$369,196,813.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Cash on hand and revolving funds	\$ 308,960	\$ 3,338,615
Checking accounts and demand deposits	268,252,902	120,750,443
Cash equivalents		
Time deposits	410,475,439	567,070,489
Sweep fund	-	2,867,498
	<u>\$ 679,037,301</u>	<u>\$ 694,027,045</u>

A. The Group associates with a variety of financial institutions with high credit quality in purpose of dispersing credit risk, so it expects that the probability of counterparty default is low. The Group's maximum exposure to credit risk at balance sheet date is the carrying amount of all cash and cash equivalents.

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

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

<u>Assets</u>	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Current items:		
Principal and income protected financial products	\$ 3,816	\$ -
Beneficiary certificates	712,541	430,040
Cross currency swap contracts	2,191,335	316,099
Forward exchange contracts	312,322	451,973
Others	218,241	-
	<u>\$ 3,438,255</u>	<u>\$ 1,198,112</u>
<u>Liabilities</u>	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Current items:		
Cross currency swap contracts	(\$ 811,314)	\$ -
Forward exchange contracts	(459,698)	(39,946)
	<u>(\$ 1,271,012)</u>	<u>(\$ 39,946)</u>

A. Due to the financial assets and liabilities recognized above for the years ended December 31, 2014 and 2013, the Group recognized net profit of \$2,374,063 and loss of \$311,994, respectively.

B. The counterparties of the Group's debt derivative instruments have good credit quality, all with investment credit rating or above. The maximum exposure to credit risk at balance sheet date is the carrying amount of financial assets at fair value through profit or loss.

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

<u>Derivative Financial Assets</u>	<u>December 31, 2014</u>		
	<u>Contract amount</u>		<u>Contract period</u>
	<u>(Nominal Principal in thousands)</u>		
Current items:			
Cross currency swap contracts	JPY (BUY)	32,791,000	2014.12.02~2015.06.09
	USD (BUY)	1,480,000	2014.07.11~2015.05.29
	TWD (SELL)	53,360,687	2014.07.11~2015.06.09
Foreign exchange forward contracts	RMB (BUY)	2,983,910	2014.05.28~2015.01.22
	USD (BUY)	301,364	2014.11.07~2015.03.18
	RMB (SELL)	1,862,490	2014.11.21~2015.03.18
	USD (SELL)	477,309	2014.05.28~2015.01.22
	EUR (SELL)	1,100	2014.11.07~2015.01.15

December 31, 2014			
<u>Derivative Financial Liabilities</u>	Contract amount (Nominal Principal in thousands)	Contract period	
Current items:			
Cross currency swap contracts	JPY (BUY)	64,758,000	2014.09.18~2015.03.23
	TWD (SELL)	17,989,772	2014.09.18~2015.03.23
Foreign exchange forward contracts	RMB (BUY)	3,902,087	2014.09.30~2015.03.23
	MXN (BUY)	1,119,325	2014.09.05~2015.03.12
	USD (BUY)	463,000	2014.10.24~2015.03.10
	KRW (BUY)	384,125	2014.11.12~2015.01.08
	INR (BUY)	28,330	2014.11.07~2015.01.06
	JPY (BUY)	8,752	2014.12.19~2015.01.09
	RMB (SELL)	2,859,805	2014.10.24~2015.03.10
	USD (SELL)	713,428	2014.09.05~2015.03.23
December 31, 2013			
<u>Derivative Financial Assets</u>	Contract amount (Nominal Principal in thousands)	Contract period	
Current items:			
Cross currency swap contracts	TWD (BUY)	26,580,800	2013.11.26~2014.03.31
	USD (SELL)	898,000	2013.11.26~2014.03.31
Foreign exchange forward contracts	MXN (BUY)	210,632	2013.10.10~2014.05.02
	KRW (BUY)	1,170,070	2013.11.21~2014.02.20
	USD (BUY)	232,459	2013.10.24~2014.03.06
	RMB (BUY)	8,841,823	2013.09.10~2014.03.24
	JPY (BUY)	10,000	2013.11.28~2014.01.16
	USD (SELL)	1,461,100	2013.09.10~2014.05.02
	EUR (SELL)	32,300	2013.10.24~2014.03.06
	BRL (SELL)	110,108	2013.11.18~2014.02.13
RMB (SELL)	853,232	2013.11.06~2014.03.05	
<u>Derivative Financial Liabilities</u>			
Current items:			
Foreign exchange forward contracts	BRL (BUY)	18,335	2013.11.21~2014.01.09
	KRW (BUY)	3,911,640	2013.12.19~2014.03.13
	MXN (BUY)	811,904	2013.10.22~2014.04.10
	RMB (BUY)	304,260	2013.12.18~2014.01.22
	USD (BUY)	40,152	2013.10.14~2014.03.27
	JPY (BUY)	109,778	2013.11.21~2014.04.25
	USD (SELL)	124,272	2013.10.22~2014.04.10
	EUR (SELL)	24,700	2013.10.14~2014.03.27
	BRL (SELL)	5,366	2013.11.21~2014.01.23
	INR (SELL)	326,989	2013.10.14~2014.04.25

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment.

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

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

(3) Available-for-sale financial assets

Items	December 31, 2014	December 31, 2013
Current items:		
Listed stocks	\$ 41,867	\$ 59,088
Adjustment of available-for-sale financial assets	993,837	1,028,083
	\$ 1,035,704	\$ 1,087,171
Non-current items:		
Listed stocks	\$ 27,997,755	\$ 7,125,704
Foreign investment fund	585,525	-
Emerging stocks	28,740	28,740
	28,612,020	7,154,444
Adjustment of available-for-sale financial assets	24,180,208	4,700,240
	\$ 52,792,228	\$ 11,854,684

A. On June 26, 2014, GoPro, Inc. (formerly known as Woodman Labs, Inc.), which was invested by the Group, was listed on NASDAQ. Thus, the investment of ‘financial assets measured at cost’ amounting to \$5,606,417 was reclassified to ‘available-for-sale financial assets’.

B. The Group acquired the shares of SK C&C Co., Limited amounting to \$11,292,052 in the second quarter of 2014. The investment amount has been paid in full as of December 31, 2014.

C. The Group recognized net loss or gain in other comprehensive income for fair value change for the years ended December 31, 2014 and 2013. Please refer to Notes 6(28) and (29) for details.

(4) Notes and accounts receivable

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Notes receivable	\$ 1,478,235	\$ 1,359,944
Accounts receivable	752,039,045	731,109,563
Less: Allowance for sales returns and allowances	(2,479,974)	(2,256,264)
Allowance for doubtful accounts	(2,750,491)	(2,451,701)
	<u>\$ 748,286,815</u>	<u>\$ 727,761,542</u>

A. The Company factored its accounts receivable to certain financial institutions without recourse. Under the agreement, the Company is not required to bear uncollectible risk of the underlying accounts receivable, but is liable for the losses incurred on any business dispute, and did not provide any collateral. Accordingly, these accounts receivable meet the derecognition criteria for financial assets. The Company has derecognized the accounts receivable sold to financial institutions, net of the amount estimated for business disputes.

As of December 31, 2014, there is no unsettled accounts receivable factored. As of December 31, 2013, the relevant information of unsettled accounts receivable factored were as follows:

<u>December 31, 2013</u>			
<u>Accounts receivable factoring not due yet</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
\$ 42,345,320	\$ 42,345,320	\$ 42,345,320	\$ -

B. As of December 31, 2014 and 2013, the Group has signed promissory notes amounting to \$0 and \$3,726,250 (US\$125 million) as guarantee for those accounts receivable in commercial dispute, respectively.

C. For the years ended December 31, 2014 and 2013, the financing charges (expenses) incurred from accounts receivable factoring were \$145,774 and \$134,889 (shown as “finance costs”), respectively.

D. The maximum exposure to credit risk at December 31, 2014 and 2013 was the carrying amount of each class of accounts receivable.

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

(5) Other receivables

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Tax refund receivable	\$ 34,959,731	\$ 31,387,878
Receivable from purchases made on behalf of others	2,954,006	2,394,786
Interest receivable	1,759,614	1,550,588
Proceeds from disposal of equipment receivable	728,914	946,865
Others	<u>5,521,555</u>	<u>3,935,237</u>
	<u>\$ 45,923,820</u>	<u>\$ 40,215,354</u>

The counterparties of the Group’s other accounts receivable are good credit quality enterprises and government agencies. There is no significant compliance concerns and credit risk.

(6) Inventories

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Raw materials	\$ 80,213,755	\$ 85,298,859
Work in process	73,037,270	79,002,138
Finished goods	208,537,221	150,621,589
Inventory in transit	<u>26,930,468</u>	<u>16,429,235</u>
	388,718,714	331,351,821
Less: Allowance for inventory obsolescence and market price decline	(19,521,901)	(18,566,729)
	<u>\$ 369,196,813</u>	<u>\$ 312,785,092</u>

Expenses and losses incurred on inventories for the years ended December 31, 2014 and 2013 were as follows:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Cost of inventories sold	\$ 3,925,918,922	\$ 3,700,749,467
Loss on inventory obsolescence and market price decline (Gain from price recovery)	576,368	(195,984)
Revenue from sale of scraps	(5,623,224)	(3,089,145)
Others	<u>356,399</u>	<u>158,701</u>
	<u>\$ 3,921,228,465</u>	<u>\$ 3,697,623,039</u>

As the Group sold some inventory with net realizable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2013.

(7) Non-current assets held for sale

- A. On June 18, 2014, the Board of Directors has resolved the merger of Ambit Microsystems Corporation (“Ambit”), a subsidiary of the Company, and Asia Pacific Telecom (“APT”), which became the surviving company. Accordingly, the related assets and liabilities were reclassified as non-current assets held for sale. The merger was temporarily set to be effective on June 30, 2015 at a swap ratio of 1:0.4975.
- B. On September 25, 2014, the Board of Directors of Ambit has resolved to dispose Ambit’s 5M Hz spectrum of wireless broadband and to sell the use right of 728~733 MHz (upstream frequency band) and 783~788 MHz (downstream frequency band) of frequency band A3 of 700M Hz to Taiwan Mobile Co., Ltd.. The proceeds was \$3,433,375 and the gain on disposal was \$28,375. The transaction has been approved by the National Communications Commission and was completed in January 2015.

C. The non-current assets held for sale is composed of the following as of December 31, 2014:

(a) Assets directly relating to non-current assets held for sale:

	<u>December 31, 2014</u>
Cash and cash equivalents	\$ 88,977
Other current assets	8,058
Property, plant and equipment	688,424
Intangible assets	9,097,861
Other non-current assets	<u>18,769</u>
	<u>\$ 9,902,089</u>

(b) Liabilities directly relating to non-current assets held for sale:

	<u>December 31, 2014</u>
Short-term loans	\$ 2,000,000
Accounts payable and other payables	48,015
Other liabilities	<u>6,818</u>
	<u>\$ 2,054,833</u>

(c) Impairment loss of \$91,058 was recognised for the year ended December 31, 2014 (shown as “other gains and losses”), as a result of the remeasurement of the disposal group held for sale at the lower of its carrying amount or fair value less costs to sell.

(8) Other current assets

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Principal and income protected financial products	\$ 32,502,752	\$ -
Time deposits with maturity over three months	7,053,399	5,016,244
Refundable deposits	1,529,523	100,840
Pledged time deposits	<u>7,777</u>	<u>48,077</u>
	<u>\$ 41,093,451</u>	<u>\$ 5,165,161</u>

The Group has signed a contract for principal protected financial products with the bank for the year ended December 31, 2014, and the expected annualised rate of return is between 3.9% and 4.9%.

(9) Financial assets carried at cost

<u>Items</u>	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Non-current item:		
Unlisted stocks	<u>\$ 5,792,900</u>	<u>\$ 10,843,376</u>

A. According to the Group’s intension, its investment in above equity instruments should be classified as ‘available-for-sale financial assets’. However, as the above equity instruments are not traded in active market, and no sufficient industry information of companies similar to the above companies or no financial information of the above companies can be obtained, the fair value of the investment in above equity instruments cannot be measured reliably. Accordingly, the Group classified those stocks as ‘financial assets carried at cost’.

- B. On June 26, 2014, GoPro, Inc. (formerly known as Woodman Labs, Inc.), which was invested by the Group, was listed on NASDAQ. Thus, the investment of ‘financial assets measured at cost’ was reclassified to ‘available-for-sale financial assets’.
- C. The Group has assessed the aforementioned financial instruments. Because partial investment was impaired, the Group has recognised impairment loss of \$87,730 and \$0 (shown as ‘other gains and losses’) for the years ended December 31, 2014 and 2013, respectively.
- D. As of December 31, 2014 and 2013, no financial assets measured at cost held by the Group were pledged to others.

(10) Investments accounted for under equity method

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Foxconn Technology Co., Ltd.	\$ 23,906,139	\$ 20,711,747
Zhen Ding Technology Holding Limited	13,582,549	10,840,035
Asia Pacific Telecom	9,536,143	-
Pan International Industrial Corporation	3,016,667	2,917,719
G-Tech Optoelectronics Corporation	1,921,605	2,575,294
Others	11,449,167	9,238,204
	<u>\$ 63,412,270</u>	<u>\$ 46,282,999</u>

- A. The Group has assessed impairment of certain investees for the years ended December 31, 2014 and 2013, and has accrued impairment loss of \$244,847 and \$0, respectively (shown as ‘other gains and losses’).
- B. The Group holds 15% of share capital of Asia Pacific Telecom. Since Bon Shin International Investment Co., Ltd., a subsidiary of the Company, serves as the investee’s chairman, the Group has significant impact over the investee.
- C. Ambit, a subsidiary of the Company, has signed a letter of intent with APT in May 2014. APT has issued 826,407 thousand ordinary shares for capital increase through private placement which Ambit serves as the subscriber. Ambit has acquired 582,888 thousand shares at NTD\$20 per share from the private placement, amounting to \$11,657,769 in July 2014. Ambit could introduce international strategic investors to purchase the remaining 243,519 thousand ordinary shares of the private placement under the same price and conditions within 1 year after the shareholders’ approval of the private placement in 2014.
- D. The fair value of the Group’s associates which have quoted market price was as follows:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Foxconn Technology Co., Ltd.	\$ 35,230,414	\$ 27,279,516
Zhen Ding Technology Holding Limited	25,741,293	21,742,810
Asia Pacific Telecom	10,178,189	-
Pan International Industrial Corporation	2,757,084	3,161,139
G-Tech Optoelectronics Corporation	2,126,342	2,722,446

E. The consolidated financial information of the Group's principal associates is summarized below:

	<u>Assets</u>	<u>Liabilities</u>	<u>Revenue</u>	<u>Profit/(Loss)</u>	<u>Interest held %</u>
<u>December 31, 2014</u>					
Foxconn Technology Co., Ltd.	\$ 130,995,578	\$48,939,697	\$83,895,142	\$9,382,287	30%
Asia Pacific Telecom	42,417,481	5,538,612	16,302,527	(8,412,424)	15%
Zhen Ding Technology Holding Limited	85,484,547	53,461,802	75,953,540	6,734,684	41%
Pan International Industrial Corporation	19,295,671	7,343,949	17,181,487	377,971	27%
G-Tech Optoelectronics Corporation	18,874,679	11,770,589	7,894,843	(2,168,973)	27%
<u>December 31, 2013</u>					
Foxconn Technology Co., Ltd.	\$ 95,240,193	\$25,972,250	\$94,598,086	\$7,011,205	30%
Zhen Ding Technology Holding Limited	71,551,407	45,837,313	64,483,145	5,470,812	41%
Pan International Industrial Corporation	19,339,314	7,958,994	15,460,006	488,904	27%
G-Tech Optoelectronics Corporation	17,858,894	8,806,149	9,978,690	(1,289,992)	27%

(11) Property, plant and equipment

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Others</u>	<u>Construction in progress</u>	<u>Total</u>
<u>At January 1, 2014</u>							
Cost	\$ 4,275,148	\$ 175,137,724	\$ 296,433,194	\$ 36,823,985	\$ 95,517,371	\$ 19,506,426	\$ 627,693,848
Accumulated depreciation and impairment	-	(41,772,993)	(127,799,990)	(18,130,735)	(60,428,189)	-	(248,131,907)
	<u>\$ 4,275,148</u>	<u>\$ 133,364,731</u>	<u>\$ 168,633,204</u>	<u>\$ 18,693,250</u>	<u>\$ 35,089,182</u>	<u>\$ 19,506,426</u>	<u>\$ 379,561,941</u>
<u>Year ended December 31, 2014</u>							
Opening net book amount	\$ 4,275,148	\$ 133,364,731	\$ 168,633,204	\$ 18,693,250	\$ 35,089,182	\$ 19,506,426	\$ 379,561,941
Additions	492	1,368,005	11,557,516	879,261	6,210,401	3,957,846	23,973,521
Transfer	79,105	5,355,869	2,667,666	-	670,586	(8,501,716)	271,510
Disposals	(22,885)	(14,686)	(218,855)	(6,552)	(178,106)	-	(441,084)
Acquired through business combinations	-	-	8,316	-	20,591	-	28,907
Transferred to non-current assets held for sale	-	-	-	-	(32,363)	(662,454)	(694,817)
Depreciation charge	-	(10,698,373)	(42,234,700)	(5,393,545)	(11,076,265)	-	(69,402,883)
Impairment loss	-	-	(1,134,745)	-	-	-	(1,134,745)
Net exchange differences	(96,141)	4,697,388	13,429,742	648,224	4,312,480	3,714,515	26,706,208
Closing net book amount	<u>\$ 4,235,719</u>	<u>\$ 134,072,934</u>	<u>\$ 152,708,144</u>	<u>\$ 14,820,638</u>	<u>\$ 35,016,506</u>	<u>\$ 18,014,617</u>	<u>\$ 358,868,558</u>
<u>At December 31, 2014</u>							
Cost	\$ 4,235,719	\$ 186,559,953	\$ 304,064,762	\$ 38,852,709	\$ 101,454,212	\$ 18,014,617	\$ 653,181,972
Accumulated depreciation and impairment	-	(52,487,019)	(151,356,618)	(24,032,071)	(66,437,706)	-	(294,313,414)
	<u>\$ 4,235,719</u>	<u>\$ 134,072,934</u>	<u>\$ 152,708,144</u>	<u>\$ 14,820,638</u>	<u>\$ 35,016,506</u>	<u>\$ 18,014,617</u>	<u>\$ 358,868,558</u>

	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
<u>At January 1, 2013</u>							
Cost	\$ 3,900,934	\$ 166,307,528	\$ 285,431,007	\$ 31,318,103	\$ 91,811,531	\$ 30,700,726	\$ 609,469,829
Accumulated depreciation and impairment	-	(39,502,668)	(105,825,506)	(10,516,820)	(48,469,759)	-	(204,314,753)
	<u>\$ 3,900,934</u>	<u>\$ 126,804,860</u>	<u>\$ 179,605,501</u>	<u>\$ 20,801,283</u>	<u>\$ 43,341,772</u>	<u>\$ 30,700,726</u>	<u>\$ 405,155,076</u>
<u>Year ended December 31, 2013</u>							
Opening net book amount	\$ 3,900,934	\$ 126,804,860	\$ 179,605,501	\$ 20,801,283	\$ 43,341,772	\$ 30,700,726	\$ 405,155,076
Additions	1,370	4,123	12,144,658	4,882,459	3,135,768	10,434,165	30,602,543
Transfer	-	13,505,024	10,055,390	69,399	4,504,141	(25,874,750)	2,259,204
Disposals	(371)	(796,364)	(3,009,857)	(60,596)	(5,237,461)	(561,224)	(9,665,873)
Depreciation charge	-	(9,196,631)	(40,920,460)	(7,573,911)	(14,995,851)	-	(72,686,853)
Impairment loss	-	-	(455,187)	-	-	-	(455,187)
Net exchange differences	373,215	3,043,719	11,213,159	574,616	4,340,813	4,807,509	24,353,031
Closing net book amount	<u>\$ 4,275,148</u>	<u>\$ 133,364,731</u>	<u>\$ 168,633,204</u>	<u>\$ 18,693,250</u>	<u>\$ 35,089,182</u>	<u>\$ 19,506,426</u>	<u>\$ 379,561,941</u>
<u>At December 31, 2013</u>							
Cost	\$ 4,275,148	\$ 175,137,724	\$ 296,433,194	\$ 36,823,985	\$ 95,517,371	\$ 19,506,426	\$ 627,693,848
Accumulated depreciation and impairment	-	(41,772,993)	(127,799,990)	(18,130,735)	(60,428,189)	-	(248,131,907)
	<u>\$ 4,275,148</u>	<u>\$ 133,364,731</u>	<u>\$ 168,633,204</u>	<u>\$ 18,693,250</u>	<u>\$ 35,089,182</u>	<u>\$ 19,506,426</u>	<u>\$ 379,561,941</u>

The Company's subsidiaries assessed recoverable amounts of those assets where there is an indication that they are impaired. Impairment loss of \$1,134,745 and \$455,187 (shown as 'other gains and losses') was recognized for the years ended December 31, 2014 and 2013, respectively.

(12) Investment property

	<u>Land and buildings</u>	
	<u>2014</u>	<u>2013</u>
<u>At January 1</u>		
Cost	\$ 3,149,232	\$ 1,631,839
Accumulated depreciation and impairment	(844,393)	(400,836)
	<u>\$ 2,304,839</u>	<u>\$ 1,231,003</u>
<u>Year ended December 31</u>		
Opening net book amount	\$ 2,304,839	\$ 1,231,003
Additions	1,255,460	1,314,372
Disposals	(90,995)	(215,360)
Depreciation charge	(205,882)	(112,703)
Impairment loss	(147,837)	-
Net exchange differences	49,081	87,527
Closing net book amount	<u>\$ 3,164,666</u>	<u>\$ 2,304,839</u>
<u>At December 31</u>		
Cost	\$ 4,810,944	\$ 3,149,232
Accumulated depreciation and impairment	(1,646,278)	(844,393)
	<u>\$ 3,164,666</u>	<u>\$ 2,304,839</u>

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

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Rental income from the lease of the investment property	<u>\$ 270,032</u>	<u>\$ 158,609</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 205,882</u>	<u>\$ 112,703</u>

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss of \$147,837 and \$0 was recognized for the years ended December 31, 2014 and 2013, respectively.

C. The fair value of the investment property held by the Group as at December 31, 2014 and 2013 was \$3,422,770 and \$3,045,877, 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.

(13) Intangible assets

	Concession license	Goodwill	Patents	Trademarks	Total
<u>At January 1, 2014</u>					
Cost	\$9,180,000	\$519,385	\$3,539,938	\$ -	\$ 13,239,323
Accumulated amortization and impairment	-	-	(424,045)	-	(424,045)
	<u>\$9,180,000</u>	<u>\$519,385</u>	<u>\$3,115,893</u>	<u>\$ -</u>	<u>\$ 12,815,278</u>
<u>Year ended December 31, 2014</u>					
Opening net book amount	\$9,180,000	\$519,385	\$3,115,893	\$ -	\$ 12,815,278
Additions	-	68,180	60,420	-	128,600
Acquired through business combinations	-	215,375	461,011	235,982	912,368
Amortisation charge	-	-	(430,215)	(2)	(430,217)
Transferred to non-current assets held for sale	(9,180,000)	(86)	-	-	(9,180,086)
Net exchange differences	-	17,962	176,188	(2)	194,148
Closing net book amount	<u>\$ -</u>	<u>\$820,816</u>	<u>\$3,383,297</u>	<u>\$235,978</u>	<u>\$ 4,440,091</u>
<u>At December 31, 2014</u>					
Cost	\$ -	\$820,816	\$4,282,987	\$236,031	\$ 5,339,834
Accumulated amortization and impairment	-	-	(899,690)	(53)	(899,743)
	<u>\$ -</u>	<u>\$820,816</u>	<u>\$3,383,297</u>	<u>\$235,978</u>	<u>\$ 4,440,091</u>
	Concession license	Goodwill	Patents		Total
<u>At January 1, 2013</u>					
Cost	\$ -	\$ 505,969	\$ 3,448,500		\$ 3,954,469
Accumulated amortization and impairment	-	-	-		-
	<u>\$ -</u>	<u>\$ 505,969</u>	<u>\$ 3,448,500</u>		<u>\$ 3,954,469</u>
<u>Year ended December 31, 2013</u>					
Opening net book amount	\$ -	\$ 505,969	\$ 3,448,500		\$ 3,954,469
Additions	9,180,000	-	-		9,180,000
Amortisation charge	-	-	(422,337)		(422,337)
Net exchange differences	-	13,416	89,730		103,146
Closing net book amount	<u>\$ 9,180,000</u>	<u>\$ 519,385</u>	<u>\$ 3,115,893</u>		<u>\$ 12,815,278</u>
<u>At December 31, 2013</u>					
Cost	\$ 9,180,000	\$ 519,385	\$ 3,539,938		\$ 13,239,323
Accumulated amortization and impairment	-	-	(424,045)		(424,045)
	<u>\$ 9,180,000</u>	<u>\$ 519,385</u>	<u>\$ 3,115,893</u>		<u>\$ 12,815,278</u>

- A. Goodwill arose mainly from the acquisition of Scientific-Atlanta de Mexico S. de R.L. de C.V. in 2011 which was accounted for using the acquisition method.
- B. Patents refer to the panel patents obtained from NEC in September, 2012.
- C. Please refer to Note 6(38) for details of information acquired through business combinations in 2014.
- D. Ambit, a subsidiary of the Company, has received the approval of 4G mobile broadband spectrum by the competent authority for telecommunication which the subsidiary won the bid of frequency band A3 and B3. The bid amounting to \$9,180,000 has been paid to the National Communications Commission. On June 18, 2014, the Board of Directors of Ambit has resolved the merger with APT. On September 25, 2014, the Board of Directors has resolved to dispose 5M Hz spectrum and to sell the use right of 728~733 MHz (upstream frequency band) and 783~788 MHz (downstream frequency band) of frequency band A3 of 700M Hz to Taiwan Mobile Co., Ltd.. The Group has reclassified the above concession as non-current assets held for sale. Please refer to Note 6(7) for details.
- E. The details of amortization are as follows:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Operating costs	\$ 430,217	\$ 422,337
<u>(14) Other non-current assets</u>		
	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Long-term prepaid rent	\$ 18,959,706	\$ 18,470,107
Prepayments for equipment	728,900	1,950,002
Other financial assets - non-current	30,500	31,800
Others	4,727,416	3,927,648
	<u>\$ 24,446,522</u>	<u>\$ 24,379,557</u>

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 \$398,750 and \$408,179 for the years ended December 31, 2014 and 2013, respectively.

(15) Short-term loans

<u>Type of loans</u>	<u>December 31, 2014</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Credit loans	\$ <u>226,500,507</u>	0.562%~5.04%	None
<u>Type of loans</u>	<u>December 31, 2013</u>	<u>Interest rate range</u>	<u>Collateral</u>
Bank loans			
Secured loans	\$ 5,811	8.04%	Time deposits and cash
Credit loans	<u>366,227,790</u>	0.58%~6.216%	None
	<u>\$ 366,233,601</u>		

- A. As of December 31, 2014 and 2013, the Company provided guarantees on the short-term credit facilities obtained by Foxconn Slovakia, SPOL S.R.O., a subsidiary of the Company, in the

amount of EUR 291 million and EUR 321 million, respectively.

- B. As of December 31, 2014 and 2013, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Technologies Limited, a subsidiary of the Company, both in the amount of RMB 2 billion.
- C. As of December 31, 2014 and 2013, the Company provided guarantees on the short-term credit facilities obtained by Falcon Precision Trading Limited, a subsidiary of the Company, both in the amount of RMB 2 billion.
- D. As of December 31, 2014 and 2013, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Ireland Limited, a subsidiary of the Company, in the amount of USD 250 million and USD 200 million, respectively.
- E. The Group has signed an agreement to offset financial assets and liabilities with financial institutions from 2013. Details of the offset as of December 31, 2014 and 2013 are as follows:

December 31, 2014		
Gross amount of recognised financial liabilities	Gross amount of recognised financial assets offset in the balance sheet	Net amount of financial liabilities presented in the balance sheet
\$ 532,606,674	\$ 532,606,674	\$ -
December 31, 2013		
Gross amount of recognised financial liabilities	Gross amount of recognised financial assets offset in the balance sheet	Net amount of financial liabilities presented in the balance sheet
\$ 192,553,858	\$ 192,553,858	\$ -

(16) Short-term notes and bills payable

	December 31, 2014	December 31, 2013
Commercial paper	\$ -	\$ 20,000,000
Less: unamortized discount	-	(17,483)
	<u>\$ -</u>	<u>\$ 19,982,517</u>
Interest rates per annum	<u>\$ -</u>	<u>0.808%~0.898%</u>

(17) Other payables

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Awards and salaries payable	\$ 57,207,188	\$ 51,699,549
Payables for equipment	33,614,650	36,080,249
Consumption goods expense payable (including indirect materials)	30,927,610	26,698,908
Royalty fees payable	36,321,703	24,451,571
Employees' bonuses payable	9,398,501	7,682,195
Tax payable	5,191,529	2,707,278
Others	50,914,338	41,855,428
	<u>\$ 223,575,519</u>	<u>\$ 191,175,178</u>

(18) Other current liabilities

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Receipts in advance of payments for equipment on behalf of others	\$ 33,030,873	\$ 6,189,021
Receipts in advance	10,708,398	13,295,437
Deferred income	4,179,062	5,608,445
Bonds payable maturing within one year	16,500,000	6,410,000
Long-term loans maturing within one year	11,773,239	7,815,888
Others	3,313,393	2,941,776
	<u>\$ 79,504,965</u>	<u>\$ 42,260,567</u>

(19) Bonds payable

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Corporate bonds payable	\$ 113,000,000	\$ 80,210,000
Foreign unsecured corporate bonds JPY-denominated	13,558,860	3,964,730
Foreign unsecured corporate bonds RMB-denominated	4,081,584	-
Foreign unsecured corporate bonds USD-denominated	20,572,500	19,376,500
Less: Discount on bonds payable	(68,531)	(86,442)
Total	151,144,413	103,464,788
Less: Current portion (shown as "other current liabilities")	(16,500,000)	(6,410,000)
	<u>\$ 134,644,413</u>	<u>\$ 97,054,788</u>

A. First unsecured corporate bonds issue in 2005

(a) On September 14, 2005, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$11,500,000. As of December 31, 2014, Bond Aa to Af, Bond Ba to Bf and Bond Ca to Cf had been redeemed in the amount of \$9,000,000. The amount of the unredeemed bonds is \$2,500,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
Bond Da to De	September 2005	10 years	\$500,000 per bond	2.37%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) First unsecured corporate bonds issue in 2005 was transferred to current liabilities in the third quarter of 2014 in accordance with the conditions of the contractual arrangement.

B. First debenture issue of 2010

(a) On December 17, 2010, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
December 2010	5 years	\$ 6,000,000	1.43%	Pay half of principal each in the fourth and fifth year. Interest is paid annually at simple interest rate.

(b) As of December 31, 2014, in accordance with the conditions of the contractual arrangement, the Company has repaid \$3,000,000, and the balance of \$3,000,000 was transferred to current liabilities in the fourth quarter of 2014.

C. First debenture issue of 2011

(a) On January 7, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
March 2011	5 years	\$6,000,000	1.47%	Pay half of principal each in the fourth and fifth year. Interest is paid annually at simple interest rate.

(b) 2011 first unsecured corporate bonds payable of \$3,000,000 had been reclassified to “Current liabilities” in the first quarter of 2014 in accordance with the conditions of the contractual arrangement.

D. Second debenture issue of 2011

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

<u>Type 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.

E. Third debenture issue of 2011

On July 6, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$4,950,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
July 2011	5 years	\$ 4,950,000	1.51%	Principal is due at maturity. Interest is paid annually at simple interest rate.

F. First debenture issue of 2012

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

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

G. 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 terms of these domestic unsecured bonds are summarized as follows:

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

H. Third debenture issue of 2012

(a) On July 27, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of \$8,000,000. The terms of these domestic unsecured bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
August 2012	3 years	\$ 8,000,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(b) 2012 third unsecured corporate bonds payable had been reclassified to “Current liabilities” in the third quarter of 2014 in accordance with the conditions of the contractual arrangement.

I. 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 terms of these domestic unsecured bonds are summarized as follows:

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

J. First debenture issue of 2013

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

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

K. Second debenture issue of 2013

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

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

L. Third debenture issue of 2013

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

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

M. First debenture issue of 2014

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

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

N. Second debenture issue of 2014

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

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

O. Third debenture issue of 2014

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

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

P. Fourth debenture issue of 2014

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

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

<u>Type of bonds</u>	<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
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.

Q. Foreign unsecured corporate bonds USD-denominated

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, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

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

R. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 10 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
March 2013	3 years	JPY 10 billion	1.28%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

S. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 4 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
March 2013	3 years	JPY 4 billion	Floating rate of 3-month LIBOR plus 1.10%	Principal is due at maturity. Interest is paid quarterly at simple interest rate.

T. Foreign unsecured corporate bonds JPY-denominated

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, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

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

U. Foreign unsecured corporate bonds RMB-denominated

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, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

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

V. Foreign unsecured corporate bonds JPY-denominated

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, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

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

W. Foreign unsecured corporate bonds JPY-denominated

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, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

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

(20) Long-term loans

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate range</u>	<u>Collateral</u>	<u>December 31, 2014</u>
Mizuho Corporate Bank Ltd., etc. syndicated loan	2011/3/31~2016/3/31	0.6977%	None	\$ 8,434,125
"	2013/8/22~2016/8/22	1.1600%	"	15,825,000
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.5390%	"	4,231,700
First Commercial Bank	2011/11/30~2026/11/30	2.0507%	"	2,383,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.0300%	"	2,884,671
Citibank	2012/9/21~2015/7/31	1.1971%	"	1,061,451
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	"	817,019
First Commercial Bank	2013/9/6~2033/9/6	1.7865%	"	334,000
				<u>35,970,966</u>
Less: Current portion				(<u>11,773,239</u>)
				<u>\$ 24,197,727</u>

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate range</u>	<u>Collateral</u>	<u>December 31, 2013</u>
Mizuho Corporate Bank Ltd., etc. syndicated loan	2011/3/31~2016/3/31	0.6968%	None	\$ 14,478,900
"	2013/8/22~2016/8/22	1.2800%	"	14,905,000
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.6850%	"	4,519,900
China Development Industrial Bank	2011/8/12~2014/8/12	1.4100%	"	2,000,000
First Commercial Bank	2011/11/30~2026/11/30	1.6803%	"	1,523,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.0700%	"	3,131,061
Citibank	2012/9/21~2015/9/20	1.1959%	"	1,261,041
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	"	1,022,714
First Commercial Bank	2013/9/6~2033/9/6	1.7315%	"	83,000
				<u>42,924,616</u>
Less: Current portion				(<u>7,815,888</u>)
				<u>\$ 35,108,728</u>

- A. On March 21, 2011, the Company entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank and obtained a credit line in the amount of JPY 51 billion. The partial amount of JPY 31,875 million had been extended until March 31, 2016 and will be repaid by installment over the remaining contract period. The amount of JPY 21,250 million, which will due within one year, had been reclassified to “Current liabilities” in the fourth quarter of 2014.
- B. Foxconn (Far East) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank on June 18, 2013 and obtained a credit line in the amount of USD 500 million, with the Company as the guarantor of the loan.
- C. Foxconn Slovakia, SPOL. S R. O., a subsidiary of the Company, entered into a syndicated credit facility agreement with ING Bank N.V. as the lead bank and obtained a credit line 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. As of December 31, 2014, the credit line is EUR 110 million, with the Company as the guarantor of the loan.
- D. The Company entered into a comprehensive credit contract with China Development Industrial Bank on August 3, 2011, and obtained a credit line in the amount of \$2 billion. As of December 31, 2014, the entire loan had been repaid.
- E. Syntrend Creative Park Co. Ltd., a subsidiary of the Company, entered into a comprehensive credit contract with First Commercial Bank on April 18, 2011, and obtained a credit line in amount of \$2.5 billion.
- F. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. and Sumitomo Mitsui Banking Corporation on June 11, 2012, and obtained a credit line in the amount of JPY 11 billion, with the Company as the guarantor of the loan.
- G. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a U.S. dollar regular loan commitment agreement with Citibank (China) Ltd. on September 21, 2012, and obtained a credit line in the amount of USD 50 million, of which USD 12 million had been repaid in advance and USD 4 million had been due for settlement. The amount of USD 34 million, which will due within one year, had been reclassified to “Current liabilities” in the fourth quarter of 2014, with the Company as the guarantor of the loan.
- H. The Company entered into a comprehensive credit facility agreement with ING Bank, N.V. as the lead bank and the loan amount is JPY 3,087,748 thousand, which will be repaid by installment over the contract period. The amount of JPY 514,626 thousand, which will due within one year, had been reclassified to “Current liabilities” in the fourth quarter of 2014.
- I. Altus Technology Inc., Ingrasys Technology Inc. and Dynamic Computing Technology Co., Ltd., subsidiaries of the Company, entered into a comprehensive credit contract with First Commercial Bank on October 19, 2012, and obtained a credit line in the amount of \$1,390,000.

J. Throughout the term of Mizuho Corporate Bank Ltd., ING Bank, N.V. and Citibank (China) Ltd., etc. syndicated term loan agreement, the Group shall maintain the agreed financial ratios, to be tested semi-annually and annually on consolidated basis.

(21) 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.
- (b) The amounts recognized in the balance sheet are determined as follows (shown as "Other non-current liabilities"):

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Present value of funded obligations	\$ 2,240,746	\$ 2,171,528
Fair value of plan assets	(646,426)	(632,662)
	<u>\$ 1,594,320</u>	<u>\$ 1,538,866</u>

- (c) Movements in present value of defined benefit obligations are as follows:

	<u>2014</u>	<u>2013</u>
Present value of defined benefit obligations		
At January 1	\$ 2,171,528	\$ 2,174,055
Current service cost	23,594	31,609
Interest cost	43,431	32,611
Actuarial gain (loss)	42,314	(2,539)
Benefits paid	(40,121)	(64,208)
At December 31	<u>\$ 2,240,746</u>	<u>\$ 2,171,528</u>

(d) Movements in fair value of plan assets:

	2014	2013
Fair value of plan assets		
At January 1	\$ 632,662	\$ 645,316
Expected return on plan assets	12,654	9,680
Actuarial gain (loss)	2,530 (	1,559)
Employer contributions	38,701	43,433
Benefits paid	(40,121)	(64,208)
At December 31	<u>\$ 646,426</u>	<u>\$ 632,662</u>

(e) Amounts of expenses recognised in statements of comprehensive income:

	For the years ended December 31,	
	2014	2013
Current service cost	\$ 23,594	\$ 31,609
Interest cost	43,431	32,611
Expected return on plan assets	(12,654)	(9,680)
Current pension costs	<u>\$ 54,371</u>	<u>\$ 54,540</u>

Details of cost and expenses recognised in statements of comprehensive income:

	For the years ended December 31,	
	2014	2013
Cost of sales	\$ 8,213	\$ 8,884
Selling expenses	3,000	3,819
General and administrative expenses	16,507	18,124
Research and development expenses	26,651	23,713
	<u>\$ 54,371</u>	<u>\$ 54,540</u>

(f) Amounts of actuarial gains or losses recognised under other comprehensive income are as follows:

	For the years ended December 31,	
	2014	2013
Recognition for current period	(\$ 39,784)	\$ 980
Accumulated amount	(\$ 232,658)	(\$ 192,874)

(g) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits

with the interest rates offered by local banks. The constitution of fair value of plan assets as of December 31, 2014 and 2013 is given in the Annual Labor Retirement Fund Utilisation Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilisation by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund's minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks.

Actual returns on plan assets of the Company were \$15,183 and \$8,121 for the years ended December 31, 2014 and 2013, respectively.

- (h) The principal actuarial assumptions used were as follows:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Discount rate	<u>2.00%</u>	<u>2.00%</u>
Future salary increases	<u>3.50%</u>	<u>3.50%</u>
Expected return on plan assets	<u>2.00%</u>	<u>2.00%</u>

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

- (i) Historical information of experience adjustments was as follows:

	<u>For the years ended December 31,</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Present value of defined benefit obligation	\$ 2,240,746	\$ 2,171,528	\$ 2,174,055
Fair value of plan assets	(646,426)	(632,662)	(645,316)
Deficit in the plan	<u>\$ 1,594,320</u>	<u>\$ 1,538,866</u>	<u>\$ 1,528,739</u>
Experience adjustments on plan liabilities	<u>\$ 42,314</u>	<u>\$ 9,864</u>	<u>\$ 103,383</u>
Experience adjustments on plan assets	<u>\$ 2,530</u>	<u>(\$ 1,559)</u>	<u>(\$ 5,387)</u>

- (j) Expected contributions to the defined benefit pension plans of the Group within one year from December 31, 2014 is \$57,505.

B. Defined contribution plans

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

upon termination of employment.

- (b) The subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees' monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.
- (c) As of December 31, 2014 and 2013, the subsidiaries which participated in defined contribution pension plans recognized reserve according to the respective local laws for retirement plan in the amount of \$56,418 and \$106,152, respectively. The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2014 and 2013 were \$19,462,997 and \$15,761,823, respectively.

(22) Share-based payment

As of December 31, 2014 and 2013, the share-based payment transactions of FIH Mobile Limited, a subsidiary of the Company (listed on the Stock Exchange of Hong Kong), are set forth below:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Employee stock options	July 8, 2011	256,159,719	1~3 years	Note (1)
Other share-based payment plans	December 29, 2006	5,748,145	-	Note (2)(11)
"	July 24, 2007	502,090	-	Note (3)(11)
"	December 28, 2007	20,459,322	-	Note (4)(11)
"	October 29, 2009	26,161,489	-	Note (11)
"	April 27, 2010	9,435,264	-	"
"	November 19, 2010	25,616,428	-	"
"	December 29, 2010	35,573,029	-	"
"	April 29, 2011	3,302,725	-	"
"	July 8, 2011	5,138,266	-	"
"	October 18, 2011	21,948,624	-	"
"	December 29, 2011	62,423,773	-	Note (5)(11)
"	December 28, 2012	135,564,990	-	Note (6)(11)
"	April 22, 2013	10,633,361	-	Note (7)(11)
"	October 17, 2013	92,215,205	-	Note (8)(11)
"	May 8, 2014	138,267,922	-	Note (9)
"	July 3, 2014	10,900,786	-	Note (10)(11)

Note 1: Vested upon completion of certain years' service.

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

Note 3: Of the shares granted, 407,000 shares cannot be sold within 1 to 2 years from the grant date.

Note 4: Of the shares granted, 20,362,078 shares cannot be sold within 1 to 3 years from the

grant date.

Note 5: Of the shares granted, 13,939,379 shares cannot be sold within 1 to 2 years from the grant date.

Note 6: Of the shares granted, 14,934,766 shares cannot be sold within 1 to 2 years from the grant date.

Note 7: Of the shares granted, 6,210,640 shares cannot be sold within 1 to 2 years from the grant date.

Note 8: Of the shares granted, 33,957,285 shares cannot be sold within 1 to 2 years from the grant date.

Note 9: Of the shares granted, 138,267,922 shares cannot be sold within 1 to 3 years from the grant date.

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

Note 11: Vested immediately.

A. Employee stock options

For the stock options granted with the compensation cost accounted for using the fair value method, their fair value on the grant date is estimated using the Black-Scholes option-pricing model. The parameters used in the estimation of the fair value are as follows:

<u>Grant date</u>	<u>Stock price (HK\$)</u>	<u>Exercise price (HK\$)</u>	<u>Exercise price volatility</u>	<u>Expected dividend yield rate</u>	<u>Risk-free interest rate</u>	<u>Fair value per share (US\$)</u>
July 8, 2011	\$ 3.62	\$ 3.62	37%	-	0.297%~0.667%	\$ 0.11

(a) For the years ended December 31, 2014 and 2013, the weighted-average exercise price of employee stock options outstanding were US\$0.57 and US\$0.60 (in dollars) per share, respectively. For the years ended December 31, 2014 and 2013, expenses incurred on employee stock options transactions were \$285 (US\$9.4 thousand) and \$86,101 (US\$2,900 thousand), respectively.

(b) Details of the employee stock options are set forth below:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Options outstanding at beginning of year	157,670,091	206,374,634
Options exercised	(77,022,839)	(36,055,551)
Options revoked	(80,647,252)	(12,648,992)
Options outstanding at end of year	<u>-</u>	<u>157,670,091</u>
Options exercisable at end of year	<u>-</u>	<u>86,140,498</u>

B. Other share-based payment plans

These share-based payments were granted to employees without consideration received. For the years ended December 31, 2014 and 2013, expenses incurred on other share-based payments were \$2,330,354 (US\$76,884 thousand) and \$1,330,587 (US\$44,816 thousand), respectively.

(23) Other non-current liabilities

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Reserve for retirement plan	\$ 1,650,738	\$ 1,645,018
Government grants	3,961,070	3,386,876
Capital lease payable	2,948,552	3,039,449
Others	944,133	1,122,868
	<u>\$ 9,504,493</u>	<u>\$ 9,194,211</u>

(24) Provisions

	<u>Warranty</u>
At January 1, 2014	\$ 2,406,336
Additional provisions	992,838
Used during the year	(261,448)
Unused amounts reversed	(506,097)
Exchange differences	43,250
At December 31, 2014	<u>\$ 2,674,879</u>

Analysis of total provisions:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Current	\$ 2,674,879	\$ 2,406,336

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

(25) Capital stock

A. On June 26, 2013, the Company's shareholders adopted a resolution to increase the authorized shares to 18 billion shares. As of December 31, 2014, the Company's authorized capital was \$150,000,000, consisting of 15 billion shares of ordinary stock, and the paid-in capital was \$147,934,068, consisting of 14,793,407 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

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

	<u>2014</u>	<u>2013</u>
	<u>(Shares in thousands)</u>	<u>(Shares in thousands)</u>
At January 1	13,128,707	11,835,867
Stock dividends	1,575,445	1,183,586
Employees' stock bonus	89,255	109,254
At December 31	<u>14,793,407</u>	<u>13,128,707</u>

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA, comprising 50 million shares of common stock (Deposited Shares). The issuance amounted to USD347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

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

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of December 31, 2014, 133,826 thousand units of GDRs were outstanding, which represents 267,651 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hong Jingguo International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2014 and 2013, the subsidiary owned 1,605,064 and 1,433,093 shares, respectively, of the Company's common stock at a cost of \$18,901.

(26) Capital surplus

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

(27) Retained earnings

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

- (a) Covering accumulated deficit;
- (b) Setting aside as legal reserve equal to 10% of current year's net income after tax and distribution pursuant to clause (A);
- (c) Setting aside a special reserve in accordance with applicable legal and regulatory requirement;
- (d) The remainder is distributable earnings of which 8% is appropriated as employees' bonus;

qualified employees include employees of affiliates per criteria set by Board of Directors. 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 2013 and 2012 earnings had been resolved at the stockholders' meeting on June 25, 2014 and June 26, 2013, respectively. Details are summarized below:

	2013		2012	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 10,669,716	\$ -	\$ 9,476,237	\$ -
Stock dividends	15,754,448	1.2	11,835,866	1.0
Cash dividends	<u>23,631,672</u>	<u>1.8</u>	<u>17,753,800</u>	<u>1.5</u>
Total	<u>\$ 50,055,836</u>	<u>\$ 3.0</u>	<u>\$ 39,065,903</u>	<u>\$ 2.5</u>

As of March 30, 2015, the distribution of 2014 earnings had not been approved by the board of directors. The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

- E. For the years ended December 31, 2014 and 2013, employees' bonus was accrued at \$9,398,501 and \$7,682,195, respectively, based on 8% of net income, and recognized as operating costs and expenses in current year. No directors' and supervisors' remuneration was recognized for the corresponding periods. Employees' bonuses for 2013 as resolved by the stockholders on June 25, 2014 were in agreement with those amounts recognized in the 2013 financial statements. Actual number of shares distributed as employees' bonus for the year ended December 31, 2013 is 89,255 thousand shares. Calculation basis of the shares is based

on the closing price of the Company's common stock at \$86.07 (in dollars) per share, on the previous day of the shareholders' meeting after taking into account the effects of ex-rights and ex-dividends.

(28) Other equity items

	<u>Currency translation adjustments</u>	<u>Available-for-sale investment</u>	<u>Total</u>
At January 1, 2014	\$ 26,432,947	\$ 5,295,914	\$ 31,728,861
- Group	32,918,490	18,343,813	51,262,303
- Associates	258,798	347,218	606,016
At December 31, 2014	<u>\$ 59,610,235</u>	<u>\$ 23,986,945</u>	<u>\$ 83,597,180</u>
	<u>Currency translation adjustments</u>	<u>Available-for-sale investment</u>	<u>Total</u>
At January 1, 2013	\$ 1,370,511	\$ 6,435,046	\$ 7,805,557
- Group	23,993,394	(988,310)	23,005,084
- Associates	1,069,042	(150,822)	918,220
At December 31, 2013	<u>\$ 26,432,947</u>	<u>\$ 5,295,914</u>	<u>\$ 31,728,861</u>

(29) Non-controlling interests

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
At January 1	\$ 41,254,536	\$ 36,064,490
Share attributable to non-controlling interests:		
Gain for the year	1,947,093	648,719
Currency translation differences	3,658,489	624,301
Unrealized gains and losses on available- for-sale financial assets	75,709 (	13,707)
Acquired through business combinations	1,484,930	-
Increase in non-controlling interests	<u>6,024,812</u>	<u>3,930,733</u>
At December 31	<u>\$ 54,445,569</u>	<u>\$ 41,254,536</u>

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2014 and 2013. The Group has not purchased additional shares in proportion to its ownership and thus, the Group has increased non-controlling interest by \$7,509,742 and \$3,930,733, and equity attributable to owners of the parent decreased by \$974,889 and increased by \$18,325 as of December 31, 2014 and 2013, respectively.

(30) Operating revenue

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
3C products (Contain components and related electronic products)	<u>\$ 4,213,172,321</u>	<u>\$ 3,952,317,540</u>

(31) Other income

	For the years ended December 31,	
	2014	2013
Rental revenue	\$ 762,889	\$ 441,754
Dividend income	676,006	419,216
Interest income:		
Interest income from bank deposits	24,560,328	10,845,494
Interest income from financial products	1,493,131	-
Other non-operating income	4,380,212	5,825,314
	<u>\$ 31,872,566</u>	<u>\$ 17,531,778</u>

(32) Other gains and losses

	For the years ended December 31,	
	2014	2013
Net gain on financial assets at fair value through profit or loss	\$ 6,646,398	\$ 820,645
Net loss on financial liabilities at fair value through profit or loss	(4,272,335)	(1,132,639)
Net currency exchange gain	6,907,888	13,796,088
Gain (loss) on disposal of property, plant and equipment	565,745	(559,393)
Gain on disposal of investment	3,010,171	1,427,121
Impairment loss	(1,706,217)	(577,807)
Other (losses) gains	(68,193)	89,786
	<u>\$ 11,083,457</u>	<u>\$ 13,863,801</u>

(33) Expenses by nature

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

	For the years ended December 31,	
	2014	2013
Royalty expenses	\$ 66,992,990	\$ 54,836,542
Product warranty costs	49,969,793	58,262,924
Employee benefit expense	323,731,213	278,200,502
Depreciation	69,402,883	72,686,853
Amortisation	828,967	926,373
	<u>\$ 510,925,846</u>	<u>\$ 464,913,194</u>

(34) Employee benefit expense

	For the years ended December 31,	
	2014	2013
Wages and salaries	\$ 269,692,140	\$ 235,162,293
Share-based payment	2,330,639	1,416,688
Labor and health insurance fees	14,317,317	12,182,952
Pension costs	19,517,368	15,816,363
Other personnel expenses	17,873,749	13,622,206
	<u>\$ 323,731,213</u>	<u>\$ 278,200,502</u>

(35) Financial costs

	For the years ended December 31,	
	2014	2013
Interest expense:		
Bank borrowings	\$ 12,818,940	\$ 6,994,619
Bonds payable	2,042,361	2,122,845
Financing expense from accounts receivable factoring	145,774	134,889
	<u>\$ 15,007,075</u>	<u>\$ 9,252,353</u>

(36) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the years ended December 31,	
	2014	2013
Current tax:		
Income tax generated from current income	\$ 44,045,099	\$ 30,114,171
Adjustments in respect of prior years	(1,745,608)	1,651,818
Total current tax	<u>42,299,491</u>	<u>31,765,989</u>
Deferred tax:		
Origination and reversal of temporary differences	(660,941)	(2,816,168)
Income tax expense	<u>\$ 41,638,550</u>	<u>\$ 28,949,821</u>

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

	For the years ended December 31,	
	2014	2013
Actuarial gains (losses) on defined benefit obligations	<u>\$ 6,763</u>	<u>(\$ 167)</u>

B. Reconciliation between income tax expense and accounting profit

	For the years ended December 31,	
	2014	2013
Income tax at the statutory tax rate	\$ 54,152,394	\$ 32,775,474
Effects from items disallowed by tax regulation	(16,534,397)	(11,505,971)
Prior year income tax (over) underestimate	(1,745,608)	1,651,818
Additional 10% tax on undistributed earnings	5,669,372	5,572,158
Others	<u>96,789</u>	<u>456,342</u>
Income tax expense	41,638,550	28,949,821
Changes in deferred income tax	660,941	2,816,168
Prior year income tax over (under) estimate	1,745,608	(1,651,818)
Prepaid income tax	(14,495,414)	(9,018,855)
Income tax payable for prior years	1,906,418	2,927,439
Others	<u>234,119</u>	<u>135,723</u>
Current income tax liability	<u>\$ 31,690,222</u>	<u>\$ 24,158,478</u>

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

	For the year ended December 31, 2014			
	<u>January 1</u>	<u>Recognised in profit or loss</u>	<u>Recognised in other comprehensive income</u>	<u>December 31</u>
Temporary differences:				
-Deferred tax assets:				
Allowance for sales allowances	\$ 383,565	\$ 38,031	\$ -	\$ 421,596
Reserve for inventory obsolescence and market price decline	2,741,123	75,296	-	2,816,419
Deferred income	1,110,343	(2,834)	-	1,107,509
Unrealized expenses	4,682,904	(1,295,507)	-	3,387,397
Difference from finance and tax due to depreciation expense	3,841,240	2,035,627	-	5,876,867
Reserve for pension cost	262,262	2,622	6,763	271,647
Unused compensated absences	508,137	16,190	-	524,327
Others	<u>2,307,467</u>	<u>662,930</u>	<u>-</u>	<u>2,970,397</u>
	<u>15,837,041</u>	<u>1,532,355</u>	<u>6,763</u>	<u>17,376,159</u>
-Deferred tax liabilities:				
Foreign investment income using equity method	(4,598,888)	20,626	-	(4,578,262)
Unrealised exchange gain	(1,353,041)	(234,377)	-	(1,587,418)
Others	(266,174)	(657,663)	-	(923,837)
	<u>(6,218,103)</u>	<u>(871,414)</u>	<u>-</u>	<u>(7,089,517)</u>
	<u>\$ 9,618,938</u>	<u>\$ 660,941</u>	<u>\$ 6,763</u>	<u>\$ 10,286,642</u>

	For the year ended December 31, 2013			
	<u>January 1</u>	<u>Recognised in profit or loss</u>	<u>Recognised in other comprehensive income</u>	<u>December 31</u>
Temporary differences:				
-Deferred tax assets:				
Allowance for sales allowances	\$ 336,049	\$ 47,516	\$ -	\$ 383,565
Reserve for inventory obsolescence and market price decline	1,241,694	1,499,429	-	2,741,123
Deferred income	1,579,609	(469,266)	-	1,110,343
Unrealized expenses	3,857,661	825,243	-	4,682,904
Difference from finance and tax due to depreciation expense	1,557,402	2,283,838	-	3,841,240
Reserve for pension cost	260,714	1,715	(167)	262,262
Unused compensated absences	413,440	94,697	-	508,137
Others	1,705,333	602,134	-	2,307,467
	<u>10,951,902</u>	<u>4,885,306</u>	<u>(167)</u>	<u>15,837,041</u>
-Deferred tax liabilities:				
Foreign investment income using equity method	(3,509,407)	(1,089,481)	-	(4,598,888)
Unrealised exchange gain	(639,558)	(713,483)	-	(1,353,041)
Others	-	(266,174)	-	(266,174)
	<u>(4,148,965)</u>	<u>(2,069,138)</u>	<u>-</u>	<u>(6,218,103)</u>
	<u>\$ 6,802,937</u>	<u>\$ 2,816,168</u>	<u>(\$ 167)</u>	<u>\$ 9,618,938</u>

D. The Company did not recognise taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2014 and 2013, the amounts of temporary differences unrecognised as deferred tax liabilities were \$648,931,298 and \$521,554,443, respectively.

E. The Company's income tax returns through 2012 have been assessed and approved by the Tax Authority.

F. Unappropriated retained earnings:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Earnings generated in and before 1997	\$ 2,163,509	\$ 2,163,509
Earnings generated in and after 1998	544,769,014	465,259,917
Total	<u>\$ 546,932,523</u>	<u>\$ 467,423,426</u>

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Balance of stockholders deductible tax account	\$ 57,048,266	\$ 48,383,653
	<u>2014 (Expected)</u>	<u>2013 (Actual)</u>
Tax deductible rate of earnings distribution	<u>12.76%</u>	<u>12.70%</u>

(37) Earnings per share

	<u>For the year ended December 31, 2014</u>		
	<u>Amount</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>	<u>after tax</u>		
Profit attributable to ordinary shareholders of the parent	\$ 130,534,729	<u>14,749,008</u>	<u>\$ 8.85</u>
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 130,534,729	14,749,008	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	<u>-</u>	<u>162,547</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 130,534,729</u>	<u>14,911,555</u>	<u>\$ 8.75</u>

	For the year ended December 31, 2013		
	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	\$ 106,697,157	14,702,547	\$ 7.26
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 106,697,157	14,702,547	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds-overseas	530,606	195,649	
Employees' bonus	-	158,179	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 107,227,763	15,056,375	\$ 7.12

The number of shares had retroactively been adjusted by the stock dividends as of December 31, 2014.

(38) Business combinations

- A. Hua Cheng International Investment Co., Ltd., an indirectly invested subsidiary of the Company, has acquired 47.62% of share capital of Goldtek Technology Co., Ltd. for a cash consideration of \$53,340 on September 1, 2014. The acquisition is for expanding industrial handheld products.
- B. Ennoconn Corporation, an indirectly invested subsidiary of the Company, has acquired 18.99% of share capital of CASwell, Inc. for a cash consideration of \$524,400 on December 5, 2014. The acquisition is for entering processing area of network products, expanding diversity of industrial personal computers and integrating the current resources.
- C. The following table summarises the consideration paid for Goldtek Technology Co., Ltd. and CASwell Inc. and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the fair value at the acquisition date of the non-controlling interest:

	<u>Amount</u>
Purchase consideration	
Cash paid	\$ 577,740
Add: Non-controlling interest	<u>1,484,930</u>
Less: Fair value of the identifiable assets acquired and liabilities assumed	
Current assets	1,511,997
Non- current assets	825,473
Current liabilities	(490,175)
Total identifiable net assets	<u>1,847,295</u>
Goodwill	<u>\$ 215,375</u>

D. Net cash outflow for the acquisition of subsidiaries:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Total consideration for the acquisition of subsidiaries	\$ 577,740	\$ -
Less: Cash balance of subsidiaries acquired	(342,362)	-
Cash paid for the acquisition of subsidiaries	<u>\$ 235,378</u>	<u>\$ -</u>

(39) Non-cash transaction

A. Investing activities with partial cash payments

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Purchase of property, plant and equipment	\$ 23,973,521	\$ 30,602,543
Add: opening balance of payable on equipment	36,080,249	49,996,281
Less: ending balance of payable on equipment	(33,614,650)	(36,080,249)
Net exchange differences	<u>1,125,893</u>	<u>(123,410)</u>
Cash paid during the year	<u>\$ 27,565,013</u>	<u>\$ 44,395,165</u>

B. Financing activities with no cash flow effects

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Employees' stock dividends	<u>\$ 7,682,195</u>	<u>\$ 6,822,891</u>

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Sales of goods:		
Associates	\$ 50,630,860	\$ 60,800,971
Other related party	<u>7,445,267</u>	<u>35,495,922</u>
	<u>\$ 58,076,127</u>	<u>\$ 96,296,893</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>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Purchase of goods:		
Associates	\$ 94,401,624	\$ 82,686,980
Other related party	<u>19,191,934</u>	<u>7,640,233</u>
	<u>\$ 113,593,558</u>	<u>\$ 90,327,213</u>

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

C. Receivables from related parties:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Accounts receivable:		
Associates	\$ 20,972,718	\$ 8,885,391
Other related party	<u>3,121,248</u>	<u>11,062,867</u>
	<u>24,093,966</u>	<u>19,948,258</u>
Other receivables - sale of property, plant and equipment:		
Associates	459,909	238,917
Other related party	-	13,457
Other receivables - purchase of materials on behalf of related parties:		
Associates	1,061,948	116,987
Other related party	<u>1,892,058</u>	<u>2,041,578</u>
	<u>3,413,915</u>	<u>2,410,939</u>
	<u>\$ 27,507,881</u>	<u>\$ 22,359,197</u>

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

D. Payables to related parties

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Accounts payable:		
Associates	\$ 33,475,570	\$ 27,714,786
Other related party	<u>7,539,031</u>	<u>2,046,953</u>
	<u>41,014,601</u>	<u>29,761,739</u>
Other payables - acquisition of property, plant and equipment:		
Associates	699,346	261,735
Other related party	<u>130,899</u>	<u>272,027</u>
	<u>830,245</u>	<u>533,762</u>
	<u>\$ 41,844,846</u>	<u>\$ 30,295,501</u>

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

E. Prepayments:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Associates	<u>\$ 14,430</u>	<u>\$ 39,225</u>

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Acquisition of property, plant and equipment:		
Associates	\$ 721,129	\$ 524,383
Other related party	<u>152,458</u>	<u>69,674</u>
	<u>\$ 873,587</u>	<u>\$ 594,057</u>

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

	<u>For the years ended December 31,</u>			
	<u>2014</u>		<u>2013</u>	
	<u>Proceeds from sale of property, plant and equipment</u>	<u>Gain</u>	<u>Proceeds from sale of property, plant and equipment</u>	<u>Gain</u>
Sale of property, plant and equipment:				
Associates	\$ 980,142	\$ 250,860	\$ 1,065,491	\$ 67,906
Other related party	<u>-</u>	<u>-</u>	<u>50,688</u>	<u>15,933</u>
	<u>\$ 980,142</u>	<u>\$ 250,860</u>	<u>\$ 1,116,179</u>	<u>\$ 83,839</u>

G.Loans to related parties

Receivables from related parties

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Associates	\$ 475,107	\$ -

Interest income

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Associates	\$ 7,048	\$ 5,975

Interest was charged at the rate of 1.41%~7.2% and 1.625% for the years ended December 31, 2014 and 2013, respectively.

(2) Key management compensation

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Salaries and other short-term employee benefits	\$ 429,356	\$ 433,633
Service execution fees	606	552
Share-based payments	143,294	51,993
	<u>\$ 573,256</u>	<u>\$ 486,178</u>

8. PLEDGED ASSETS

As of December 31, 2014 and 2013, the book values of the Group's pledged assets are as follows:

<u>Assets</u>	<u>Nature</u>	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Time deposits and cash (shown as "other current assets")	Short-term loans and customs deposits	\$ 7,777	\$ 48,077
Time deposits and cash (shown as "other non- current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	30,500	31,800
		<u>\$ 38,277</u>	<u>\$ 79,877</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT

COMMITMENTS

(1) Contingencies

None.

(2) Commitments

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Property, plant and equipment	\$ 6,133,518	\$ 6,220,274

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:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Not later than one year	\$ 700,882	\$ 500,808
Later than one year but not later than five years	1,504,217	917,431
Later than five years	<u>314,902</u>	<u>118,465</u>
	<u>\$ 2,520,001</u>	<u>\$ 1,536,704</u>

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

D. On June 18, 2014, Ambit Microsystems Corporation has signed a merger contract with Asia Pacific Telecom through share swap. Ambit Microsystems Corporation was merged and the surviving company was Asia Pacific Telecom. The swap ratio is 1:0.4975. The merger was temporarily set to be effective on June 30, 2015; however, the effective date may be changed by the Board of Directors of both companies based on the process of the merger. If it is necessary to adjust the consolidated consideration per share because of the review by the competent authority, or to smoothly obtain the approval, review and/or effective application granted by the competent authority, both companies shall maintain fairness as its basic principle and compromise for the consideration and follow-ups.

E. Foxconn (Far East) Limited, a subsidiary of the Company, has signed a subscription agreement with China Harmony Auto Holding Limited on December 22, 2014, for Foxconn (Far East) Limited to acquire 128,734 thousand shares by paying HKD 608,912 thousand under certain prerequisites (or after being exempted). As of December 31, 2014, the prerequisites (or exemptions) have not been met, thus, the case has not yet been settled.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

A. On January 14, 2015, the Company has issued the fifth unsecured corporate bonds of 2014. Total issuance amounted to \$7,150,000, consisting of bond A: \$2,750,000 with a coupon rate of 1.23% and issuance period of 3 years; bond B: \$1,600,000 with a coupon rate of 1.45% and issuance period of 5 years; and bond C: \$2,800,000 with a coupon rate of 1.80% and an issuance period of 7 years.

B. A domestic unsecured corporate bonds issuance was approved by the Board of Directors on March 30, 2015, with the total amount of not more than \$18,000,000 and the bonds shall be issued in

multiple series.

- C. On March 26, 2015, the Company has published on behalf of Pacific Wealth Consultants Limited, a subsidiary of the Company, that the subsidiary will acquire capital share of FSK Holdings Limited for HKD 225 million. In accordance with the subsidiary's joint venture agreement with SK C&C Co., Ltd., after SK C&C Co., Ltd. receives approval of overseas investment from the competent authority in South Korea, Pacific Wealth Consultants Limited will sell 30% of share capital to SK C&C Co., Ltd. at the original acquisition cost.

12. OTHERS

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total of intangible assets.

During 2014, the Group's strategy, which was unchanged from 2013, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Fair value information of financial instruments

	December 31, 2014	
	Book value	Fair value
Financial assets:		
Financial assets with fair values equal to book values	\$ 1,595,732,040	\$ 1,595,732,040
Financial assets measured at cost	5,792,900	-
	<u>\$ 1,601,524,940</u>	<u>\$ 1,595,732,040</u>
	December 31, 2013	
	Book value	Fair value
Financial assets:		
Financial assets with fair values equal to book values	\$ 1,501,289,127	\$ 1,501,289,127
Financial assets measured at cost	10,843,376	-
	<u>\$ 1,512,132,503</u>	<u>\$ 1,501,289,127</u>

	December 31, 2014	
	Book value	Fair value
Financial liabilities:		
Financial liabilities with fair values equal to book values	\$ 1,214,950,137	\$ 1,214,950,137
Bonds payable	134,644,413	127,174,744
Long-term loans	24,197,727	23,188,082
	<u>\$ 1,373,792,277</u>	<u>\$ 1,365,312,963</u>
	December 31, 2013	
	Book value	Fair value
Financial liabilities:		
Financial liabilities with fair values equal to book values	\$ 1,304,361,278	\$ 1,304,361,278
Bonds payable	97,054,788	93,356,250
Long-term loans	35,108,728	33,965,186
	<u>\$ 1,436,524,794</u>	<u>\$ 1,431,682,714</u>

The financial assets with fair value that equals to book value include cash and cash equivalents, financial assets measured at fair value through profit or loss, available-for-sale financial assets, notes and accounts receivable and other financial assets. The financial liabilities with fair value that equals to book value include short-term bank loan, financial liabilities measured at fair value through profit or loss, notes and accounts payable and current portion of the long-term liabilities.

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

the Group's financial position and financial performance.

- iv. For the information of the derivative financial instruments that the Group enters into, please refer to Note 6(2).

(c) Management system:

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

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

(ii) Management:

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

(iii) The source:

a. U.S. dollar and NT dollar:

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

b. U.S. dollars 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 translated 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 translated into New Taiwan dollars.

(iv) Extent

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

December 31, 2014					
(Foreign currency: Functional currency)	Foreign currency amount	Exchange rate	Book value (NTD)	<u>Sensitivity analysis</u>	
	<u>(in thousands)</u>			<u>Extent of variation</u>	<u>Effect on profit or loss</u>
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 20,861,761	31.65	\$ 660,274,736	1%	\$ 6,602,747
USD : RMB	15,258,675	31.65	482,937,064	1%	4,829,371
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 25,289,125	31.65	\$ 800,400,806		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 17,166,911	31.65	\$ 543,332,733	1%	\$ 5,433,327
USD : RMB	16,739,892	31.65	529,817,582	1%	5,298,176
JPY : NTD	38,278,023	0.2646	10,128,365	1%	101,284

December 31, 2013

(Foreign currency: Functional currency)	Foreign currency amount	Exchange	Book value	Sensitivity analysis	
	(in thousands)	rate	(NTD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 19,384,532	29.81	\$ 577,852,899	1%	\$ 5,778,529
USD : RMB	12,925,509	29.81	385,309,423	1%	3,853,094
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 22,197,067	29.81	\$ 661,694,567		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 16,390,668	29.81	\$ 488,605,813	1%	\$ 4,886,058
USD : RMB	20,869,632	29.81	622,123,730	1%	6,221,237
JPY : NTD	57,327,987	0.2839	16,275,416	1%	162,754

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to available-for-sale equity instruments are \$538,279 and \$129,419 for the years ended December 31, 2014 and 2013, respectively.

iii. Futures

(i) Nature

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

(ii) Extent

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

iv. Interest rate risk

The Group's interest rate risk arises from long-term loans or corporate bonds with floating rates. The Company's long-term corporate bonds with fixed interest rates do

not have interest rate risk or fair value interest rate risk.

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

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments.
- ii. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management.
- iii. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.
- iv. The aging analysis of notes receivable and accounts receivable (including related parties) that were past due but not impaired is as follows:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Up to 30 days	\$ 3,531,918	\$ 8,224,520
31 to 90 days	666,286	3,145,815
91 to 180 days	168,622	1,086,131
181 to 360 days	98,228	506,697
Over 360 days	146,943	49,915
	<u>\$ 4,611,997</u>	<u>\$ 13,013,078</u>

- v. Movements on the Group's provision for impairment of notes receivable and accounts receivable (including related parties) are as follows:
 - (i) As of December 31, 2014 and 2013, accounts receivable that had been impaired were \$2,750,491 and \$2,451,701, respectively.
 - (ii) Movement in allowance for individual provision for bad debts is as follows:

	<u>2014</u>	<u>2013</u>
At January 1	\$ 2,451,701	\$ 2,224,178
Provision for impairment	298,790	227,523
At December 31	<u>\$ 2,750,491</u>	<u>\$ 2,451,701</u>

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Group 1	\$ 565,262,325	\$ 527,536,494
Group 2	85,020,468	97,519,461
Group 3	90,722,555	89,230,431
Group 4	26,763,436	20,410,336
	<u>\$ 767,768,784</u>	<u>\$ 734,696,722</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.

(c) Liquidity risk

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

Non-derivative financial liabilities:

<u>December 31, 2014</u>	<u>Less than 3 months</u>	<u>Between 3 to 6 months</u>	<u>Between 6 months to 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Short-term loans	\$ 175,757,699	\$42,489,059	\$ 8,253,749	\$ -	\$ -	\$ -	\$ 226,500,507
Accounts payable (including related parties)	701,184,167	34,139,450	6,243	-	-	-	735,329,860
Other payables	215,911,358	7,272,793	391,368	-	-	-	223,575,519
Bonds payable	3,000,000	-	13,500,000	24,622,040	74,890,904	35,200,000	151,212,944
Long-term loans	3,004,337	-	8,768,902	20,214,881	1,129,677	2,853,169	35,970,966
	<u>\$1,098,857,561</u>	<u>\$83,901,302</u>	<u>\$30,920,262</u>	<u>\$44,836,921</u>	<u>\$76,020,581</u>	<u>\$38,053,169</u>	<u>\$1,372,589,796</u>
<u>December 31, 2013</u>	<u>Less than 3 months</u>	<u>Between 3 to 6 months</u>	<u>Between 6 months to 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Short-term loans	\$ 361,513,330	\$ 2,808,740	\$ 1,911,531	\$ -	\$ -	\$ -	\$ 366,233,601
Short-term notes and bills payable	19,982,517	-	-	-	-	-	19,982,517
Accounts payable (including related parties)	689,391,137	23,131,099	181,912	-	-	-	712,704,148
Other payables	184,355,029	6,310,344	509,805	-	-	-	191,175,178
Bonds payable	-	-	6,410,000	16,500,000	73,441,230	7,200,000	103,551,230
Long-term loans	2,606,300	-	5,209,588	12,502,486	20,708,040	1,898,202	42,924,616
	<u>\$1,257,848,313</u>	<u>\$32,250,183</u>	<u>\$14,222,836</u>	<u>\$29,002,486</u>	<u>\$94,149,270</u>	<u>\$ 9,098,202</u>	<u>\$1,436,571,290</u>

Derivative financial liabilities:

	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
<u>December 31, 2014</u>							
Cross currency swap contracts	\$ 811,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,314
Forward exchange contracts	459,698	-	-	-	-	-	459,698
	<u>\$ 1,271,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,271,012</u>
<u>December 31, 2013</u>							
Forward exchange contracts	<u>\$ 39,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,946</u>

(3) Fair value estimation

The table below analyses the valuation technique used to value the financial instruments measured at fair value. The different levels have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

These instruments held by the Group are mainly equity instruments, the fair value of which is based on the quoted prices from the Stock Exchange, OTC market or regulatory agency's market actual data. They are classified as "financial assets and liabilities at fair value through profit or loss" or "available-for-sale financial assets".

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

These instruments held by the Group are financial instruments that do not have level 1 quoted prices, such as derivative instruments or forward exchange contracts. The fair value is mainly determined by valuation techniques or the use of counterparties' quote information. The valuation techniques maximize the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. These financial instruments are classified as "financial assets and liabilities at fair value through profit or loss".

Level 3: Inputs for the assets or liabilities that are not based on observable market data.

The following table presents the Group's financial assets and liabilities that are measured at fair value at December 31, 2014 and 2013.

<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets:				
Financial assets at fair value through profit or loss				
Principal and income protected financial products	\$ -	\$ 3,816	\$ -	\$ 3,816
Beneficiary Certificates	79,825	632,716	-	712,541
Cross currency swap contracts	-	2,191,335	-	2,191,335
Forward exchange contracts	-	312,322	-	312,322
Other	218,241	-	-	218,241
Available-for-sale financial assets				
Equity securities	53,290,617	-	-	53,290,617
Foreign investment fund	-	537,315	-	537,315
	<u>\$ 53,588,683</u>	<u>\$ 3,677,504</u>	<u>\$ -</u>	<u>\$ 57,266,187</u>

<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 811,314)	\$ -	(\$ 811,314)
Forward exchange contracts	-	(459,698)	-	(459,698)
	<u>\$ -</u>	<u>(\$ 1,271,012)</u>	<u>\$ -</u>	<u>(\$ 1,271,012)</u>
<u>December 31, 2013</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets:				
Financial assets at fair value through profit or loss				
Beneficiary Certificates	\$ 430,040	\$ -	\$ -	\$ 430,040
Cross currency swap contracts	-	316,099	-	316,099
Forward exchange contracts	-	451,973	-	451,973
Available-for-sale financial assets				
Equity securities	<u>12,941,855</u>	<u>-</u>	<u>-</u>	<u>12,941,855</u>
	<u>\$ 13,371,895</u>	<u>\$ 768,072</u>	<u>\$ -</u>	<u>\$ 14,139,967</u>
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	<u>\$ -</u>	<u>(\$ 39,946)</u>	<u>\$ -</u>	<u>(\$ 39,946)</u>

13. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURES COMMISSION

(1) Related information of significant transactions

(All the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements. The disclosure information as follows is for reference only.)

A. Loans to others:

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2014	Balance at 12/31/2014	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	Note
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	\$ 10,000,000	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$372,092,493	Note 1
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables-financing	Y	3,000,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	372,092,493	Note 1
1	Hon Yuan International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	293,000	293,000	-	N/A	Short term financing	-	Business operation	-	None	-	387,870	1,551,479	Note 2
1	Hon Yuan International Investment Co., Ltd.	UER Technology Corporation	Other Receivables-financing	Y	50,000	50,000	50,000	1.41%	Short term financing	-	Business operation	-	None	-	387,870	1,551,479	Note 2
2	Hon Chi International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables-financing	Y	120,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	373,712	1,494,848	Note 2
2	Hon Chi International Investment Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	200,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	373,712	1,494,848	Note 2
2	Hon Chi International Investment Co., Ltd.	UER Technology Corporation	Other Receivables-financing	Y	200,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	373,712	1,494,848	Note 2
2	Hon Chi International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	265,000	265,000	-	N/A	Short term financing	-	Business operation	-	None	-	373,712	1,494,848	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2014	Balance at 12/31/2014	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	Note
													Item	Value			
3	Bon Shin International Investment Co., Ltd.	SetaBox Technology Co., Ltd.	Other Receivables-financing	Y	\$ 230,000	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 1,313,790	\$ 5,255,161	Note 2
3	Bon Shin International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	450,000	450,000	-	N/A	Short term financing	-	Business operation	-	None	-	1,313,790	5,255,161	Note 2
3	Bon Shin International Investment Co., Ltd.	UER Technology Corporation	Other Receivables-financing	Y	230,000	230,000	230,000	1.41%	Short term financing	-	Business operation	-	None	-	1,313,790	5,255,161	Note 2
4	Lin Yih International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	97,000	97,000	-	N/A	Short term financing	-	Business operation	-	None	-	104,751	419,003	Note 2
4	Lin Yih International Investment Co., Ltd.	UER Technology Corporation	Other Receivables-financing	Y	50,000	50,000	50,000	1.41%	Short term financing	-	Business operation	-	None	-	104,751	419,003	Note 2
5	Hyield Venture Capital Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	800,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,101,705	8,406,818	Note 2
5	Hyield Venture Capital Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	1,000,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,101,705	8,406,818	Note 2
6	Anpinda Precision Industrial (Huizhou) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Entrusted Loans	Y	2,176,608	2,176,608	2,176,608	2.55%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Fu Xun Tong Trading (Shenzhen) Co., Ltd.	Entrusted Loans	Y	570,064	570,064	570,064	2.55%~2.8%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2014	Balance at 12/31/2014	Actual amount drawn	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	Note
													Item	Value			
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shanghai Tuopuwang Logistics Co., Ltd.	Entrusted Loans	Y	\$ 41,459	\$ 41,459	\$ 41,459	6.15%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 8,284,336	\$ 33,137,346	Note 4
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Entrusted Loans	Y	2,124,784	2,124,784	2,124,784	3%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Entrusted Loans	Y	4,960,300	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Fuhongyang Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	2,074,379	1,616,909	1,616,909	3%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
9	Shenzhen Fertile Plan International Logistics Co., Ltd.	Chengdu Futaitong International Logistics Co., Ltd.	Entrusted Loans	Y	82,918	82,918	82,918	3%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
10	Foxconn (Kunshan) Computer Connector Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	1,554,720	1,554,720	1,554,720	2.6%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
10	Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	3,630,940	943,197	943,197	2.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	Actual amount drawn	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	Note
					12/31/2014	12/31/2014	down			Item			Value				
11	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	\$ 2,728,165	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$186,046,247	Note 3
11	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	3,062,798	3,062,798	3,062,798	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
11	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Entrusted Loans	Y	5,182,400	5,182,400	5,182,400	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
12	Ambit Microsystems (Shanghai) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Entrusted Loans	Y	545,633	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
13	Fuyang Electrical Technology (Changshu) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,688,223	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
13	Fuyang Electrical Technology (Changshu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	1,691,462	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
13	Fuyang Electrical Technology (Changshu) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Entrusted Loans	Y	503,490	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2014	Balance at 12/31/2014	Actual amount drawn	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	Note
													Item	Value			
13	Fuyang Electrical Technology (Changshu) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Entrusted Loans	Y	\$ 362,768	\$ 362,768	\$ 362,768	1.35%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$186,046,247	Note 3
14	Shanghai Peng Zhan Investment Co., Ltd.	Shanghai Ketai Huajie Investment Co., Ltd.	Entrusted Loans	Y	158,730	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
15	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Shanghai Peng Zhan Investment Co., Ltd.	Entrusted Loans	Y	155,472	155,472	155,472	2.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
15	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Entrusted Loans	Y	570,064	570,064	570,064	2.85%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
15	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Entrusted Loans	Y	2,332,080	2,332,080	2,332,080	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
16	Fuxian Precision Industry (Kunshan) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Entrusted Loans	Y	617,480	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
17	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fu Yu Electrical Technology (Huaian) Co., Ltd.	Entrusted Loans	Y	1,140,128	1,140,128	1,140,128	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
18	Fu Tai Kang Electronics Development (Yantai) Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	891,144	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at	Actual amount drawn	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	Note
					12/31/2014	12/31/2014	down	Item					Value				
19	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Synergy Technology (ChengDu) Co., Ltd.	Entrusted Loans	Y	\$ 621,888	\$ 621,888	\$ 621,888	2.85%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$186,046,247	Note 3
19	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Beijing Tuopuwang Logistics Co., Ltd.	Entrusted Loans	Y	103,648	103,648	103,648	7.2%	Short term financing	-	Business operation	-	None	-	3,614,803	14,459,210	Note 5
19	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	4,122,655	4,122,655	4,122,655	0.15%~1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
19	Hongfujin Precision Electrons (Yantai) Co., Ltd.	YanTai Fuhuada Precision Electronics Co., Ltd.	Entrusted Loans	Y	6,224,458	4,416,677	4,416,677	0.15%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	ZhengZhou Fu Lian Wang Electronic Technology Co., Ltd.	Entrusted Loans	Y	495,080	310,944	310,944	2.6%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Entrusted Loans	Y	14,363,560	8,418,760	8,418,760	0.32%~2.6%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	494,400	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
20	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Entrusted Loans	Y	1,586,450	1,586,450	1,586,450	0.32%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at 12/31/2014	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	Note
					balance during the year ended 12/31/2014								Item	Value			
21	ErDOS Honghan Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	\$ 982,139	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$186,046,247	Note 3
22	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Chengdu Xunfeng Trading Co., Ltd.	Entrusted Loans	Y	208,333	165,837	165,837	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
23	Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	310,944	310,944	310,944	1.35%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
24	Chongqingshi Futaitong Lotistics Co., Ltd.	Chengdu Futaitong Logistics Co., Ltd.	Entrusted Loans	Y	82,918	82,918	82,918	3%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Foxconn Interconnect Technology Limited	Other Receivables-financing	Y	419,412	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Other Receivables-financing	Y	3,318,150	-	-	N/A	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Fu Yu Electrical Technology (Huaian) Co., Ltd.	Other Receivables-financing	Y	90,744	79,922	79,922	1.28%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Fuxian Precision Industry (Kunshan) Co., Ltd.	Other Receivables-financing	Y	5,034,680	207,165	207,165	1.28%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at 12/31/2014	Actual amount drawn	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	Note
					balance during the year ended 12/31/2014								Item	Value			
25	Foxconn (Far East) Limited	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Other Receivables-financing	Y	\$ 3,719,906	\$ 1,758,395	\$ 1,758,395	1.05% ~1.28%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$93,023,123	\$186,046,247	Note 3
25	Foxconn (Far East) Limited	Ambit Microsystem (Shanghai) Co., Ltd.	Other Receivables-financing	Y	2,015,300	1,840,300	1,840,300	1.05%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables-financing	Y	2,879,000	2,629,000	2,629,000	0.87%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Competition Team Ireland Limited	Other Receivables-financing	Y	3,172,900	3,172,900	3,172,900	0%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Best Leap Enterprises Limited	Other Receivables-financing	Y	9,518,700	9,518,700	9,518,700	0%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
25	Foxconn (Far East) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables-financing	Y	11,264,921	11,034,055	11,034,055	0.87% ~3.25%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
26	Foxteq Holding Inc.	Foxconn Holding Ltd.	Other Receivables-financing	Y	2,057,063	721,644	721,644	0%	Short term financing	-	Business operation	-	None	-	93,023,123	186,046,247	Note 3
27	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Entrusted Loans	Y	5,445,880	-	-	N/A	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6
27	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	3,109,440	3,109,440	3,109,440	3%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2014	Balance at 12/31/2014	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	Note
													Item	Value			
28	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	\$ 1,036,480	\$ 1,036,480	\$ 1,036,480	3%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$21,536,587	\$ 43,073,175	Note 6
28	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	1,554,720	1,554,720	1,554,720	2.8%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6
28	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Entrusted Loans	Y	3,627,680	3,627,680	3,627,680	3%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6
28	FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Entrusted Loans	Y	3,886,800	3,886,800	3,886,800	3%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6
29	FIH Mobile Limited	FIH Precision Component (Beijing) Co., Ltd.	Other Receivables-financing	Y	3,172,900	3,172,900	3,172,900	0.5%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6
29	FIH Mobile Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Other Receivables-financing	Y	6,345,800	6,345,800	6,345,800	0.5%	Short term financing	-	Business operation	-	None	-	21,536,587	43,073,175	Note 6

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

Note 2: 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 3: 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 4: The policy for loans granted by overseas subsidiaries of which Hongfujin Precision Industrial (Shenzhen) Co., Ltd. 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 40% of the net assets of Hongfujin Precision Industrial (Shenzhen) Co., Ltd.; limit on loans granted by an overseas subsidiary to a single party is 10% of the net assets value of Hongfujin Precision Industrial (Shenzhen) Co., Ltd..

Note 5: The policy for loans granted by overseas subsidiaries of which Hongfujin Precision Electronics (Yantai) Co., Ltd. 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 40% of the net assets of Hongfujin Precision Electronics (Yantai) Co., Ltd.; limit on loans granted by an overseas subsidiary to a single party is 10% of the net assets value of Hongfujin Precision Electronics (Yantai) Co., Ltd..

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

Note 7: The net assets referred to above are based on the latest audited financial statements.

B. Provision of endorsements and guarantees to others:

No.	Endorser/ guarantor	Party being endorsed / guaranteed		Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsements / guarantee amount as of December 31, 2014	Outstanding endorsements / guarantee amount at December 31, 2014	Actual amount drawn down	Amount of endorsements / guarantee secured with collateral	Ratio of accumulated endorsements / guarantee amount to net asset value of the endorser / guarantor company	Ceiling on total amount of endorsements / guarantee provided	Provision of endorsements / guarantees by parent company to subsidiary	Provision of endorsements / guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Note
		Relationship with the endorser / guarantor	Company name											
0	Hon Hai Precision Industry Co., Ltd.	Fusing International Inc.	Note 1	\$ 465,115,617	\$ 4,600,705	\$ 4,600,705	\$ 4,124,770	\$ -	0.49	\$ 930,231,233	Y	N	N	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Note 1	465,115,617	7,932,250	7,932,250	3,807,480	-	0.85	930,231,233	Y	N	N	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 1	465,115,617	10,364,800	10,364,800	7,773,600	-	1.11	930,231,233	Y	N	N	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 1	465,115,617	31,271,300	30,988,650	30,988,650	-	3.33	930,231,233	Y	N	N	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	465,115,617	106,292,150	106,292,150	33,418,320	-	11.43	930,231,233	Y	N	N	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	465,115,617	4,531,690	3,970,686	3,970,686	-	0.43	930,231,233	Y	N	Y	Note 4、6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL. S R. O.	Note 1	465,115,617	13,452,596	11,220,116	8,810,529	-	1.21	930,231,233	Y	N	N	Note 4、6
1	Ennoconn Corporation	Nanjing Asiatek Inc.	Note 3	1,207,454	27,464	-	-	-	-	2,414,909	Y	N	Y	Note 5、6

Note 1: The Company and its subsidiaries hold more than 50% of common shares of the investee company.

Note 2: The Company directly holds 100% of common shares of the subsidiary.

Note 3: Ennoconn Corporation holds more than 50% of common shares of the investee company.

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets.

Note 5: The policy for loans granted by subsidiaries of which Ennoconn Corporation directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by a subsidiary to all parties is the net assets of Ennoconn Corporation; limit on loans granted by a subsidiary to a single party is 50% of the net assets value of Ennoconn Corporation.

Note 6: The net assets referred to above are based on the latest audited financial statements.

C. Holding of marketable securities as of December 31, 2014 (not including subsidiaries, associates and joint ventures):

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger	As of December 31, 2014					Note
			account (Note 2)	Number of shares	Book value	Ownership (%)	Fair Value		
Hon Hai Precision Industry Co., Ltd.	Common stock of Media Tek Inc.	None	(1)	2,134	\$ 986,028	-	\$ 986,028		
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder	(1)	147,965	2,278,667	1	2,278,667		
"	Global Strategic Investment Inc.	None	(2)	2,450	49,097	13	49,097		
"	Others (Note 3)	None	(2)	-	86,201	-	86,201		
Bon Shin International Investment Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.	None	(1)	12,884	2,029,243	4	2,029,243		
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	7,558	99,763	15	99,763		
"	Common stock of Portwell Inc.	None	(1)	2,118	120,095	2	120,095		
"	Others (Note 3)	None	(1)	-	119,256	-	119,256		
"	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900		
"	Common stock of MiTAC Information Technology Corporation	None	(2)	1,331	33,006	1	33,006		
"	Common stock of MiTAC Inc.	None	(2)	2,730	39,252	1	39,252		
Hon Chi International Investment Co., Ltd.	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900		
Hon Yuan International Investment Co., Ltd.	Common stock of Entire Technology Co., Ltd.	None	(1)	2,206	52,283	2	52,283		
"	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900		
Lin Yih International Investment Co., Ltd.	Common stock of AcBel Polytech Inc.	None	(1)	3,857	136,152	1	136,152		
"	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900		
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Unimicron Corporation	None	(1)	3,400	82,110	-	82,110		
"	Common stock of Foxlink Image Technology Co., Ltd.	None	(1)	3,098	60,721	2	60,721		
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder	(1)	176,311	2,715,193	2	2,715,193		
"	Common stock of Microelectronics Technology Inc.	None	(1)	14,524	222,946	4	222,946		
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	189,572	5	189,572		
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	13,691	2,156,349	4	2,156,349		
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,341,309	1	3,341,309		
"	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900		
"	Common stock of Deer Computer Co., Ltd.	None	(2)	435	4,467	15	4,467		
"	Others (Note 3)	None	(1)(2)(3)	-	838,756	-	838,756		
Foxconn (Far East) Limited and subsidiaries	Solytech Enterprise Corporation	None	(1)	6,430	58,518	3	58,518		
"	Olympus Corporation	None	(1)	1,743	1,978,919	-	1,978,919		
"	GoPro, Inc. (Formerly : Woodman Labs Inc.)	None	(1)	9,414	18,837,555	7	18,837,555		

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2014				Note
				Number of shares	Book value	Ownership (%)	Fair Value	
Foxconn (Far East) Limited and subsidiaries	SK C&C Co., Limited	None	(1)	2,450	\$ 14,899,791	5	\$ 14,899,791	
"	Conquer Hill Advantage Fund	None	(1)	166	537,315	-	537,315	
"	Guangzhou Oed Technologies Co., Ltd.	None	(2)	16,000	63,300	6	63,300	
"	Shenzhen Yuto Printing Corporation	None	(2)	7,472	132,294	5	132,294	
"	Witriciti Corporation	None	(2)	980	316,500	5	316,500	
"	Msdc Denali Investors, L.P.	None	(2)	-	949,500	-	949,500	
"	Gee Beyond Holdings LLC	None	(2)	203	158,250	4	158,250	
"	Meitu, Inc.	None	(2)	4,364	300,675	1	300,675	
"	Scratch Wireless Inc.	None	(2)	1,391	63,300	17	63,300	
"	Fablelabs Inc.	None	(2)	951	63,300	11	63,300	
"	Soundhawk Corporation Ltd.	None	(2)	881	66,565	-	66,565	
"	RMB Continuous Serial Deposits Financial Products	None	(4)	-	120,724	-	120,724	
"	"Ben Li Feng" RMB Wealth Management Products	None	(4)	-	1,136,401	-	1,136,401	
"	"Ben Li Feng" Financial Products	None	(4)	-	513,757	-	513,757	
"	"An Sheng Li" RMB Financial Products	None	(4)	-	4,115,181	-	4,115,181	
"	"Li Duo Duo" Company RMB Financial Products	None	(4)	-	308,760	-	308,760	
"	RMB Structured Products (Front Lock Products)	None	(4)	-	3,637,669	-	3,637,669	
"	"Hui Li Feng" Financial Products	None	(4)	-	5,644,933	-	5,644,933	
"	"Guang Ying An Xin" Interest Guaranteed (Type B)	None	(4)	-	3,636,830	-	3,636,830	
"	Steady Series RMB 94 Days Interest Guaranteed Wealth	None	(4)	-	1,304,390	-	1,304,390	
"	Yun Tong Fortune Increasing Profits Financial Products	None	(4)	-	12,084,107	-	12,084,107	
"	Others (Note 3)	None	(1)(2)	-	257,667	-	257,667	
Foxconn Holding Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	859,998	20	859,998	
"	P.I.E Industrial Berhad	None	(1)	2,624	139,635	3	139,635	
"	Invensense Inc.	None	(1)	1,027	528,661	1	528,661	
"	Next Biometrics Group	None	(1)	375	79,019	3	79,019	
"	Silverlink Capital LP	None	(1)	322	1,060,014	-	1,060,014	
"	Diamondhead Ventures, L.P.	None	(2)	-	325,575	-	325,575	
"	Firebrand Wireless LLC	None	(2)	-	89,070	19	89,070	
"	Fuhu Inc.	None	(2)	1,776	316,500	7	316,500	
"	Innovation Works Development Fund. L.P.	None	(2)	-	384,798	9	384,798	
"	Innovation Works Limited	None	(2)	2,600	82,290	6	82,290	
"	Riverwood Capital L.P.	None	(2)	-	1,175,482	11	1,175,482	
"	Translink Capital	None	(2)	-	376,042	19	376,042	
"	Onset Vi, L. P. Partnership	None	(2)	-	97,501	2	97,501	
"	Sotera Wireless Inc.	None	(2)	2,476	158,250	5	158,250	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2014				Note
				Number of shares	Book value	Ownership (%)	Fair Value	
Foxconn Holding Ltd. and subsidiaries	Master Image 3D	None	(2)	296	\$ 63,300	9	\$ 63,300	
"	Airsig Inc.	None	(2)	1,111	63,300	10	63,300	
"	Others (Note 3)	None	(2)	-	144,551	-	144,551	
Foxconn Singapore Pte. Ltd.	P.I.E. Industrial Berhad	None	(1)	12	638	-	638	

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

Note 2: Code of general ledger accounts: (1) Available-for-sale financial assets
(2) Financial assets carried at cost
(3) Financial assets at fair value through profit or loss
(4) Other current assets

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

D. Aggregate purchases or sales of the same securities reaching \$300 million or 20% of paid-in capital or more:

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1	Capital Increase by Cash	Note 6	USD	4,063,145	\$ 4,063,145	364,467	\$ 364,467	-	\$ -	\$ -	\$ -	4,427,612	\$ 4,427,612
"	Foxconn Holding Ltd.	Note 1	Capital Increase by Cash	Note 6	USD	107,414	107,414	13,266	13,266	-	-	-	-	120,680	120,680
"	Hyield Venture Capital Co., Ltd.	Note 1	Capital Increase by Cash	Note 6	NTD	467,025	3,900,000	201,503	3,499,903	-	-	-	-	668,528	7,399,903
"	Ambit Microsystems Corporation	Note 1	Capital Increase by Cash	Note 6	NTD	600,000	6,000,000	1,096,000	10,960,000	-	-	-	-	1,696,000	16,960,000
"	Altus Technology Inc.	Note 1	Capital Increase by Cash	Note 6	NTD	7,873	865,177	39,207	392,067	-	-	-	-	47,080	1,257,244
Ambit Microsystems Corporation	Asia Pacific Telecom Co., Ltd.	Note 1	Asia Pacific Telecom Co., Ltd.	Note 6	NTD	-	-	582,888	11,657,769	-	-	-	-	582,888	11,657,769
Hyield Venture Capital Co., Ltd.	Common stock of Taiwan Mobile Co., Ltd.	Note 2	TCCI Investment & Development Co., Ltd.	None	NTD	-	-	31,974	2,980,670	-	-	-	-	31,974	2,980,670
Foxconn Holding Ltd.	Silverlink Capital LP	Note 2	Silverlink Capital LP	None	USD	-	-	322	21,911	-	-	-	-	322	21,911
Foxconn (Far East) Limited and subsidiaries	Cexchange LLC.	Note 1	CExchange LLC.	None	USD	-	-	-	10,500	-	-	-	-	-	10,500
"	Common stock of GoPro, Inc.	Note 2	Public Market	None	USD	11,709	187,694	-	-	2,295	118,385	36,786	81,599	9,414	150,908
"	Common stock of SK C&C Co., Limited	Note 2	Tae-Won Chey	None	USD	-	-	2,450	374,000	-	-	-	-	2,450	374,000
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	121,545	120,000	1,545	-	-
"	"Hui Li Feng" Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	121,215	120,000	1,215	-	-
"	"Ben Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	120,934	120,000	934	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	\$ -	-	\$ 200,000	-	\$ 200,931	\$ 200,000	\$ 931	-	\$ -
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,000,000	-	1,002,236	1,000,000	2,236	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,656	1,000,000	4,656	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	400,000	-	402,016	400,000	2,016	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	150,000	-	151,212	150,000	1,212	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	400,000	-	403,288	400,000	3,288	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	300,907	300,000	907	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	201,512	200,000	1,512	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	65,000	-	65,328	65,000	328	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	301,399	300,000	1,399	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	201,008	200,000	1,008	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	Industrial and Commercial Bank of China for Corporate Clients Principal Guaranteed RMB Wealth Management Products	Note 4	Industrial and Commercial Bank of China Limited	None	RMB	-	\$ -	-	\$ 100,000	-	\$ 100,798	\$ 100,000	\$ 798	-	\$ -
"	Industrial and Commercial Bank of China Legal Exclusive 63 Days Stable Profit Financial Products	Note 4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	80,000	-	80,656	80,000	656	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	210,000	-	-	-	-	-	210,000
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,171	100,000	171	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	200,932	200,000	932	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	200,848	200,000	848	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	150,000	-	150,637	150,000	637	-	-
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,425	100,000	425	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 200,000	-	\$ 201,616	\$ 200,000	\$ 1,616	-	\$ -
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	150,000	-	151,865	150,000	1,865	-	-
”	“Qianyuan” Capital Preservation RMB Financial Products	Note 4	China Construction Bank Corporation	None	RMB	-	-	-	128,000	-	129,373	128,000	1,373	-	-
”	“Ben Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	70,000	-	70,751	70,000	751	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	101,048	100,000	1,048	-	-
”	“Ben Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,782	200,000	782	-	-
”	Industrial and Commercial Bank of China Legal Exclusive 90 Days and Increased Profits of Financial Products	Note 4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	240,000	-	242,841	240,000	2,841	-	-
”	Industrial and Commercial Bank of China Legal Exclusive 90 Days and Increased Profits of Financial Products	Note 4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	430,000	-	435,141	430,000	5,141	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	Industrial and Commercial Bank of China Legal Exclusive 63 Days Stable Profit Financial Products	Note 4	Industrial and Commercial Bank of China Limited	None	RMB	-	\$ -	-	\$ 170,000	-	\$ 171,394	\$ 170,000	\$ 1,394	-	\$ -
"	"Ben Li Feng" RMB Wealth Management Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	70,000	-	-	-	-	-	70,000
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,504	100,000	504	-	-
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,822	100,000	822	-	-
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,822	100,000	822	-	-
"	"Hui Li Feng" Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,391	100,000	391	-	-
"	"Hui Li Feng" Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	121,332	120,000	1,332	-	-
"	"Hui Li Feng" Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,504	100,000	504	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	80,000	-	80,868	80,000	868	-	-
"	"Hui Li Feng" Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	220,000	-	-	-	-	-	220,000
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	100,178	100,000	178	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	\$ -	-	\$ 75,000	-	\$ 75,126	\$ 75,000	\$ 126	-	\$ -
"	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	70,000	-	70,169	70,000	169	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,518	100,000	518	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,488	100,000	488	-	-
"	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	-	-	304,600	-	305,505	304,600	905	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	300,000	-	302,255	300,000	2,255	-	-
"	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	-	-	305,500	-	306,356	305,500	856	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	150,000	-	151,341	150,000	1,341	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,947	100,000	947	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	101,013	100,000	1,013	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	\$ -	-	\$ 306,470	-	\$ 307,314	\$ 306,470	\$ 844	-	\$ -
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	400,000	-	404,958	400,000	4,958	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,408	100,000	408	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	101,065	100,000	1,065	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	100,245	100,000	245	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	100,631	100,000	631	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	80,000	-	80,986	80,000	986	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	150,000	-	151,124	150,000	1,124	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	60,000	-	60,681	60,000	681	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	RMB Structured Products (Front Lock Products)	Note 3	Mizuho Bank, Ltd.	None	RMB	-	\$ -	-	\$ 259,000	-	\$ 259,795	\$ 259,000	\$ 795	-	\$ -
"	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	-	-	307,300	-	-	-	-	-	307,300
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	370,000	-	374,243	370,000	4,243	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	201,509	200,000	1,509	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	202,319	200,000	2,319	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	201,649	200,000	1,649	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	560,000	-	569,653	560,000	9,653	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	400,000	-	402,672	400,000	2,672	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,854	300,000	1,854	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	202,515	200,000	2,515	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 370,000	-	\$ 374,663	\$ 370,000	\$ 4,663	-	\$ -
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	202,416	200,000	2,416	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	400,000	-	403,075	400,000	3,075	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,997	300,000	1,997	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	102,693	100,000	2,693	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	560,000	-	566,775	560,000	6,775	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	600,000	-	603,676	600,000	3,676	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	202,367	200,000	2,367	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	370,000	-	374,059	370,000	4,059	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	90,000	-	90,566	90,000	566	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 80,000	-	\$ 80,655	\$ 80,000	\$ 655	-	\$ -
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	130,000	-	130,865	130,000	865	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	201,225	200,000	1,225	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	110,000	-	-	-	-	-	110,000
"	"Hui Li Feng" Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	201,616	200,000	1,616	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	204,500	-	206,769	204,500	2,269	-	-
"	"Ben Li Feng" RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,447	200,000	447	-	-
"	"The Winner" RMB Financial Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,747	1,000,000	4,747	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,704	1,000,000	4,704	-	-
"	"The Winner" RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,656	1,000,000	4,656	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	\$ -	-	\$ 1,500,000	-	\$ 1,506,713	\$ 1,500,000	\$ 6,713	-	\$ -
”	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,564	1,000,000	4,564	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,475	1,000,000	4,475	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	500,000	-	505,918	500,000	5,918	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	500,000	-	505,918	500,000	5,918	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,448	1,000,000	4,448	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,005,847	1,000,000	5,847	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	100,000	-	100,127	100,000	127	-	-
”	“An Sheng Li” RMB Financial Products	Note 4	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	800,000	-	807,095	800,000	7,095	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	\$ -	-	\$ 400,000	-	\$ 403,638	\$ 400,000	\$ 3,638	-	\$ -
"	"Li Duo Duo" Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	500,000	-	501,767	500,000	1,767	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,285	1,000,000	4,285	-	-
"	"The Winner" RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,471	1,000,000	4,471	-	-
"	"An Sheng Li" RMB Financial Products	Note 4	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	800,000	-	-	-	-	-	800,000
"	RMB Structured Products (Front Lock Products)	Note 4	Mizuho Bank, Ltd.	None	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	900,000	-	-	-	-	-	900,000
"	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	1,000,000	-	-	-	-	-	1,000,000
"	"Sheng Sheng Li" RMB Financial Products	Note 3	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	100,000	-	100,173	100,000	173	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“Sheng Sheng Li” RMB Financial Products	Note 3	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	\$ -	-	\$ 100,000	-	\$ 100,205	\$ 100,000	\$ 205	-	\$ -
”	“Sheng Sheng Li” RMB Financial Products	Note 4	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	100,000	-	100,136	100,000	136	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	100,000	-	100,202	100,000	202	-	-
”	“Sheng Sheng Li” RMB Financial Products	Note 4	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	100,000	-	100,320	100,000	320	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	100,000	-	100,308	100,000	308	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	150,000	-	150,462	150,000	462	-	-
”	“Ben Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	80,000	-	-	-	-	-	80,000
”	“Sheng Sheng Li” RMB Financial Products	Note 3	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	300,000	-	300,533	300,000	533	-	-
”	“Sheng Sheng Li” RMB Financial Products	Note 3	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	-	-	300,000	-	300,935	300,000	935	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,405	300,000	1,405	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 600,000	-	\$ 602,811	\$ 600,000	\$ 2,811	-	\$ -
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,410	300,000	1,410	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	492,000	-	496,559	492,000	4,559	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	491,000	-	-	-	-	-	491,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	150,000	-	150,650	150,000	650	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	201,134	200,000	1,134	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	302,525	300,000	2,525	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,700	300,000	1,700	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,736	300,000	1,736	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,657	300,000	1,657	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 300,000	-	\$ 300,960	\$ 300,000	\$ 960	-	\$ -
”	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	700,000	-	701,772	700,000	1,772	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 3	Bank of China Limited	None	RMB	-	-	-	500,000	-	500,795	500,000	795	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 3	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	180,000	-	180,445	180,000	445	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	700,000	-	702,589	700,000	2,589	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	300,000	-	301,110	300,000	1,110	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,545	300,000	1,545	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	80,000	-	80,947	80,000	947	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	2,000,000	-	2,009,312	2,000,000	9,312	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	RMB Financial Products Customized for the Public	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 500,000	-	\$ 502,630	\$ 500,000	\$ 2,630	-	\$ -
"	"Guang Ying An Xin" Guaranteed Financial Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	200,000	-	200,801	200,000	801	-	-
"	"The Winner" RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,475	1,000,000	4,475	-	-
"	"The Winner" RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,000,000	-	1,004,475	1,000,000	4,475	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	300,000	-	301,060	300,000	1,060	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	200,901	200,000	901	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	700,000	-	702,721	700,000	2,721	-	-
"	"The Winner" RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	2,000,000	-	2,008,915	2,000,000	8,915	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	301,352	300,000	1,352	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	\$ -	-	\$ 500,000	-	\$ 502,238	\$ 500,000	\$ 2,238	-	\$ -
”	RMB Financial Products Customized for the Public	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,529	200,000	529	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	2,000,000	-	2,009,041	2,000,000	9,041	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	500,000	-	502,238	500,000	2,238	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	200,857	200,000	857	-	-
”	RMB Continuous Serial Deposits Financial Products	Note 4	Bank of China Limited	None	RMB	-	-	-	300,000	-	302,503	300,000	2,503	-	-
”	“Li Duo Duo” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	300,000	-	302,219	300,000	2,219	-	-
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	3,000,000	-	3,013,019	3,000,000	13,019	-	-
”	RMB Financial Products Customized for the Public	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	301,512	300,000	1,512	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	\$ -	-	\$ 500,000	-	\$ 502,170	\$ 500,000	\$ 2,170	-	\$ -
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	650,000	-	-	-	-	-	650,000
”	“Li Duo Duo” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	60,000	-	-	-	-	-	60,000
”	ICBC Win-win No. 3 financing products	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	130,000	-	131,750	130,000	1,750	-	-
”	“Hui Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	180,000	-	182,318	180,000	2,318	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	101,184	100,000	1,184	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	180,000	-	182,130	180,000	2,130	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	101,013	100,000	1,013	-	-
”	“Ben Li Feng” Financial Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	180,000	-	181,402	180,000	1,402	-	-
”	“Hui Li Feng” Financial Products	Note 4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	180,000	-	-	-	-	-	180,000
”	“The Winner” RMB Financial Products	Note 4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	700,000	-	703,259	700,000	3,259	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						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” Company RMB Financial Products	Note 4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 200,000	-	\$ 200,707	\$ 200,000	\$ 707	-	\$ -
”	“The Winner” RMB Financial Products	Note 3	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	500,000	-	502,360	500,000	2,360	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note 3	Agricultural Bank of China Ltd.	None	RMB	-	-	-	200,000	-	200,605	200,000	605	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note 3	Bank of Communications Co., Ltd.	None	RMB	-	-	-	600,000	-	607,713	600,000	7,713	-	-
”	“Guang Ying An Xin” High-End Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	600,000	-	607,562	600,000	7,562	-	-
”	“Guang Ying An Xin” Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	200,000	-	201,184	200,000	1,184	-	-
”	ICBC Win-win No. 3 financing products	Note 3	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	400,000	-	405,293	400,000	5,293	-	-
”	Steady Series RMB 182 Days Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	100,000	-	102,563	100,000	2,563	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Steady Series RMB 182 Days Interest Guaranteed Wealth Management Products	Note 3	Bank of Beijing Co., Ltd.	None	RMB	-	\$ -	-	\$ 100,000	-	\$ 102,643	\$ 100,000	\$ 2,643	-	\$ -
"	"Guang Ying An Xin" High-End Interest Guaranteed (Type A) RMB Wealth Management Products	Note 3	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	563,000	-	577,598	563,000	14,598	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	600,000	-	607,323	600,000	7,323	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	600,000	-	607,397	600,000	7,397	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	200,000	-	202,466	200,000	2,466	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	400,000	-	404,932	400,000	4,932	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2014		Addition		Disposal			Balance as at December 31, 2014		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	Steady Series RMB 94 Days Interest Guaranteed Wealth Management Products	Note 4	Bank of Beijing Co., Ltd.	None	RMB	-	\$ -	-	\$ 250,000	-	\$ -	\$ -	\$ -	-	\$ 250,000
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note 4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	380,000	-	-	-	-	-	380,000
"	Yun Tong Fortune Increasing Profits Financial Products	Note 4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	420,000	-	-	-	-	-	420,000

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

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

Note 3: Code of general ledger accounts is financial assets at fair value through profit or loss.

Note 4: Code of general ledger accounts is other current assets.

Note 5: GoPro, Inc. (Formerly: Woodman Labs Inc.) which was invested by the Group, was listed on NASDAQ. Thus, the investment of 'financial assets measured at cost' was reclassified to 'available-for-sale financial assets'.

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

E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more:

Real estate acquired by	Real estate acquired	Date of the event	Transaction amount	Status of payment	Counterparty	Relationship with the counterparty	If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:				Basis or reference used in setting the price	Reason for acquisition of real estate and status of the real estate
							Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction	Amount		
Ennoconn Corporation	3-6F., No.10, Jiankang Rd., Zhonghe Dist., New Taipei City 23586, Taiwan (R.O.C.) and underground parking	2014.9.9	\$ 516,800	\$ 129,680	Founding Construction & Development Co., Ltd.	None	N/A	N/A	N/A	N/A	Reference market price and professional appraiser's appraisal results	Business Use

F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: None.

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

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Sales	\$ 38,103,336	1	45-90 days	Note 1	Note 1	\$ 36,352,080	6	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Group	Sales	20,660,799	1	45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Group	Sales	7,085,507	-	90 days	Note 1	Note 1	1,662,633	-	
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	5,049,422	-	90 days	Note 1	Note 1	7,787,287	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	Sales	4,506,851	-	90 days	Note 1	Note 1	847,342	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	Sales	2,500,419	-	60 days	Note 1	Note 1	765,385	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Optoelectronics Ltd.	Note 4	Sales	2,390,843	-	90 days	Note 1	Note 1	852,874	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Group	Sales	2,180,794	-	120 days	Note 1	Note 1	997,522	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R.O.	Group	Sales	2,069,389	-	60 days	Note 1	Note 1	286,820	-	
Hon Hai Precision Industry Co., Ltd.	Nanghai Chi Mei Optoelectronics Ltd.	Note 4	Sales	1,913,778	-	90 days	Note 1	Note 1	374,106	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 3	Sales	1,806,129	-	90 days	Note 1	Note 1	682,915	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Sales	1,710,954	-	60 days	Note 1	Note 1	464,928	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	1,302,763	-	90 days	Note 1	Note 1	992,182	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	Sales	1,145,330	-	60 days	Note 1	Note 1	217,671	-	
Hon Hai Precision Industry Co., Ltd.	SIO International Holdings Limited	Note 3	Sales	1,074,668	-	60 days	Note 1	Note 1	88,897	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Electronics Ltd.	Note 4	Sales	\$ 1,029,383	-	90 days	Note 1	Note 1	\$ 298,051	-	
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliates	Sales	651,176	-	90 days	Note 1	Note 1	266,530	-	
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	610,716	-	90 days	Note 1	Note 1	1,451,340	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	306,939	-	60 days	Note 1	Note 1	397,656	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 5	Sales	206,836	-	30-90 days	Note 1	Note 1	30,473	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn RUS LLC	Group	Sales	186,626	-	45 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Zenith Profits Co., Ltd.	Affiliates	Sales	164,933	-	45 days	Note 1	Note 1	14,303	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	Sales	161,979	-	45 days	Note 1	Note 1	121,881	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Group	Sales	157,828	-	90 days	Note 1	Note 1	2,207,086	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Hsin Electronics Ltd.	Note 4	Sales	156,537	-	90 days	Note 1	Note 1	63,614	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division	Group	Sales	134,734	-	45 days	Note 1	Note 1	1,375	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Sales	115,560	-	30 days	Note 1	Note 1	88,841	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	921,071,675	28	90 days	Note 1	Note 1	(374,586,172) (	43)	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	552,117,432	17	90 days	Note 1	Note 1	(164,038,270) (	19)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	887,076,238	13	30-90 days	Note 1	Note 1	(205,225,082) (	11)	Note 2
Hon Hai Precision Industry Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	3,771,286	-	90 days	Note 1	Note 1	(525,503)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 3	Purchase	\$ 3,501,879	-	60 days	Note 1	Note 1	(\$ 1,707,999)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 5	Purchase	1,170,757	-	30 days	Note 1	Note 1	(525,489)	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Purchase	537,184	-	75 days	Note 1	Note 1	(23,374)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Purchase	906,867	-	60 days	Note 1	Note 1	(275,712)	-	
Hon Hai Precision Industry Co., Ltd.	Ampower Technology Co., Ltd.	Affiliates	Purchase	157,873	-	90 days	Note 1	Note 1	(32,886)	-	
Hon Hai Precision Industry Co., Ltd.	FTC Technology Inc.	Affiliates	Purchase	423,287	-	60 days	Note 1	Note 1	(90,034)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	310,765	-	90 days	Note 1	Note 1	(263,621)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	FTP Technology Inc.	Affiliates	Purchase	141,843	-	60 days	Note 1	Note 1	(37,628)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Purchase	172,542	-	60 days	Note 1	Note 1	(49,525)	-	
Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Group	Processing and molding costs	14,447,618	32	-	Note 1	Note 1	(21,545,781) (Shown as other payables)	(17)	
Hon Hai Precision Industry Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	Processing and molding costs	14,611,143	32	-	Note 1	Note 1	(21,508,408) (Shown as other payables)	(17)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Processing and molding costs	19,664,306	27	-	Note 1	Note 1	(81,292,428) (Shown as other payables)	(39)	
Shunsin Technology (Zhong Shan) Co., Ltd.	Shunsin Technology Holdings Limited	Group	Sales	2,241,214	100	45 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)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	Sales	\$ 29,098,320	76	60 days	Note 1	Note 1	\$ 3,536,441	53	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Group	Sales	1,933,864	5	120 days	Note 1	Note 1	98,121	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	772,603	2	90 days	Note 1	Note 1	320,543	5	
Ambit Microsystem (Shanghai) Co., Ltd.	Innolux Corporation	Note 3	Purchase	131,869	-	60 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	601,404	2	60 days	Note 1	Note 1	(93,774) (	1)
Ambit Microsystem (Shanghai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	239,247	1	90 days	Note 1	Note 1	(58,450) (	1)
Ingrasys Technology Co.Ltd.	Ingrasys Technology USA Inc.	Group	Sales	23,222,743	67	70 days	Note 1	Note 1	9,572,416	87	
Ingrasys Technology Co.Ltd.	PCE Paragon Solutions Kft.	Group	Sales	866,013	3	45 days	Note 1	Note 1	104,506	1	
Foxnum Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	262,095	68	30 days	Note 1	Note 1	266,587	87	
Ingrasys Info-Tech Corp.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	229,307	88	90 days	Note 1	Note 1	194,298	94	
Content Innovation Co. Ltd.	Fu Tai Kang Electronics Development (Yantai) Ltd.	Group	Technology Services Revenue	161,392	25	30 days	Note 1	Note 1	161,392	79	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	1,348,907	23	60 days	Note 1	Note 1	211,201	22	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	101,191	2	90 days	Note 1	Note 1	46,345	5	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	131,286	2	60 days	Note 1	Note 1	99,017	10	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	254,351	6	90 days	Note 1	Note 1	(120,717) (	20)
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	48,524,091	89	60 days	Note 1	Note 1	20,313,913	79	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	2,164,967	4	45 days	Note 1	Note 1	2,356,381	9	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,736,278	3	60 days	Note 1	Note 1	1,990,535	8	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd	Group	Sales	\$ 595,768	1	60 days	Note 1	Note 1	\$ 310,615	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	119,562	-	30 days	Note 1	Note 1	22,257	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Innolux Corporation	Note 4	Purchase	5,569,256	10	60 days	Note 1	Note 1	(1,531,678) (	7)
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	782,960	1	90 days	Note 1	Note 1	(357,138) (	2)
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Uer Technology (Shenzhen) Co., Ltd.	Affiliates	Purchase	149,858	-	90 days	Note 1	Note 1	(50,042)	-	
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	351,027	8	45 days	Note 1	Note 1	396,898	39	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	1,104,704	25	30 days	Note 1	Note 1	240,965	23	
FIH Do Brasil Industria E Comercio De Eletronicos Ltda	IRIS World Enterprises Limited	Affiliates	Purchase	121,864	7	60 days	Note 1	Note 1	(26,729) (	2)
FIH Mexico Precision Industry Co., S.A. DE C.V.	S&B Industry Inc.	Group	Sales	647,968	15	60 days	Note 1	Note 1	32,642	7	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Group	Sales	183,593	4	60 days	Note 1	Note 1	42,115	2	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	1,397,588	30	45 days	Note 1	Note 1	1,364,007	61	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	2,862,556	61	30 days	Note 1	Note 1	703,255	32	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Innolux Corporation	Note 4	Purchase	188,201	4	60 days	Note 1	Note 1	(179,404) (	4)
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	672,361	2	30 days	Note 1	Note 1	421,779	2	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Group	Sales	591,736	1	45 days	Note 1	Note 1	319,020	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Group	Sales	801,076	2	45 days	Note 1	Note 1	472,910	2	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	1,734,717	4	45 days	Note 1	Note 1	2,003,733	9	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	8,072,985	20	30 days	Note 1	Note 1	5,613,533	24	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	Sales	188,029	-	60 days	Note 1	Note 1	166,182	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	\$ 632,322	2	60 days	Note 1	Note 1	\$ 526,485	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,809,330	9	60 days	Note 1	Note 1	(972,286) (	6)
FIH Precision Electronics (Lang Fang) Co., Ltd.	Qingdao Hiyn Materials Co., Ltd.	Affiliates	Purchase	109,692	1	90 days	Note 1	Note 1	(47,626)	-	
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	424,350	-	45 days	Note 1	Note 1	503,934	-	
FIH (Hong Kong) Limited	Qunmai Communication System, Inc.	Group	Sales	503,071	-	90 days	Note 1	Note 1	83,457	-	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	Sales	2,354,145	2	120 days	Note 1	Note 1	3,865,498	6	
FIH (Hong Kong) Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	232,113	-	30 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Anpinda Precision Industry (Huizhou) Co., Ltd	Group	Sales	550,567	-	60 days	Note 1	Note 1	237,773	-	
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	548,645	-	45 days	Note 1	Note 1	125,295	-	
FIH (Hong Kong) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	667,338	-	90 days	Note 1	Note 1	(292,483) (	1)
Nanning Futaihong Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	395,442	4	60 days	Note 1	Note 1	82,747	5	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda	Group	Sales	185,726	-	45 days	Note 1	Note 1	6,067	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	49,333,834	99	30 days	Note 1	Note 1	9,527,053	98	
Futaijing Precision Electrons (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	231,923	-	60 days	Note 1	Note 1	(63,240)	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Innolux Corporation	Note 4	Purchase	343,247	1	90 days	Note 1	Note 1	(7,466)	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Ample Wealth Enterprise Ltd.	Affiliates	Sales	286,445	1	90 days	Note 1	Note 1	233,015	2	
Futaijing Precision Electrons (Yantai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	1,125,126	2	60 days	Note 1	Note 1	(165,602) (	1)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	\$ 17,520,408	100	120 days	Note 1	Note 1	\$ 4,966,191	100	
Foxway Precision Industry (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Group	Sales	115,712	25	90 days	Note 1	Note 1	19,033		26
Carston Ltd.	Best Ever Industries Limited	Group	Sales	1,021,741	14	90 days	Note 1	Note 1	747,843		2
Carston Ltd.	General Interface Solution Limited	Affiliates	Sales	127,244	2	90 days	Note 1	Note 1	49,644		-
Carston Ltd.	High Tempo International Ltd.	Affiliates	Purchase	1,402,772	25	90 days	Note 1	Note 1	-		-
Carston Ltd.	High Tempo International Ltd.	Affiliates	Sales	432,976	6	90 days	Note 1	Note 1	-		-
Carston Ltd.	IRIS World Enterprises Limited	Affiliates	Sales	198,652	3	90 days	Note 1	Note 1	31,836		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	125,608	-	90 days	Note 1	Note 1	34,108		-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	788,538	1	90 days	Note 1	Note 1	361,395		2
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	326,320	1	90 days	Note 1	Note 1	100,415		1
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Group	Sales	532,827	1	120 days	Note 1	Note 1	645,725		3
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	Subcontract Revenue	1,741,841	3	90 days	Note 1	Note 1	537,696		3
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	2,871,256	5	90 days	Note 1	Note 1	1,471,432		8
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	Subcontract Revenue	12,676,680	21	50 days	Note 1	Note 1	1,440,717		8
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	Subcontract Revenue	10,690,540	18	30 days	Note 1	Note 1	748,444		4
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	739,987	1	90 days	Note 1	Note 1	253,387		1
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	176,363	-	90 days	Note 1	Note 1	182,887		1
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	3,993,240	7	90 days	Note 1	Note 1	1,736,357		9

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	\$ 142,271	-	90 days	Note 1	Note 1	\$ 40,371	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	1,667,030	3	60 days	Note 1	Note 1	1,265,938	7	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	320,783	1	90 days	Note 1	Note 1	40,264	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Group	Sales	100,422	-	90 days	Note 1	Note 1	24,444	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	2,749,256	5	90 days	Note 1	Note 1	859,619	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	438,248	1	90 days	Note 1	Note 1	395,613	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	1,357,442	2	90 days	Note 1	Note 1	1,310,040	7	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	744,681	1	30 days	Note 1	Note 1	889,913	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	522,933	1	30 days	Note 1	Note 1	634,519	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliates	Sales	259,918	-	30 days	Note 1	Note 1	260,497	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Innocom Technology (Shenzhen) Co., Ltd	Note 4	Sales	102,209	-	90 days	Note 1	Note 1	22,177	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Dongguan Yihong Precision Tooling Co., Ltd.	Affiliates	Purchase	405,099	2	90 days	Note 1	Note 1	(49,980)	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxsemicon Integrated Technology (Shanghai) Inc.	Affiliates	Purchase	124,901	-	90 days	Note 1	Note 1	(19,931)	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	302,552	-	90 days	Note 1	Note 1	127,637	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	395,439	2	90 days	Note 1	Note 1	(79,298)	(1)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	256,837	1	90 days	Note 1	Note 1	(52,888)	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	257,435	-	90 days	Note 1	Note 1	304,551	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Dong Guan Hong Song Precision Component Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	\$ 148,433	33	90 days	Note 1	Note 1	\$ 4,674	6	
Dong Guan Hong Song Precision Component Co., Ltd.	Dongguan Yihong Precision Tooling Co., Ltd.	Affiliates	Purchase	114,014	91	90 days	Note 1	Note 1	(118,248) (	81)
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	6,600,875	96	30 days	Note 1	Note 1	5,146,065	99	
Champ Tech Optical (Foshan) Corporation	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	237,477	4	90 days	Note 1	Note 1	234,901	14	
Champ Tech Optical (Foshan) Corporation	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	181,324	3	90 days	Note 1	Note 1	58,834	3	
Champ Tech Optical (Foshan) Corporation	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	159,814	3	90 days	Note 1	Note 1	37,006	2	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Pte. Ltd.	Affiliates	Sales	3,428,689	56	90 days	Note 1	Note 1	474,474	28	
Champ Tech Optical (Foshan) Corporation	Fuzhun Precision (Shenzhen) Industry Co., Ltd.	Affiliates	Sales	175,258	3	90 days	Note 1	Note 1	103,482	6	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd	Affiliates	Sales	1,006,351	16	90 days	Note 1	Note 1	164,234	10	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd	Affiliates	Purchase	549,819	13	90 days	Note 1	Note 1	(93,789) (	6)
Champ Tech Optical (Foshan) Corporation	Pan-International Sunrise Trading Corp.	Affiliates	Purchase	430,000	10	90 days	Note 1	Note 1	(220,570) (	13)
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	3,905,991	24	90 days	Note 1	Note 1	3,085,948	39	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	3,652,439	23	90 days	Note 1	Note 1	1,058,884	13	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	237,687	2	90 days	Note 1	Note 1	(71,563) (	2)
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever industries Limited	Group	Subcontract Revenue	4,329,974	64	60 days	Note 1	Note 1	2,001,219	100	
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Mwm Co., Ltd.	Group	Subcontract Revenue	2,419,606	36	60 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)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	\$ 250,119	2	30 days	Note 1	Note 1	\$ 10,710	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	1,183,860	7	90 days	Note 1	Note 1	494,689	13	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	900,714	5	60 days	Note 1	Note 1	544,170	14	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	Sales	129,657	1	90 days	Note 1	Note 1	93,729	2	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	Sales	245,953	1	90 days	Note 1	Note 1	71,517	2	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Sales	149,430	1	60 days	Note 1	Note 1	150,268	4	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	Sales	254,104	2	90 days	Note 1	Note 1	378,876	10	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	103,209	1	60 days	Note 1	Note 1	8,032	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Innolux Corporation	Note 3	Purchase	1,186,705	7	90 days	Note 1	Note 1	(482,505) (	9)	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	206,565	1	30 days	Note 1	Note 1	81,962	2	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	108,825	1	90 days	Note 1	Note 1	(54,269) (	1)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	2,685,329	19	90 days	Note 1	Note 1	999,626	7	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	290,820	2	90 days	Note 1	Note 1	99,234	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	Sales	172,959	1	90 days	Note 1	Note 1	67,281	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	Sales	1,694,091	12	90 days	Note 1	Note 1	760,889	6	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,176,370	8	90 days	Note 1	Note 1	1,215,079	9	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	298,568	2	90 days	Note 1	Note 1	138,392	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Subcontract Revenue	\$ 477,974	4	90 days	Note 1	Note 1	\$ 330,637	5	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	11,457,067	96	90 days	Note 1	Note 1	5,283,169	76	
Hongye Precision Component (Kunshan) Co., Ltd.	Fuxun Tong Trading (Shenzhen) Co., Ltd.	Group	Sales	1,104,310	30	30 days	Note 1	Note 1	9,128	1	
Hongye Precision Component (Kunshan) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	1,824,753	49	30 days	Note 1	Note 1	579,499	72	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	Subcontract Revenue	7,041,182	99	90 days	Note 1	Note 1	859,898	99	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxsemicon Integrated Technology (Shanghai) Inc.	Affiliates	Purchase	166,358	16	30 days	Note 1	Note 1	(588)	-	
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	4,543,330	-	90 days	Note 1	Note 1	2,400,446	1	
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	32,675,485	32	45 days	Note 1	Note 1	4,749,741	42	
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	890,161	1	60 days	Note 1	Note 1	522,234	5	
Hightech Electronics Components Inc.	Fusing International Inc.	Group	Sales	12,102,379	12	60 days	Note 1	Note 1	2,761,322	24	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Group	Sales	18,375,962	18	90 days	Note 1	Note 1	1,869,382	16	
Hightech Electronics Components Inc.	Foxconn Japan Co., Ltd.	Group	Sales	1,379,030	1	60 days	Note 1	Note 1	188,574	2	
Hightech Electronics Components Inc.	Foxconn Singapore Pte. Ltd.	Group	Sales	376,067	-	90 days	Note 1	Note 1	258,655	2	
Best Ever Industries Limited	FIH (Hong Kong) Limited	Group	Sales	269,392	1	90 days	Note 1	Note 1	162,181	5	
Best Ever Industries Limited	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Group	Sales	288,095	1	30 days	Note 1	Note 1	250,904	7	
Best Ever Industries Limited	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	349,662	1	30 days	Note 1	Note 1	4,647	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Best Ever Industries Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	\$ 206,147	1	60 days	Note 1	Note 1	\$ 10,371	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	1,154,020	5	60 days	Note 1	Note 1	254,373	7	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	320,127	1	60 days	Note 1	Note 1	87,019	2	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	175,216	1	60 days	Note 1	Note 1	21,651	1	
Best Ever Industries Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	100,544	-	60 days	Note 1	Note 1	3,381	-	
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	3,039,430	1	90 days	Note 1	Note 1	676,620	-	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	4,601,534	1	90 days	Note 1	Note 1	834,111	1	
Glorious Prospect Enterprises Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	985,073	16	90 days	Note 1	Note 1	524,899	18	
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	1,752,330	100	45 days	Note 1	Note 1	303,836	100	
Tripleheads International Ltd.	Competition Team Ireland Limited	Group	Sales	100,160	39	90 days	Note 1	Note 1	15,311	9	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Group	Sales	417,901	1	90 days	Note 1	Note 1	28,877	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	Sales	747,987	2	90 days	Note 1	Note 1	370,025	5	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Group	Sales	165,259	-	30 days	Note 1	Note 1	45,453	1	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	1,160,923	2	90 days	Note 1	Note 1	811,322	11	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	5,699,146	12	30 days	Note 1	Note 1	483,240	6	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	9,326,716	20	90 days	Note 1	Note 1	499,223	7	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
											Note
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	\$ 3,841,930	8	60 days	Note 1	Note 1	\$ 924,524	12	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	Sales	477,047	1	90 days	Note 1	Note 1	173,588	2	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	Sales	233,001	-	90 days	Note 1	Note 1	201,474	3	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	220,166	-	90 days	Note 1	Note 1	178,913	2	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Kunshan Eson Precision Engineering Co., Ltd.	Affiliates	Purchase	119,930	-	30 days	Note 1	Note 1	(43,843)	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	356,919	1	60 days	Note 1	Note 1	(120,294)	(1)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	322,680	1	90 days	Note 1	Note 1	(65,190)	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	1,080,568	2	90 days	Note 1	Note 1	478,378	6	
Foxconn CZ S.R.O.	Foxconn Global Services Division S.R.O.	Group	Sales	102,490	-	45 days	Note 1	Note 1	11,010	-	
Foxconn CZ S.R.O.	Foxconn Rus, LLC	Group	Sales	167,090	-	45 days	Note 1	Note 1	-	-	
Foxconn CZ S.R.O.	Foxconn Tr Teknoloji San. Ltd. Sti.	Group	Sales	204,393	-	90 days	Note 1	Note 1	182,560	1	
Foxconn CZ S.R.O.	CyberTAN Technology Inc.	Affiliates	Purchase	587,256	1	20 days	Note 1	Note 1	(46,909)	-	
Foxconn CZ S.R.O.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	109,082	-	45 days	Note 1	Note 1	(770)	-	
Foxconn Global Services Division S.R.O.	Foxconn CZ S.R.O.	Group	Sales	492,718	55	45 days	Note 1	Note 1	97,305	25	
Armadale Holdings Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	207,470	26	60 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)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Armadale Holdings Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	\$ 395,716	50	60 days	Note 1	Note 1	\$ 9,020	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	Sales	534,177	1	90 days	Note 1	Note 1	648,198	4	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	350,674	1	90 days	Note 1	Note 1	322,001	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	1,187,720	3	90 days	Note 1	Note 1	1,345,213	8	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	3,374,216	8	90 days	Note 1	Note 1	1,491,780	8	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	Sales	1,806,934	4	90 days	Note 1	Note 1	589,228	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,917,791	7	90 days	Note 1	Note 1	762,253	4	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	115,477	-	90 days	Note 1	Note 1	112,043	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	1,860,650	4	90 days	Note 1	Note 1	938,333	5	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	12,549,006	29	90 days	Note 1	Note 1	3,819,672	22	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	Sales	10,328,164	24	90 days	Note 1	Note 1	3,899,326	22	
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Group	Sales	587,930	1	90 days	Note 1	Note 1	407,586	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	939,786	2	90 days	Note 1	Note 1	38,446	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	2,343,844	5	90 days	Note 1	Note 1	1,641,190	9	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	1,368,910	3	90 days	Note 1	Note 1	929,294	5	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	411,906	2	90 days	Note 1	Note 1	(276,923) (	( 1)	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	185,138	-	90 days	Note 1	Note 1	45,294	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	\$ 240,212	4	60 days	Note 1	Note 1	\$ 220,545	6	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	1,579,533	29	30 days	Note 1	Note 1	942,821	24	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	2,544,650	46	90 days	Note 1	Note 1	2,111,331	54	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	185,578	3	90 days	Note 1	Note 1	70,958	2	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	153,543	3	90 days	Note 1	Note 1	142,575	4	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	466,506	41	30 days	Note 1	Note 1	55,953	42	
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Group	Sales	682,286	59	30 days	Note 1	Note 1	77,351	58	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	2,159,743	36	90 days	Note 1	Note 1	726,482	28	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	423,121	7	90 days	Note 1	Note 1	240,639	9	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	137,412	2	90 days	Note 1	Note 1	121,555	5	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	276,326	5	90 days	Note 1	Note 1	134,034	5	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	235,854	4	60 days	Note 1	Note 1	196,828	8	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	105,578	2	90 days	Note 1	Note 1	109,179	4	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Innocom Technology (Shenzhen) Co., Ltd.	Note 4	Sales	167,556	3	90 days	Note 1	Note 1	20,772	1	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys Technology Co., Ltd.	Group	Sales	463,777	42	30 days	Note 1	Note 1	63,395	35	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	396,709	22	90 days	Note 1	Note 1	277,380	39	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	173,231	10	90 days	Note 1	Note 1	40,254	6	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	\$ 105,043	6	90 days	Note 1	Note 1	\$ 871	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Note 4	Sales	164,409	9	90 days	Note 1	Note 1	86,027	12	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	606,509	71	30 days	Note 1	Note 1	620,420	88	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Huaian Fultong Trading Co., Ltd.	Group	Sales	225,369	26	30 days	Note 1	Note 1	50,911	7	
Fuyu Electronical Technology (Huaian)	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	9,913,325	100	30 days	Note 1	Note 1	4,258,834	100	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	451,973	4	45 days	Note 1	Note 1	89,292	2	
Funing Precision Component Co., Ltd.	Pan-International Electronics (Malaysia) Sdn. Bhd.	Affiliates	Sales	128,870	1	90 days	Note 1	Note 1	16,928	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	101,240,523	93	90 days	Note 1	Note 1	10,273,385	80	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	Sales	140,237	-	120 days	Note 1	Note 1	288,296	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Innolux Corporation	Note 3	Purchase	390,138	-	90 days	Note 1	Note 1	(91,865)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	910,374	1	30 days	Note 1	Note 1	(240,259)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Purchase	751,898	-	90 days	Note 1	Note 1	(249,513)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	650,184	-	90 days	Note 1	Note 1	(182,491)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	2,346,781	1	90 days	Note 1	Note 1	(370,128)	(2)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Group	Sales	301,717	-	90 days	Note 1	Note 1	48,641	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	333,982	-	90 days	Note 1	Note 1	138,154	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	\$ 147,430,179	82	30 days	Note 1	Note 1	\$ 4,644,617	39	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	371,203	-	90 days	Note 1	Note 1	31,225	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Yantai Jiray Electronic Technology Co., Ltd.	Affiliates	Sales	110,417	-	90 days	Note 1	Note 1	85,293	1	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Peaktracer Co., Ltd.	Affiliates	Purchase	173,682	-	45 days	Note 1	Note 1	(44,572)	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	239,182	-	90 days	Note 1	Note 1	(25,346)	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliates	Sales	18,947,463	11	30 days	Note 1	Note 1	5,252,205	44	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Co. Co., Ltd.	Affiliates	Purchase	2,519,106	1	90 days	Note 1	Note 1	(556,894) (	5)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	498,175	-	90 days	Note 1	Note 1	(329,037) (	3)	
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	10,043,558	3	60 days	Note 1	Note 1	2,837,022	3	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	2,843,196	3	45 days	Note 1	Note 1	808,918	6	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Group	Sales	111,634	92	45 days	Note 1	Note 1	36,445	84	
Foxconn Rus, LLC	Foxconn CZ S.R.O.	Group	Sales	272,313	98	45 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	851,293	12	45 days	Note 1	Note 1	101,476	44	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Group	Sales	332,691	5	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	250,853	4	90 days	Note 1	Note 1	22,435	10	
Huaian Fulitong Trading Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	152,109	11	30 days	Note 1	Note 1	109,131	24	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Huaian Fulitong Trading Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Sales	\$ 132,603	10	30 days	Note 1	Note 1	\$ 103,672	22	
Foxconn Image & Printing Product Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	247,792	1	60 days	Note 1	Note 1	78,736	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	2,315,969	-	90 days	Note 1	Note 1	1,376,237	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	716,828	-	90 days	Note 1	Note 1	526,654	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	2,127,614	-	90 days	Note 1	Note 1	1,518,144	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	219,733	-	90 days	Note 1	Note 1	217,214	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuhongyang Precision Industrial (Shenzhen) Co., Ltd.	Group	Sales	179,595	-	90 days	Note 1	Note 1	3,475	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	566,605,434	90	90 days	Note 1	Note 1	101,393,165	73	
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	2,145,686	-	90 days	Note 1	Note 1	2,211,359	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	7,147,717	1	90 days	Note 1	Note 1	4,997,702	4	
Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	113,047	-	90 days	Note 1	Note 1	132,384	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	3,126,944	1	90 days	Note 1	Note 1	866,176	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	475,042	-	90 days	Note 1	Note 1	161,809	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	Sales	214,625	-	90 days	Note 1	Note 1	249,361	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	3,548,179	1	90 days	Note 1	Note 1	3,422,987	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	8,655,949	1	90 days	Note 1	Note 1	6,824,694	5	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	1,276,964	-	90 days	Note 1	Note 1	1,017,021	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			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.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	\$ 6,299,966	1	90 days	Note 1	Note 1	\$ 5,022,327	4	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	141,003	-	90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	242,068	-	90 days	Note 1	Note 1	122,178	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	412,800	-	90 days	Note 1	Note 1	(52,064)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	1,498,992	-	90 days	Note 1	Note 1	932,915	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	369,360	-	90 days	Note 1	Note 1	(159,023)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	147,080	-	90 days	Note 1	Note 1	87,558	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	484,537	-	90 days	Note 1	Note 1	(169,615)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuzhun Precision (Shenzhen) Industry Co., Ltd.	Affiliates	Purchase	346,296	-	90 days	Note 1	Note 1	(24,506)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	4,376,276	1	90 days	Note 1	Note 1	(1,196,882) (	1)
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	Sales	211,413	-	90 days	Note 1	Note 1	49,374	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 5	Purchase	2,906,867	1	90 days	Note 1	Note 1	(1,656,727) (	1)
Futaihua Industrial (Shenzhen) Co., Ltd.	Skilltop Limited	Group	Sales	2,066,458	82	45 days	Note 1	Note 1	674,209	73	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Group	Sales	122,690	-	90 days	Note 1	Note 1	60,575	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	99,743,474	88	60 days	Note 1	Note 1	11,495,974	64	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	111,949	-	90 days	Note 1	Note 1	36,385	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	\$ 7,447,452	7	90 days	Note 1	Note 1	\$ 3,186,216	18	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	189,237	-	60 days	Note 1	Note 1	128,368	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	Sales	392,145	-	90 days	Note 1	Note 1	285,482	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Note 3	Purchase	3,556,900	16	90 days	Note 1	Note 1	(1,281,961) (	20)
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	450,494	2	90 days	Note 1	Note 1	(106,585) (	2)
Honfujin Precision Electronics (Chongqing) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	1,416,082	6	90 days	Note 1	Note 1	(428,485) (	7)
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	395,522	10	90 days	Note 1	Note 1	471,099	32	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Group	Sales	742,168	19	90 days	Note 1	Note 1	185,737	12	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	875,099	24	90 days	Note 1	Note 1	173,080	12	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	240,532	7	90 days	Note 1	Note 1	30,115	2	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	984,621	27	90 days	Note 1	Note 1	406,784	29	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	Sales	117,711	3	90 days	Note 1	Note 1	15,300	1	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	120,453	4	60 days	Note 1	Note 1	(38,576) (	13)
Chongqingshi Futaitong Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	569,496	65	60 days	Note 1	Note 1	311,112	74	
Chongqingshi Futaitong Logistics Co., Ltd.	Chongqing Hongdaofu Technology Co., Ltd.	Affiliates	Sales	101,063	12	90 days	Note 1	Note 1	44,240	11	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	58,319,880	91	60 days	Note 1	Note 1	10,491,356	89	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	\$ 791,979	-	90 days	Note 1	Note 1	\$ 812,893	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	317,562,283	93	90 days	Note 1	Note 1	84,243,175	91	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	9,245,778	3	90 days	Note 1	Note 1	3,851,174	4	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	753,377	-	90 days	Note 1	Note 1	105,551	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	273,747	-	90 days	Note 1	Note 1	(84,874)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	4,115,032	1	90 days	Note 1	Note 1	(1,226,742) (	1)	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	256,690	10	90 days	Note 1	Note 1	31,900	4	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	178,942	7	90 days	Note 1	Note 1	67,854	9	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	1,814,939	74	90 days	Note 1	Note 1	503,989	70	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	112,242	2	90 days	Note 1	Note 1	134,861	9	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	446,984	9	90 days	Note 1	Note 1	262,970	18	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	139,117	3	90 days	Note 1	Note 1	150,996	10	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	3,994,900	80	90 days	Note 1	Note 1	689,572	47	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	111,464	1	90 days	Note 1	Note 1	3,409	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Universal Field International Limited	Group	Sales	249,032	3	90 days	Note 1	Note 1	14,191	1	
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	Sales	106,693	1	90 days	Note 1	Note 1	1,099	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Yantai Fuhuada Precision Electronics Co., Ltd.	Fuxun Tong Trading (Shenzhen) Co., Ltd.	Group	Sales	\$ 108,940	1	90 days	Note 1	Note 1	\$ 2,962	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	Sales	3,637,136	38	90 days	Note 1	Note 1	995,635	38	
Yantai Fuhuada Precision Electronics Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	Sales	188,016	2	90 days	Note 1	Note 1	148,113	6	
Yantai Fuhuada Precision Electronics Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	182,344	2	90 days	Note 1	Note 1	(92,191)	(4)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	154,120	-	90 days	Note 1	Note 1	136,865	5	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	4,574,125	79	90 days	Note 1	Note 1	192,518	25	
Chengdu Jusda Suply Chain Management Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	275,527	58	90 days	Note 1	Note 1	79,234	58	
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	347,640	5	60 days	Note 1	Note 1	359,444	34	
Nanning Fugui Precision Industrial Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	100,859	-	90 days	Note 1	Note 1	16,203	-	
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	292,991	-	60 days	Note 1	Note 1	113,121	1	
Nanning Fugui Precision Industrial Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	254,152	-	60 days	Note 1	Note 1	41,991	-	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	38,824,795	42	30 days	Note 1	Note 1	5,184,984	26	
Nanning Fugui Precision Industrial Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	951,802	1	90 days	Note 1	Note 1	(210,478)	(1)	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	13,446,709	39	90 days	Note 1	Note 1	10,030,194	83	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	20,622,437	59	90 days	Note 1	Note 1	1,830,447	15	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	581,829	2	90 days	Note 1	Note 1	209,410	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	\$ 237,215	4	90 days	Note 1	Note 1	(\$ 177,028)	(3)	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	769,711	33	90 days	Note 1	Note 1	(310,814)	(18)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	918,273,860	93	90 days	Note 1	Note 1	306,372,658	90	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	1,275,641	-	90 days	Note 1	Note 1	1,304,501	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,998,515	-	90 days	Note 1	Note 1	1,738,663	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	652,883	-	90 days	Note 1	Note 1	298,416	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	54,614,046	6	90 days	Note 1	Note 1	17,918,142	5	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	2,784,602	-	90 days	Note 1	Note 1	2,604,303	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	1,767,764	-	90 days	Note 1	Note 1	548,934	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxsemicon Integrated Technology (Shanghai) Inc.	Affiliates	Purchase	180,903	-	90 days	Note 1	Note 1	(91,378)	(2)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	4,596,115	-	90 days	Note 1	Note 1	2,270,330	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,305,637	1	30 days	Note 1	Note 1	(620,970)	(2)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	364,022	-	90 days	Note 1	Note 1	(52,818)	(7)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	159,690	-	90 days	Note 1	Note 1	(43,945)	(4)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	4,995,027	4	90 days	Note 1	Note 1	(184,918)	(3)	
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	Sales	3,456,597	6	90 days	Note 1	Note 1	1,994,455	18	
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	113,268	-	90 days	Note 1	Note 1	118,275	4	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		Note
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	
Mega Well Limited	Competition Team Ireland Limited	Group	Sales	\$ 505,204	1	90 days	Note 1	Note 1	\$ 519,473	1	
Hongzhaoda Integrated Innovative Serice (Kunshan)	Smart Top International Ltd.	Group	Sales	1,385,158	86	90 days	Note 1	Note 1	126,026	74	
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	Sales	2,713,708	5	45 days	Note 1	Note 1	982,055	8	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	12,061,432	22	60 days	Note 1	Note 1	2,971,073	25	
Competition Team Ireland Limited	Fusing International Inc.	Group	Sales	120,802	-	60 days	Note 1	Note 1	8,008	-	
WWW (Jin Cheng) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	229,164	5	90 days	Note 1	Note 1	-	-	
WWW (Jin Cheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,827,121	41	90 days	Note 1	Note 1	-	-	
WWW (Jin Cheng) Co., Ltd.	Best Ever industries Limited	Group	Sales	135,036	3	60 days	Note 1	Note 1	878	-	
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	1,848,952	41	90 days	Note 1	Note 1	764,867	91	
MWM Co., Ltd.	Best Ever industries Limited	Group	Sales	2,511,849	100	30 days	Note 1	Note 1	13,070	100	
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	387,720	83	90 days	Note 1	Note 1	241,124	80	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	9,156,309	5	90 days	Note 1	Note 1	5,520,693	13	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	20,757,515	11	90 days	Note 1	Note 1	8,387,054	20	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	152,314,688	80	60 days	Note 1	Note 1	24,258,566	57	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	3,562,522	2	90 days	Note 1	Note 1	24,691	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	4,437,481	2	90 days	Note 1	Note 1	3,877,879	9	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	30,487,530	32	30 days	Note 1	Note 1	(12,228,797) (	37)
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	2,213,596	2	90 days	Note 1	Note 1	(299,947) (	1)
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	Subcontract Revenue	2,270,418	100	30 days	Note 1	Note 1	387,910	100	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	\$ 3,989,054	9	90 days	Note 1	Note 1	\$ 1,773,606	24	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	615,760	1	90 days	Note 1	Note 1	22,845	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	4,874,259	12	90 days	Note 1	Note 1	1,275,321	17	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	29,050,603	69	90 days	Note 1	Note 1	2,923,567	39	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	1,256,727	3	90 days	Note 1	Note 1	1,021,619	14	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	1,729,317	4	90 days	Note 1	Note 1	3,250	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,366,358	7	90 days	Note 1	Note 1	(913,010) (	4)
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Sales	107,495	-	90 days	Note 1	Note 1	20,363	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	1,239,684	6	90 days	Note 1	Note 1	(568,330) (	3)
Tianjin Funayuanchuang Technology Co., Ltd.	Guizhou Funayuanchuang Technology Co., Ltd.	Group	Sales	188,806	16	60 days	Note 1	Note 1	43,736	16	
Tianjin Funayuanchuang Technology Co., Ltd.	Shih Hua Technology Ltd.	Group	Sales	338,249	28	60 days	Note 1	Note 1	136,880	48	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,565,564	23	90 days	Note 1	Note 1	451,013	31	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Fuxun Tong Trading (Shenzhen) Co., Ltd.	Group	Sales	232,506	3	30 days	Note 1	Note 1	78,583	5	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	129,256	2	90 days	Note 1	Note 1	142,123	10	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	150,407	2	90 days	Note 1	Note 1	89,669	6	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	203,485	3	90 days	Note 1	Note 1	37,138	3	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Innolux Corporation	Note 4	Purchase	101,278	3	90 days	Note 1	Note 1	-	-	
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	469,294	99	60 days	Note 1	Note 1	174,891	100	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Eerduosi Honghan Precision Electronics Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	\$ 152,529	96	90 days	Note 1	Note 1	\$ 184,605	99	
Foxconn Interconnect Technology Limited	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	125,295	-	60 days	Note 1	Note 1	5,116	-	
Foxconn Interconnect Technology Limited	FIH (Hong Kong) Limited	Group	Sales	335,090	-	90 days	Note 1	Note 1	154,472	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	567,455	1	60 days	Note 1	Note 1	158,728	1	
Foxconn Interconnect Technology Limited	Hongye Precision Component (Kunshan) Co., Ltd.	Group	Sales	103,169	-	120 days	Note 1	Note 1	15,833	-	
Foxconn Interconnect Technology Limited	Foxconn CZ S.R.O.	Group	Sales	193,656	-	45 days	Note 1	Note 1	52,435	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	5,091,986	7	90 days	Note 1	Note 1	777,223	3	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	410,586	1	90 days	Note 1	Note 1	100,250	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Group	Sales	833,982	1	30 days	Note 1	Note 1	214,370	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	4,490,297	6	90 days	Note 1	Note 1	2,429,444	10	
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	933,897	1	90 days	Note 1	Note 1	159,095	1	
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	1,287,392	2	90 days	Note 1	Note 1	472,351	2	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	1,963,350	3	90 days	Note 1	Note 1	987,590	4	
Foxconn Interconnect Technology Limited	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	Sales	107,119	-	60 days	Note 1	Note 1	10,322	-	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	420,317	1	90 days	Note 1	Note 1	88,666	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	5,889,047	8	90 days	Note 1	Note 1	2,850,006	12	
Foxconn Interconnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Group	Sales	161,820	-	60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	2,470,323	3	90 days	Note 1	Note 1	1,250,921	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Group	Sales	\$ 1,674,149	2	60 days	Note 1	Note 1	\$ 621,834	3	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology (USA) Inc.	Group	Sales	308,960	-	60 days	Note 1	Note 1	121,479	-	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	285,062	-	60 days	Note 1	Note 1	42,710	-	
Foxconn Interconnect Technology Limited	CyberTAN Technology Inc.	Affiliates	Sales	107,543	-	60 days	Note 1	Note 1	24,496	-	
Foxconn Interconnect Technology Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	198,901	-	90 days	Note 1	Note 1	(58,249)	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Co.	Affiliates	Sales	233,570	-	90 days	Note 1	Note 1	483	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliates	Purchase	150,971	-	90 days	Note 1	Note 1	(29,421)	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Ganzhou) Co., Ltd.	Affiliates	Purchase	1,042,578	2	30 days	Note 1	Note 1	(329,725)	(2) Note 2	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Purchase	1,830,387	4	30 days	Note 1	Note 1	(503,883)	(4) Note 2	
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	572,803	1	90 days	Note 1	Note 1	413,817	2	
Foxconn Interconnect Technology Singapore Pte. Ltd.	FIH (Hong Kong) Limited	Group	Sales	145,593	9	90 days	Note 1	Note 1	58,730	12	
Foxconn Interconnect Technology Singapore Pte. Ltd.	Pan-International Electronics (Malaysia) Sdn. Bhd.	Affiliates	Sales	159,917	10	90 days	Note 1	Note 1	59,651	12	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	Subcontract Revenue	30,453,620	100	60 days	Note 1	Note 1	10,112,748	100	
Guizhou Fuhuada Electronic Co., Ltd.	Panxian Fuguikang Precision Electronic Ltd.	Group	Sales	164,070	45	90 days	Note 1	Note 1	194,194	66	
FIT Electronics	New Beyond Maximum Industrial Limited	Group	Sales	679,606	10	90 days	Note 1	Note 1	139,048	75	
NSG Technology Inc.	Heroic Legend Enterprises Ltd.	Group	Sales	409,100	9	90 days	Note 1	Note 1	29,331	20	
NSG Technology Inc.	Competition Team Ireland Limited	Group	Sales	130,534	3	90 days	Note 1	Note 1	11,044	8	
Foxconn Japan Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	152,150	-	90 days	Note 1	Note 1	(34,984)	(3)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Foxconn Singapore Pte. Ltd.	Foxconn Tr Teknologi San. Ltd. Sti.	Group	Sales	\$ 3,322,468	44	45 days	Note 1	Note 1	\$ 549,779	54	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	281,341	25	90 days	Note 1	Note 1	81,247	3	
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	Sales	649,467	57	90 days	Note 1	Note 1	1,798,830	57	
Fuhong Precision Component (Bac Giang) Co., Ltd.	Funing Precision Component Co., Ltd.	Group	Sales	142,193	1	60 days	Note 1	Note 1	35,225	1	
Fuhong Precision Component (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	1,318,093	23	60 days	Note 1	Note 1	928,190	26	Note 2
Foxconn Brasil Industria E Comercio Ltda.	Fast Victor Limited	Group	Sales	102,083	-	90 days	Note 1	Note 1	-	-	

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

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

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

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

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

H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more:

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	\$ 36,352,080	3	\$ 8,589,966	Subsequent Collection	\$ 12,449,410	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	33,949,238	-	388,824	Subsequent Collection	6,098,009	-
			(Shown as other receivables) (Note 1)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	361,003,488	-	-	-	56,861,832	-
			(Shown as other receivables) (Note 1)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	146,906,487	-	7,913	Subsequent Collection	135,317,620	-
			(Shown as other receivables) (Note 1)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	87,798,084	-	7,221,007	Subsequent Collection	18,684,166	-
			(Shown as other receivables) (Note 1)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	30,288,330	-	1,330,523	Subsequent Collection	7,797,396	-
			(Shown as other receivables) (Note 1)					
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	7,787,287	2	1,591,283	Subsequent Collection	2,827,801	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	1,451,340	5	6,127	Subsequent Collection	1,451,340	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd.	Group	1,662,633	3	248,241	Subsequent Collection	1,396,865	-
Hon Hai Precision Industry Co., Ltd.	Funning Precision Component Co., Ltd.	Group	2,207,086	4	182,126	Subsequent Collection	1,942,335	-
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	397,656	10	5,524	Subsequent Collection	12,780	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	847,342	5	1,377	Subsequent Collection	589,347	-
Hon Hai Precision Industry Co., Ltd.	Nanghai Chi Mei Optoelectronics Ltd.	Note 4	374,106	4	475	Subsequent Collection	278,758	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Optoelectronics Ltd.	Note 4	852,874	3	-	-	449,034	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol S R.O.	Group	286,820	2	192,402	Subsequent Collection	225,278	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Group	997,522	3	113,088	Subsequent Collection	558,430	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	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.	Innolux Corporation	Note 3	\$ 682,915	4	\$ 322	Subsequent Collection	\$ 366,019	\$ -
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	121,881	6	-	-	39,396	-
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	217,671	5	83	Subsequent Collection	123,054	-
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	765,385	5	149	Subsequent Collection	760,892	-
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	464,928	4	28,493	Subsequent Collection	457,271	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Electronics Ltd.	Note 4	298,051	4	-	-	182,650	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	992,182	3	11,081	Subsequent Collection	409,065	-
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliates	266,530	3	3,863	Subsequent Collection	82,746	-
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	3,536,441	7	267	Subsequent Collection	2,665	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Group	170,701	1	167,481	Subsequent Collection	535	-
Ambit Microsystem (Shanghai) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	320,543	5	7,458	Subsequent Collection	7,458	-
Ingrasys Technology Co.Ltd.	Ingrasys Technology USA Inc.	Group	9,572,416	3	-	-	4,923,877	-
Ingrasys Technology Co.Ltd.	PCE Paragon Solutions Kft.	Group	104,506	7	-	-	102,381	-
Foxnum Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	266,587	2	63,546	Subsequent Collection	67,912	-
Ingrasys Info-Tech Corp.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	194,298	2	452	Subsequent Collection	40,818	-
Content Innovation Co. Ltd.	Fu Tai Kang Electronics Development (Yantai) Ltd.	Group	161,392	2	146,382	Subsequent Collection	146,382	-
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	211,201	-	-	-	19,437	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	20,313,913	5	-	-	5,157,934	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	\$ 2,356,381	2	\$ -	-	\$ 1,853,830	\$ -
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,990,535	2	-	-	18,055	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	310,615	3	-	-	-	-
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	396,898	1	-	-	77,723	-
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	240,965	7	-	-	170,998	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	1,364,007	2	-	-	21,832	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	703,255	8	-	-	698,728	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	421,779	3	-	-	110,240	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Group	319,020	2	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Group	472,910	3	-	-	94,003	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	2,003,733	2	-	-	145	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	5,613,533	2	-	-	546,930	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	166,182	2	-	-	31,921	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	526,485	-	-	-	-	-
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	503,934	-	-	-	503,934	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	3,865,498	1	-	-	3,165,000	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FIH (Hong Kong) Limited	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	\$ 237,773	5	\$ -	-	\$ -	\$ -
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	125,295	1	-	-	52,996	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	9,527,053	10	-	-	9,526,720	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	Ample Wealth Enterprise Ltd.	Affiliates	233,015	3	-	-	88,957	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	4,966,191	3	-	-	3,180,000	-
Carston Ltd.	Best Ever Industries Limited	Group	747,843	2	-	-	464,633	-
Carston Ltd.	Lakers Trading Ltd.	Note 4	570,254	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	537,696	3	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	1,471,432	2	509,706	Subsequent Collection	158,737	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	1,440,717	8	136,257	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	748,444	7	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	253,387	4	-	-	97,034	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	182,887	1	88,686	Subsequent Collection	7,257	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,736,357	2	55,073	Subsequent Collection	855,607	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	1,265,938	2	1,251,698	Subsequent Collection	75,850	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	361,395	3	-	-	264,214	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Group	\$ 645,725	1	\$ -	-	\$ 255,100	\$ -
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FIH (Hong Kong) Limited	Group	100,415	-	-	-	89,999	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	859,619	3	11,592	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	395,613	2	278,157	Subsequent Collection	179	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,310,040	1	993,575	Subsequent Collection	649,353	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	889,913	1	880,091	Subsequent Collection	294,489	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	634,519	2	105	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	260,497	2	20,910	Subsequent Collection	19,088	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	127,637	4	2,572	Subsequent Collection	99,763	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	304,551	2	-	-	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	5,146,065	2	2,786,264	Subsequent Collection	846,143	-
Champ Tech Optical (Foshan) Corporation	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	234,901	2	-	-	142,267	-
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Pte. Ltd.	Affiliates	474,474	6	-	-	474,474	-
Champ Tech Optical (Foshan) Corporation	Fuzhun Precision (Shenzhen) Industry Co., Ltd.	Affiliates	103,482	4	2,069	Subsequent Collection	63,143	-
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	164,234	5	3,745	Subsequent Collection	164,234	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	3,085,948	2	-	-	2,029,740	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Electrical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	\$ 1,058,884	3	\$ -	-	\$ 635,796	\$ -
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Group	2,001,219	4	3,038	Subsequent Collection	2,001,219	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electrical Technology (Jiashan) Co., Ltd.	Group	494,689	3	-	-	391,105	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	544,170	1	491,033	Subsequent Collection	169,355	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	150,268	2	7	Subsequent Collection	51,652	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Qunkang Precision Component (Kunshan) Co., Ltd.	Group	221,913	-	27,499	Subsequent Collection	200,323	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	378,876	-	2,270	Subsequent Collection	11,324	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electrical Technology (Jiashan) Co., Ltd.	Group	999,626	4	-	-	708,071	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	760,889	3	-	-	76,886	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,215,079	2	-	-	58,048	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	138,392	2	-	-	21,195	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	330,637	1	287,443	Subsequent Collection	134,527	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	5,283,169	3	4,023,877	Subsequent Collection	2,510,330	-
Hongye Precision Component (Kunshan) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	579,499	7	227,961	Subsequent Collection	576,892	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	859,898	3	-	-	-	-
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	2,400,446	1	2,400,446	Subsequent Collection	1,284,976	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	\$ 4,749,741	7	\$ -	-	\$ 4,749,741	\$ -
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	522,234	4	244,130	Subsequent Collection	11,208	-
Hightech Electronics Components Inc.	Fusing International Inc.	Group	2,761,322	4	-	-	1,740,750	-
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Group	1,869,382	10	-	-	1,869,382	-
Hightech Electronics Components Inc.	Foxconn Japan Co., Ltd.	Group	188,574	6	-	-	80,032	-
Hightech Electronics Components Inc.	Foxconn Singapore PTE. Ltd.	Group	258,655	3	112,626	Subsequent Collection	153,766	-
Best Ever Industries Limited	FIH (Hong Kong) Limited	Group	162,181	3	-	-	60,041	-
Best Ever Industries Limited	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Group	250,904	2	-	-	110,648	-
Best Ever Industries Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	254,373	4	-	-	190,720	-
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	676,620	6	-	-	676,620	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	834,111	5	-	-	392,404	-
Glorious Prospect Enterprises Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	524,899	4	96,078	Subsequent Collection	524,899	-
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	303,836	2	-	-	303,836	-
Yantaishi Fultong International Trading Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	100,704	2	38,326	Subsequent Collection	100,704	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	370,025	4	30,255	Subsequent Collection	275,811	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	811,322	3	-	-	384,596	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	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.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	\$ 483,240	6	\$ 368	Subsequent Collection	\$ 407,895	\$ -
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Universal Field International Limited	Group	499,223	7	458,783	Subsequent Collection	465,625	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	924,524	4	302	Subsequent Collection	52,916	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Hengyang) Co., Ltd.	Group	173,588	6	-	-	2,891	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co Ltd.	Group	201,474	2	-	-	8,917	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Group	178,913	3	20,423	Subsequent Collection	102,409	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	478,378	5	46,990	Subsequent Collection	287,634	-
Franklin Management Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	331,615	6	331,615	Subsequent Collection	29,366	-
Foxconn CZ S.R.O.	Foxconn Tr Teknoloji San. Ltd. Sti.	Group	182,560	1	154,388	Subsequent Collection	88,493	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	648,198	2	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	1,491,780	4	-	-	362,958	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	589,228	6	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	762,253	7	-	-	77,507	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Chengdu) Co., Ltd.	Group	112,043	2	-	-	16,886	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	938,333	4	-	-	174,086	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	3,819,672	6	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	\$ 3,899,326	4	\$ -	-	\$ 1,562,808	\$ -
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Group	407,586	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	1,641,190	2	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	929,294	3	-	-	518,698	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	322,001	2	-	-	188,440	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	1,345,213	2	-	-	445,960	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	220,545	2	-	-	8,109	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	942,821	2	128,437	Subsequent Collection	761,595	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	2,111,331	1	1,070,475	Subsequent Collection	1,773,752	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	142,575	2	43,078	Subsequent Collection	32,019	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	726,482	4	93,095	Subsequent Collection	454,601	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	240,639	2	-	-	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	121,555	2	64	Subsequent Collection	2,715	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	134,034	4	103	Subsequent Collection	74,142	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	196,828	2	142,395	Subsequent Collection	2,396	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	109,179	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	\$ 277,380	3	\$ -	-	\$ 66,724	\$ -
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Group	620,420	1	510,041	Subsequent Collection	-	-
Fuyu Electrical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	4,258,834	3	-	-	1,100,370	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	10,273,385	-	4,024	Subsequent Collection	9,909,469	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	288,296	1	199,605	Subsequent Collection	23	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	138,154	3	188	Subsequent Collection	68,844	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	4,644,617	10	74,536	Subsequent Collection	4,631,338	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	5,252,205	4	10,344	Subsequent Collection	5,252,205	-
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	2,837,022	4	-	-	907,606	-
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	808,918	5	169,436	Subsequent Collection	595,421	-
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	101,476	-	101,476	Subsequent Collection	101,118	-
Huaian Fulitong Trading Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	109,131	3	-	-	92,681	-
Huaian Fulitong Trading Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	103,672	1	89,236	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	1,376,237	3	-	-	1,093,755	-
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	526,654	2	-	-	42,540	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	\$ 1,518,144	2	\$ 18,669	Subsequent Collection	\$ 79,764	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	217,214	2	43,375	Subsequent Collection	54,257	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	101,393,165	6	-	-	101,393,165	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	2,211,359	2	1,017,432	Subsequent Collection	1,014,836	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	4,997,702	3	9,154	Subsequent Collection	1,766,926	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	132,384	1	778	Subsequent Collection	520	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	866,176	3	39,261	Subsequent Collection	532,935	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Chengdu) Co., Ltd.	Group	161,809	3	17	Subsequent Collection	84,406	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Anpinda Precision Industry (Huizhou) Co., Ltd.	Group	249,361	2	134,356	Subsequent Collection	42,078	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	3,422,987	2	2,186,293	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	6,824,694	2	2,273,589	Subsequent Collection	4,940,412	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	1,017,021	2	331,857	Subsequent Collection	337,048	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	5,022,327	2	4,042,585	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	122,178	1	-	-	75,417	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	932,915	3	58,129	Subsequent Collection	468,650	-
Fuhajie Industrial (Shenzhen) Co., Ltd.	Skilltop Limited	Group	674,209	3	40	Subsequent Collection	674,209	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	\$ 11,495,974	5	\$ -	-	\$ 11,492,702	\$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	3,186,216	3	-	-	619,558	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	128,368	3	-	-	128,368	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	285,482	1	-	-	73,823	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	173,080	9	150	Subsequent Collection	122,486	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	406,784	3	466	Subsequent Collection	194,200	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	471,099	2	-	-	23,579	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	185,737	4	-	-	126,275	-
Chongqingshi Futaitong Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	311,112	2	-	-	311,112	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	812,893	2	-	-	422,053	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	10,491,356	9	30,058	Subsequent Collection	8,321,532	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	84,243,175	6	-	-	38,293,856	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	3,851,174	1	-	-	154,575	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	105,551	3	-	-	70,385	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	503,989	3	-	-	91,538	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	134,861	2	-	-	134,097	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	\$ 262,970	2	\$ -	-	\$ 194,938	\$ -
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	150,996	1	-	-	112,665	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	689,572	7	-	-	689,572	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	995,635	6	-	Subsequent Collection	326,492	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Guizhou Fuhuada Electronic Co Ltd.	Group	148,113	3	66,005	Subsequent Collection	45,672	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	136,865	2	-	-	46,241	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	111,648	2	901	Subsequent Collection	1,861	-
Anpinda Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	192,518	-	61,360	Subsequent Collection	-	-
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	359,444	2	359,444	Subsequent Collection	329,650	-
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	113,121	3	64,071	Subsequent Collection	25,022	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	5,184,984	9	1,652,658	Subsequent Collection	5,184,984	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	10,030,194	2	-	-	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,830,447	9	36,408	Subsequent Collection	31,112	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	209,410	1	209,410	Subsequent Collection	209,059	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	306,372,658	4	1,146,849	Subsequent Collection	1,142,704	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	\$ 1,304,501	2	\$ 4,183	Subsequent Collection	\$ -	\$ -
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,738,663	6	1,469,420	Subsequent Collection	1,738,663	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	298,416	2	477	Subsequent Collection	73	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	17,918,142	4	5,140,968	Subsequent Collection	5,140,968	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	2,604,303	2	2,878	Subsequent Collection	792	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	548,934	5	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	2,270,330	4	-	-	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	1,994,455	4	-	-	1,313,111	-
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	118,275	2	-	-	118,275	-
Mega Well Limited	Competition Team Ireland Limited	Group	519,473	2	-	-	197,120	-
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	126,026	-	126,026	Subsequent Collection	106,868	-
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	982,055	6	148,232	Subsequent Collection	982,037	-
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Group	2,971,073	5	762,469	Subsequent Collection	777,048	-
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	764,867	5	238,035	Subsequent Collection	102,040	-
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	241,124	3	241,124	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	\$ 5,520,693	3	\$ -	-	\$ 1,279,050	\$ -
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	8,387,054	3	600	Subsequent Collection	7,299,424	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	24,258,566	-	-	-	24,258,566	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	3,877,879	2	-	-	2,430,825	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	387,910	9	100,697	Subsequent Collection	256,004	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Competition Team Technologies Ltd.	Group	1,773,606	5	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,275,321	3	24,606	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	2,923,567	-	6,963	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	1,021,619	3	-	-	-	-
Tianjin Funayuanchuang Technology Co., Ltd.	Shih Hua Technology Ltd.	Group	136,880	1	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	451,013	7	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	142,123	2	-	-	-	-
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	174,891	6	174,786	Subsequent Collection	174,891	-
Eerduosi Honghan Precision Electronics Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	184,605	2	-	-	-	-
Foxconn Interconnect Technology Limited	FIH (Hong Kong) Limited	Group	154,472	5	-	-	149,791	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	158,728	4	115	Subsequent Collection	96,249	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	\$ 777,223	7	\$ 12	Subsequent Collection	\$ 777,223	\$ -
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	100,250	6	-	-	53,980	-
Foxconn Interconnect Technology Limited	Huaaian Fulitong Trading Co., Ltd.	Group	214,370	8	198,537	Subsequent Collection	199,645	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	2,429,444	3	-	-	978,504	-
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	159,095	5	3,297	Subsequent Collection	124,326	-
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	472,351	5	8,543	Subsequent Collection	347,520	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	987,590	3	-	-	451,196	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	2,850,006	3	-	-	1,488,291	-
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	1,250,921	4	-	-	690,698	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Group	621,834	6	80,299	Subsequent Collection	227,271	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology (USA), Inc.	Group	121,479	4	66,396	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	821,046	4	34,957	Subsequent Collection	341,437	-
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	348,809	4	204	Subsequent Collection	210,452	-
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	413,817	3	-	-	199,236	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	10,112,748	5	-	-	253,200	-
Guizhou Fuhuada Electronic Co Ltd.	Panxian Fuguikang Precision Electronic Ltd.	Group	194,194	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2014	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fit Electronics	New Beyond Maximum Industrial Limited	Group	\$ 139,048	10	\$ -	-	\$ 113,473	\$ -
Foxconn Singapore Pte. Ltd.	Foxconn Tr Teknoloji San. Ltd. Sti.	Group	549,779	6	-	Subsequent Collection	549,779	-
Premier Image Technology (China) Ltd.	Premier Image Technology (H.K.) Ltd.	Group	1,150,281	-	1,150,281	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	1,798,830	-	1,566,144	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Group	928,190	1	9,559	Subsequent Collection	789,230	-

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

Note 2: The counterparty is a subsidiary of SIO International Holdings Limited.

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

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

I. Derivative financial instruments undertaken during the year ended December 31, 2014: Please refer to Note 6(2).

J. Significant inter-company transactions during the year ended December 31, 2014:

Number (Note a)	Company name	Counterparty	Relationship (Note b)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note d)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	\$ 887,076,238	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts receivable	36,352,080	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts payable	205,225,082	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other payables	81,292,428	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other receivables	33,949,238	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	552,117,432	Note 3	13
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Accounts payable	164,038,270	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	921,071,675	Note 3	22
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts payable	374,586,172	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Other receivables	30,288,330	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Other receivables	146,906,487	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Other receivables	87,798,084	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Other receivables	361,003,488	Note 3	15
1	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	48,524,091	Note 3	1
2	Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	49,333,834	Note 3	1
3	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	101,240,523	Note 3	2
4	Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	147,430,179	Note 3	3
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	566,605,434	Note 3	13
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Accounts receivable	101,393,165	Note 3	4
6	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	99,743,474	Note 3	2
7	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	58,319,880	Note 3	1
8	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	317,562,283	Note 3	8
8	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Accounts receivable	84,243,175	Note 3	3

Number (Note a)	Company name	Counterparty	Relationship (Note b)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note d)
				General ledger account	Amount		
9	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	\$ 918,273,860	Note 3	22
9	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts receivable	306,372,658	Note 3	12
9	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	54,614,046	Note 3	1
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	152,314,688	Note 3	4

Note a: 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 b: The transaction relationships with the counterparties are as follows:

1. The Company to the consolidated subsidiaries.

2. The consolidated subsidiaries to the Company.

3. The consolidated subsidiaries to another consolidated subsidiaries.

Note c: 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 d: 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 e: 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 f: 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.

(2) Information on investees (not including investees in Mainland China)

(All the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements. The disclosure information as follows is for reference only.)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2014			Net profit (loss) of the investee for the year ended December 31, 2014	Investment income (loss) recognised by the Company for the year ended December 31, 2014	Note
				Balance as at December 31, 2014	Balance as at December 31, 2013	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 116,753,254	\$ 105,615,540	4,427,611,548	100	\$ 766,569,028	\$ 77,760,535	\$ 75,287,038	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	3,900,000	668,527,500	98	20,567,192	2,675,955	2,590,467	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	788,000,000	100	13,138,084	1,166,024	1,187,711	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,904,952	8,904,952	275,890,000	100	11,558,010	1,209,822	1,210,147	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	1,788,146	1,788,146	53,100,000	100	10,488,961	254,964	254,964	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding B.V.-Netherlands	Netherlands	Investment holding	6,486,934	6,486,934	107,723,409	100	10,131,590	2,051,671	2,051,105	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts.	481,782	481,782	136,972,652	10	7,938,214	9,382,287	934,211	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	3,661,976	3,263,710	120,680,290	100	8,534,911	770,433	785,181	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	303,700,000	100	3,875,344	37,305	37,203	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	287,900,000	100	3,735,982	125,724	124,982	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	1,661,610	1,661,610	53,037,545	100	3,188,410	281,100	281,100	
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherlands	Investment holding	3,247,330	3,185,683	72,163,188	100	1,459,462 (	500,482) (	500,894)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2014			Net profit (loss) of the investee for the year ended December 31, 2014	Investment income (loss) recognised by the Company for the year ended December 31, 2014	Note
				Balance as at December 31, 2014	Balance as at December 31, 2013	Number of shares	Ownership (%)	Book value			
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	\$ 2,342,948	\$ 377,971	\$ 45,850	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	1,053,526	16,859	15,067	
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.	1,436,463	1,436,463	143,646,250	73	1,119,627	(212,656)	(156,244)	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	154,397	(382,756)	(6,239)	Note 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Manufacture, design and marketing of cellular phone, camera lens and sensors, etc.	1,257,244	865,177	47,079,651	65	468,422	- 1,979	- 2,572	Note 5
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem Corporation	Taiwan	Mobile communications	16,960,000	6,000,000	1,696,000,000	85	-	(2,475,032)	(2,132,683)	Note 6
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,446	163,446	-	-	160,526	(1,505)	72,282	Note 7
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Design, sales, and manufacturing of Mag/AI casing and mechanic parts.	1,992,567	1,992,567	271,732,749	20	15,967,925	9,382,287	1,853,994	Note 2、8
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	673,719	377,971	12,573	Note 3、8

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2014			Net profit (loss) of the investee for the year ended December 31, 2014	Investment income (loss) recognised by the Company for the year ended December 31, 2014	Note
				Balance as at December 31, 2014	Balance as at December 31, 2013	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	\$ 357,397	\$ 357,397	35,122,013	11	\$ 574,593	\$ 341,383	\$ 39,620	Note 8
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	73,128,667	27	1,921,605 (	2,168,973) (	626,281)	Note 8
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	539,769	539,769	10,879,635	18	248,435	323,079	28,338	Note 8
Bao Shin and Hyield	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	284,401	299,206	29,068,649	42	1,051,398	582,345	252,499	Note 8
Hon Chi, Hon Yuan, and Bao Shin	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	464,736	464,736	46,473,600	88	1,185,724	79,972	68,615	Note 8
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	346,663 (	46,316) (	35,416)	Note 8
Hyield	Ingrasys Technology Inc.	Taiwan	Design, research, manufacture and sales of data storage and processor	530,705	250,705	45,410,000	100	2,784,996	1,748,941	1,771,367	Note 8
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	740,671	310,969	310,969	Note 8

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2014			Net profit (loss) of the investee for the year ended December 31, 2014	Investment income (loss) recognised by the Company for the year ended December 31, 2014	Note
				Balance as at December 31, 2014	Balance as at December 31, 2013	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bao Shin and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	\$ 585,000	\$ 585,000	45,450,167	34	\$ 690,109	\$ 221,663	\$ 79,608	Note 8
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	676,389	405,649	50,012,843	26	661,851	(215,903)	(57,195)	Note 8
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	353,120	353,120	17,656,000	12	423,542	422,013	64,311	Note 8
Bao Shin, Hyield, and Lin Yih	HealthConn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	258,961	135,000	15,098,001	52	198,487	48,610	18,133	Note 8
Bao Shin and Ambit	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	11,659,596	-	582,988,468	15	9,536,143	(8,412,424)	(2,120,490)	Note 6、8
Hyield, Hon Yuan, Bao Shin and Hon Chi	Others	Others		1,041,874	570,079	-	-	1,056,635	(2,435,337)	20,664	Note 7

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 29.69% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and its subsidiaries, directly and indirectly, own 26.51% of Pan International Industrial Corporation's outstanding shares.

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

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

Note 6: On June 18, 2014, the Board of Directors has resolved the merger of Ambit Microsystems Corporation, a subsidiary of the Company, and Asia Pacific Telecom, which became the surviving company. The merger was temporarily set to be effective on June 30, 2015 at a swap ratio of 1:0.4975. Related information is provided in Note 6(7).

Note 7: Due to the amount is insignificant, combined disclosure is adopted.

Note 8: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih, Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing, and Ambit Microsystems Corporation is referred to as Ambit.

Note 9: 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.

(3)Information on investments in Mainland China

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from		Accumulated	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment	Book value of investments in Mainland China as of December 31, 2014	Accumulated	Note
				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,177,520	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 374,780	65.23	\$ 247,758	\$ 17,410,320	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,660,043	Note 1 (2)	158,250	-	-	158,250	(44,958)	100	(44,958)	2,498,853	137,994	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,650,158	Note 1 (2)	-	-	-	-	1,355,595	65.23	896,153	11,692,494	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,925,586	Note 1 (2)	94,950	-	-	94,950	35,581	100	35,581	2,244,457	-	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,013,220	Note 1 (2)	-	-	-	-	(205,973)	65.23	(136,164)	5,743,942	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from		Accumulated	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment	Book value of investments in Mainland China as of December 31, 2014	Accumulated	Note
				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	\$ 474,750	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 9,423	100	\$ 9,423	\$ 724,126	\$ -	
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,411,590	Note 1 (2)	158,250	-	-	158,250	710,787	100	710,787	7,114,076	225,981	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,519,200	Note 1 (2)	-	-	-	-	832,904	100	832,904	6,309,270	-	
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,348,850	Note 1 (2)	-	-	-	-	1,169,149	100	1,169,149	82,538,316	1,108,383	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,924,600	Note 1 (2)	1,772,400	-	-	1,772,400	109,918	100	109,918	5,640,362	-	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	379,800	Note 1 (2)	-	-	-	-	(29,307)	100	(29,307)	569,405	-	

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				January 1, 2014	Remitted to Mainland China	Remitted back to Taiwan	December 31, 2014			December 31, 2014	December 31, 2014	December 31, 2014	
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 363,975	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 117,594)	100	(\$ 117,594)	\$ 1,344,150	\$ 68,681	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,721,900	Note 1 (2)	-	-	-	-	304,746	100	304,746	14,947,344	86,088	
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,431,000	Note 1 (2)	917,850	-	-	917,850	795	100	795	2,548,097	-	
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	181,988	Note 1 (2)	-	-	-	-	(10,227)	100	(10,227)	267,404	-	
Qunkang Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of switching hub and router cases	189,900	Note 1 (2)	-	-	-	-	(1,757)	100	(1,757)	(19,589)	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	21,110,550	Note 1 (2)	11,109,150	-	-	11,109,150	1,614,869	100	1,614,869	29,399,953	-	
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	183,570	Note 1 (2)	-	-	-	-	(35,689)	100	(35,689)	481,894	45,893	

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				January 1, 2014	Remitted to Mainland China	Remitted back to Taiwan	December 31, 2014			December 31, 2014	December 31, 2014	December 31, 2014	
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, computer cases, etc.	\$ 1,360,950	Note 1 (2)	\$ 1,360,950	\$ -	\$ -	\$ 1,360,950	\$ 132,608	100	\$ 132,608	\$ 2,495,325	\$ -	
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	395,625	Note 1 (2)	-	-	-	-	70,467	100	70,467	1,160,578	-	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	4,684,200	Note 1 (2)	-	-	-	(1,123,175)	(1,123,175)	100	(1,123,175)	11,004,893	-	
Ambit Microsystems (Zhong Shan) Corporation	Manufacturing and marketing of power supplies	1,620,480	Note 1 (2)	775,425	-	-	775,425	671,078	71.25	481,685	3,727,906	-	
Ambit Microsystems (Shanghai) Co., Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	2,323,110	Note 1 (2)	1,455,900	-	-	1,455,900	74,361	100	74,361	1,847,740	-	
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	633,000	Note 1 (2)	221,550	-	-	221,550	8,923	49.13	4,331	612,993	-	
Fuxian Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	5,222,250	Note 1 (2)	791,250	-	-	791,250	3,706,430	100	3,706,430	9,825,608	-	

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				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	\$ 316,500	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 13,978	100	\$ 13,978	\$ 458,002	\$ -	
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,671,120	Note 1 (2)	-	-	-	-	(344,899)	65.23	(228,005)	(1,530,235)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	117,105	Note 1 (2)	-	-	-	-	45,547	70	31,883	152,362	-	
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	300,833	Note 1 (2)	158,250	-	-	158,250	(21,105)	100	(21,105)	147,960	-	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	1,297,650	Note 1 (2)	1,037,734	-	-	1,037,734	(555,526)	100	(555,526)	405,137	-	
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,803,332	Note 1 (2)	20,573	-	-	20,573	(428,676)	99.96	(428,505)	10,491,759	-	
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,139,680	Note 1 (2)	-	-	-	-	114,039	100	114,039	5,279,014	-	

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					Remitted to Mainland China	Remitted back to Taiwan							
Fu Yu Electrical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	\$ 8,425,230	Note 1 (2)	\$ 5,380,500	\$ -	\$ -	\$ 5,380,500	\$ 548,166	100	\$ 548,166	\$ 11,270,616	\$ -	
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	69,630	Note 1 (2)	-	-	-	-	11,093	50	5,547	194,326	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	14,986,275	Note 1 (2)	2,275,463	-	-	2,275,463	4,400,919	100	4,400,919	24,682,392	-	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer cases, router, notebook, etc.	2,943,450	Note 1 (2)	-	-	-	-	124,997	100	124,997	1,900,473	-	
Fukui Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of electronics devices and cable	6,391,844	Note 1 (2)	-	-	-	-	5,681,150	41.36	2,349,724	9,906,232	-	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,373,750	Note 1 (2)	-	-	-	-	613,305	65.23	405,442	1,697,433	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	16,106,341	Note 1 (2)	-	-	-	-	5,166,177	65.23	3,415,241	18,896,125	-	Note 2

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Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	\$ 73,428	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 37,447)	40	(\$ 14,979)	\$ 51,143	\$ -	
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	633,000	Note 1 (2)	-	-	-	-	(71,574)	100	(71,574)	972,828	-	
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,267,120	Note 1 (2)	6,105,285	-	-	6,105,285	1,354,984	100	1,354,984	15,269,197	-	
Amworld Microsystems (Shanghai) Ltd.	Manufacturing and marketing of switch supply and modem	538,050	Note 1 (2)	-	-	-	-	17,377	100	17,377	721,221	-	
Hongqunsheng Precision Electronics (Yingkou) Co., Ltd.	Manufacturing and marketing of printed circuit board	2,110,698	Note 1 (2)	-	-	-	-	(248,797)	41.36	(102,902)	246,528	-	
Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Manufacturing and marketing of printed circuit board	5,802,113	Note 1 (2)	-	-	-	-	861,963	41.36	356,508	3,189,099	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,240,820	Note 1 (2)	-	-	-	-	(456,221)	100	(456,221)	36,148,026	-	

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FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	\$ 553,875	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 41,707	65.23	\$ 27,572	\$ 327,820	\$ -	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,012,800	Note 1 (2)	-	-	-	-	50,169	100	50,169	797,865	-	
Fuyang Electrical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	3,326,415	Note 1 (2)	-	-	-	-	45,646	100	45,646	3,509,354	-	
Fu Tai Kang Electronics Development (YanTai) Ltd.	Marketing of computer chassis and metal stamping parts	1,899,000	Note 1 (2)	949,500	949,500	-	1,899,000	(178,562)	100	(178,562)	2,018,042	-	
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,579,335	Note 1 (2)	-	-	-	-	(358)	69.23	(248)	254,850	-	
Hong Heng Sheng Electrical Technology (Huaian) Co., Ltd.	Print circuit board product manufacturing and sales	4,726,919	Note 1 (2)	-	-	-	-	(370,305)	41.36	(153,158)	1,547,136	-	
Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,387,250	Note 1 (2)	7,437,750	949,500	-	8,387,250	4,490,036	100	4,490,036	20,522,073	-	
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,639,750	Note 1 (2)	3,639,750	-	-	3,639,750	(665,599)	100	(665,599)	(2,906,827)	-	

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GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	\$ 363,975	Note 1 (2)	\$ 316,500	\$ -	\$ -	\$ 316,500	(\$ 9,544)	76.92	(\$ 7,341)	\$ 293,245	\$ -	
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,710,500	Note 1 (2)	11,710,500	-	-	11,710,500	32,331,477	100	32,331,477	111,698,286	-	
Dong Guan Eson Precision Tooling Co., Ltd.	Design and manufacture of precision molds	307,838	Note 1 (2)	-	-	-	-	14,748	24.71	3,944	91,483	-	
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	1,616,623	Note 1 (2)	-	-	-	-	44,304	24.71	11,849	577,290	-	
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	499,733	Note 1 (2)	-	-	-	-	53,535	24.71	14,318	121,445	-	
Kunshan Eson Technology Inc.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	347,253	Note 1 (2)	-	-	-	-	20,627	8.03	1,808	28,970	-	
Yantai Jiray Electronic Technology Co., Ltd.	Manufacturing and marketing of monitoring device	180,134	Note 1 (2)	-	-	-	-	(26,363)	16.06	(4,583)	29,686	-	

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				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Yantai Zheng Yi Precision Electronic Co., Ltd.	Manufacturing and marketing of monitoring device	\$ 359,225	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 30,699	24.71	\$ 8,210	\$ 97,399	\$ -	
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of mould and tooling	277,130	Note 1 (2)	-	-	-	-	(140,564)	5.76	(8,096)	15,626	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,034,073	Note 1 (2)	6,034,073	-	-	6,034,073	(73,328)	100	(73,328)	3,984,646	-	
System Integration Electronics (Hangzhou) Co., Ltd.	Manufacturing and marketing of electronic components, network communication equipment, high-end routers and high-end switches	870,375	Note 1 (2)	913,093	-	-	913,093	106,511	100	106,511	1,651,111	-	
Champ Tech Optical (Foshan) Corporation	Manufacturing and marketing of unassembled optical components	1,477,106	Note 1 (2)	1,692,972	-	-	1,692,972	219,031	100	219,031	2,290,895	-	
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 3
Spreadcomm Technology Corp.	Developing of computer and communications software, and technical services	240,540	Note 1 (2)	-	-	-	-	(20,240)	65.23	(13,380)	23,317	-	Note 2

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Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone	\$ 3,165,000	Note 1 (2)	\$ 1,076,100	\$ -	\$ -	\$ 1,076,100	\$ 8,442,421	100	\$ 8,442,421	\$ 20,615,867	\$ -	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Manufacturing and marketing of server	2,152,200	Note 1 (2)	2,152,200	-	-	2,152,200	57,329	100	57,329	305,505	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,825,000	Note 1 (2)	6,330,000	-	-	6,330,000	17,982,430	100	17,982,430	52,684,999	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	23,737,500	Note 1 (2)	6,330,000	3,165,000	-	9,495,000	3,575,049	100	3,575,049	45,071,871	-	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,266,000	Note 1 (2)	316,500	-	-	316,500	260,725	100	260,725	888,770	-	
YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	316,500	Note 1 (2)	316,500	-	-	316,500	(294,003)	100	(294,003)	534,355	-	
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	474,750	Note 1 (2)	474,750	-	-	474,750	112,007	100	112,007	547,948	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,645,800	Note 1 (2)	1,645,800	-	-	1,645,800	318,390	100	318,390	2,821,454	-	

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				amount of remittance from Taiwan to Mainland China as of January 1, 2014	Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2014		amount of remittance from Taiwan to Mainland China as of December 31, 2014			income (loss) recognised by the Company for the year ended December 31, 2014		amount of investment income remitted back to Taiwan as of December 31, 2014	
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	\$ 1,582,500	Note 1 (2)	\$ 1,266,000	\$ -	\$ -	\$ 1,266,000	(\$ 168,980)	100	(\$ 168,980)	\$ 1,411,543	\$ -	
NanNing FuGui Precision Industrial Co., Ltd	Manufacturing and marketing of network communication equipment	1,582,500	Note 1 (2)	1,345,125	-	-	1,345,125	474,851	100	474,851	2,878,360	-	
NanNing Fu Tai Hong Precision Industry Co., Ltd	Manufacturing and marketing of cell phone	1,582,500	Note 1 (2)	-	-	-	-	(124,360)	65.23	(82,212)	907,827	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	949,500	Note 1 (2)	506,400	127,076	-	633,476	(780,210)	77.91	(599,591)	(247,832)	-	
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	193,090	Note 1 (2)	-	-	-	-	(87,363)	43.79	(38,010)	11,767	-	
Tianjin Funayuanhuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	854,550	Note 1 (2)	538,050	-	-	538,050	(444,582)	85.93	(382,029)	115,517	-	
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,740,750	Note 1 (2)	1,740,750	-	-	1,740,750	-	100	-	1,658,819	-	

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				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Engaged in wireless handsets of wired telephones, cellular networks or other wireless IP telephone	\$ 21,363,750	Note 1 (2)	\$ 9,495,000	\$ 3,165,000	\$ -	\$ 12,660,000	\$ 3,074,687	100	\$ 3,074,687	\$ 30,146,930	\$ -	
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 4
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	633,000	Note 1 (2)	-	-	-	-	294,626	65.23	194,770	906,405	-	Note 2
Zhong Zhun Precision Industries (Luoyang) Co., Ltd.	Reducer, Other transmission shafts and cranks	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
Hongfutai Precision Industry (Hen Yang) Co., Ltd.	Work holders	1,202,700	Note 1 (2)	1,202,700	-	-	1,202,700	298,484	100	298,484	1,504,933	-	
Innocom Technology (Chongqing) Co., Ltd.	LCD related products, modules, components and systems manufacture	94,950	Note 1 (2)	125,776	-	-	125,776	8,878	100	8,878	(143,469)	-	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from		Accumulated	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment	Book value of investments in Mainland China as of December 31, 2014	Accumulated	Note
				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	\$ 189,900	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 15,225	100	\$ 15,225	\$ 216,856	\$ -	
Interface Technology (Chengdu) Co., Ltd.	To manufacture, produce and sell LCD modules and related materials	1,376,775	Note 1 (2)	807,075	-	-	807,075	438,597	26.75	119,345	529,699	-	
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Articles for the conveyance or packing of goods, of plastics	47,475	Note 1 (2)	47,475	-	-	47,475	(8,204)	100	(8,204)	38,352	-	
Changchun Yong Tai Technology Co., Ltd. (Formerly : Ying Tai Environmental Technology Ltd.)	Manufacturer of degradable plastic resin	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 6
Changchun Chen Tai Technology Co., Ltd. (Formerly : Shiang Tai Environmental Technology Ltd.)	Manufacturer of degradable plastic resin	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 7
Fu Hon Yuan Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	6,330	Note 1 (2)	-	-	-	-	75,312	70	52,718	59,167	-	
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Management Consulting Services	139,260	Note 1 (2)	-	-	-	-	68,199	51	34,781	214,923	-	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from		Accumulated	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment	Book value of investments in Mainland China as of December 31, 2014	Accumulated	Note
				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	\$ 1,297,650	Note 1 (2)	\$ -	\$ 1,297,650	\$ -	\$ 1,297,650	(\$ 95,258)	85.93	(\$ 81,855)	\$ 1,021,916	\$ -	
Chongqing Hongteng Technology Co., Ltd.	Connectors for optical fibres, optical fibre bundles or cables	94,950	Note 1 (2)	-	-	-	-	(490)	100	(490)	93,662	-	
Fujian 101 Education Technology Co. Ltd. (Formerly : 101 On-line Education Technology Co., Ltd.)	Online education and related application	251,120	Note 1 (2)	-	113,940	-	113,940	(11,345)	45	(1,276)	107,709	-	
Fubo Industrial (Shenzhen) Co., Ltd.	Assembling of plugs and sockets for a voltage not exceeding 1,000V, computer case, printed circuit board	561,575	Note 1 (2)	-	-	-	-	39,740	41.36	16,436	217,307	-	
FuGuiKang Precision Electronics (GuiZhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	633,000	Note 1 (2)	-	633,000	-	633,000	(235,178)	100	(235,178)	383,480	-	
Qingding Precision Electronics (HuaiAn) Co., Ltd.	Manufacturing and marketing of rigid single- layer printed circuit board, rigid two-layer printed circuit board, rigid multi- layer printed circuit board, flexible printed circuit board, other printed circuit board	1,034,904	Note 1 (2)	-	-	-	-	(3,606)	41.36	(1,491)	426,489	-	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2014		Accumulated amount of remittance from Taiwan to Mainland China as of	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended	Book value of investments in Mainland China as of	Accumulated amount of investment income remitted back to Taiwan as of December	Note
				January 1, 2014	Remitted to Mainland China	Remitted back to Taiwan	December 31, 2014			December 31, 2014	December 31, 2014	December 31, 2014	
Yuding Precision Electronics (HuaiAn) Co., Ltd.	Manufacturing and marketing of rigid single- layer printed circuit board; Rigid two-layer printed circuit board; Rigid multi- layer printed circuit board; Flexible printed circuit board; Other printed circuit board	\$ 1,034,904	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	(\$ 2,600)	41.36	(\$ 1,075)	\$ 426,921	\$ -	
Ur Materials 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	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 8
Foxnum Technology (Zheng Zhou) Co., Ltd.	Manufacture and sale of automation equipment	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 9
Ji Zhi International (Shenzhen) Co., Ltd.	Manufacture and sale of high-speed hard cutting	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 10
Foxnum Technology (Ji Yuan) Co., Ltd.	Manufacture of servomotor	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 11

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from		Accumulated	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment	Book value of investments in Mainland China as of December 31, 2014	Accumulated	Note
				amount of remittance from Taiwan to Mainland China as of January 1, 2014	China/Amount remitted back to Taiwan for the year ended December 31, 2014	amount of remittance from Taiwan to Mainland China as of December 31, 2014	income (loss) recognised by the Company for the year ended December 31, 2014			amount of investment income remitted back to Taiwan as of December 31, 2014			
Jin Ji Trading (Linyi) Co., Ltd.	Precision components for the design development, manufacturing, sales, trading, leasing and maintenance services	\$ -	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 12
Fu Jiang Robot Technology (Shen Zhen) Co., Ltd.	Manufacture and sale of industrial robot	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 13
Jin Ji Full Precision Machinery (Shenzhen) Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 14
Shangqiu Jinzhenyuan Electronic Technology Co., Ltd.	Manufacturing and marketing of metal frame cell phone case	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 15
Zhengzhou Jingji Precision Machinery Trade Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	91,836	Note 1 (2)	-	86,928	-	86,928	118,625	100	118,625	161,758	-	
Chengdu Fu Tai Tong Logistics Co., Ltd.	Truck freight transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, electric appliance and audiovisual electric products repair shops	66,326	Note 1 (2)	-	-	-	-	119,325	100	119,325	195,469	-	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2014		Accumulated amount of remittance from Taiwan to Mainland China as of	Net income of investee as of December 31, 2014	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2014	Book value of investments in Mainland China as of December 31, 2014	Accumulated amount of investment income remitted back	Note
				January 1, 2014	Remitted to Mainland China	Remitted back to Taiwan	December 31, 2014					of December 31, 2014	
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	\$ 402,913	Note 1 (2)	\$ -	\$ -	\$ -	\$ -	\$ 80,815	31.11	\$ 25,142	\$ 315,589	\$ -	
Charming International Leasing Co., Ltd.	Financial leasing	-	Note 1 (2)	-	237,375	-	237,375	-	100	-	-	-	Note 16
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	118,688	Note 1 (2)	-	-	-	-	16,864	10	-	180,592	-	Note 17
Shenzhen Jing Huang Technology Co., Ltd. (Formerly: Shenzhen Chinadragon Technology Co. Ltd.)	Software design services, wholesale of electronic materials	2,551	Note 1 (2)	-	20,727	-	20,727	(258)	40	(52)	319	-	Note 18
FuShiRui Precision Industry (JiYuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	22,155	Note 1 (2)	-	-	-	-	13,306	100	13,306	35,825	-	
Company name		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2014		Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	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.		<u>\$ 112,949,765</u>		<u>\$ 224,220,826</u>	<u>\$ 224,220,826</u>		<u>\$ -</u>						

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

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

(3) Others.

Note 2: The basis for investment income (loss) recognition is from the financial statements audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co. Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., FIH (Nanjing) Communications Co., Ltd., Spreadcomm Technology Corp., Nanning Futaihong Precision Industrial Co., Ltd. and Futaijing Precision Electronics (Yantai) Co., Ltd. which the financial statements are audited and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 3: The Company held indirectly 6.75% ownership of the Innovation Work Limited, and the investment amount of the Company approved by the Investment Commission of the Ministry of Economic Affairs was US\$2,600,000. As of December 31, 2014, the funds have not been remitted.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$ 17,500,000 in Hongfujin Precision Industry (Luoyang) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$ 7,320,000 in Zhong Zhun Precision Industries (Luoyang) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$ 27,693,000 in Changchun Yong Tai Technology Co., Ltd. (Formerly : Ying Tai Environmental Technology Ltd.). As of December 31, 2014, the funds have not been remitted.

Note 7: The Company was approved by Investment Commission, MOEA of an investment of US\$ 13,617,000 in Changchun Chen Tai Technology Co., Ltd. (Formerly : Shiang Tai Environmental Technology Ltd.). As of December 31, 2014, the funds have not been remitted.

Note 8: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Ur Materials Co., Ltd., which has not yet been established as of December 31, 2014.

Note 9: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Zheng Zhou) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 10: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Ji Zhi International (Shenzhen) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 11: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Foxnum Technology (Ji Yuan) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 12: The Company was approved by Investment Commission, MOEA of an investment of US\$ 42,000,000 in Jin Ji Trading (LinYi) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 13: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Fu Jiang Robot Technology (Shen Zhen) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 14: The Company was approved by Investment Commission, MOEA of an investment of US\$ 15,000,000 in Jin Ji Full Precision Machinery (Shenzhen) Co., Ltd., which has not yet been established as of December 31, 2014.

Note 15: The Company was approved by Investment Commission, MOEA of an investment of US\$ 4,210,000 in Shangqiu Jinzhenyuan Electronic Technology Co., Ltd., which has not yet been established as of December 31, 2014.

Note 16: The Company have remitted US\$ 7,500,000 to British Cayman Islands HCM International Company by own funds on December, 2014, and shell to use US\$ 7,500,000 as capital indirectly set up the Charming International Leasing Co., Ltd, which has not yet been established as of December 31, 2014.

Note 17: The Company was approved by Investment Commission, MOEA of an investment of US\$ 7,500,000 in Kunshan Nano New Material Technology Co., Ltd.. As of December 31, 2014, the funds have not been remitted.

Note 18: The Company have remitted US\$ 654,890 to British Cayman Islands Foxtex Holdings Inc. by own funds on June, 2014, have been transferred the 40% shares of Chinadragon Telecom Holding Co., Ltd., and indirect holding 40% shares of Shenzhen Jing Huang Technology Co., Ltd..

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

Note 20: The Company held indirect ownership of the Mainland China subsidiaries of 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 June, 2012.

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

Note 22: The Company was approved by Investment Commission, MOEA of an investment of US\$ 3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.

Note 23: The Company was approved by Investment Commission, MOEA of an investment of US\$ 625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April, 2009.

Note 24: The Company was approved by Investment Commission, MOEA of an investment of US\$ 684,000 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd.. All of the shares had been transferred to Teamsmart Corporation during 2009 .

Note 25: Pursuant to the Jing-Shen-Zi Letter No. 09704604680 of the Ministry of Economic Affairs, R.O.C., dated August 29, 2008, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Note 26: The Company invests in the company via investee companies in Mainland China including Foxstar Technology Co., Ltd., Ampower (BeiHai) Ltd., Harbing GDS Technology Co., Ltd., ZhengZhou GDS Information & Technology Co., Ltd., Shenzhen Muzhun Science and Technology Company, Erdos HongHan Precision Electronics Co., Ltd., Shanghai Foxconn Co., Ltd., Huaian Fultong Trading Co., Ltd., Fuding (ZhengZhou) Precision Industry Co., Ltd., Huaina Futaitong Electronics Technology Co., Ltd., HuaiAn Tengyue Information Science & Technology Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Beijing HengYu New Energy Auto Rental Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fertile Plan international Logistics Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fultong International Trading Co., Ltd., Yantai HongFu Occupation training school, Fu You Wan De Trading Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., FoShan ShunDe Jishun Precision Industry Co., Ltd., Chengdu Jusda Supply Chain Management Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Fuyu Occupation Training School, Chen Du Fuyu Vocational Skills Training Center, Shanghai TuoPuWang Logistics Co., Ltd., Kaopu Information Technology (Beijin) Co., Ltd., HenYang FuXiangYun Culture Co., Ltd., Shanghai Fujintong Business Factoring Ltd., HaoCan Private equity Investment Fund Joint Venture, Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Fujintong Finacial Information Services (Shanghai) Co., Ltd., Wan Ma Ben Teng Trading Co., Ltd.-China Jiayi, Wan Ma Ben Teng Trading Co., Ltd.-China Shenzhen, Wan Ma Ben Teng Trading Co., Ltd.-China Zhengzhou, Wan Ma Ben Teng Trading Co., Ltd.-China Kunshan, Wang Hui Trading Co., Ltd.-China Shanghai, JiaXin Aifengpai Trading Co., Ltd., Zhongyuan Micro-credit companies, Jin Ji Tiger Investment Holding Co., Ltd., FuJian Wanmada Commerce Co., Ltd., FuXun Tong Trading (ShenZhen) Co., Ltd., Efeihu (Beijing) E-commerce Ltd., Efeihu (Chengdu) E-commerce Ltd., Efeihu (Wuhan) E-commerce Ltd., Chongqing Shendeng Technology Co., Ltd., HongQingXin Precision Electronics (ChongQing) Co., Ltd., ChongQing HongFuZhun Trading Co., Ltd., ChongQing Jingmei Precision electronic Co., Ltd., Foxstar Technology Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Finance Sponson Co.Ltd., ZhengZhou FuLianWang Electronic Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhenzhou Yongyang Provisions Detection Co., Ltd., JiYuan Jizhun Precision Electronics Co., Ltd., Henan Yupin Real Estate Co., Ltd., Kunshan Fulianwang Trade Co., Ltd., Shanxi Fulianwang Electronic Technology Co Ltd., Yantai Fulianwang Electronic Technology Co. Ltd., Xiamen Fulianwang Electronic Technology Co Ltd., HuNan Wanmayun Electronic Technology Co., Ltd., GuangZhou Wanpingyunma Electronic Technology Co., Ltd., ShangHai Fuhong Electronic Technology Co., Ltd., Chendu Fulianwang Trade Co., Ltd., NanYang Fulianwang Electronic Technology Co Ltd., Guizhou Fuxuntong Trading Co. Ltd., Zengzhou Wanmayun Electronic Technology Co., Ltd., Langfang Fulianwang Trade Co., Ltd., Xian Wanmayun Electronic Technology Co., Ltd., Shenyang Fulianwang Electronic Technology Co Ltd., Guangxi Fulianwang Electronic Technology Co Ltd., Wuhan Fulianwang Trade Co., Ltd., Hangzhou Flnet Electronic and Technology Co. Ltd., Guizhou Fuxuntong Trading Co. Ltd., Shen Zhen Fu Neng new energy technology Co., Ltd., Shenzhen Futaille Trade Co Ltd., Chendu Futaille Trade Co. Ltd., Chengdu Chengfu human resource management Co. Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Shan Hai Ketai Technology Co., Ltd., Chengdu Ketai Huajie Technology Co Ltd, Synergy Technology (ChengDu) Co., Ltd., Guizhou Fuhuada Electronic Co Ltd., Panxian FuguiKang Precision electronic Ltd., Nanyang Hongfujing Precision electronic Co., Ltd., HongZhaoDa Integrated Innovative Serice (KunShan)Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Lang Fang Fertile Plan Logistics Co., Ltd., Zheungzhou FIH Communication Technology Co., Ltd., New Creation Electronics (Huaian) Co., Ltd. and Shanghai Futaitong International Logistics 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.

B. Significant transactions conducted with investees in Mainland China directly or indirectly through other companies in the third areas.

The Company subcontracted the processing of products to Foxconn (Far East) Limited's subsidiaries located in Mainland China. All intercompany transactions were eliminated when preparing consolidated financial statements.

Significant transactions conducted with investees in Mainland China are described in Notes 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 that recognition of internal costs shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

(3) Segment information

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

	For the years ended December 31,	
	2014	2013
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	\$ 3,965,607,295	\$ 3,819,633,198
Revenue from internal customers	983,748,322	667,409,238
Segment revenue	<u>\$ 4,949,355,617</u>	<u>\$ 4,487,042,436</u>
Segment profit	<u>\$ 189,661,480</u>	<u>\$ 111,975,068</u>

(4) Reconciliation for segment income (loss)

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

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the years ended December 31, 2014 and 2013 is provided as follows:

	For the years ended December 31,	
	2014	2013
<u>Operating revenue</u>		
Total reported segment revenue	\$ 4,949,355,617	\$ 4,487,042,436
Other operating segment revenue	76,502,022	46,493,844
Elimination of intersegment revenue	(812,685,318)	(581,218,740)
Total corporate revenue	<u>\$ 4,213,172,321</u>	<u>\$ 3,952,317,540</u>
	For the years ended December 31,	
<u>Profit and loss</u>	2014	2013
Profit of reported segment	\$ 189,661,480	\$ 111,975,068
(Loss) profit of other operating segments	(8,312,990)	11,573,220
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	(7,228,118)	12,747,409
Profit before income tax	<u>\$ 174,120,372</u>	<u>\$ 136,295,697</u>

(5) Geographical information

Geographical information for the years ended December 31, 2014 and 2013 is as follows:

	For the years ended December 31,			
	2014		2013	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 1,252,126,006	\$ 1,598,750	\$ 1,301,322,343	\$ 1,494,818
Ireland	1,223,538,332	137,804	1,206,104,879	169,156
China	357,642,516	309,636,283	277,316,300	324,688,619
Singapore	439,119,155	62,168	392,845,718	86,572
Japan	231,536,895	142,028	159,774,939	185,350
Taiwan	30,157,005	24,081,411	53,511,456	34,956,163
Others	679,052,412	55,261,393	561,441,905	57,480,937
Total	<u>\$ 4,213,172,321</u>	<u>\$ 390,919,837</u>	<u>\$ 3,952,317,540</u>	<u>\$ 419,061,615</u>

(6) Major customer information

Major customer information of the Group for the years ended December 31, 2014 and 2013 is as follows:

	For the years ended December 31,	
	2014	2013
	Revenue (in millions)	Revenue (in millions)
Client E	\$ 2,119,957	\$ 2,001,215
Client C	378,000	398,527