

**HON HAI PRECISION INDUSTRY CO., LTD.  
AND SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS AND  
REVIEW REPORT OF INDEPENDENT  
ACCOUNTANTS  
JUNE 30, 2015 AND 2014**

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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.

## REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and subsidiaries as of June 30, 2015 and 2014, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended June 30, 2015 and 2014, as well as the consolidated statements of change in equity and cash flows for the six-months ended June 30, 2015 and 2014. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews. We did not review the financial statements of certain consolidated subsidiaries which statements reflect total assets of these subsidiaries amounting to \$196,605,820,000 and \$165,882,091,000, representing 8.58% and 8.42% of the related consolidated total assets as of June 30, 2015 and 2014, respectively, and total revenues amounting to \$58,071,950,000, \$40,209,025,000, \$123,992,508,000 and \$73,607,692,000, constituting 5.97%, 4.57%, 6.24% and 4.18% of the total revenues for the three-month and six-month periods then ended June 30, 2015 and 2014, respectively. Those statements were reviewed by other independent accountants, whose reports thereon have been furnished to us and our conclusion expressed herein, is based solely on the review reports of the other independent accountants.

Except as explained in the following paragraph, we conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" in the Republic of China. A review of interim financial information consists principally of obtaining an understanding of the system for the preparation of interim financial information, applying analytical procedures to financial data, and making inquiries of Company personnel responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

As explained in Notes 4(3) and 6(10), we did not review the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method, which statements reflect total assets (including investments accounted for under equity method) of

\$438,676,872,000 and \$471,977,440,000, constituting 19.15% and 23.97% of the consolidated total assets, and total liabilities of \$162,179,949,000 and \$182,836,656,000, constituting 12.28% and 16.13% of the consolidated total liabilities as of June 30, 2015 and 2014, respectively, and total comprehensive income (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for under equity method) of \$2,739,900,000, \$4,701,211,000, \$9,169,682,000 and \$5,970,383,000, constituting 17.58%, 23.45%, 30.37% and 13.56% of the consolidated total comprehensive income for the three-month and six-month periods then ended June 30, 2015 and 2014, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of June 30, 2015 and 2014.

Based on our reviews and the review reports of the other independent accountants, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments accounted for under equity method and the information disclosed in Note 13 been audited or reviewed by independent accountants, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to be in conformity with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, and IAS 34, “Interim Financial Reporting” as endorsed by the Financial Supervisory Commission (FSC).

Pricewaterhouse Coopers, Taiwan  
Republic of China  
August 13, 2015

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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**  
**YEARS ENDED JUNE 30, 2015, DECEMBER 31, 2014 AND JUNE 30, 2014**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**  
**(THE CONSOLIDATED BALANCE SHEETS AS OF JUNE 30, 2015 AND 2014 ARE UNAUDITED)**

Assets	Notes	June 30, 2015 AMOUNT	December 31, 2014 AMOUNT	June 30, 2014 AMOUNT
<b>Current assets</b>				
Cash and cash equivalents	6(1)	\$ 614,522,028	\$ 679,037,301	\$ 567,985,516
Financial assets at fair value through profit or loss - current	6(2)	1,476,888	3,438,255	56,437,980
Available-for-sale financial assets - current	6(3)	1,003,504	1,035,704	1,078,063
Accounts receivable, net	6(4)	421,039,079	748,286,815	442,868,863
Accounts receivable - related parties	7	16,958,699	24,093,966	11,633,691
Other receivables	6(5) and 7	41,622,802	45,923,820	47,064,114
Inventory	6(6)	453,710,737	369,196,813	331,259,509
Prepayments		10,210,176	10,413,141	8,278,466
Non-current assets held for sale - net	6(7)	4,825,329	9,902,089	9,644,250
Other current assets	6(8) and 8	218,712,779	41,093,451	7,659,403
<b>Total current Assets</b>		<b>1,784,082,021</b>	<b>1,932,421,355</b>	<b>1,483,909,855</b>
<b>Non-current assets</b>				
Available-for-sale financial assets - noncurrent	6(3)	53,234,697	52,792,228	40,053,568
Financial assets carried at cost - noncurrent	6(9)	8,805,733	5,792,900	6,242,946
Investments accounted for under equity method	6(10)	65,290,284	63,412,270	47,746,717
Property, plant and equipment	6(11) and 8	328,559,655	358,868,558	344,836,040
Investment property - net	6(12)	2,780,849	3,164,666	2,368,339
Intangible assets	6(13)	4,184,210	4,440,091	3,512,351
Deferred income tax assets	6(36)	17,343,004	17,376,159	15,822,832
Other non-current assets	6(14) and 8	26,787,671	24,446,522	24,493,601
<b>Total non-current assets</b>		<b>506,986,103</b>	<b>530,293,394</b>	<b>485,076,394</b>
<b>Total assets</b>		<b>\$ 2,291,068,124</b>	<b>\$ 2,462,714,749</b>	<b>\$ 1,968,986,249</b>

(Continued)

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**YEARS ENDED JUNE 30, 2015, DECEMBER 31, 2014 AND JUNE 30, 2014**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**  
**(THE CONSOLIDATED BALANCE SHEETS AS OF JUNE 30, 2015 AND 2014 ARE UNAUDITED)**

Liabilities and Equity	Notes	June 30, 2015 AMOUNT	December 31, 2014 AMOUNT	June 30, 2014 AMOUNT
<b>Current liabilities</b>				
Short-term loans	6(15)	\$ 204,559,642	\$ 226,500,507	\$ 210,288,937
Short-term notes and bills payable	6(16)	-	-	2,996,634
Financial liabilities at fair value through profit or loss - current	6(2)	1,508,076	1,271,012	182,521
Accounts payable		560,519,041	694,315,259	459,596,971
Accounts payable - related parties	7	32,953,845	41,014,601	26,816,792
Other payables	6(17) and 7	222,958,155	223,575,519	198,512,754
Current income tax liabilities	6(36)	24,508,232	31,690,222	19,205,361
Provisions for liabilities - current	6(24)	2,526,999	2,674,879	2,596,441
Liabilities directly related to non-current assets held for sale	6(7)	459,444	2,054,833	205,825
Other current liabilities	6(18)	76,623,585	79,504,965	50,739,544
<b>Total current Liabilities</b>		<u>1,126,617,019</u>	<u>1,302,601,797</u>	<u>971,141,780</u>
<b>Non-current liabilities</b>				
Financial liabilities at fair value through profit or loss - noncurrent	6(2)	920	-	-
Corporate bonds payable	6(19)	157,025,614	134,644,413	116,723,207
Long-term loans	6(20)	20,712,734	24,197,727	32,781,940
Deferred income tax liabilities	6(36)	6,692,224	7,089,517	4,850,188
Other non-current liabilities	6(23)	9,404,406	9,504,493	7,778,789
<b>Total non-current liabilities</b>		<u>193,835,898</u>	<u>175,436,150</u>	<u>162,134,124</u>
<b>Total Liabilities</b>		<u>1,320,452,917</u>	<u>1,478,037,947</u>	<u>1,133,275,904</u>
<b>Equity</b>				
<b>Equity attributable to owners of parent</b>				
<b>Share capital</b>				
Share capital - common stock	6(25)	151,484,068	147,934,068	131,287,068
Stock dividends to be distributed		16,795,204	-	23,436,643
<b>Capital reserve</b>	6(26)	90,998,374	71,659,908	64,756,259
<b>Retained earnings</b>	6(27)	93,179,928	80,126,455	80,126,455
Undistributed earnings		526,342,232	546,932,523	456,501,717
<b>Other equity interest</b>	6(28)	38,951,978	83,597,180	35,451,167
Treasury stocks	6(25)	(18,901)	(18,901)	(18,901)
<b>Equity attributable to owners of the parent</b>		<u>917,732,883</u>	<u>930,231,233</u>	<u>791,540,408</u>
<b>Non-controlling interest</b>	6(29)	52,882,324	54,445,569	44,169,937
<b>Total equity</b>		<u>970,615,207</u>	<u>984,676,802</u>	<u>835,710,345</u>
<b>Commitments and Contingent Liabilities</b>	9			
<b>Subsequent Events</b>	11			
<b>Total liabilities and equity</b>		<u>\$ 2,291,068,124</u>	<u>\$ 2,462,714,749</u>	<u>\$ 1,968,986,249</u>

The accompanying notes are an integral part of these consolidated financial statements.  
See review report of independent accountants dated August 13, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS COMPREHENSIVE OF INCOME  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2015 AND 2014  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)  
(UNAUDITED)

Items	Notes	Three months ended June 30		Six months ended June 30	
		2015	2014	2015	2014
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>Operating revenue</b>	6(30) and 7	\$ 972,708,221	\$ 879,094,312	\$ 1,986,830,642	\$ 1,762,573,637
<b>Operating costs</b>	6(6)(33)(34) and 7	( 902,666,331)	( 817,104,273)	( 1,844,365,394)	( 1,647,207,693)
<b>Net operating margin</b>		70,041,890	61,990,039	142,465,248	115,365,944
<b>Operating expenses</b>	6(33)(34) and 7				
Selling expenses		( 5,839,085)	( 5,374,205)	( 11,685,721)	( 10,407,028)
General and administrative expenses		( 18,806,826)	( 17,328,496)	( 36,413,187)	( 34,991,152)
Research and development expenses		( 12,285,062)	( 11,355,568)	( 22,652,820)	( 21,130,275)
<b>Total operating expenses</b>		( 36,930,973)	( 34,058,269)	( 70,751,728)	( 66,528,455)
<b>Operating profit</b>		33,110,917	27,931,770	71,713,520	48,837,489
<b>Non-operating income and expenses</b>					
Other income	6(31)	7,733,649	9,035,285	14,121,501	15,513,246
Other gains and losses	6(32)	2,689,448	( 1,982,382)	1,345,522	( 838,042)
Finance costs	6(4)(35)	( 3,834,969)	( 3,593,026)	( 8,084,048)	( 6,784,490)
Share of profit of associates and joint ventures accounted for under equity method	6(10)	838,681	1,025,537	1,688,765	1,229,850
<b>Total non-operating revenue and expenses</b>		7,426,809	4,485,414	9,071,740	9,120,564
<b>Profit before income tax</b>		40,537,726	32,417,184	80,785,260	57,958,053
Income tax expense	6(36)	( 14,144,048)	( 11,791,683)	( 23,132,025)	( 17,502,762)
<b>Profit for the year</b>		\$ 26,393,678	\$ 20,625,501	\$ 57,653,235	\$ 40,455,291

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS COMPREHENSIVE OF INCOME  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2015 AND 2014  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)  
(UNAUDITED)

Items	Notes	Three months ended June 30		Six months ended June 30	
		2015	2014	2015	2014
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>Other comprehensive income</b>					
<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
Financial statements translation differences of foreign operations	6(28)(29)	(\$ 14,355,096)	(\$ 10,771,160)	(\$ 27,816,457)	(\$ 7,982,807)
Unrealized gain on valuation of available-for-sale financial assets	6(28)(29)	3,973,873	10,537,627	153,788	11,274,405
Share of other comprehensive income of associates and joint ventures accounted for uner equity method	6(28)	( 431,021)	( 343,920)	206,142	271,193
<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
		( 10,812,244)	( 577,453)	( 27,456,527)	3,562,791
<b>Other comprehensive income for the year</b>		(\$ 10,812,244)	(\$ 577,453)	(\$ 27,456,527)	\$ 3,562,791
<b>Total comprehensive income for the year</b>		\$ 15,581,434	\$ 20,048,048	\$ 30,196,708	\$ 44,018,082
<b>Profit (loss), attributable to:</b>					
Owners of the parent		\$ 25,689,564	\$ 20,186,135	\$ 56,074,831	\$ 39,728,898
Non-controlling interest		704,114	439,366	1,578,404	726,393
		\$ 26,393,678	\$ 20,625,501	\$ 57,653,235	\$ 40,455,291
<b>Comprehensive income attributable to:</b>					
Owners of the parent		\$ 17,591,023	\$ 19,478,006	\$ 32,262,464	\$ 43,451,204
Non-controlling interest		( 2,009,589)	570,042	( 2,065,756)	566,878
		\$ 15,581,434	\$ 20,048,048	\$ 30,196,708	\$ 44,018,082
<b>Earnings per share</b>					
	6(37)				
<b>Basic earnings per share</b>		\$ 1.65	\$ 1.30	\$ 3.61	\$ 2.56
<b>Diluted earnings per share</b>		\$ 1.63	\$ 1.29	\$ 3.57	\$ 2.54

The accompanying notes are an integral part of these consolidated financial statements.  
See review report of independent accountants dated August 13, 2015.

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2015 AND 2014**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**  
**(UNAUDITED)**

	Equity attributable to owners of the parent											Non-controlling interest	Amount
	Capital			Retained Earnings			Other equity interest				Total		
	Notes	Share capital - common stock	Stock dividends to be distributed	Capital surplus	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	Unearned employee benefits	Treasury stocks			
<b>Year 2014 - New Taiwan Dollars</b>													
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 1):													
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(34)	-	7,682,195	-	-	-	-	-	-	-	7,682,195	-	7,682,195
Consolidated net income		-	-	-	-	39,728,898	-	-	-	-	39,728,898	726,393	40,455,291
Other comprehensive income	6(28)	-	-	-	-	-	( 7,878,238 )	11,600,544	-	-	3,722,306	( 159,515 )	3,562,791
Changes in equity of associates and joint ventures accounted for under the equity method		-	-	15,551	-	-	-	-	-	-	15,551	-	15,551
Adjustments arising from changes in percentage of ownership in subsidiaries	6(29)	-	-	( 52,165 )	-	( 594,771 )	-	-	-	-	( 646,936 )	-	( 646,936 )
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	2,348,523	2,348,523
Balance at June 30, 2014		<u>\$131,287,068</u>	<u>\$23,436,643</u>	<u>\$64,756,259</u>	<u>\$80,126,455</u>	<u>\$456,501,717</u>	<u>\$18,554,709</u>	<u>\$16,896,458</u>	<u>\$ -</u>	<u>(\$ 18,901)</u>	<u>\$791,540,408</u>	<u>\$ 44,169,937</u>	<u>\$835,710,345</u>
<b>Year 2015 - New Taiwan Dollars</b>													
Balance at January 1, 2015		\$147,934,068	\$ -	\$71,659,908	\$80,126,455	\$546,932,523	\$59,610,235	\$23,986,945	\$ -	(\$ 18,901)	\$930,231,233	\$ 54,445,569	\$984,676,802
Appropriations of 2014 earnings (Note 2):													
Legal reserve	6(27)	-	-	-	13,053,473	( 13,053,473 )	-	-	-	-	-	-	-
Cash dividends	6(27)	-	-	-	-	( 56,214,946 )	-	-	-	-	( 56,214,946 )	-	( 56,214,946 )
Stock dividends	6(27)	-	7,396,703	-	-	( 7,396,703 )	-	-	-	-	-	-	-
Employees' stock bonus	6(34)	-	9,398,501	-	-	-	-	-	-	-	9,398,501	-	9,398,501
Consolidated net income		-	-	-	-	56,074,831	-	-	-	-	56,074,831	1,578,404	57,653,235
Other comprehensive income	6(28)	-	-	-	-	-	( 24,045,177 )	232,810	-	-	( 23,812,367 )	( 3,644,160 )	( 27,456,527 )
Changes in equity of associates and joint ventures accounted for under the equity method		-	-	1,196,683	-	-	-	-	-	-	1,196,683	-	1,196,683
Issuance of restricted stock	6(22)	3,550,000	-	17,831,955	-	-	-	( 21,381,955 )	-	-	-	-	-
Share-based payments	6(22)	-	-	-	-	-	-	-	549,120	-	549,120	-	549,120
Adjustments arising from changes in percentage of ownership in subsidiaries	6(29)	-	-	309,828	-	-	-	-	-	-	309,828	-	309,828
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	502,511	502,511
Balance at June 30, 2015		<u>\$151,484,068</u>	<u>\$16,795,204</u>	<u>\$90,998,374</u>	<u>\$93,179,928</u>	<u>\$526,342,232</u>	<u>\$35,565,058</u>	<u>\$24,219,755</u>	<u>(\$20,832,835)</u>	<u>(\$ 18,901)</u>	<u>\$917,732,883</u>	<u>\$ 52,882,324</u>	<u>\$970,615,207</u>

NOTE 1: Directors' and Supervisors' remuneration amounting to \$0 and Employees' bonus amounting to \$ 7,682,195 has been deducted from the consolidated income statement of comprehensive income for 2013

NOTE 2: Directors' and Supervisors' remuneration amounting to \$0 and Employees' bonus amounting to \$ 9,398,501 has been deducted from the consolidated income statement of comprehensive income for 2014.

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

See review report of independent accountants dated August 13, 2015.



HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2015 AND 2014  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)  
(UNAUDITED)

	<u>Notes</u>	<u>2015</u>	<u>2014</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Consolidated profit before tax for the period		\$ 80,785,260	\$ 57,958,053
Adjustments to reconcile net income to net cash (used in) provided by operating activities			
Income and expenses having no effect on cash flows			
Depreciation expense	6(33)	36,627,427	35,847,017
Amortization expense	6(33)	459,158	402,479
Provision for doubtful accounts and sales discount		507,524	-
Impairment loss	6(32)	3,323,672	1,098,506
Loss (gain) on disposal of property, plant and equipment, net	6(32)	( 137,138 )	( 244,530 )
Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	6(2)	3,852,204	( 852,416 )
Share of profit of associates and joint ventures accounted for using equity method		( 1,688,765 )	( 1,229,850 )
Changing consolidated entities with no cash flow affection	6(32)	( 2,287,685 )	( 367,490 )
Gain on disposal of non-current assets held for sale	6(13)	( 28,375 )	-
Interest expense	6(35)	8,080,506	6,719,364
Interest income	6(31)	( 11,060,988 )	( 12,332,773 )
Dividend income	6(31)	( 543,967 )	( 77,909 )
Share-based payments	6(22)	549,120	-
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets held for trading		( 1,652,853 )	( 54,244,877 )
Notes receivable		260,482	348,706
Accounts receivable		326,479,730	284,543,973
Accounts receivable due from related parties		7,135,267	8,314,567
Other receivable		5,715,223	( 5,349,218 )
Inventories		( 84,513,924 )	( 18,474,417 )
Prepayments		202,965	( 1,894,799 )
Net changes in liabilities relating to operating activities			
Accounts payable		( 133,796,218 )	( 223,345,206 )
Accounts payable to related parties		( 8,060,756 )	( 2,944,947 )
Other payable		( 37,708,426 )	( 19,618,510 )
Provisions for liabilities - current		( 147,880 )	190,105
Other current liabilities		( 9,223,464 )	4,646,005
Net defined benefit liabilities		13,349	42,973
Cash generated from operations		183,141,448	59,134,806
Income taxes refund (paid)		( 30,678,153 )	( 23,809,777 )
Net cash provided by operating activities		<u>152,463,295</u>	<u>35,325,029</u>

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**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2015 AND 2014**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**  
**(UNAUDITED)**

	Notes	2015	2014
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Acquisition of property, plant and equipment	6(38)	(\$ 28,827,839 )	(\$ 6,819,840 )
Increase in other financial assets		( 177,626,328 )	( 2,494,242 )
Acquisition of available-for-sale financial assets		( 2,447,279 )	( 179,327 )
Increase in other non-current assets		( 2,945,065 )	( 2,699,454 )
Acquisition of investments accounted for using equity method		( 1,325,248 )	( 541,163 )
Acquisition of financial assets at cost		( 3,171,807 )	( 1,413,039 )
Acquisition of intangible assets	6(13)	( 68,941 )	( 60,380 )
Increase in land use right		( 92,820 )	( 32,513 )
Proceeds from disposal of financial assets carried at cost		3,668	33,872
Proceeds from disposal of available-for-sale financial assets		3,352,107	175,833
Proceeds from disposal of investments accounted for using equity method		-	116,866
Proceeds from disposal of property, plant and equipment		2,592,321	829,653
Proceeds from disposal of non-current assets held for sale	6(13)	3,433,375	-
Accounts receivable due from related parties	7	( 696,029 )	( 330,000 )
Other investing activities		( 202,718 )	( 837,797 )
Interest received		10,386,840	12,112,696
Dividends received		543,967	77,909
Cash and cash equivalents reclassified to non-current assets held for sale	6(7)	( 731,703 )	( 660,263 )
Net cash used in investing activities		( 197,823,499 )	( 2,721,189 )
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Decrease in short-term loans		( 21,940,865 )	( 153,312,743 )
Increase in short-term notes and bills payable		-	( 16,985,883 )
Proceeds from issuing bonds		33,012,658	22,443,461
Repayments of bonds		( 3,000,000 )	-
Proceeds from long-term debt		805,833	552,000
Repayments of long-term debt		( 3,375,893 )	( 2,699,233 )
Increase in other non-current liabilities		89,282	( 593,398 )
Changes of non-controlling interests	6(29)	502,511	2,348,523
Interest paid		( 6,064,610 )	( 6,449,631 )
Net cash provided by (used in) financing activities		28,916	( 154,696,904 )
Net effect of changes in foreign currency exchange rates		( 19,183,985 )	( 3,948,465 )
Decrease in cash and cash equivalents		( 64,515,273 )	( 126,041,529 )
Cash and cash equivalents at beginning of period		679,037,301	694,027,045
Cash and cash equivalents at end of period		<u>\$ 614,522,028</u>	<u>\$ 567,985,516</u>

The accompanying notes are an integral part of these consolidated financial statements.  
See review report of independent accountants dated August 13, 2015.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

SIX-MONTHS ENDED JUNE 30, 2015 AND 2014

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT AS OTHERWISE  
INDICATED)  
(UNAUDITED)

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 August 13, 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”)

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued on by FSC 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 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 impact of adopting the 2013 version of IFRS of the Group is listed below:

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 other comprehensive income (the “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. As the items are required to be presented as pre-tax items, 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 when selling an asset or paid when transferring 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.

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

None.

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

New standards, interpretations and amendments issued by IASB but not yet included in the 2013 version of IFRSs as endorsed by the FSC:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
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

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
IFRS 15, 'Revenue from contracts with customers'	January 1, 2018
Disclosure initiative (amendments to IAS 1)	January 1, 2016
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
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 Accounting Standards 34, "Interim Financial Reporting" endorsed by the FSC.

##### (2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Available-for-sale financial assets measured at fair value.
- (c) Liabilities on cash-settled share-based payment arrangements measured at fair value.

(d) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group’s consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent’s ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			June 30, 2015	December 31, 2014	June 30, 2014	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(a)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(a)
"	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	97.95	97.95	97.50	(a)
"	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	100	(a) (c)
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	100	(a)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			June 30, 2015	December 31, 2014	June 30, 2014	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in software and electronic information application services, and manufacturing and sale of machinery and equipment	100	100	100	(a)
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing electronic components	100	100	100	(a)
"	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(a)
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(a)
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(a)
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company	100	100	100	(a)
"	Foxconn International Inc.	Patent applications in America	100	100	100	(a)
"	Altus Technology Inc.	Leasing services	100	100	100	(a)



Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			June 30, 2015	December 31, 2014	June 30, 2014	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in manufacturing and trading of portable cameras	99.96	99.96	99.96	(a)
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	97.76	(a)
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(a)
"	Foxconn Holdings B.V. - Netherland and subsidiaries	Investment holdings in companies in Europe	100	100	100	(a)
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	73.47	73.47	73.47	(a)
"	Ambit Microsystems Corporation and subsidiaries	Mobile communications business, services of intellectual property rights, manufacturing and sale of communication and apparatus	85.1	85.1	100	(a) (b)

(a) The financial statements of the entity as of and for the six-month periods ended June 30, 2015 and 2014 were not reviewed by independent accountants as the entity did not meet the definition of significant subsidiary.

(b) 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. However, taking into consideration of the date of competent authority's approval, the merger may not be performed on the scheduled date. On May 7, 2015, the Board of Directors has resolved to postpone the merger date to December 31, 2015.

Please refer to Note 6(7) for details.

(c) The Group's consolidated shareholding ratio over Caswell, Inc. 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, Caswell, Inc. is considered as a subsidiary.

(d) The financial statements of certain consolidated subsidiaries for the three-month and six-month periods ended June 30, 2015 and 2014 were not reviewed by independent accountants, which reflect total assets of \$426,294,562 and \$460,603,798, constituting 18.61% and 23.39% of total consolidated assets, and total liabilities were \$162,179,949 and \$182,836,656, constituting 12.28% and 16.13% of the consolidated total liabilities as of June 30, 2015 and 2014, respectively, as well as the total comprehensive income of \$2,587,973, \$4,381,814, \$9,024,080 and \$5,922,446, constituting 16.61%, 21.86%, 29.88% and 13.45% of the consolidated total comprehensive income for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

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

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

E. Significant restrictions: None.

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

As of June 30, 2015, December 31, 2014 and June 30, 2014, the non-controlling interest amounted to \$52,882,324, \$54,445,569 and \$44,169,937, respectively. The information of non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest					
		June 30, 2015		December 31, 2014		June 30, 2014	
		Amount	Ownership %	Amount	Ownership %	Amount	Ownership %
FIH MOBILE LIMITED	Cayman	\$ 43,050,985	35%	\$ 44,571,218	35%	\$ 38,706,296	34%

Summarised financial information of the subsidiary:

Balance sheets

	FIH MOBILE LIMITED		
	June 30, 2015	December 31, 2014	June 30, 2014
Current assets	\$ 162,600,198	\$ 180,659,529	\$ 132,103,973
Non-current assets	34,005,622	35,273,292	33,778,118
Current liabilities	( 76,757,245)	( 90,572,394)	( 52,228,233)
Non-current liabilities	( 928,084)	( 980,042)	( 939,889)
Total net assets	\$ 118,920,491	\$ 124,380,385	\$ 112,713,969

Statements of comprehensive income

	FIH MOBILE LIMITED	
	For the three-month periods ended June 30,	
	2015	2014
Revenue and other operating revenue	\$ 58,071,950	\$ 40,209,025
Profit before income tax	\$ 2,395,931	\$ 1,310,369
Income tax expense	( 445,109)	( 518,117)
Profit for the period from continuing operations	1,950,822	792,252
Other comprehensive income, net of tax	459,424	646,795
Total comprehensive income for the period	<u>\$ 2,410,246</u>	<u>\$ 1,439,047</u>
Comprehensive income attributable to non-controlling interest	<u>(\$ 31,561)</u>	<u>\$ 7,394</u>

	FIH MOBILE LIMITED	
	For the six-month periods ended June 30,	
	2015	2014
Revenue and other operating revenue	\$ 123,992,508	\$ 73,607,692
Profit before income tax	\$ 5,060,639	\$ 2,678,668
Income tax expense	( 1,052,013)	( 1,174,029)
Profit for the period from continuing operations	4,008,626	1,504,639
Other comprehensive income, net of tax	( 592,326)	( 448,986)
Total comprehensive income for the period	<u>\$ 3,416,300</u>	<u>\$ 1,055,653</u>
Comprehensive income attributable to non-controlling interest	<u>(\$ 32,302)</u>	<u>(\$ 423)</u>

Statements of cash flows

	FIH MOBILE LIMITED	
	For the six-month periods ended June 30,	
	2015	2014
Net cash provided by operating activities	\$ 8,900,331	\$ 5,790,804
Net cash (used in) provided by investing activities	( 8,106,208)	( 13,651,375)
Net cash provided by financing activities	( 980,673)	( 643,470)
Effect of exchange rates on cash and cash equivalents	( 207,472)	( 630,850)
Increase in cash and cash equivalents	( 394,022)	( 9,134,891)
Cash and cash equivalents, beginning of period	57,501,907	64,125,945
Cash and cash equivalents, end of period	<u>\$ 57,107,885</u>	<u>\$ 54,991,054</u>

(4) Foreign currency translation

- A. The consolidated financial statements are presented in NTD, which is the Company's functional and the Group's presentation currency.
- B. Foreign currency transactions and balances
  - (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.
  - (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.
  - (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
  - (d) All foreign exchange gains and losses are presented in the statement of comprehensive income within "other gains and losses".
- C. Translation of foreign operations
  - (a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
    - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
    - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
    - iii. All resulting exchange differences are recognized in other comprehensive income.
  - (b) When the foreign operation 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 bankrupt or suffering financial reorganisation;
  - (e) The disappearance of an active market for that financial asset because of financial difficulties;
  - (f) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
  - (g) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered; or
  - (h) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.
- C. When the Group assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:
- (a) Financial assets measured at amortised cost  
The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate, and is recognised in profit or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost that would have been at the date of reversal had the impairment loss not been recognised previously. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset directly.
  - (b) Financial assets measured at cost  
The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current

market return rate of similar financial asset, and is recognized in profit or loss. Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized by adjusting the carrying amount of the asset directly.

(c) Available-for-sale financial assets

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

(11) Derecognition of financial assets

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

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows 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) Lease receivables/ leases (lessor)

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

(13) Inventories

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

(14) Non-current assets held for sale

Non-current assets are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is



considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(15) Investments accounted for under equity method / associates

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

the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

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

(16) Property, plant and equipment

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

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

Buildings	51 years
(Auxiliary buildings)	(6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Office equipment	4 ~ 6 years
Other equipment	2 ~ 6 years

(17) Leased assets/ leases (lessee)

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the Group

assumes substantially all the risks and rewards incidental to ownership of the leased asset.

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

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

(18) Investment property

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

(19) Intangible assets

A. 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 2 to 20 years.

(20) Impairment of non-financial assets

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

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

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the

goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(21) Borrowings

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

(22) Notes and accounts payable

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

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

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

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.

(24) Derecognition of financial liabilities

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

(25) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to

settle on a net basis or realize the asset and settle the liability simultaneously.

(26) Financial liabilities and equity instruments - Bonds payable

- A. 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.
- B. Convertible corporate bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable and derivative features embedded in convertible corporate bonds on initial recognition as a financial asset, a financial liability or an equity instrument ('capital surplus—stock warrants') in accordance with the substance of the contractual arrangement and the definitions of a financial asset, a financial liability and an equity instrument. Convertible corporate bonds are accounted for as follows:
- (a) Call options and put options embedded in convertible corporate bonds are recognised initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.
  - (b) Bonds payable of convertible corporate bonds/ preference shares is initially recognised at fair value and subsequently stated at amortised cost. Any difference between the proceeds and the redemption value is accounted for as the premium or discount on bonds payable/ preference share liabilities and presented as an addition to or deduction from bonds payable/ preference share liabilities, 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.
  - (c) Conversion options embedded in convertible corporate bonds issued by the Group, which meet the definition of an equity instrument, are initially recognised in 'capital surplus—stock warrants' at the residual amount of total issue price less amounts of 'financial assets or financial liabilities at fair value through profit or loss' and 'bonds payable—net' as stated above. Conversion options are not subsequently remeasured.
  - (d) Any transaction costs directly attributable to the issuance of convertible corporate bonds are allocated to the liability and equity components in proportion to the allocation of proceeds.
  - (e) When bondholders exercise conversion options, the liability component of the bonds (including 'bonds payable liabilities' and 'financial assets or financial liabilities at fair value

through profit or loss') shall be remeasured on the conversion date. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the above-mentioned liability component plus the book value of capital surplus - stock warrants.

(27) Derivative financial instruments

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

(28) Provisions

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

(29) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The defined benefit net obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the

benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

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

C. Employee stock bonus and remuneration for directors' and supervisors'

Employee stock bonus and remuneration for directors' and supervisors' 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 employee stock bonus and remuneration for directors' and supervisors' 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.

(30) Employee share-based payment

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

value recognized in profit or loss.

C. Restricted stocks:

- (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
- (b) For restricted stocks where employees do not need to pay to acquire those stocks, the Group will collect the stocks at no consideration from employees who resign during the vesting period.

(31) Income tax

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



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

(32) Dividends

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

(33) Revenue recognition

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

(34) Government grants

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

related assets using the straight-line method.

(35) Business combinations

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

(36) Operating segments

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

5. CRITICAL ACCOUNTING 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 June 30, 2015, the carrying amount of inventories was \$453,710,737.

## 6. DETAILS OF SIGNIFICANT ACCOUNTS

### (1) Cash and cash equivalents

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Cash on hand and revolving funds	\$ 805,301	\$ 308,960	\$ 1,298,848
Checking accounts and demand deposits	240,333,455	268,252,902	171,979,538
Cash equivalents - Time deposits	366,390,991	410,475,439	394,707,130
Cash equivalents - Repo bonds	6,992,281	-	-
	<u>\$ 614,522,028</u>	<u>\$ 679,037,301</u>	<u>\$ 567,985,516</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.

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>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Current items:			
Financial products	\$ -	\$ 3,816	\$ 55,366,590
Beneficiary certificates	695,009	712,541	540,602
Cross currency swap contracts	441,832	2,191,335	29,995
Forward exchange contracts	181,518	312,322	308,707
Others	158,529	218,241	192,086
	<u>\$ 1,476,888</u>	<u>\$ 3,438,255</u>	<u>\$ 56,437,980</u>
Liabilities			
Current items:			
Cross currency swap contracts	(\$ 1,340,993)	(\$ 811,314)	(\$ 115,018)
Forward exchange contracts	( 167,083)	( 459,698)	( 67,503)
	<u>( 1,508,076)</u>	<u>( 1,271,012)</u>	<u>( 182,521)</u>
Non-current item:			
Convertible Bond conversion rights	( 920)	-	-
	<u>(\$ 1,508,996)</u>	<u>(\$ 1,271,012)</u>	<u>(\$ 182,521)</u>

A. Due to the financial assets and liabilities recognized above for the three-month and six-month periods ended June 30, 2015 and 2014, the Group recognized net loss of \$403,370, profit of \$944,356, loss of \$3,852,204 and profit of \$852,416, respectively.

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

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

June 30, 2015			
<u>Derivative Financial Assets</u>	<u>Contract amount</u> (Nominal Principal in thousands)		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD(BUY)	1,200,000	2015.05.19~2016.04.15
	TWD(SELL)	36,722,100	2015.05.19~2016.04.15
Foreign exchange forward contracts	AUD(BUY)	10,000	2015.06.30~2015.07.01
	CZK(BUY)	613,625	2015.06.29~2015.07.01
	RMB(BUY)	6,181,651	2015.05.12~2015.09.29
	USD(BUY)	396,326	2015.04.28~2015.12.23
	BRL(SELL)	27,591	2015.06.18~2015.07.02
	EUR(SELL)	2,630	2015.05.14~2015.08.20
	MXN(SELL)	420,373	2015.06.23~2015.07.10
	TWD(SELL)	8,164,666	2015.04.28~2015.12.23
	USD(SELL)	1,022,653	2015.05.12~2015.09.29
	RMB(SELL)	560,682	2015.05.29~2015.09.02
June 30, 2015			
<u>Derivative Financial Liabilities</u>	<u>Contract amount</u> (Nominal Principal in thousands)		<u>Contract period</u>
Current items:			
Cross currency swap contracts	USD(BUY)	3,100,000	2015.01.29~2016.03.14
	TWD(SELL)	97,243,790	2015.01.29~2016.03.14
Foreign exchange forward contracts	MXN(BUY)	69,403	2015.06.24~2015.07.09
	RMB(BUY)	55,998	2015.06.05~2015.07.27
	USD(BUY)	1,540,000	2015.04.07~2015.12.30
	RMB(SELL)	7,663,168	2015.05.12~2015.09.30
	TWD(SELL)	6,470,490	2015.04.07~2015.12.30
	USD(SELL)	634,080	2015.05.13~2015.08.19
December 31, 2014			
<u>Derivative Financial Assets</u>	<u>Contract amount</u> (Nominal Principal in thousands)		<u>Contract period</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>	<u>Contract amount</u>		<u>Contract period</u>
	(Nominal Principal in thousands)		
<b>Current items:</b>			
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
June 30, 2014			
<u>Derivative Financial Assets</u>	<u>Contract amount</u>		<u>Contract period</u>
	(Nominal Principal in thousands)		
<b>Current items:</b>			
Cross currency swap contracts	TWD(BUY)	6,010,900	2014.05.27~2014.11.24
	USD(SELL)	200,000	2014.05.27~2014.11.24
Foreign exchange forward contracts	KRW(BUY)	5,933,220	2014.05.15~2014.09.18
	RMB(BUY)	4,856,055	2014.03.21~2015.01.15
	MXN(BUY)	714,361	2014.03.11~2014.11.13
	JPY(BUY)	24,997	2014.06.06~2014.08.08
	BRL(BUY)	7,305	2014.05.29~2014.07.17
	USD(SELL)	837,809	2014.03.11~2015.01.15
	INR(SELL)	14,634	2014.06.06~2014.08.08
Principal protected floating rate financial products	RMB	200,000	2014.05.30~2014.08.28

June 30, 2014

<u>Derivative Financial Liabilities</u>	<u>Contract amount</u>		<u>Contract period</u>
	<u>(Nominal Principal in thousands)</u>		
<b>Current items:</b>			
Cross currency swap contracts	TWD(BUY)	43,820,980	2014.04.15~2014.12.31
	USD(SELL)	1,460,000	2014.04.15~2014.12.31
Foreign exchange forward contracts	MXN(BUY)	433,896	2014.05.15~2014.09.11
	RMB(BUY)	311,377	2014.02.27~2014.09.22
	USD(BUY)	146,364	2014.04.18~2014.09.10
	JPY(BUY)	23,000	2014.06.05~2014.07.17
	RMB(SELL)	783,941	2014.04.18~2014.09.10
	USD(SELL)	83,698	2014.02.27~2014.09.22
	BRL(SELL)	43,587	2014.05.15~2014.08.07
	EUR(SELL)	1,000	2014.06.06~2014.08.28

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment.

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

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

(3) Available-for-sale financial assets

Items	June 30, 2015	December 31, 2014	June 30, 2014
Current items:			
Listed stocks	\$ 79,674	\$ 41,867	\$ 1,867
Adjustment of available-for-sale financial assets	923,830	993,837	1,076,196
	\$ 1,003,504	\$ 1,035,704	\$ 1,078,063
Non-current items:			
Listed stocks	\$ 28,849,752	\$ 27,997,755	\$ 23,471,461
Foreign investment fund	570,910	585,525	552,595
Emerging stocks	28,740	28,740	69,009
	29,449,402	28,612,020	24,093,065
Adjustment of available-for-sale financial assets	23,785,295	24,180,208	15,960,503
	\$ 53,234,697	\$ 52,792,228	\$ 40,053,568

The Group recognized net loss or gain in other comprehensive income for fair value change for the three-month and six-month periods ended June 30, 2015 and 2014. Please refer to Notes 6(28) and (29) for details. The Group reclassified \$2,067,052, \$329,350, \$2,285,504 and \$329,350 from equity to profit or loss for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

(4) Notes and accounts receivable

	June 30, 2015	December 31, 2014	June 30, 2014
Notes receivable	\$ 1,217,753	\$ 1,478,235	\$ 1,011,238
Accounts receivable	424,635,072	752,039,045	445,933,866
Less: Allowance for sales returns and allowances	( 1,555,731)	( 2,479,974)	( 1,624,540)
Allowance for doubtful accounts	( 3,258,015)	( 2,750,491)	( 2,451,701)
	\$ 421,039,079	\$ 748,286,815	\$ 442,868,863

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

As of June 30, 2015 and December 31, 2014, there is no unsettled accounts receivable factored. As of June 30, 2014, the relevant information of accounts receivable factored but unsettled were as follows:



June 30, 2014

Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Facilities	Amount advanced	Interest rate of amount advanced
Bank of America	<u>\$ 14,935,000</u>	<u>\$ 14,935,000</u>	<u>\$ 14,935,000</u>	<u>\$ 14,935,000</u>	0.98%

B. As of June 30, 2015, December 31, 2014 and June 30, 2014, the Group has signed promissory notes all amounting to \$0 as guarantee for those accounts receivable in commercial dispute, respectively.

C. For the three-month and six-month periods ended June 30, 2015 and 2014, the financing charges (expenses) incurred from accounts receivable factoring were \$3,542, \$28,136, \$3,542 and \$65,126 (shown as “finance costs”), respectively.

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

(5) Other receivables

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Tax refund receivable	\$ 29,254,225	\$ 34,959,731	\$ 32,556,144
Receivable from purchases made on behalf of others	557,095	2,954,006	2,479,214
Interest receivable	2,433,762	1,759,614	1,770,665
Receivable from disposal of equipment	312,194	728,914	1,497,727
Proceeds from disposal of investment receivable	-	-	949,744
Others	<u>9,065,526</u>	<u>5,521,555</u>	<u>7,810,620</u>
	<u>\$ 41,622,802</u>	<u>\$ 45,923,820</u>	<u>\$ 47,064,114</u>

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

(6) Inventories

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Raw materials	\$ 91,094,268	\$ 80,213,755	\$ 90,131,480
Work in process	73,883,032	73,037,270	77,503,308
Finished goods	300,119,249	208,537,221	168,914,454
Inventory in transit	<u>11,897,611</u>	<u>26,930,468</u>	<u>13,560,276</u>
	476,994,160	388,718,714	350,109,518
Less: Allowance for inventory obsolescence and market price decline	<u>( 23,283,423)</u>	<u>( 19,521,901)</u>	<u>( 18,850,009)</u>
	<u>\$ 453,710,737</u>	<u>\$ 369,196,813</u>	<u>\$ 331,259,509</u>

Expenses and losses incurred on inventories for the periods ended June 30, 2015 and 2014 were as follows:

	For the three-month periods June30,	
	2015	2014
Cost of inventories sold	\$ 904,708,750	\$ 816,236,878
Loss (Gain from price recovery) on inventory obsolescence and market price decline	( 447,675)	1,465,797
Revenue from sale of scraps	( 1,719,636)	( 908,407)
Others	124,892	310,005
	<u>\$ 902,666,331</u>	<u>\$ 817,104,273</u>
	For the six-month periods June30,	
	2015	2014
Cost of inventories sold	\$ 1,843,210,184	\$ 1,648,185,093
Loss on inventory obsolescence and market price decline	4,263,518	423,989
Revenue from sale of scraps	( 3,377,307)	( 1,569,247)
Others	268,999	167,858
	<u>\$ 1,844,365,394</u>	<u>\$ 1,647,207,693</u>

(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. However, taking into consideration of the date of competent authority’s approval, the merger may not be performed on the scheduled date. On May 7, 2015, the Board of Directors has resolved postpone the merger to December 31, 2015.
- B. On September 25, 2014, the Board of Directors has resolved to dispose 5MHz 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 700MHz to Taiwan Mobile Co., Ltd. The transaction has been approved by the National Communications Commission and completed in January 2015. The proceeds were \$3,433,375 and the gain on disposal was \$28,375.
- C. The non-current assets held for sale are composed of the following As of June 30, 2015, December 31, 2014 and June 30, 2014:
- (a) Assets directly relating to non-current assets held for sale:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>	<u>December 31, 2014</u>
Cash and cash equivalents	\$ 820,680	\$ 660,263	\$ 88,977
Other current assets	30,448	10,195	8,058
Property, plant and equipment	811,005	191,926	688,424
Intangible assets	3,137,594	8,753,944	9,097,861
Other non-current assets	25,602	27,922	18,769
	<u>\$ 4,825,329</u>	<u>\$ 9,644,250</u>	<u>\$ 9,902,089</u>

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

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Notes payable	\$ 162	\$ -	\$ -
Short-term loans	-	2,000,000	-
Accounts payable and other payables	450,730	48,015	178,620
Other liabilities	8,552	6,818	27,205
	<u>\$ 459,444</u>	<u>\$ 2,054,833</u>	<u>\$ 205,825</u>

(c) Impairment loss of \$1,076,708, \$470,424, \$3,284,534 and \$470,424 was recognised for the three-month and six-month periods ended June 30, 2015 and 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. Information relating to fair value is provide in Note 12(3).

(8) Other current assets

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Capital guarantee financial products	\$ 188,663,797	\$ 32,502,752	\$ -
Time deposits with maturity over three months	28,445,422	7,053,399	7,628,796
Refundable deposits	1,554,733	1,529,523	1,411
Pledged time deposits	48,827	7,777	29,196
	<u>\$ 218,712,779</u>	<u>\$ 41,093,451</u>	<u>\$ 7,659,403</u>

The Group has signed a contract for capital guarantee financial products with the bank for the six-month period ended June 30, 2015, and the expected range for annualised rate of return is between 3.5% and 5.2%.

(9) Financial assets carried at cost

<u>Items</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Non-current item:			
Unlisted stocks	<u>\$ 8,805,733</u>	<u>\$ 5,792,900</u>	<u>\$ 6,242,946</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. The Group has assessed the aforementioned financial instruments. Because partial investment was impaired, the Group has recognised impairment loss of \$0, \$87,730, \$0 and \$87,730 (shown as ‘other gain and loss’) for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

C. As of June 30, 2015, December 31, 2014 and June 30, 2014, no financial assets measured at cost held by the Group were pledged to others.

(10) Investments accounted for under equity method

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Foxconn Technology Co., Ltd.	\$ 25,121,426	\$ 23,906,139	\$ 21,090,049
Zhen Ding Technology Holding Limited	14,117,583	13,582,549	11,791,546
Asia Pacific Telecom Co., Ltd.	8,567,829	9,536,143	-
Pan International Industrial Corporation	2,961,033	3,016,667	2,934,773
Others	14,522,413	13,370,772	11,930,349
	<u>\$ 65,290,284</u>	<u>\$ 63,412,270</u>	<u>\$ 47,746,717</u>

A. Some of the above investments accounted for under the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent accountants. The related investments balances for the above mentioned unaudited or unreviewed investee companies are of \$12,382,310 and \$11,373,642, constituting 0.54% and 0.58% of the consolidated total assets as of June 30, 2015 and 2014, respectively and the share of profit of associates and joint ventures accounted for under equity method of \$151,927, \$319,397, \$145,602 and \$47,937, constituting 0.98%, 1.59%, 0.48% and 0.11% of the consolidated comprehensive income for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

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. Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Methods of measurement
		June30, 2015	December31, 2014	June30, 2014		
Foxconn Technology Co., Ltd.	Taiwan	30%	30%	30%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	38%	41%	41%	Supplier	Equity method
Asia Pacific Telecom Co., Ltd.	Taiwan	15%	15%	-	Strategic Investment	Equity method
Pan International Industrial Corporation	Taiwan	27%	27%	27%	Supplier	Equity method

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

Balance sheet

	Foxconn Technology Co., Ltd.		
	June 30, 2015	December 31, 2014	June 30, 2014
Current assets	\$ 110,163,537	\$ 108,418,633	\$ 70,461,707
Non-current assets	22,875,644	22,576,945	23,083,108
Current liabilities	( 48,894,973)	( 48,436,013)	( 22,674,099)
Non-current liabilities	( 558,896)	( 503,684)	( 723,913)
Total net assets	<u>\$ 83,585,312</u>	<u>\$ 82,055,881</u>	<u>\$ 70,146,803</u>
Share in associate's net assets	\$ 24,813,778	\$ 24,362,391	\$ 20,896,733
Goodwill	338,190	338,190	338,190
Others	( 30,542)	( 794,442)	( 144,874)
Carrying amount of the associate	<u>\$ 25,121,426</u>	<u>\$ 23,906,139</u>	<u>\$ 21,090,049</u>

Zhen Ding Technology Holding Limited			
	June 30, 2015	December 31, 2014	June 30, 2014
Current assets	\$ 50,451,713	\$ 53,189,719	\$ 41,827,424
Non-current assets	32,700,380	32,294,828	29,975,896
Current liabilities	( 37,320,786)	( 39,629,322)	( 30,943,153)
Non-current liabilities	( 8,640,598)	( 13,832,480)	( 15,229,772)
Total net assets	<u>\$ 37,190,709</u>	<u>\$ 32,022,745</u>	<u>\$ 25,630,395</u>
Share in associate's net assets	\$ 14,117,593	\$ 13,244,607	\$ 10,600,731
Others	( 10)	337,942	1,190,815
Carrying amount of the associate	<u>\$ 14,117,583</u>	<u>\$ 13,582,549</u>	<u>\$ 11,791,546</u>
Asia Pacific Telecom Co., Ltd.			
	June 30, 2015	December 31, 2014	June 30, 2014
Current assets	\$ 20,320,796	\$ 21,067,120	\$ 10,020,044
Non-current assets	20,912,613	21,350,361	29,690,210
Current liabilities	( 4,976,502)	( 5,149,441)	( 5,258,856)
Non-current liabilities	( 389,307)	( 389,171)	( 384,897)
Total net assets	<u>\$ 35,867,600</u>	<u>\$ 36,878,869</u>	<u>\$ 34,066,501</u>
Share in associate's net assets	\$ 5,380,790	\$ 5,532,498	\$ -
Other intangible assets	3,202,919	4,003,645	-
Other	( 15,880)	-	-
Carrying amount of the associate	<u>\$ 8,567,829</u>	<u>\$ 9,536,143</u>	<u>\$ -</u>
Pan International Industrial Corporation			
	June 30, 2015	December 31, 2014	June 30, 2014
Current assets	\$ 11,298,583	\$ 13,049,731	\$ 11,105,302
Non-current assets	6,172,889	6,245,940	6,270,024
Current liabilities	( 5,600,185)	( 6,512,442)	( 5,042,224)
Non-current liabilities	( 585,120)	( 831,507)	( 1,075,078)
Total net assets	<u>\$ 11,286,167</u>	<u>\$ 11,951,722</u>	<u>\$ 11,258,024</u>
Share in associate's net assets	\$ 3,021,313	\$ 3,168,402	\$ 2,984,502
Goodwill	296,404	296,404	296,404
Others	( 356,684)	( 448,139)	( 346,133)
Carrying amount of the associate	<u>\$ 2,961,033</u>	<u>\$ 3,016,667</u>	<u>\$ 2,934,773</u>

Statement of comprehensive income

	Foxconn Technology Co., Ltd.	
	For the three-month periods ended June 30,	
	2015	2014
Revenue	\$ 24,442,021	\$ 13,485,355
Profit for the period from continuing operations	2,886,698	1,359,871
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 579,263)	( 462,807)
Total comprehensive income	\$ 2,307,435	\$ 897,064
Dividends received from associates	\$ -	\$ -

  

	Foxconn Technology Co., Ltd.	
	For the six-month periods ended June 30,	
	2015	2014
Revenue	\$ 48,868,513	\$ 24,683,320
Profit for the period from continuing operations	5,855,333	1,690,330
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 1,364,087)	211,025
Total comprehensive income	\$ 4,491,246	\$ 1,901,355
Dividends received from associates	\$ -	\$ -

  

	Zhen Ding Technology Holding Limited	
	For the three-month periods ended June 30,	
	2015	2014
Revenue	\$ 18,667,167	\$ 15,942,439
Profit for the period from continuing operations	1,532,906	983,812
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 493,317)	( 397,268)
Total comprehensive income	\$ 1,039,589	\$ 586,544
Dividends received from associates	\$ -	\$ -

<u>Zhen Ding Technology Holding Limited</u>		
<u>For the six-month periods ended June 30,</u>		
	<u>2015</u>	<u>2014</u>
Revenue	\$ 36,439,451	\$ 30,787,851
Profit for the period from continuing operations	2,907,820	1,895,305
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 787,045)	( 641,947)
Total comprehensive income	<u>\$ 2,120,775</u>	<u>\$ 1,253,358</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

<u>Asia Pacific Telecom Co., Ltd.</u>		
<u>For the three-month periods ended June 30,</u>		
	<u>2015</u>	<u>2014</u>
Revenue	\$ 3,840,770	\$ 4,157,244
Profit (loss) for the period from continuing operations	( 799,352)	69,644
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	-	-
Total comprehensive income (loss)	<u>(\$ 799,352)</u>	<u>\$ 69,644</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

<u>Asia Pacific Telecom Co., Ltd.</u>		
<u>For the six-month periods ended June 30,</u>		
	<u>2015</u>	<u>2014</u>
Revenue	\$ 7,617,745	\$ 8,330,278
Profit (loss) for the period from continuing operations	( 1,123,601)	387,471
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	-	-
Total comprehensive income (loss)	<u>(\$ 1,123,601)</u>	<u>\$ 387,471</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>



Pan International Industrial Corporation		
For the three-month periods ended June 30,		
	2015	2014
Revenue	\$ 4,904,256	\$ 4,048,308
Profit for the period from continuing operations	80,079	107,250
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 161,170)	( 3,366)
Total comprehensive income	(\$ 81,091)	\$ 103,884
Dividends received from associates	\$ -	\$ -

Pan International Industrial Corporation		
For the six-month periods ended June 30,		
	2015	2014
Revenue	\$ 8,287,319	\$ 7,581,336
Profit for the period from continuing operations	2,528	117,010
Loss for the period from discontinued operations	-	-
Other comprehensive income, net of tax	( 376,385)	( 29,674)
Total comprehensive income	(\$ 373,857)	\$ 87,336
Dividends received from associates	\$ -	\$ -

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

As of June 30, 2015, December 31, 2014 and June 30, 2014, the carrying amount of the Group's individually immaterial associates amounted to \$14,522,413, \$13,370,772 and \$11,930,349, respectively.

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Profit (loss) for the period from continuing operations	(\$ 2,938,819)	\$ 121,163
Loss for the period from discontinued operations	-	21,479
Other comprehensive income- net of tax	( 202,228)	( 49,960)
Total comprehensive income	<u>(\$ 3,141,047)</u>	<u>\$ 92,682</u>

	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Loss for the period from continuing operations	(\$ 2,910,827)	(\$ 195,331)
Loss for the period from discontinued operations	-	21,479
Other comprehensive income- net of tax	( 313,142)	280,525
Total comprehensive income	<u>(\$ 3,223,969)</u>	<u>\$ 106,673</u>

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

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Foxconn Technology Co., Ltd.	\$ 45,775,005	\$ 35,230,414	\$ 28,376,968
Zhen Ding Technology Holding Limited	30,121,966	25,741,293	29,767,664
Asia Pacific Telecom Co., Ltd.	7,233,512	10,178,189	-
Pan International Industrial Corporation	2,046,733	2,757,084	3,077,584
	<u>\$ 85,177,216</u>	<u>\$ 73,906,980</u>	<u>\$ 61,222,216</u>

(11) Property, plant and equipment

	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress and incoming equipment to be inspected	Total
<u>At January 1, 2015</u>							
Cost	\$ 4,235,719	\$ 186,559,953	\$ 304,064,762	\$ 38,852,709	\$ 101,454,212	\$ 18,014,617	\$ 653,181,972
Accumulated depreciation and impairment	-	( 52,487,019)	( 151,356,618)	( 24,032,071)	( 66,437,706)	-	( 294,313,414)
	<u>\$ 4,235,719</u>	<u>\$ 134,072,934</u>	<u>\$ 152,708,144</u>	<u>\$ 14,820,638</u>	<u>\$ 35,016,506</u>	<u>\$ 18,014,617</u>	<u>\$ 358,868,558</u>
<u>2015</u>							
Opening net book amount	\$ 4,235,719	\$ 134,072,934	\$ 152,708,144	\$ 14,820,638	\$ 35,016,506	\$ 18,014,617	\$ 358,868,558
Additions	275,828	1,557,817	4,559,224	1,439,389	2,647,601	6,606,701	17,086,560
Transfer	26,025	2,324,638	1,446,510	1,521,917	1,298,868	( 7,731,844)	( 1,113,886)
Disposals	-	( 556,559)	( 765,499)	( 678,802)	( 454,323)	-	( 2,455,183)
Depreciation charge	-	( 5,603,937)	( 20,345,612)	( 2,784,149)	( 7,893,729)	-	( 36,627,427)
Impairment loss and reversal of impairment	-	-	185,844	-	-	( 79,123)	106,721
Net exchange differences	( 164,220)	( 2,560,277)	( 4,800,854)	( 81,469)	29,160	271,972	( 7,305,688)
Closing net book amount	<u>\$ 4,373,352</u>	<u>\$ 129,234,616</u>	<u>\$ 132,987,757</u>	<u>\$ 14,237,524</u>	<u>\$ 30,644,083</u>	<u>\$ 17,082,323</u>	<u>\$ 328,559,655</u>
<u>At June30, 2015</u>							
Cost	\$ 4,373,352	\$ 185,478,383	\$ 293,857,035	\$ 36,043,236	\$ 101,285,972	\$ 17,160,628	\$ 638,198,606
Accumulated depreciation and impairment	-	( 56,243,767)	( 160,869,278)	( 21,805,712)	( 70,641,889)	( 78,305)	( 309,638,951)
	<u>\$ 4,373,352</u>	<u>\$ 129,234,616</u>	<u>\$ 132,987,757</u>	<u>\$ 14,237,524</u>	<u>\$ 30,644,083</u>	<u>\$ 17,082,323</u>	<u>\$ 328,559,655</u>

	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress and incoming equipment to be inspected	Total
<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>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	-	25,224	1,150,102	470,368	2,431,196	2,366,162	6,443,052
Transfer	-	4,210,292	956,562	-	578,002	( 3,875,976)	1,868,880
Disposals	-	-	( 416,007)	( 2,965)	( 166,151)	-	( 585,123)
Transferred to non-current assets held for sale	-	-	-	-	( 3,440)	( 197,848)	( 201,288)
Depreciation charge	-	( 5,061,656)	( 22,550,688)	( 3,212,608)	( 5,022,065)	-	( 35,847,017)
Impairment loss	-	-	( 540,352)	-	-	-	( 540,352)
Net exchange differences	<u>77,703</u>	<u>( 1,026,530)</u>	<u>( 3,923,362)</u>	<u>( 630,987)</u>	<u>( 209,519)</u>	<u>( 151,358)</u>	<u>( 5,864,053)</u>
Closing net book amount	<u>\$ 4,352,851</u>	<u>\$ 131,512,061</u>	<u>\$ 143,309,459</u>	<u>\$ 15,317,058</u>	<u>\$ 32,697,205</u>	<u>\$ 17,647,406</u>	<u>\$ 344,836,040</u>
<u>At June30, 2014</u>							
Cost	\$ 4,352,851	\$ 178,598,892	\$ 288,316,690	\$ 36,743,360	\$ 93,163,696	\$ 17,647,406	\$ 618,822,895
Accumulated depreciation and impairment	-	( 47,086,831)	( 145,007,231)	( 21,426,302)	( 60,466,491)	-	( 273,986,855)
	<u>\$ 4,352,851</u>	<u>\$ 131,512,061</u>	<u>\$ 143,309,459</u>	<u>\$ 15,317,058</u>	<u>\$ 32,697,205</u>	<u>\$ 17,647,406</u>	<u>\$ 344,836,040</u>

The Company's subsidiaries assessed recoverable amounts of those assets where there is an indication that they are impaired. Impairment profit of \$123,299, losses of \$540,352, profit of \$106,721 and losses of \$540,352 (shown as 'other gains and losses') were recognized for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

(12) Investment property

	Land and buildings	
	2015	2014
<u>At January 1</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>
<u>For the six-month periods ended June 30</u>		
Opening net book amount	\$ 3,164,666	\$ 2,304,839
Additions	-	180,659
Disposals	( 2,483)	-
Depreciation charge	( 94,494)	( 71,360)
Impairment loss	( 145,859)	-
Net exchange differences	( 140,981)	( 45,799)
Closing net book amount	<u>\$ 2,780,849</u>	<u>\$ 2,368,339</u>
<u>At June 30</u>		
Cost	\$ 4,573,320	\$ 3,338,294
Accumulated depreciation and impairment	( 1,792,471)	( 969,955)
	<u>\$ 2,780,849</u>	<u>\$ 2,368,339</u>

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

	For the three-month periods ended June 30	
	2015	2014
Rental income from the lease of the investment property	<u>\$ 50,606</u>	<u>\$ 54,263</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 44,369</u>	<u>\$ 41,581</u>
	For the six-month periods ended June 30	
	2015	2014
Rental income from the lease of the investment property	<u>\$ 118,513</u>	<u>\$ 86,245</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 94,494</u>	<u>\$ 71,360</u>

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. An impairment losses of \$145,859 and \$0 (shown as 'other gains or losses') were recognized for the six-month periods ended June 30, 2015 and 2014, respectively.

C. The fair value of the investment property held by the Group as at June 30, 2015, December 31,

2014 and June 30, 2014 was \$3,279,831, \$3,422,770 and \$2,983,860, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorised within Level 3 in the fair value hierarchy.

(13) Intangible assets

<u>At January 1, 2015</u>	<u>Goodwill</u>	<u>Patents</u>	<u>Trademarks</u>	<u>Total</u>
Cost	\$ 820,816	\$ 4,282,987	\$ 236,031	\$ 5,339,834
Accumulated amortization and impairment	-	( 899,690)	( 53)	( 899,743)
	<u>\$ 820,816</u>	<u>\$ 3,383,297</u>	<u>\$ 235,978</u>	<u>\$ 4,440,091</u>
<u>2015</u>				
Opening net book amount	\$ 820,816	\$ 3,383,297	\$ 235,978	\$ 4,440,091
Additions	12,331	40,610	16,000	68,941
Amortization charge	-	( 238,673)	( 11,977)	( 250,650)
Net exchange differences	( 3,433)	( 70,733)	( 6)	( 74,172)
Closing net book amount	<u>\$ 829,714</u>	<u>\$ 3,114,501</u>	<u>\$ 239,995</u>	<u>\$ 4,184,210</u>
<u>At June 30, 2015</u>				
Cost	\$ 829,714	\$ 4,228,204	\$ 252,031	\$ 5,309,949
Accumulated amortization and impairment	-	( 1,113,703)	( 12,036)	( 1,125,739)
	<u>\$ 829,714</u>	<u>\$ 3,114,501</u>	<u>\$ 239,995</u>	<u>\$ 4,184,210</u>
<u>Concession</u>				
<u>At January 1, 2014</u>	<u>License</u>	<u>Goodwill</u>	<u>Patents</u>	<u>Total</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>
<u>2014</u>				
Opening net book amount	\$ 9,180,000	\$ 519,385	\$ 3,115,893	\$ 12,815,278
Additions	-	-	60,380	60,380
Amortization charge	-	-	( 213,600)	( 213,600)
Transferred to non-current assets held for sale	( 9,180,000)	( 86)	-	( 9,180,086)
Net exchange differences	-	22,483	7,896	30,379
Closing net book amount	<u>\$ -</u>	<u>\$ 541,782</u>	<u>\$ 2,970,569</u>	<u>\$ 3,512,351</u>
<u>At June 30, 2014</u>				
Cost	\$ -	\$ 541,782	\$ 3,606,803	\$ 4,148,585
Accumulated amortization and impairment	-	-	( 636,234)	( 636,234)
	<u>\$ -</u>	<u>\$ 541,782</u>	<u>\$ 2,970,569</u>	<u>\$ 3,512,351</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. Ambit, a subsidiary of the Company, has received the approval of 4G mobile broadband spectrum by the authority on October 30, 2013. 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 5MHz 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 700MHz to Taiwan Mobile Co., Ltd. The transaction has been approved by the National Communications Commission and completed in January 2015. The proceeds were \$3,433,375 and the gain on disposal was \$28,375. The Group has reclassified the above concession as non-current assets held for sale. Please refer to Note 6(7) for details.
- D. The details of amortization are as follows:

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Operating costs	<u>\$ 124,413</u>	<u>\$ 110,911</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Operating costs	<u>\$ 250,650</u>	<u>\$ 213,600</u>

(14) Other non-current assets

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Long-term prepaid rent	\$ 18,348,790	\$ 18,959,706	\$ 17,964,511
Prepayments for equipment	3,480,872	728,900	870,539
Other financial assets - non-current	37,500	30,500	31,800
Others	<u>4,920,509</u>	<u>4,727,416</u>	<u>5,626,751</u>
	<u>\$ 26,787,671</u>	<u>\$ 24,446,522</u>	<u>\$ 24,493,601</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 \$108,473, \$73,335, \$208,508 and \$188,879 for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

(15) Short-term loans

Type of loans	June 30, 2015	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 204,559,642	0.48%~5.04%	None
Type of loans	December 31, 2014	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 226,500,507	0.562%~5.04%	None
Type of loans	June 30, 2014	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 210,288,937	0.48%~3.95%	None

- A. As of June 30, 2015, December 31, 2014 and June 30, 2014, the Company provided guarantees on the short-term credit facilities obtained by Foxconn Slovakia, SPOL S.R.O., a subsidiary of the Company, all in the amount of EUR 291 million.
- B. As of June 30, 2015, December 31, 2014 and June 30, 2014, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Technologies Limited, a subsidiary of the Company, all in the amount of RMB 2 billion.
- C. As of June 30, 2015, December 31, 2014 and June 30, 2014, the Company provided guarantees on the short-term credit facilities obtained by Falcon Precision Trading Limited, a subsidiary of the Company, all in the amount of RMB 2 billion.
- D. As of June 30, 2015, December 31, 2014 and June 30, 2014, 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, USD 250 million and USD 200 million, respectively.
- E. As of June 30, 2015, December 31, 2014 and June 30, 2014, the Company provided guarantees on the short-term credit facilities obtained by Fusing International Inc., a subsidiary of the Company, in the amount of USD 145 million, USD 145 million and USD 0 million, respectively.
- F. The Group has signed an agreement to offset financial assets and liabilities with financial institutions since 2013. Details of the offset As of June 30, 2015, December 31, 2014 and June 30, 2014 are as follows:

June 30, 2015			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 822,100,206	\$ 822,100,206	\$ -
Financial products and loans	3,633,721	3,633,721	-
	<u>\$ 825,733,927</u>	<u>\$ 825,733,927</u>	<u>\$ -</u>



December 31, 2014			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 532,606,674	\$ 532,606,674	\$ -
June 30, 2014			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 442,195,551	\$ 442,195,551	\$ -

(16) Short-term notes and bills payable

	June 30, 2015	December 31, 2014	June 30, 2014
Commercial paper	\$ -	\$ -	\$ 3,000,000
Less: unamortized discount	-	-	( 3,366)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,996,634</u>
Interest rates per annum	-	-	0.75%

(17) Other payables

	June 30, 2015	December 31, 2014	June 30, 2014
Dividends payable	\$ 56,214,946	\$ -	\$ 23,631,672
Awards and salaries payable	47,101,726	57,207,188	44,333,350
Royalty fees payable	21,470,045	36,321,703	12,138,086
Payables for equipment	21,158,539	33,614,650	34,948,253
Consumption goods expense payable (including indirect materials)	15,911,719	30,927,610	16,642,436
Other payable for investment	-	-	11,292,052
Employees' bonuses payable	5,694,068	9,398,501	2,860,481
Tax payable	5,558,757	5,191,529	3,467,156
Others	49,848,355	50,914,338	49,199,268
	<u>\$ 222,958,155</u>	<u>\$ 223,575,519</u>	<u>\$ 198,512,754</u>

(18) Other current liabilities

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Receipts in advance of payments for equipment on behalf of others	\$ 25,272,298	\$ 33,030,873	\$ 19,983,537
Receipts in advance	10,222,676	10,708,398	7,279,954
Deferred income	4,079,403	4,179,062	3,961,564
Bonds payable maturing within one year	23,042,728	16,500,000	9,410,000
Long-term loans maturing within one year	10,659,645	11,773,239	8,648,865
Others	3,346,835	3,313,393	1,455,624
	<u>\$ 76,623,585</u>	<u>\$ 79,504,965</u>	<u>\$ 50,739,544</u>

(19) Bonds payable

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Convertible bonds payable	\$ 800,000	\$ -	\$ -
Less: Discount on bonds payable	( 38,245)	-	-
Subtotal	<u>761,755</u>	<u>-</u>	<u>-</u>
Corporate bonds payable	133,800,000	113,000,000	98,210,000
Foreign unsecured corporate bonds JPY-denominated	12,905,652	13,558,860	4,731,408
Foreign unsecured corporate bonds EUR-denominated	8,615,341	-	-
Foreign unsecured corporate bonds RMB-denominated	3,982,174	4,081,584	3,852,035
Foreign unsecured corporate bonds USD-denominated	20,059,000	20,572,500	19,415,500
Less: Discount on bonds payable	( 55,580)	( 68,531)	( 75,736)
Subtotal	<u>179,306,587</u>	<u>151,144,413</u>	<u>126,133,207</u>
Total	180,068,342	151,144,413	126,133,207
Less: Current portion (shown as "other current liabilities")	( 23,042,728)	( 16,500,000)	( 9,410,000)
	<u>\$ 157,025,614</u>	<u>\$ 134,644,413</u>	<u>\$ 116,723,207</u>

A. First unsecured corporate bonds issue in 2005

(a) On September 14, 2005, following the approval from the Securities and Futures Bureau (the "SFB"), the Company issued domestic unsecured bonds in the amount of \$11,500,000. As of June 30, 2015, 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 June 30, 2015, in accordance with the conditions of the contractual arrangement, the Company has repaid \$3,000,000, and the remaining 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) As of June 30, 2015, in accordance with the conditions of the contractual arrangement, the Company has repaid \$3,000,000, and the remaining balance of \$3,000,000 was transferred to current liabilities in the first quarter of 2015.

D. Second debenture issue of 2011

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

<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.

(b) Payable of second unsecured corporate Bond A issued in 2011 had been reclassified to “Current liabilities” in the second quarter of 2015 in accordance with the conditions of the contractual arrangement.

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) Payable of third unsecured corporate bonds issued in 2012 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:

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

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.

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

Q. Fifth debenture issue of 2014

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

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

R. First debenture issue of 2015

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

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



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

S. Second debenture issue of 2015

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

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

T. 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. 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 at simple interest rate.

U. Foreign unsecured corporate bonds JPY-denominated

i. 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.

ii. Foreign unsecured corporate bonds JPY-denominated issued in 2013 was transferred to current liabilities in the first quarter of 2015 in accordance with the conditions of the contractual arrangement.

V. Foreign unsecured corporate bonds JPY-denominated

i. On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 4 billion. The Company is the guarantor of the bonds. The 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.

ii. Foreign unsecured corporate bonds JPY-denominated issued in 2013 was transferred to current liabilities in the first quarter of 2015 in accordance with the conditions of the contractual arrangement.

W. 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. 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.

X. 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. 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.

Y. 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. 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.

Z. 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. 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.

AA. Foreign unsecured corporate bonds EUR-denominated

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

<u>Issuance date</u>	<u>Period</u>	<u>Amount</u>	<u>Coupon rate</u>	<u>Payment term</u>
February 2015	3 years	EUR 200 million	1.076%	Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

BB. Foreign unsecured corporate bonds EUR-denominated

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

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

CC. The issuance of first domestic unsecured convertible bonds in 2015 by the subsidiary Ennoconn Corporation

A. Terms of the first domestic unsecured convertible bonds issued by Ennoconn Corporation are as follows:

- (a) Ennoconn Corporation issued \$800,000, 0% the first domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from the issue date (May 5, 2015 ~ May 5, 2018).
- (b) Convertible period: Except for the stop conversion period, bondholders have the right to ask for conversion of the bonds into common shares of Ennoconn Corporation. Stop conversion period is:
  - (1) Two months from issue date (May 5, 2015 ~ July 6, 2015).
  - (2) Fifteen business days prior to the book closure date for stock dividend issuance, for cash dividend or for capital increase until the date of rights distribution.
  - (3) One day prior to the day of issuance of stock for reducing capital from the record date of the reduction.
  - (4) Other stop transfer periods as specified in laws.
- (c) Conversion price and adjustment: The price has been set as \$295 (in dollars) at initial issuance. As Ennoconn Corporation's issued ordinary shares increased, conversion price was adjusted in accordance with the terms of conversion Article 12. As of June 30, 2015, the conversion price was adjusted to \$289.1 (in dollars).
- (d) Put options of bondholders: Thirty days prior to issuance of bonds after 2 years (May 5, 2017), the bondholders have the right to require Ennoconn Corporation in written notices to redeem any bonds at the price of the bonds' face value plus interest payable

refund (102.01% of the face value from 2 years of issuance) and to redeem convertible bonds for cash.

- (e) Redemption: Ennoconn Corporation may repurchase all the bonds outstanding in cash at the bonds' face value at any time after the following events occur: (i) the closing price of Ennoconn Corporation common shares is above the then conversion price by 30% for 30 consecutive trading days during the period from the date after two months (July 6, 2015) of the bonds issue to 40 days before (March 26, 2018) the maturity date, or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount.

B. Regarding Ennoconn Corporation's issuance of convertible bonds, the equity conversion options amounting to \$29,155 were separated from the liability component and were recognised in 'capital surplus—share options' in accordance with IAS 32. The call options and put options embedded in bonds payable were separated from their host contracts and were recognised in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IAS 39 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation is 1.7447%.

(20) Long-term loans

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate range</u>	<u>Collateral</u>	<u>June 30, 2015</u>
Mizuho Corporate Bank Ltd., etc. syndicated loan	2013/8/22~2016/8/22	1.1160%	None	\$ 15,430,000
"	2011/3/31~2016/3/31	0.6639%	"	5,363,500
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.5005%	"	3,790,600
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2017/6/28	1.0190%	"	2,743,210
First Commercial Bank	2011/11/30~2026/11/30	2.0507%	Note	2,500,000
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	"	714,402
First Commercial Bank	2013/9/6~2033/9/6	1.7865%	"	499,000
First Commercial Bank	2015/4/9~2022/4/9	2.2516%	"	301,000
The Shanghai Commercial & Savings Bank Ltd.	2013/6/17~2028/4/15	2.2000%	"	30,667
				31,372,379
Less: Current portion				( 10,659,645)
				\$ 20,712,734

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

<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%	Note	2,383,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.0300%	None	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>June 30, 2014</u>
Mizuho Corporate Bank Ltd., etc. syndicated loan	2011/3/31~2016/3/31	0.6840%	None	\$ 12,520,500
"	2013/8/22~2016/8/22	1.2600%	"	14,935,000
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.5980%	"	4,485,800
China Development Industrial Bank	2011/8/12~2014/8/12	1.4100%	"	2,000,000
First Commercial Bank	2011/11/30~2026/11/30	1.9877%	Note	1,863,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.0600%	None	3,220,272
Citibank	2012/9/21~2015/9/20	1.1810%	"	1,125,778
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	"	985,455
First Commercial Bank	2013/9/6~2033/9/6	1.7315%	"	295,000
				<u>41,430,805</u>
Less: Current portion				( <u>8,648,865</u> )
				<u>\$ 32,781,940</u>

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

- A. 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.
- 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. 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 21,250 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, has been reclassified to “Current liabilities” in the first quarter of 2015.
- D. 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 June 30, 2015, the credit line is EUR 110 million, with the Company as the guarantor of the loan. The Company has reclassified the full amount to “Current liabilities” in the first quarter of 2015.
- E. 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. The contract was extended to June 28, 2017 and the loan is repaid in installments during the remaining contract period. The amount shall be repaid within one year is JPY\$2,750 million and is reclassified to current liabilities in the first quarter of 2015. The Company is the guarantor of the loan.
- F. On April 18, 2011, the subsidiary, Syntrend Creative Park Co. Ltd., has signed the facility agreement with First Commercial Bank for the borrowing limit of \$2.5 billion.
- G. On December 7, 2012, the Company entered into a comprehensive credit facility agreement with ING Bank, N.V. as the lead bank and the loan amount is JPY 2,830,435 thousand, which will be repaid by installment over the contract period. The amount of JPY 514,626 thousand, which will due within one year, has been reclassified to “Current liabilities” in the first quarter of 2015.
- H. On October 19, 2012, the subsidiaries, Altus Technology Inc., Ingrasys Technology Co.Ltd. and Dynamic Computing Technology Co.,Ltd., have signed the facility agreements with First Commercial Bank for a total borrowing limit of \$1,390,000. The limit has been transferred to Altus Technology Inc., in the second quarter of 2015.

- I. On March 23, 2015, the subsidiary, Syntrend Creative Park Co. Ltd., has signed the facility agreement with First Commercial Bank for the borrowing limit of \$600 million.
- J. On June 17, 2013, the subsidiary, Synergy Integration Technology, Inc., has signed the facility agreement with The Shanghai Commercial & Saving Bank, Ltd. for the borrowing limit of \$32 million. The amount of \$1,333 thousand has matured and been repaid. The amount of \$4,048 thousand that the subsidiary shall repay within one year was reclassified as current liabilities in the second quarter of 2015.
- K. 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 8 million had been due for settlement. The amount of USD 30 million, which will due within one year, has been repaid in advance.
- L. On January 18, 2015, the subsidiary, Ennoconn Corporation, has signed the facility agreement with First Commercial Bank for the borrowing limit of \$400,000 thousand. The borrowing was repaid fully before maturity in May 2015.
- M. Throughout the term of Mizuho Corporate Bank Ltd. and ING Bank, N.V. etc. syndicated term loan agreement, the Group shall maintain the agreed financial ratios, to be tested semi-annually and annually on consolidated basis.

(21) Pensions

A. Defined benefit plans

- (a) The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service periods prior to the enforcement of the Labor Pension Act on July 1, 2005 and service periods 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 periods 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 month 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) For the aforementioned pension plan, the Group recognised pension costs of \$14,389, \$13,590, \$28,766 and \$27,183 for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.



	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Cost of sales	\$ 1,836	\$ 2,074
Selling expenses	864	763
General and administrative expenses	4,714	4,112
Research and development expenses	6,975	6,641
	<u>\$ 14,389</u>	<u>\$ 13,590</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Cost of sales	\$ 3,703	\$ 4,264
Selling expenses	1,683	1,460
General and administrative expenses	9,209	8,406
Research and development expenses	14,171	13,053
	<u>\$ 28,766</u>	<u>\$ 27,183</u>

- (c) Expected contributions to the defined benefit pension plans of the Group for the year ended December 31, 2016 are \$36,505.

**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 the Group contributes an amount monthly based on 8%~9% of employees’ monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.
- (c) The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2015 and 2014 were \$5,059,891, \$4,246,340, \$9,992,208 and \$9,028,119, respectively.

**(22) Share-based payment**

As of June 30, 2015 and 2014, the share-based payment transactions of the Company and FIH Mobile Limited, a subsidiary of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
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)
Employee restricted shares plans	May 28, 2015	355,000,000	3 years	Note (12)

Note 1: Vested upon completion of service for certain periods.

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

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

Note 4: Of the shares granted, 20,362,078 shares cannot be sold within 1 to 3 periods from the grant date.

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

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

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

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

Note 9: Of the shares granted, 138,267,922 shares cannot be sold within 1 to 3 periods 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.

Note 12: Employees do not need to pay to acquire those stocks. Issuance of shares is based on employees' service periods (1 to 3 years). Shares are vested in accordance with the amount of employees' shares at 40%, 30% and 30% in each year over the 3-year period. The following vesting conditions must be met:

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

B. Employees' performance has reached the Company's performance standard.

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) The plan of employee stock options was expired in 2014. For the six-month period ended June 30, 2014, the weighted-average exercise price of employee stock options outstanding was US\$0.57 (in dollars) per share. For the three-month and six-month periods ended June 30, 2014, expenses incurred on employee stock options transactions were \$284 (US\$9.4 thousand) and \$0 (US\$0 thousand).

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

	<u>For the six-month periods ended June 30, 2014</u>
Options outstanding at beginning of period	157,670,091
Options exercised	( 30,680,472)
Options revoked	( 648,713)
Options outstanding at end of period	<u>126,340,906</u>
Options exercisable at end of period	<u>126,340,906</u>

B. Other share-based payment plans

These share-based payments were granted to employees without consideration received. For the three-month and six-month period ended June 30, 2015 and 2014, expenses incurred on other share-based payments were \$99,760 (US\$3,235 thousand), \$518,173 (US\$17,174 thousand), \$210,727 (US\$6,470 thousand) and \$635,560 (US\$21,052 thousand), respectively.

C. Restricted stocks to employees

For the employee restricted shares plans 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 (in dollars)</u>	<u>Exercise price</u>	<u>Exercise price volatility</u>	<u>Expected dividend yield rate</u>	<u>Risk-free interest rate</u>	<u>Fair value per share (in dollars)</u>
May 28, 2015	\$ 98.30	\$ -	21.4%	11%	0.6632~ 1.051%	\$58.3~\$78.89

Expenses incurred from the Company's restricted shares were \$549,120 and \$549,120 for the three-month and six-month periods ended June 30, 2015, respectively.

(23) Other non-current liabilities

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Reserve for retirement pension	\$ 1,664,087	\$ 1,650,738	\$ 1,687,991
Government grants	3,758,352	3,961,070	2,549,079
Finance lease payable	2,879,336	2,948,552	2,667,516
Others	1,102,631	944,133	874,203
	<u>\$ 9,404,406</u>	<u>\$ 9,504,493</u>	<u>\$ 7,778,789</u>

(24) Provisions

	<u>Warranty</u>
At January 1, 2015	\$ 2,674,879
Additional provisions	356,466
Used during the year	( 86,587)
Unused amounts reversed	( 406,871)
Exchange differences	( 10,888)
At June 30, 2015	<u>\$ 2,526,999</u>

Analysis of total provisions:

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Current	<u>\$ 2,526,999</u>	<u>\$ 2,674,879</u>	<u>\$ 2,596,441</u>

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

(25) Share capital—common stock

- A. On June 26, 2013, the Company's shareholders adopted a resolution to increase the authorized shares to 18 billion shares. As of June 30, 2015, the Company's authorized capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$151,484,068, consisting of 15,148,407 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
- B. On June 25, 2015 and June 25, 2014, the Company's shareholders adopted a resolution to distribute employees' stock bonus amounting to \$9,398,501 and \$7,682,195 for 2014 and 2013, respectively. The employee stock bonus of 105,211 thousand and 89,255 thousand shares were determined based on the closing price on June 24, 2015 and June 24, 2014, respectively, the previous day of the 2015 and 2014 shareholders' meeting after taking into account the effects

of ex-rights and ex-dividends. In addition, the Company's shareholders adopted a resolution to issue stock dividends at par value amounting to \$7,396,703 and \$15,754,448, totaling 739,670 thousand and 1,575,445 thousand shares in 2015 and 2014, respectively. The capital increase was approved by the Financial Supervisory Commission, Securities and Futures Bureau on July 15, 2015 and July 17, 2014, respectively. The additional stock allocation ex-right date was scheduled on September 10, 2015 and September 3, 2014 so the additional shares were accounted for as equity and shown as 'stock dividend to be distributed'.

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

(a) Voting

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

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of June 30, 2015, 132,586 thousand units of GDRs were outstanding, which represents 265,171 thousand shares of common stock.

D. On May 28, 2015, the Company's Board of Directors has resolved to issue restricted stocks of 355,000 thousand shares at the approval of the shareholders in June 2013, and has set May 28, 2015 as the record date of capital increase. The issued ordinary shares restrict the transfer rights, voting rights at the shareholders' meetings, and rights to receive (subscribe) shares and dividends before the employees meet the vesting conditions.

E. Treasury stocks

The Company's subsidiary, Hon Yiing International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of June 30, 2015, December 31, 2014 and June 30, 2014, the subsidiary owned 1,605,064, 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.

	Share premium	Employee restricted shares	Changes in ownership interests in subsidiaries	Net change in equity of associates	Total
At January 1, 2015	\$ 70,822,659	\$ -	\$ 1,589	\$ 835,660	\$ 71,659,908
Employee restricted shares	-	17,831,955	-	-	\$ 17,831,955
Transactions with non-controlling interest	-	-	-	-	-
Recognition of change in equity of associates in portion to the Group's ownership	-	-	309,828	1,196,683	1,506,511
At June 30, 2015	<u>\$ 70,822,659</u>	<u>\$ 17,831,955</u>	<u>\$ 311,417</u>	<u>\$ 2,032,343</u>	<u>\$ 90,998,374</u>

	Share premium	Employee restricted shares	Changes in ownership interests in subsidiaries	Net change in equity of associates	Total
At January 1, 2014	\$ 64,033,016	\$ -	\$ 52,165	\$ 707,692	\$ 64,792,873
Transactions with non-controlling interest	-	-	( 52,165)	-	( 52,165)
Recognition of change in equity of associates in portion to the Group's ownership	-	-	-	15,551	15,551
At June 30, 2014	<u>\$ 64,033,016</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 723,243</u>	<u>\$ 64,756,259</u>

(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 2014 and 2013 earnings had been resolved at the stockholders' meeting on June 25, 2015 and June 25, 2014, respectively. Details are summarized below:

	2014		2013	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 13,053,473	\$ -	\$ 10,669,716	\$ -
Stock dividends	7,396,703	0.5	15,754,448	1.2
Cash dividends	56,214,946	3.8	23,631,672	1.8
Total	<u>\$ 76,665,122</u>	<u>\$ 4.3</u>	<u>\$ 50,055,836</u>	<u>\$ 3.0</u>

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

- E. The information relating to employee's remuneration (bonuses) and directors' and supervisors' remuneration please refer to note 6(34).

(28) Other equity items

	Currency translation adjustments	Available-for-sale investment	Unearned employee benefits	Total
At January 1, 2015	\$ 59,610,235	\$ 23,986,945	\$ -	\$ 83,597,180
- Group	( 24,186,855)	168,346	-	( 24,018,509)
- Associates	141,678	64,464	-	206,142
Employee restricted shares	-	-	( 21,381,955)	( 21,381,955)
Compensation costs of share-based payment	-	-	549,120	549,120
At June30, 2015	<u>\$ 35,565,058</u>	<u>\$ 24,219,755</u>	<u>(\$ 20,832,835)</u>	<u>\$ 38,951,978</u>

	Currency translation adjustments	Available-for-sale investment	Total
At January 1, 2014	\$ 26,432,947	\$ 5,295,914	\$ 31,728,861
- Group	( 7,800,984)	11,252,097	3,451,113
- Associates	( 77,254)	348,447	271,193
At June30, 2014	<u>\$ 18,554,709</u>	<u>\$ 16,896,458</u>	<u>\$ 35,451,167</u>

(29) Non-controlling interests

	For the six-month periods ended June 30,	
	2015	2014
At January 1	\$ 54,445,569	\$ 41,254,536
Share attributable to non-controlling interests:		
Gain for the year	1,578,404	726,393
Currency translation difference	( 3,629,602)	( 181,823)
Unrealized gains and losses on available- for-sale financial assets	( 14,558)	22,308
Increase in non-controlling interests	<u>502,511</u>	<u>2,348,523</u>
At June30	<u>\$ 52,882,324</u>	<u>\$ 44,169,937</u>

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2015 and 2014. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by \$467,837, increased by \$466,702, increased by \$502,511 and \$2,348,523, and equity attributable to owners of the parent increased by \$198,851, decreased by \$936,691, increased by \$309,828 and decreased by \$646,936 for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.



(30) Operating revenue

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
3C products (Contain components and related electronic products)	<u>\$ 972,708,221</u>	<u>\$ 879,094,312</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
3C products (Contain components and related electronic products)	<u>\$ 1,986,830,642</u>	<u>\$ 1,762,573,637</u>

(31) Other income

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Rental revenue	\$ 320,875	\$ 143,560
Dividend income	211,280	77,688
Interest income:		
Interest income from bank deposits	5,108,988	7,001,968
Interest income from financial products	880,237	-
Other non-operating income	1,212,269	1,812,069
	<u>\$ 7,733,649</u>	<u>\$ 9,035,285</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Rental revenue	\$ 602,195	\$ 333,679
Dividend income	543,967	77,909
Interest income:		
Interest income from bank deposits	9,708,616	12,332,773
Interest income from financial products	1,352,372	-
Other non-operating income	1,914,351	2,768,885
	<u>\$ 14,121,501</u>	<u>\$ 15,513,246</u>

(32) Other gains and losses

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Net gain on financial assets at fair value through profit or loss	\$ 3,030,769	\$ 667,364
Net loss on financial liabilities at fair value through profit or loss	( 3,434,139)	276,992
Net currency exchange (loss) gain	2,587,485	( 2,341,819)
Gain on disposal of property, plant and equipment	92,206	196,690
Gain on disposal of investment	2,067,028	304,645
Impairment loss	( 950,351)	( 1,098,506)
Other gains (losses)	( 703,550)	12,252
	<u>\$ 2,689,448</u>	<u>(\$ 1,982,382)</u>

	For the six-month periods ended June 30,	
	2015	2014
Net gain on financial assets at fair value through profit or loss	\$ 4,533,722	\$ 2,261,048
Net loss on financial liabilities at fair value through profit or loss	( 8,385,926)	( 1,408,632)
Net currency exchange (loss) gain	6,358,445	( 1,433,805)
Gain on disposal of property, plant and equipment	137,138	244,530
Gain on disposal of investment	2,287,685	367,490
Impairment loss	( 3,323,672)	( 1,098,506)
Other gains (losses)	( 261,870)	229,833
	<u>\$ 1,345,522</u>	<u>(\$ 838,042)</u>

(33) Expenses by nature

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

	For the three-month periods ended June 30,	
	2015	2014
Royalty expenses	\$ 16,088,034	\$ 9,941,224
Product warranty costs	8,670,595	10,108,397
Employee benefit expense	80,090,339	70,285,849
Depreciation	19,231,651	17,801,461
Amortisation	232,886	184,246
	<u>\$ 124,313,505</u>	<u>\$ 108,321,177</u>

	For the six-month periods ended June 30,	
	2015	2014
Royalty expenses	\$ 34,331,650	\$ 23,208,225
Product warranty costs	16,988,457	24,516,182
Employee benefit expense	153,434,877	140,460,867
Depreciation	36,627,427	35,847,017
Amortisation	459,158	402,479
	<u>\$ 241,841,569</u>	<u>\$ 224,434,770</u>

(34) Employee benefit expense

	For the three-month periods ended June 30,	
	2015	2014
Wages and salaries	\$ 67,059,290	\$ 58,087,613
Share-based payment	648,880	518,172
Labor and health insurance fees	3,374,342	3,171,070
Pension costs	5,074,280	4,259,930
Other personnel expenses	3,933,547	4,249,064
	<u>\$ 80,090,339</u>	<u>\$ 70,285,849</u>

	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Wages and salaries	\$ 127,229,019	\$ 116,334,530
Share-based payment	750,847	635,844
Labor and health insurance fees	7,171,971	6,849,857
Pension costs	10,020,974	9,055,302
Other personnel expenses	8,262,066	7,585,334
	<u>\$ 153,434,877</u>	<u>\$ 140,460,867</u>

A. According to the Articles of Incorporation of the Company, when distributing earnings, the Company shall distribute bonus to the employees and pay remuneration to the directors and supervisors that account for 8% and 0%, respectively, of the total distributed amount.

However, in accordance with the Company Act amended in May 20, 2015, a company shall distribute employee remuneration, based on the current year's profit condition, in a fixed amount or a proportion of profits. If a company has accumulated deficit, earnings should be channeled to cover losses. Aforementioned employee remuneration could be paid by cash or stocks. Specifics of the compensation are to be determined in a board meeting that registers two-thirds of directors in attendance, and the resolution must receive support from half of participating members. The resolution should be reported to the shareholders' meeting. Qualification requirements of employees, including the employees of subsidiaries of the company meeting certain specific requirements, entitled to receive aforementioned stock or cash may be specified in the Articles of Incorporation.

B. For the three-month and six-month periods ended June 30, 2015 and 2014, employees' remuneration (bonus) was accrued at \$1,849,649, \$1,453,402, \$4,037,388 and \$2,860,481, respectively; directors' and supervisors' remuneration was accrued at \$0. The aforementioned amounts were recognized in salary expenses. The expenses recognised for the year of 2015 were accrued based on the earnings of current year; the expenses recognised for the year of 2014 were accrued based on the net income of 2014 and the percentage specified in the Articles of Incorporation of the Company (8% and 0% for employees and directors/supervisors, respectively), taking into account other factors such as legal reserve.

Employees' bonus and directors' and supervisors' remuneration of 2014 as resolved by the stockholders were in agreement with those amounts recognised in the 2014 financial statements. Actual number of shares distributed as employees' bonus for 2014 is 105,211 thousand shares. Calculation basis of the shares is based on share price of \$89.33 (in dollars), which takes into consideration of the Company's closing price one day (June 25, 2015) prior to the shareholders' resolution and of effects of ex-rights and ex-dividends.

Information about the appropriation of employees' bonus and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the

stockholders will be posted in the “Market Observation Post System” at the website of the Taiwan Stock Exchange.

(35) Financial costs

	For the three-month periods ended June 30,	
	2015	2014
Interest expense:		
Bank borrowings	\$ 3,123,556	\$ 3,182,663
Corporate bonds	707,871	382,227
Financing expense from accounts receivable factoring	3,542	28,136
	<u>\$ 3,834,969</u>	<u>\$ 3,593,026</u>
	For the six-month period ended June 30,	
	2015	2014
Interest expense:		
Bank borrowings	6,746,065	\$ 5,849,161
Corporate bonds	1,334,441	870,203
Financing expense from accounts receivable factoring	3,542	65,126
	<u>\$ 8,084,048</u>	<u>\$ 6,784,490</u>

(36) Income tax

A. Income tax expense

Components of income tax expense:

	For the three-month periods ended June 30,	
	2015	2014
Current tax:		
Income tax generated from current income	\$ 9,687,238	\$ 4,240,228
Accumulated retained earnings tax	5,292,969	5,664,132
Adjustments in respect of prior years	64,480	( 834,470)
Total current tax	<u>15,044,687</u>	<u>9,069,890</u>
Deferred tax:		
Origination and reversal of temporary differences	( 900,639)	2,721,793
Income tax expense	<u>\$ 14,144,048</u>	<u>\$ 11,791,683</u>

	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Current tax:		
Income tax generated from current income	\$ 17,684,052	\$ 13,978,895
Accumulated retained earnings tax	5,292,969	5,664,132
Adjustments in respect of prior years	<u>519,142</u>	<u>( 786,368)</u>
Total current tax	<u>23,496,163</u>	<u>18,856,659</u>
Deferred tax:		
Origination and reversal of temporary differences	<u>( 364,138)</u>	<u>( 1,353,897)</u>
Income tax expense	<u>\$ 23,132,025</u>	<u>\$ 17,502,762</u>

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

C. Unappropriated retained earnings:

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Earnings generated in and before 1997	\$ 2,163,509	\$ 2,163,509	\$ 2,163,509
Earnings generated in and after 1998	<u>524,178,723</u>	<u>544,769,014</u>	<u>454,338,208</u>
Total	<u>\$ 526,342,232</u>	<u>\$ 546,932,523</u>	<u>\$ 456,501,717</u>

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

	<u>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Balance of stockholders deductible tax account	<u>\$ 68,642,935</u>	<u>\$ 57,048,266</u>	<u>\$ 59,055,430</u>
	<u>2014 (Expected)</u>	<u>2013 (Actual)</u>	
Tax deductible rate of earnings distribution	<u>15.31%</u>	<u>12.70%</u>	

(37) Earnings per share

	<u>For the three-month period ended June 30, 2015</u>		
	<u>Amount</u>	<u>Weighted average</u>	<u>Earnings</u>
	<u>after tax</u>	<u>number of ordinary</u>	<u>per share</u>
		<u>shares outstanding</u>	<u>(in dollars)</u>
		<u>(shares in thousands)</u>	
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 25,689,564	15,538,329	\$ 1.65
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 25,689,564	15,538,329	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	144,163	
Restricted stock	-	38,815	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 25,689,564	15,721,307	\$ 1.63
<u>For the three-month periods ended June 30, 2014</u>			
	<u>Amount</u>	<u>Weighted average</u>	<u>Earnings</u>
	<u>after tax</u>	<u>number of ordinary</u>	<u>per share</u>
		<u>shares outstanding</u>	<u>(in dollars)</u>
		<u>(shares in thousands)</u>	
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 20,186,135	15,531,392	\$ 1.30
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 20,186,135	15,531,392	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	118,611	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 20,186,135	15,650,003	\$ 1.29

	<u>For the six-month period ended June 30, 2015</u>		
	<u>Amount</u>	<u>Weighted average</u> <u>number of ordinary</u> <u>shares outstanding</u> <u>(shares in thousands)</u>	<u>Earnings</u> <u>per share</u> <u>(in dollars)</u>
	<u>after tax</u>		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 56,074,831	15,534,880	\$ 3.61
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 56,074,831	15,534,880	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	147,612	
Restricted stock	-	19,515	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 56,074,831	15,702,007	\$ 3.57

	<u>For the six-month period ended June 30, 2014</u>		
	<u>Amount</u>	<u>Weighted average</u> <u>number of ordinary</u> <u>shares outstanding</u> <u>(shares in thousands)</u>	<u>Earnings</u> <u>per share</u> <u>(in dollars)</u>
	<u>after tax</u>		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 39,728,898	15,531,392	\$ 2.56
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 39,728,898	15,531,392	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	121,537	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 39,728,898	15,652,929	\$ 2.54

The number of shares had retroactively been adjusted by the stock dividends as of June 30, 2015.

(38) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the six-month periods ended June 30,	
	2015	2014
Purchase of property, plant and equipment	\$ 17,086,560	\$ 6,443,052
Add: opening balance of payable on equipment	33,614,650	36,080,249
Less: ending balance of payable on equipment	( 21,158,539)	( 34,948,253)
Net exchange differences	( 714,832)	( 755,208)
Cash paid during the period	<u>\$ 28,827,839</u>	<u>\$ 6,819,840</u>

B. Financing activities with no cash flow effects

	For the six-month periods ended June 30,	
	2015	2014
Declared cash dividends	\$ 56,214,946	\$ 23,631,672
Employees' stock dividends	9,398,501	7,682,195
	<u>\$ 65,613,447</u>	<u>\$ 31,313,867</u>

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended June 30,		
	2015	2014	
Sales of goods:			
Associates	\$ 13,701,598	\$ 6,505,690	
Other related party	1,982,626	1,672,322	
	<u>\$ 15,684,224</u>	<u>\$ 8,178,012</u>	
		For the six-month periods ended June 30,	
		2015	2014
Sales of goods:			
Associates	\$ 27,257,263	\$ 11,190,509	
Other related party	3,738,270	3,688,872	
	<u>\$ 30,995,533</u>	<u>\$ 14,879,381</u>	

The amounts above include administration and service revenue. Goods are sold based on the price lists in force and terms that would be available to third parties. The Group sold materials to the above related parties for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.



## B. Purchases

	For the three-month periods ended June 30,	
	2015	2014
Purchase of goods:		
Associates	\$ 26,044,791	\$ 20,120,700
Other related party	3,646,892	4,875,989
	<u>\$ 29,691,683</u>	<u>\$ 24,996,689</u>
	For the six-month periods ended June 30,	
	2015	2014
Purchase of goods:		
Associates	\$ 50,487,598	\$ 37,724,392
Other related party	9,413,721	6,664,879
	<u>\$ 59,901,319</u>	<u>\$ 44,389,271</u>

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

## C. Receivables from related parties:

	June 30, 2015	December 31, 2014	June 30, 2014
Accounts receivable:			
Associates	\$ 15,278,718	\$ 20,972,718	\$ 7,400,581
Other related party	1,679,981	3,121,248	4,233,110
Subtotal	<u>16,958,699</u>	<u>24,093,966</u>	<u>11,633,691</u>
Other receivables - sale of property, plant and equipment:			
Associates	264,270	459,909	1,052,813
Other receivables - purchase of materials on behalf of related parties:			
Associates	533,767	1,061,948	409,507
Other related party	23,328	1,892,058	2,069,707
Subtotal	<u>821,365</u>	<u>3,413,915</u>	<u>3,532,027</u>
Total	<u>\$ 17,780,064</u>	<u>\$ 27,507,881</u>	<u>\$ 15,165,718</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>June 30, 2015</u>	<u>December31,2014</u>	<u>June 30, 2014</u>
Accounts payable:			
Associates	\$ 28,761,303	\$ 33,475,570	\$ 22,078,698
Other related party	<u>4,192,542</u>	<u>7,539,031</u>	<u>4,738,094</u>
Subtotal	<u>32,953,845</u>	<u>41,014,601</u>	<u>26,816,792</u>
Other payables - acquisition of property, plant and equipment:			
Associates	322,703	699,346	252,118
Other related party	<u>127,213</u>	<u>130,899</u>	<u>278,136</u>
Subtotal	<u>449,916</u>	<u>830,245</u>	<u>530,254</u>
Total	<u>\$ 33,403,761</u>	<u>\$ 41,844,846</u>	<u>\$ 27,347,046</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>June 30, 2015</u>	<u>December31,2014</u>	<u>June 30, 2014</u>
Associates	<u>\$ 477</u>	<u>\$ 14,430</u>	<u>\$ 116,610</u>

F. Property transactions:

(a)Acquisition of property, plant and equipment:

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Acquisition of property, plant and equipment:		
Associates	\$ 272,179	\$ 166,129
Other related party	<u>3,234</u>	<u>6,758</u>
	<u>\$ 275,413</u>	<u>\$ 172,887</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Acquisition of property, plant and equipment:		
Associates	\$ 521,444	\$ 231,095
Other related party	<u>4,953</u>	<u>44,271</u>
	<u>\$ 526,397</u>	<u>\$ 275,366</u>

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

	For the three-month periods ended June 30,			
	2015		2014	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	\$ 123,887	\$ 30,768	\$ 897,576	\$ 141,700

  

	For the six-month periods ended June 30,			
	2015		2014	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	\$ 300,766	\$ 91,166	\$ 918,231	\$ 141,955

G. Loans to related parties

Receivables from related parties

	June 30, 2015	December 31, 2014	June 30, 2014
Associates	\$ 1,171,136	\$ 475,107	\$ 330,000

Interest income

	For the three-month periods ended June 30,	
	2015	2014
Associates	\$ 7,474	\$ 1,517

  

	For the six-month periods ended June 30,	
	2015	2014
Associates	\$ 12,628	\$ 3,385

Interest was charged at the rate of 1.41%~7.2%, 1.41%, 1.35%~7.2% and 1.41% for the three-month and six-month periods ended June 30, 2015 and 2014, respectively.

(2) Key management compensation

	For the three-month periods ended June 30,	
	2015	2014
Salaries and other short-term employee benefits	\$ 16,326	\$ 14,891
Service execution fees	153	152
Share-based payments	-	6
	<u>\$ 16,479</u>	<u>\$ 15,049</u>
	For the six-month periods ended June 30,	
	2015	2014
Salaries and other short-term employee benefits	\$ 133,657	\$ 89,046
Service execution fees	305	303
Share-based payments	-	12
	<u>\$ 133,962</u>	<u>\$ 89,361</u>

8. PLEDGED ASSETS

As of June 30, 2015, December 31, 2014 and June 30, 2014, the book values of the Group's pledged assets are as follows:

Assets	Nature	June 30, 2015	December 31, 2014	June 30, 2014
Time deposits and cash (shown as "other current assets")	Customs deposits and short-term loans	\$ 48,827	\$ 7,777	\$ 29,196
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	37,500	30,500	31,800
Property, plant and equipment and other non-current assets	Long-term loans	1,443,584	917,395	937,557
		<u>\$ 1,529,911</u>	<u>\$ 955,672</u>	<u>\$ 998,553</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>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Property, plant and equipment	\$ 5,156,812	\$ 6,133,518	\$ 6,346,665

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 periods, 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>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Not later than one year	\$ 961,423	\$ 700,882	\$ 487,858
Later than one year but not later than five years	1,027,250	1,504,217	1,258,268
Later than five years	245,187	314,902	128,996
	<u>\$ 2,233,860</u>	<u>\$ 2,520,001</u>	<u>\$ 1,875,122</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, taking into consideration of the date of competent authority's approval, the merger may not be performed on the scheduled date. On May 7, 2015, the Board of Directors has resolved postpone the merger to December 31, 2015. 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.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

Han Yang Optics (Shang Hai) Ltd., which is held by Pan-International Industrial Co.'s subsidiary, Cybertan Technology Corp. (CBT), is restructuring its land in Shanghai. On August 13, 2015, the Company's Board of Directors resolved that its subsidiary, Foxconn (Far East) Limited, participates in the restructure and increases capital for development. Foxconn (Far East) Limited plans to acquire more than half of CBT's share interest after receiving the competent authority's approval for foreign investments. The investment amount in CBT is estimated to be US\$450,000 thousand.

## 12. OTHERS

### (1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the 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 2015, the Group's strategy, which was unchanged from 2014, was to maintain the gearing ratio at 70% or below.

### (2) Financial instruments

#### A. Fair value information of financial instruments

- (a) Except those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, financial assets measured at fair value through profit or loss, available-for-sale financial assets, notes and accounts receivable inclusive of related parties and other financial assets, short-term loans, financial liabilities measured at fair value through profit or loss, notes and accounts payable inclusive of related parties and current portion of the long-term liabilities.) approximate to their fair values. The fair value information of financial instruments measured at fair value is provided in Note 12(3).

	June 30, 2015			
	Book Value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 157,025,614	\$ -	\$ 149,750,687	\$ -
Finance lease payable	2,879,336	-	1,828,837	-
	<u>\$ 159,904,950</u>	<u>\$ -</u>	<u>\$ 151,579,524</u>	<u>\$ -</u>
	June 30, 2014			
	Book Value	Fair value		
Financial liabilities:				
Bonds payable	\$ 116,723,207	\$	111,409,226	
Finance lease payable	2,667,516		1,674,189	
	<u>\$ 119,390,723</u>	<u>\$</u>	<u>113,083,415</u>	

	December 31, 2014	
	Book Value	Fair value
Financial liabilities:		
Bonds payable	\$ 134,644,413	\$ 127,174,744
Finance lease payable	2,948,552	1,798,562
	<u>\$ 137,592,965</u>	<u>\$ 128,973,306</u>

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

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

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

## 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:

(Foreign currency: Functional currency)	June 30, 2015				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Sensitivity analysis Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 10,877,721	30.86	\$ 335,686,470	1%	\$ 3,356,865
USD : RMB	20,015,925	30.86	617,691,446	1%	6,176,914
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 27,253,807	30.86	\$ 841,052,474		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 9,043,840	30.86	\$ 279,092,902	1%	\$ 2,790,929
USD : RMB	18,787,367	30.86	579,778,146	1%	5,797,781
JPY : NTD	24,115,343	0.2524	6,086,713	1%	60,867

December 31, 2014

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 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

June 30, 2014

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 15,324,606	29.87	\$ 457,745,981	1%	\$ 4,577,460
USD : RMB	10,240,739	29.87	305,890,874	1%	3,058,909
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 23,145,906	29.87	\$ 691,368,212		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 10,980,330	29.87	\$ 327,982,457	1%	\$ 3,279,825
USD : RMB	19,337,095	29.87	577,599,028	1%	5,775,990
JPY : NTD	51,305,509	0.2946	15,114,603	1%	151,146

(v) Total exchange gain (loss), including realised and unrealised arising from

significant foreign exchange variation on the monetary items held by the Group for the three-month and six-month periods ended June 30, 2015 and 2014 amounted gain \$2,587,485, loss \$2,341,819, loss gain \$ 6,358,445 and \$1,433,805, respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to available-for-sale equity instruments are \$542,382 and \$411,316 for the three-month and six-month periods ended June 30, 2015 and 2014, 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>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Up to 30 days	\$ 4,035,200	\$ 3,531,918	\$ 2,738,496
31 to 90 days	2,100,340	666,286	3,995,353
91 to 180 days	1,064,612	168,622	1,354,854
181 to 360 days	128,418	98,228	95,685
Over 360 days	151,125	146,943	268,709
	<u>\$ 7,479,695</u>	<u>\$ 4,611,997</u>	<u>\$ 8,453,097</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 June 30, 2015, December 31, 2014 and June 30, 2014, accounts receivable that had been impaired were \$3,258,015, \$2,750,491 and \$2,451,701, respectively.
- (ii) Movement in allowance for individual provision for bad debts is as follows:

	<u>2015</u>	<u>2014</u>
At January 1	\$ 2,750,491	\$ 2,451,701
Provision for impairment	507,524	-
At June 30	<u>\$ 3,258,015</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>June 30, 2015</u>	<u>December 31, 2014</u>	<u>June 30, 2014</u>
Group 1	\$ 246,519,787	\$ 565,262,325	\$ 283,567,606
Group 2	68,144,639	85,020,468	59,698,108
Group 3	83,840,088	90,722,555	91,120,512
Group 4	32,013,569	26,763,436	11,663,231
	<u>\$ 430,518,083</u>	<u>\$ 767,768,784</u>	<u>\$ 446,049,457</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:

	Less than	Between 3	Between	Between 1	Between 2	Over	Total
<u>June 30, 2015</u>	<u>3 months</u>	<u>to 6 months</u>	<u>6 months</u> <u>to 1 year</u>	<u>to 2 years</u>	<u>to 5 years</u>	<u>5 years</u>	
Short-term loans	\$ 193,215,818	\$ 7,172,837	\$ 4,170,987	\$ -	\$ -	\$ -	204,559,642
Accounts payable (including related parties)	570,866,940	22,330,416	275,530	-	-	-	593,472,886
Other payables	212,722,286	6,118,256	4,117,613	-	-	-	222,958,155
Bonds payable	10,500,000	3,000,000	9,542,728	39,388,278	79,131,161	38,600,000	180,162,167
Long-term loans	2,747,708	4,477,415	3,434,522	16,934,879	399,819	3,378,036	31,372,379
	<u>\$ 990,052,752</u>	<u>\$ 43,098,924</u>	<u>\$ 21,541,380</u>	<u>\$ 56,323,157</u>	<u>\$ 79,530,980</u>	<u>\$ 41,978,036</u>	<u>\$ 1,232,525,229</u>
<u>December 31, 2014</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>

June 30, 2014	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
Short-term loans	\$ 171,662,780	\$ 38,626,157	\$ -	\$ -	\$ -	\$ -	\$ 210,288,937
Short-term notes and bills payable	2,996,634	-	-	-	-	-	2,996,634
Accounts payable (including related parties)	486,401,951	6,515	5,297	-	-	-	486,413,763
Other payables	198,239,657	78,444	194,653	-	-	-	198,512,754
Bonds payable	-	6,410,000	3,000,000	20,639,982	78,558,961	17,600,000	126,208,943
Long-term loans	-	5,324,433	3,324,432	13,396,567	16,999,962	2,385,411	41,430,805
	<u>\$ 859,301,022</u>	<u>\$ 50,445,549</u>	<u>\$ 6,524,382</u>	<u>\$ 34,036,549</u>	<u>\$ 95,558,923</u>	<u>\$ 19,985,411</u>	<u>\$ 1,065,851,836</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>June 30, 2015</u>							
Cross currency swap contracts	\$ -	\$ 199,886	\$ 1,141,107	\$ -	\$ -	\$ -	\$ 1,340,993
Forward exchange contracts	28,858	138,225	-	-	-	-	167,083
Convertible bonds	-	-	-	-	920	-	920
	<u>\$ 28,858</u>	<u>\$ 338,111</u>	<u>\$ 1,141,107</u>	<u>\$ -</u>	<u>\$ 920</u>	<u>\$ -</u>	<u>\$ 1,508,996</u>
<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>June 30, 2014</u>							
Cross currency swap contracts	\$ 18,292	\$ 96,726	\$ -	\$ -	\$ -	\$ -	\$ 115,018
Forward exchange contracts	67,503	-	-	-	-	-	67,503
	<u>\$ 85,795</u>	<u>\$ 96,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,521</u>



(3) Fair value information

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

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

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

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

Level 3: Unobservable inputs for the asset or liability.

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at June 30, 2015, December 31, 2014 and June 30, 2014 is as follows:

<u>June 30, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss				
Beneficiary certificates	\$ 85,569	\$ 609,440	\$ -	\$ 695,009
Cross currency swap contracts	-	441,832	-	441,832
Forward exchange contracts	-	181,518	-	181,518
Other	158,529	-	-	158,529
Available-for-sale financial assets				
Equity securities	53,710,551	-	-	53,710,551
Foreign investment fund	-	527,650	-	527,650
<u>Non-recurring fair value</u>				
<u>measurements</u>				
Non-current assets held for sale (Note)	4,825,329	-	-	4,825,329
	<u>\$ 58,779,978</u>	<u>\$ 1,760,440</u>	<u>\$ -</u>	<u>\$ 60,540,418</u>

<u>June 30, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss				
Cross currency swap contracts	\$ -	(\$ 1,340,993)	\$ -	(\$ 1,340,993)
Forward exchange contracts	-	( 167,083)	-	( 167,083)
Convertible bonds	-	( 920)	-	( 920)
	<u>\$ -</u>	<u>(\$ 1,508,996)</u>	<u>\$ -</u>	<u>(\$ 1,508,996)</u>
<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss				
Financial products	\$ -	\$ 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>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
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>

June 30, 2014	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Forward exchange contracts	\$ -	\$ 308,707	\$ -	\$ 308,707
Beneficiary Certificates	81,600	459,002	-	540,602
Cross currency swap contracts	-	29,995	-	29,995
Financial products	-	55,366,590	-	55,366,590
Other	192,086	-	-	192,086
Available-for-sale financial assets				
Equity securities	40,582,151	-	-	40,582,151
Foreign investment fund	-	549,480	-	549,480
	<u>\$ 40,855,837</u>	<u>\$ 56,713,774</u>	<u>\$ -</u>	<u>\$ 97,569,611</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	\$ -	(\$ 67,503)	\$ -	(\$ 67,503)
Cross currency swap contracts	-	(115,018)	-	(115,018)
	<u>\$ -</u>	<u>(\$ 182,521)</u>	<u>\$ -</u>	<u>(\$ 182,521)</u>

Note: Under IFRS 5, assets held for sale must be measured at fair value less costs to sell when the fair value less the cost to sell is lower than the carrying amount.

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

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

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

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the

consolidated balance sheet date.

- (c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
  - (d) The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.
  - (e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
  - (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the three-month and six-month periods ended June 30, 2015 and 2014, there was no transfer between Level 1 and Level 2.
- F. For the three-month and six-month periods ended June 30, 2015 and 2014, there was no transfer into or out from Level 3.

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more: Please refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Please refer to table 5.

- F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: None
- G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 6.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 7.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Notes 6(2).
- J. Significant inter-company transactions during the reporting periods: Please refer to table 8.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China) : Please refer to table 9.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 10.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, please refer to Note 13(1) A, B, G and H.

14. SEGMENT INFORMATION

(1) General information

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

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

(2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except 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:

	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
	<u>Electronic Manufacturing Integration Service</u>	<u>Electronic Manufacturing Integration Service</u>
Net external revenue	\$ 921,507,010	\$ 857,740,862
Revenue from internal customers	257,375,585	162,095,181
Segment revenue	<u>\$ 1,178,882,595</u>	<u>\$ 1,019,836,043</u>
Segment profit	<u>\$ 49,823,878</u>	<u>\$ 28,309,110</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
	<u>Electronic Manufacturing Integration Service</u>	<u>Electronic Manufacturing Integration Service</u>
Net external revenue	\$ 1,880,228,924	\$ 1,720,952,125
Revenue from internal customers	490,636,743	313,578,834
Segment revenue	<u>\$ 2,370,865,667</u>	<u>\$ 2,034,530,959</u>
Segment profit	<u>\$ 88,789,898</u>	<u>\$ 53,181,638</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 three-month and six-month periods ended June 30, 2015 and 2014 is provided as follows:

<u>Operating revenue</u>	<u>For the three-month periods ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Total reported segment revenue	\$ 1,178,882,595	\$ 1,019,836,043
Other operating segment revenue	15,388,415	19,192,973
Elimination of intersegment revenue	( 221,562,789)	( 159,934,704)
Total corporate revenue	<u>\$ 972,708,221</u>	<u>\$ 879,094,312</u>

Operating revenue	For the six-month periods ended June 30,	
	2015	2014
Total reported segment revenue	\$ 2,370,865,667	\$ 2,034,530,959
Other operating segment revenue	32,059,916	41,517,708
Elimination of intersegment revenue	( 416,094,941)	( 313,475,030)
Total corporate revenue	<u>\$ 1,986,830,642</u>	<u>\$ 1,762,573,637</u>

Profit and loss	For the three-month periods ended June 30,	
	2015	2014
Profit of reported segment	\$ 49,823,878	\$ 28,309,110
Profit of other operating segments	( 1,425,412)	( 983,289)
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	( 7,860,740)	5,091,363
Profit before income tax	<u>\$ 40,537,726</u>	<u>\$ 32,417,184</u>

Profit and loss	For the six-month periods ended June 30,	
	2015	2014
Profit of reported segment	\$ 88,789,898	\$ 53,181,638
Profit of other operating segments	1,608,112	903,271
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	( 9,612,750)	3,873,144
Profit before income tax	<u>\$ 80,785,260</u>	<u>\$ 57,958,053</u>

Hon Hai Precision Industry Co., Ltd.  
Loans to others  
For the six-month period ended June 30, 2015

Table 1

Expressed in thousands of NTD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended June 30, 2015	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
1	Hon Yuan International Investment Co., Ltd.	UER Technology Corporation	Other Receivables - financing	Y	\$ 100,000	\$ 50,000	\$ 50,000	1.41%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 391,501	\$ 1,565,999	Note2
2	Hon Chi International Investment Co., Ltd.	UER Technology Corporation	Other Receivables - financing	Y	350,000	350,000	350,000	1.41%~1.50%	Short term financing	-	Business operation	-	None	-	380,567	1,522,262	Note2
3	Bon Shin International Investment Co., Ltd.	UER Technology Corporation	Other Receivables - financing	Y	560,000	524,000	524,000	1.41%~1.50%	Short term financing	-	Business operation	-	None	-	1,358,103	5,432,413	Note2
4	Lin Yih International Investment Co., Ltd.	UER Technology Corporation	Other Receivables - financing	Y	100,000	50,000	50,000	1.41%	Short term financing	-	Business operation	-	None	-	103,137	412,546	Note2
5	Hyield Venture Capital Co., Ltd.	Syntrend Creative Park Co., Ltd.	Other Receivables - financing	Y	30,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,126,670	8,506,681	Note2
5	Hyield Venture Capital Co., Ltd.	UER Technology Corporation	Other Receivables - financing	Y	30,000	30,000	30,000	1.70%	Short term financing	-	Business operation	-	None	-	2,126,670	8,506,681	Note2
6	Anpinda Precision Industrial (Huizhou) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Entrusted Loans	Y	2,150,148	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Fu Xun Tong Trading (Shenzhen) Co., Ltd.	Entrusted Loans	Y	\$ 563,134	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Shanghai TuoPuWang Logistics Co., Ltd.	Entrusted Loans	Y	40,955	40,518	40,518	6.15%	Short term financing	-	Business operation	-	None	-	7,930,086	31,720,342	Note4
7	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Entrusted Loans	Y	2,098,954	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui ChengDu Precision Industry Co., Ltd.	Entrusted Loans	Y	101,294	101,294	101,294	4.59%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui Precision Industry (JinCheng) Co., Ltd.	Entrusted Loans	Y	106,359	106,359	106,359	4.59%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	FuShiRui Zhengzhou Precision Industry Co., Ltd.	Entrusted Loans	Y	126,618	126,618	126,618	4.59%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfuzhun Precision (Shenzhen) Co., Ltd.	Entrusted Loans	Y	400,111	400,111	400,111	4.59%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Shenzhen) Co., Ltd.	Entrusted Loans	Y	4,153,054	4,153,054	4,153,054	2.7%~5.04%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Entrusted Loans	Y	\$ 509,660	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Entrusted Loans	Y	2,302,830	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Entrusted Loans	Y	2,559,700	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
8	Futaihua Industrial (Shenzhen) Co., Ltd.	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	2,099,799	1,316,822	1,316,822	2.75%~3.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
9	Shenzhen Fertile Plan international Logistics Co.,Ltd.	Chengdu Futaitong Logistics Co., Ltd.	Entrusted Loans	Y	40,955	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
10	Premier Image Technology (China) Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	4,093,920	4,051,760	4,051,760	5.04%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
11	Fujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	1,535,220	1,519,410	1,519,410	3.30%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
12	Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	511,740	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
13	Foxconn Precision Component (Shenzhen) Co., Ltd.	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	\$ 2,038,640	\$ 1,519,410	\$ 1,519,410	3.00%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
14	Foxconn (Kunshan) Computer Connector Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	1,535,820	1,519,410	1,519,410	2.60%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
14	Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	931,731	921,775	921,775	2.35%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Entrusted Loans	Y	254,830	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Entrusted Loans	Y	560,626	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Anhui HongQing Precision Machine Co.,Ltd.	Entrusted Loans	Y	258,300	258,300	258,300	2.10%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	3,025,565	2,993,238	2,993,238	1.35%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	\$ 5,759,325	\$ 5,697,788	\$ 4,431,613	1.35%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
16	Fuyang Electrical Technology (Changshu) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,244,014	1,230,722	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
16	Fuyang Electrical Technology (Changshu) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Entrusted Loans	Y	358,358	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
16	Fuyang Electrical Technology (Changshu) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	455,449	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
16	Fuyang Electrical Technology (Changshu) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,331,044	1,316,822	1,316,822	1.35%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
17	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Shan Hai Pengzhan Ivestment Co., Ltd.	Entrusted Loans	Y	153,582	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
17	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Entrusted Loans	Y	3,583,580	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
17	Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Entrusted Loans	Y	178,277	178,277	25,324	5.35%	Short term financing	-	Business operation	-	None	-	2,150,083	8,600,331	Note5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
17	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Entrusted Loans	Y	\$ 563,134	\$ 557,117	\$ 557,117	2.25%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Entrusted Loans	Y	2,354,004	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
19	Hongye Precision Component (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Entrusted Loans	Y	611,592	607,764	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
20	Ambit Microsystems (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Entrusted Loans	Y	2,198,700	2,168,600	2,168,600	0.26%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Synergy Technology (CengDu) Co., Ltd.	Entrusted Loans	Y	614,328	607,764	607,764	3.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Honghuasheng Precision Electronics (YanTai) Co., Ltd.	Entrusted Loans	Y	511,740	-	-	N/A	Short term financing	-	Business operation	-	None	-	3,494,419	13,977,677	Note6
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Beijing TuoPuWang Logistics Co., Ltd.	Entrusted Loans	Y	102,388	101,294	101,294	7.20%	Short term financing	-	Business operation	-	None	-	3,494,419	13,977,677	Note6
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	4,080,303	4,010,169	4,010,169	0.15%~ 1.35%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
21	Hongfujin Precision Electronics (Yantai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Co., Ltd.	Entrusted Loans	Y	\$ 4,372,272	\$ 4,312,416	\$ 4,312,416	0.15%~0.65%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	ZhengZhou Fu LianWang Electronic Technology Co., Ltd.	Entrusted Loans	Y	307,164	303,882	303,882	4.59%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Entrusted Loans	Y	8,328,960	7,208,940	7,208,940	0.6%~2.6%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Entrusted Loans	Y	1,570,500	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	1,023,880	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Entrusted Loans	Y	942,300	929,400	929,400	0.60%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
23	ErDOS HongHan Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	774,899	774,899	774,899	3.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended June 30, 2015	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
24	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Entrusted Loans	Y	\$ 2,076,527	\$ 2,076,527	\$ 2,076,527	5.10%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
25	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	ChengDu FuLianWang Trading Co., Ltd	Entrusted Loans	Y	163,821	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
26	FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	307,164	303,882	303,882	1.35%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
27	Chongqingshi Futaitong Logistics Co., Ltd.	Chengdu Futaitong Logistics Co., Ltd.	Entrusted Loans	Y	81,910	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
28	GuiZhou FuNaYuan Chuang Technology Co.,Ltd.	Tianjin FuNaYuan Chuang Technology Co., Ltd.	Entrusted Loans	Y	126,618	126,618	126,618	2.50%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Jusda International Limited	Other Receivables - financing	Y	40,506	39,962	39,962	0.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Other Receivables - financing	Y	81,198	76,030	76,030	1.28%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Other Receivables - financing	Y	450,758	450,758	450,758	3.50%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
29	Foxconn (Far East) Limited	Fuxian Precision Industry (Kunshan) Co., Ltd.	Other Receivables - financing	Y	\$ 1,427,801	\$ 1,427,801	\$ 1,427,801	1.28%~3.5%	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 91,773,288	\$ 183,546,577	Note3
29	Foxconn (Far East) Limited	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Other Receivables - financing	Y	1,786,486	1,672,782	1,672,782	1.05%~1.28%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Ambit Microsystem (Shanghai) Co., Ltd.	Other Receivables - financing	Y	1,869,700	1,750,700	1,750,700	1.05%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables - financing	Y	2,671,000	2,501,000	2,501,000	0.87%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Hightech Electronics Components Inc.	Other Receivables - financing	Y	3,517,920	3,469,760	3,469,760	0.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Competition Team Ireland Limited	Other Receivables - financing	Y	4,868,550	4,801,900	4,801,900	0.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
29	Foxconn (Far East) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables - financing	Y	11,093,843	7,785,065	7,785,065	0.87%~3.25%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
30	Foxteq Holding Inc.	Foxconn Holding Ltd.	Other Receivables - financing	Y	569,903	277,085	277,085	0.00%	Short term financing	-	Business operation	-	None	-	91,773,288	183,546,577	Note3
31	Shenzhen Futai Hong Precision Industry Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Entrusted Loans	Y	460,746	455,823	455,823	5.04%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended	Balance at June 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					June 30, 2015								Item	Value			
31	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	\$ 3,071,640	\$ -	\$ -	N/A	Short term financing	\$ -	Business operation	\$ -	None	\$ -	\$ 35,601,013	\$ 71,202,025	Note7
32	FIH Precision Component (Beijing) Co., Ltd.	FuTaiJing Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	1,535,820	-	-	N/A	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7
32	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Entrusted Loans	Y	3,583,580	3,545,290	3,545,290	3.00%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7
32	FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Entrusted Loans	Y	3,839,550	3,798,525	3,798,525	2.50%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7
32	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	4,051,760	4,051,760	4,051,760	2.25%~2.50%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7
33	FIH Mobile Limited	FIH Precision Component (Beijing) Co., Ltd.	Other Receivables - financing	Y	3,717,600	3,717,600	3,717,600	0.50%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7
33	FIH Mobile Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Other Receivables - financing	Y	6,282,000	4,647,000	4,647,000	0.50%	Short term financing	-	Business operation	-	None	-	35,601,013	71,202,025	Note7

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 ceiling on total loans granted by Hongfujin Precision Industrial (Shenzhen) Co., Ltd. to all parties is 40% of its net assets value; the ceiling on single loan granted by it to all parties is 10% of its net assets value.

Note 5: The ceiling on total loans granted by Fu Ding Electrical Technology (Jiashan) Co., Ltd. to all parties is 40% of its net assets value; the ceiling on single loan granted by it to all parties is 10% of its net assets value.

Note 6: The ceiling on total loans granted by Hongfujin Precision Electrons (Yantai) Co., Ltd. to all parties is 40% of its net assets value; the ceiling on single loan granted by it to all parties is 10% of its net assets value.

Note 7: 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 8: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd.  
Provision of endorsements and guarantees to others  
For the six-month period ended June 30, 2015

Table 2

Expressed in thousands of NTD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2015	Outstanding endorsement/ guarantee amount at June 30, 2015	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
		Relationship with the endorser/ guarantor	Company name											
0	Hon Hai Precision Industry Co., Ltd.	Fusing International Inc.	Note 1	\$ 458,866,442	\$ 4,554,450	\$ 4,492,100	\$ 4,337,200	\$ -	0.50	\$ 917,732,883	Y	N	N	Note 3、4
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Note 1	458,866,442	7,852,500	7,745,000	309,800	-	0.86	917,732,883	Y	N	N	Note 3、4
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 1	458,866,442	10,238,800	10,129,400	7,597,050	-	1.12	917,732,883	Y	N	N	Note 3、4
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 1	458,866,442	30,651,300	30,266,400	30,266,400	-	3.34	917,732,883	Y	N	N	Note 3、4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	458,866,442	105,223,500	103,783,000	40,945,710	-	11.47	917,732,883	Y	N	N	Note 3、4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	458,866,442	4,005,700	2,751,100	2,751,100	-	0.44	917,732,883	Y	N	Y	Note 3、4

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2015	Outstanding endorsement/ guarantee amount at June 30, 2015	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
		Relationship with the endorser/ guarantor	Company name											
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL. S R. O.	Note 1	\$ 458,866,442	\$ 10,384,306	\$ 10,067,261	\$ 6,676,739	\$ -	1.13	\$ 917,732,883	Y	N	N	Note 3、4

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

Note 4: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd.

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2015

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	ledger account (Note 2)	As of June 30, 2015				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Hon Hai Precision Industry Co., Ltd.	Common stock of Media Tek Inc.	None	(1)	2,134	\$ 900,657	-	\$ 900,657	
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder	(1)	147,965	2,382,242	1	2,382,242	
"	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	1,842,423	4	1,842,423	
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	7,558	66,736	15	66,736	
"	Common stock of Portwell Inc.	None	(1)	1,165	58,487	1	58,487	
"	Others (Note 3)	None	(1)	-	94,390	-	94,390	
"	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	37,393	2	37,393	
"	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	93,147	1	93,147	
"	Common stock of Waltop International Corporation	None	(2)	660	9,900	2	9,900	
"	Common stock of HyXen Technology Co., Ltd.	None	(2)	550	41,250	20	41,250	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Unimicron Corporation	None	(1)	3,400	53,890	-	53,890	
"	Common stock of Foxlink Image Technology Co., Ltd.	None	(1)	3,098	62,270	2	62,270	
"	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder	(1)	176,311	2,838,611	2	2,838,611	
"	Common stock of Microelectronics Technology Inc.	None	(1)	14,524	156,861	4	156,861	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	133,841	4	133,841	
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	13,691	1,957,828	4	1,957,828	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,293,348	1	3,293,348	
"	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)	-	797,888	-	797,888	
Foxconn (Far East) Limited and subsidiaries	Solytech Enterprise Corporation	None	(1)	6,430	35,818	3	35,818	
"	Olympus Corporation	None	(1)	1,743	1,865,939	-	1,865,939	
"	GoPro, Inc.	None	(1)	7,350	11,958,003	6	11,958,003	
Foxconn (Far East) Limited and subsidiaries	SK C&C Co., Limited	None	(1)	2,450	\$ 18,814,802	5	\$ 18,814,802	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	ledger account (Note 2)	As of June 30, 2015				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
"	Conquer Hill Advantage Fund	None	(1)	166	527,650	-	527,650	
"	Common stock of China Harmony Auto Holding Ltd.	None	(1)	128,734	4,432,972	10	4,432,972	
"	Guangzhou Oed Technologies Co., Ltd.	None	(2)	16,000	61,720	6	61,720	
"	Shenzhen Yuto Printing Corporation	None	(2)	7,472	129,071	5	129,071	
"	Witriciti Corporation	None	(2)	980	308,600	5	308,600	
"	Msdc Denali Investors, L.P.	None	(2)	-	925,800	-	925,800	
"	Gee Beyond Holdings LLC.	None	(2)	203	154,300	4	154,300	
"	Meitu, Inc.	None	(2)	6,087	586,340	2	586,340	
"	Scratch Wireless Inc.	None	(2)	1,391	61,720	17	61,720	
"	Fablelabs Inc.	None	(2)	951	61,720	11	61,720	
"	Soundhawk Corporation Ltd.	None	(2)	1,286	64,454	11	64,454	
"	Common stock of Nanosystems Technology Ltd.	None	(2)	12,383	191,070	10	191,070	
"	Common stock of Cyanogen Inc.	None	(2)	317	154,300	-	154,300	
"	Common stock of Ainemo Inc.	None	(2)	8,571	185,160	6	185,160	
"	Common stock of Dyna Image Corporation	None	(2)	4,500	158,760	17	158,760	
"	"Won Wide Security Salary" Guaranteed Financial Products	None	(4)	-	46,496,369	-	46,496,369	
"	Yun Tong Fortune Increasing Profits Financial Products	None	(4)	-	45,375,687	-	45,375,687	
"	"Guang Ying An Xin " Interest Guaranteed (Type B) RMB Wealth Management Products	None	(4)	-	21,042,847	-	21,042,847	
"	ICBC All-Win Financial Product	None	(4)	-	20,957,537	-	20,957,537	
"	"Ben Li Feng" RMB Wealth Management Products	None	(4)	-	17,009,301	-	17,009,301	
"	RMB Financial Products Customized For The Public	None	(4)	-	7,476,921	-	7,476,921	
"	Happiness 99 Excellent Steady Open Type Financing	None	(4)	-	6,029,576	-	6,029,576	
"	Closed Net Type RMB Wealth Management Product of Industrial And Commercial Bank of China for Corporate Clients	None	(4)	-	5,482,340	-	5,482,340	
"	RMB Financial Products Specialized For Public Business Client	None	(4)	-	5,379,643	-	5,379,643	
"	"Ben Li Feng" RMB Wealth Management Products	None	(4)	-	4,066,235	-	4,066,235	
"	"Hui Li Feng" Financial Products	None	(4)	-	3,063,568	-	3,063,568	
"	Steady Series RMB 47 Days Interest Guaranteed Wealth Management Products	None	(4)	-	3,056,190	-	3,056,190	
"	Steady Series RMB 180 Days Interest Guaranteed Wealth Management Products	None	(4)	-	1,162,854	-	1,162,854	
"	RMB Continuous Serial Deposits Financial Products	None	(4)	-	1,017,466	-	1,017,466	
"	"Golden Keys · An Xin De Li" RMB Financial Products	None	(4)	-	498,114	-	498,114	
"	"Li Duo Duo" Company RMB Financial Products	None	(4)	-	300,205	-	300,205	
"	"The Golden Key The Beh&Li fung" The RMB Financial Products of Exclusive VIP in 2015	None	(4)	-	248,944	-	248,944	
"	Others (Note 3)	None	(1)(2)	-	250,196	-	250,196	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,041,573	20	1,041,573	
Foxconn (Far East) Limited and subsidiaries	P.I.E Industrial Berhad	None	(1)	2,624	\$ 118,506	3	\$ 118,506	
"	Invensense Inc.	None	(1)	927	432,093	1	432,093	
"	Next Biometrics Group	None	(1)	375	60,849	3	60,849	

Securities held by	Marketable securities ( Note 1 )	Relationship with the securities issuer	ledger account (Note 2)	As of June 30, 2015			Fair value	Footnote
				Number of shares	Book value	Ownership (%)		
"	Silverlink Capital L.P.	None	(1)	322	818,074	-	818,074	
"	Diamondhead Ventures, L.P.	None	(2)	-	309,001	-	309,001	
"	Firebrand Wireless LLC	None	(2)	-	86,847	19	86,847	
"	FUHU Inc.	None	(2)	1,776	308,600	7	308,600	
"	Innovation Works Development Fund. L.P.	None	(2)	-	377,997	9	377,997	
Foxconn Holding Ltd. and subsidiaries	Innovation Works Limited	None	(2)	2,600	80,236	6	80,236	
"	Riverwood Capital L.P.	None	(2)	-	1,137,655	11	1,137,655	
"	Translink Capital II	None	(2)	-	270,989	12	270,989	
"	Translink Capital III	None	(2)	-	185,160	-	185,160	
"	Onset Vi, L. P. Partnership	None	(2)	-	101,239	2	101,239	
"	Sotera Wireless Inca	None	(2)	2,476	154,300	5	154,300	
"	Master Image 3D	None	(2)	296	61,720	9	61,720	
"	Airsig Inc.	None	(2)	1,111	61,720	10	61,720	
"	Nautilus Ventures LLC	None	(2)	-	138,870	-	138,870	
"	Gvfx1 L.P.	None	(2)	-	471,235	-	471,235	
"	Playground Ventures	None	(2)	-	370,320	-	370,320	
"	Playground Global	None	(2)	-	370,320	-	370,320	
"	500 Startups III, L.P.	None	(2)	-	131,155	-	131,155	
"	WRV II-A L.P.	None	(2)	-	348,718	-	348,718	
"	Common stock of Enevo OY	None	(2)	1	86,418	3	86,418	
"	Common stock of Katerra Inc.	None	(2)	400	61,720	2	61,720	
"	Others (Note 3)	None	(2)	-	132,222	-	132,222	
Foxconn Singapore Pte. Ltd.	P.I.E. Industrial Berhad	None	(1)	12	542	-	542	

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

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

(2) Financial assets carried at cost

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

(4) Other current assets

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

Hon Hai Precision Industry Co., Ltd.

Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more

For the six-month period ended June 30, 2015

Table 4

Expressed in thousands  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2015		Addition		Disposal				Balance as at June 30, 2015	
						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	Note1	Capital Increase by Cash	Note6	USD	4,427,612	\$ 4,427,612	494,681	\$ 494,681	-	\$ -	\$ -	\$ -	4,922,293	\$ 4,922,293
Foxconn (Far East) Limited and subsidiaries	Common stock of China Harmony Auto Holding Ltd.	Note2	China Harmony Auto Holding Ltd.	None	HKD	-	-	128,734	608,912	-	-	-	-	128,734	608,912
"	Common stock of GoPro, Inc.	Note2	Public Market	None	USD	9,414	150,908	-	-	2,064	104,254	33,094	71,160	7,350	117,814
"	FSK Holding Limited	Note1	Capital Increase by Cash	None	HKD	-	-	-	225,000	-	67,500	67,500	-	-	157,500
"	RMB "Permanent Organization" Financial Products	Note4	Industrial Bank Co., Ltd.	None	RMB	-	-	-	580,000	-	582,532	580,000	2,532	-	-
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,020,000	-	1,025,289	1,020,000	5,289	-	-
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	850,000	-	853,527	850,000	3,527	-	-
"	Steady Series RMB 35 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	250,000	-	251,055	250,000	1,055	-	-



Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015				
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	Steady Series RMB 41 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	\$ -	-	\$ 750,000	-	\$ 757,277	\$ 750,000	\$ 7,277	-	\$ -		
"	Steady Series RMB 90 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	100,000	-	101,159	100,000	1,159	-	-		
"	Steady Series RMB 94 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	250,000	-	250,837	250,000	837	-	-		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	3,010,000	-	3,026,516	3,010,000	16,516	-	-		
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	121,420	120,000	1,420	-	-		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	210,000	-	211,138	210,000	1,138	-	-		
"	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	150,000	-	150,560	150,000	560	-	-		

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015				
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 100,000	-	\$ 100,441	\$ 100,000	\$ 441	-	\$ -		
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	500,000	-	502,590	500,000	2,590	-	-		
”	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	70,000	-	70,138	70,000	138	-	-		
”	”Hui Li Feng” Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	220,000	-	220,787	220,000	787	-	-		
”	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	400,000	-	401,294	400,000	1,294	-	-		
”	RMB Structured Products (Front Lock Products)	Note4	Mizuho Bank, Ltd.	None	RMB	-	-	-	767,300	-	770,259	767,300	2,959	-	-		
”	“Qianyuan” Capital Preservation RMB Financial Products	Note4	China Construction Bank Corporation	None	RMB	-	-	-	80,000	-	80,694	80,000	694	-	-		
”	”Guang Ying An Xin ” High-End Interest Guaranteed (Type A) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	100,000	-	100,218	100,000	218	-	-		

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2015		Addition		Disposal			Balance as at June 30, 2015		
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Foxconn (Far East) Limited and subsidiaries	“Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	\$ -	-	\$ 420,000	-	\$ 421,622	\$ 420,000	\$ 1,622	-	\$ -
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	2,200,000	-	2,215,237	2,200,000	15,237	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	380,000	-	382,942	380,000	2,942	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	220,000	-	221,540	220,000	1,540	-	-
”	“Jin Yao Shi.Hui Li Fung”RMB Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	270,000	-	271,157	270,000	1,157	-	-
”	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	2,200,000	-	2,236,531	2,200,000	36,918	-	-
”	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	301,210	300,000	1,210	-	-
”	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	900,000	-	901,798	900,000	1,798	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015		
						January 1, 2015				Number of	Selling	Book	Gain (loss) on	Number of	
						Number of shares	Amount	Number of shares	Amount	shares	price	value	disposal	shares	Amount
Foxconn (Far East) Limited and subsidiaries	“An Sheng Li” RMB Financial Product	Note4	Sumitomo Mitsui Banking Corporation (China) Limited	None	RMB	-	\$ -	-	\$ 800,000	-	\$ 800,513	\$ 800,000	\$ 611	-	\$ -
”	RMB Structured Products (Front Lock Products)	Note4	Mizuho Bank, Ltd.	None	RMB	-	-	-	800,000	-	801,343	800,000	1,343	-	-
”	Steady Series RMB 35 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	500,000	-	500,825	500,000	825	-	-
”	”The Winner” Financial Products	Note4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	800,000	-	803,616	800,000	3,616	-	-
”	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	400,000	-	401,258	400,000	1,258	-	-
”	”The Golden Key The Beh&Li fung” The RMB Financial Products of Exclusive VIP in 2015	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	180,000	-	181,696	180,000	1,696	-	-
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	201,631	200,000	1,631	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2015		Addition		Disposal			Balance as at June 30, 2015		
						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	Note4	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 991,000	-	\$ 994,775	\$ 991,000	\$ 3,775	-	\$ -
"	"Ben Li Feng" RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	130,000	-	130,496	130,000	496	-	-
"	"Gong Yin Tong Li" Series One RMB Wealth Management Product For Financial Institution Customers of ICBC	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	150,000	-	150,719	150,000	719	-	-
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	700,000	-	703,966	700,000	3,966	-	-
"	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	400,000	-	400,625	400,000	625	-	-
"	"Li Duo Duo" Company RMB Financial Products	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	1,000,000	-	1,003,507	1,000,000	3,507	-	-
"	YieldPlus Of The Public Structured Deposit	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	2,500,000	-	2,510,518	2,500,000	10,518	-	-

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015				
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 600,000	-	\$ 602,627	\$ 600,000	\$ 2,627	-	\$ -		
"	"The Winner" Financial Products	Note4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	1,500,000	-	1,506,654	1,500,000	6,654	-	-		
"	"Ben Li Feng" RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,400,000	-	1,405,059	1,400,000	5,059	-	-		
"	YieldPlus Of The Public Structured Deposit	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	300,000	-	301,227	300,000	1,227	-	-		
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	650,000	-	652,992	650,000	2,992	-	-		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	500,000	-	501,983	500,000	1,983	-	-		
"	"Li Duo Duo" Company RMB Financial Products	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	150,000	-	150,564	150,000	564	-	-		
"	"Li Duo Duo" Company RMB Financial Products	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	60,000	-	60,163	60,000	163	-	-		
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	-	-	-	-	300,000		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	530,000	-	-	-	-	-	530,000		

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015		
						January 1, 2015				Number of	Selling	Book	Gain (loss) on	Number of	
						Number of shares	Amount	Number of shares	Amount	shares	price	value	disposal	shares	Amount
Foxconn (Far East) Limited and subsidiaries	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	\$ -	-	\$ 300,000	-	\$ -	\$ -	\$ -	-	\$ 300,000
"	Steady Series RMB 180 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	230,000	-	-	-	-	-	230,000
"	"Ben Li Feng" RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	70,000	-	-	-	-	-	70,000
"	"Guang Ying An Xin" Interest Guaranteed (Type B) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,180,000	-	-	-	-	-	1,180,000
"	Steady Series RMB 47 Days Interest Guaranteed Wealth Management Products	Note4	Bank of Beijing Co., Ltd.	None	RMB	-	-	-	600,000	-	-	-	-	-	600,000
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	80,000	-	-	-	-	-	80,000
"	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	620,000	-	-	-	-	-	620,000

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal				Balance as at June 30, 2015			
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	Closed Net Type RMB Wealth Management Product of Industrial And Commercial Bank of China for Corporate Clients	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	\$ -	-	\$ 430,000	-	\$ -	\$ -	\$ -	-	-	\$ 430,000	
"	"Hui Li Feng" Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	310,000	-	-	-	-	-	-	310,000	
"	"Ben Li Feng" RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	310,000	-	-	-	-	-	-	310,000	
"	"Ben Li Feng" RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	250,000	-	-	-	-	-	-	250,000	
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	243,000	-	-	-	-	-	-	243,000	
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	-	-	-	-	-	100,000	
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	200,000	-	-	-	-	-	-	200,000	
"	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	100,000	-	-	-	-	-	-	100,000	



Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015				
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 450,000	-	\$ -	\$ -	\$ -	-	\$ 450,000		
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	89,000	-	-	-	-	-	89,000		
”	”Hui Li Feng” Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	600,000	-	-	-	-	-	600,000		
”	”Hui Li Feng” Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	100,000	-	-	-	-	-	100,000		
”	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	100,000	-	-	-	-	-	100,000		
”	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	350,000	-	-	-	-	-	350,000		
”	”Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,210,000	-	-	-	-	-	1,210,000		
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	825,000	-	-	-	-	-	825,000		

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal			Balance as at June 30, 2015					
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount	
						Number of shares	Amount											
Foxconn (Far East) Limited and subsidiaries	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	\$ -	-	\$ 1,660,000	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ 1,660,000	
	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	170,000	-	-	-	-	-	-	-	170,000	
	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	150,000	-	-	-	-	-	-	-	150,000	
	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	400,000	-	-	-	-	-	-	-	400,000	
	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	345,000	-	-	-	-	-	-	-	345,000	
	All-Win Financial Product	Note4	Industrial and Commercial Bank of China Limited	None	RMB	-	-	-	3,700,000	-	-	-	-	-	-	-	-	3,700,000
	Happiness 99 Excellent Steady Open Type Financing	Note4	Bank of Hangzhou	None	RMB	-	-	-	1,210,000	-	-	-	-	-	-	-	-	1,210,000
	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	450,000	-	-	-	-	-	-	-	-	450,000

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal				Balance as at June 30, 2015			
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	”Golden Keys · An Xin De Li” RMB Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 100,000	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ 100,000
”	”Guang Ying An Xin ” Interest Guaranteed (Type B) RMB Wealth Management Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	1,800,000	-	-	-	-	-	-	-	1,800,000
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	2,100,000	-	-	-	-	-	-	-	2,100,000
”	RMB Financial Products Specialized For Public Business Client	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	70,000	-	-	-	-	-	-	-	70,000
”	RMB Continuous Serial Deposits Financial Products	Note4	Bank of China Limited	None	RMB	-	-	-	100,000	-	-	-	-	-	-	-	100,000
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	250,000	-	-	-	-	-	-	-	250,000
”	”Hui Li Feng” Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	120,000	-	-	-	-	-	-	-	120,000
”	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	100,000	-	-	-	-	-	-	-	100,000

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at		Addition		Disposal				Balance as at June 30, 2015			
						January 1, 2015		Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
						Number of shares	Amount										
Foxconn (Far East) Limited and subsidiaries	RMB Financial Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	\$ -	-	\$ 1,500,000	-	\$ -	\$ -	\$ -	-	\$ 1,500,000		
"	Customized For The Public “Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	1,500,000	-	-	-	-	-	1,500,000		
"	“Won Wide Security Salary” Guaranteed Financial Products	Note4	China Guangfa Bank Co., Ltd.	None	RMB	-	-	-	8,100,000	-	-	-	-	-	8,100,000		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	1,600,000	-	-	-	-	-	1,600,000		
"	“The Winner” Financial Products	Note4	Shanghai Commercial & Savings Bank, Ltd.	None	RMB	-	-	-	600,000	-	-	-	-	-	600,000		
"	“Ben Li Feng” RMB Wealth Management Products	Note4	Agricultural Bank of China Ltd.	None	RMB	-	-	-	300,000	-	-	-	-	-	300,000		
"	Yun Tong Fortune Increasing Profits Financial Products	Note4	Bank of Communications Co., Ltd.	None	RMB	-	-	-	300,000	-	-	-	-	-	300,000		
"	“Li Duo Duo” Company RMB Financial Products	Note4	Shanghai Pudong Development Bank Co., Ltd.	None	RMB	-	-	-	60,000	-	-	-	-	-	60,000		
Foxconn Holding Ltd. and subsidiaries	GVFX1 LP	Note5	Note7	None	USD	-	950	-	14,320	-	-	-	-	-	15,270		
"	Playground Venturesa	Note5	Note7	None	USD	-	-	-	12,000	-	-	-	-	-	12,000		

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Transaction currency	Balance as at January 1, 2015		Addition		Disposal				Balance as at June 30, 2015			
						Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount		
Foxconn Holding Ltd. and subsidiaries	Playground Globala	Note5	Note7	None	USD	-	\$ -	-	\$ 12,000	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ 12,000
"	WRV II-A, L.P.	Note5	Note7	None	USD	-	-	-	11,300	-	-	-	-	-	-	-	11,300

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: Code of general ledger accounts is financial assets carried at cost.

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

Note 7: The securities is acquired from the private placement.

Company Name  
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the six-month period ended June 30, 2015

Table 5

Expressed in thousands of NTD  
(Except as otherwise indicated)

If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:													
Real estate acquired by	Real estate acquired	Date of the event	Transaction amount	Status of payment	Counterparty	Relationship with the counterparty	Relationship between the original owner and the acquirer			Basis or reference used in setting the price	Reason for acquisition of real estate and status of the real estate	Other commitments	
							Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction				
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 (Note)	\$516,800	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	None

Note: Including cost of land \$248,064, cost of construction \$255,939 and sales tax \$12,797.

Hon Hai Precision Industry Co., Ltd.

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

For the six-month period ended June 30, 2015

Table 6

Expressed in thousands of NTD

(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		terms compared to third			Percentage of total notes/accounts		Footnote	
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance		receivable (payable)
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Sales	\$ 16,538,543	1	45-90 days	Note1	Note1	\$ 31,382,124	10	Note2
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Group	Sales	10,540,196	1	45 days	Note1	Note1	-	-	Note2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ	Group	Sales	188,374	-	45 days	Note1	Note1	87,418	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Group	Sales	2,465,444	-	90 days	Note1	Note1	1,130,681	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	Sales	2,542,115	-	90 days	Note1	Note1	1,486,710	-	
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	2,310,103	-	90 days	Note1	Note1	6,617,540	2	Note2
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL. S R.O.	Group	Sales	121,327	-	60 days	Note1	Note1	69,707	-	
Hon Hai Precision Industry Co., Ltd.	Nanghai Chi Mei Optoelectronics Ltd.	Note4	Sales	263,688	-	90 days	Note1	Note1	196,031	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Optoelectronics Ltd.	Note4	Sales	650,218	-	60 days	Note1	Note1	328,234	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note3	Sales	974,368	-	90 days	Note1	Note1	496,133	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	Sales	2,054,355	-	60 days	Note1	Note1	681,095	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Sales	566,518	-	60 days	Note1	Note1	184,464	-	Note2
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Group	Sales	1,060,699	-	60 days	Note1	Note1	563,677	-	
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	Sales	481,023	-	60 days	Note1	Note1	312,798	-	
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	1,000,372	-	90 days	Note1	Note1	3,758,774	1	Note2
Hon Hai Precision Industry Co., Ltd.	SIO International Holdings Limited	Note3	Sales	402,052	-	60 days	Note1	Note1	98,602	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Electronics Ltd.	Note4	Sales	368,057	-	90 days	Note1	Note1	241,492	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Sales	1,799,795	-	90 days	Note1	Note1	1,358,989	-	Note2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note5	Sales	109,134	-	30-90 days	Note1	Note1	36,643	-	
Hon Hai Precision Industry Co., Ltd.	TPO Displays (Nanjing) Ltd.	Note4	Sales	267,361	-	90 days	Note1	Note1	150,848	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	480,216,555	31	90 days	Note1	Note1	( 324,777,820) (	45)	Note2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	\$ 249,868,676	16	90 days	Note1	Note1	(\$ 87,688,468) (	12)	Note2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	319,332,183	21	30-90 days	Note1	Note1	( 155,250,151) (	22)	Note2
Hon Hai Precision Industry Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	537,962	-	90 days	Note1	Note1	( 310,727)		-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note3	Purchase	1,592,261	-	90 days	Note1	Note1	( 781,621)		-
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note5	Purchase	466,237	-	60 days	Note1	Note1	( 361,602)		-
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Purchase	228,431	-	60 days	Note1	Note1	( 13,647)		- Note2
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Purchase	559,217	-	90 days	Note1	Note1	( 171,859)		-
Hon Hai Precision Industry Co., Ltd.	FTC Technology Inc.	Affiliates	Purchase	134,185	-	60 days	Note1	Note1	( 82,981)		-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	237,689	-	90 days	Note1	Note1	( 185,577)		- Note2
Hon Hai Precision Industry Co., Ltd.	Multiwin Precision Ind.Co., Ltd.	Affiliates	Purchase	1,226,996	-	30-60 days	Note1	Note1	( 636,874)		-
Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Group	Processing and molding costs	7,952,337	35	-	Note1	Note1	( 24,025,538) (	(Shown as other payables)	24)
Hon Hai Precision Industry Co., Ltd.	Heoric Legend Enterprises Ltd.	Group	Processing and molding costs	8,482,482	37	-	Note1	Note1	( 23,149,782) (	(Shown as other payables)	23)
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Processing and molding costs	5,380,252	23	-	Note1	Note1	( 54,863,253) (	(Shown as other payables)	27)
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Group	Processing and molding costs	1,139,385	5	-	Note1	Note1	( 25,768,106) (	(Shown as other payables)	25)
Shunsin Technology (Zhong Shan) Co., Ltd.	Shunsin Technology Holdings Limited	Group	Sales	1,162,274	99	45 days	Note1	Note1	-		-
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	Sales	11,807,068	83	60 days	Note1	Note1	2,717,975		70
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Group	Sales	1,850,299	13	120days	Note1	Note1	568,334		15
Ambit Microsystem (Shanghai) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	346,989	2	60 days	Note1	Note1	337,178		9
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	205,685	81	60 days	Note1	Note1	( 801,772) (		69)



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Group	Sales	\$ 11,061,605	59	45 days	Note1	Note1	\$ 5,411,703	65	
Ingrasys Technology Co., Ltd.	PCE Paragon Solutions Kft.	Group	Sales	337,487	2	90 days	Note1	Note1	78,054	1	
Ingrasys Technology Co., Ltd.	Foxconn Japan Co., Ltd.	Group	Sales	630,702	3	90 days	Note1	Note1	222,623	3	
Foxnum Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	180,718	15	30 days	Note1	Note1	26,572	3	
Foxnum Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	281,846	24	90 days	Note1	Note1	276,320	27	
Foxnum Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	389,766	33	30 days	Note1	Note1	394,169	39	
Foxnum Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	201,373	17	30 days	Note1	Note1	204,261	20	
Ingrasys Info-Tech Corp.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	222,964	90	90 days	Note1	Note1	23,537	56	
Nanjing Asiatek Inc.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	124,380	65	90 days	Note1	Note1	65,694	60	
Content Innovation Co. Ltd.	Fu Tai Kang Electronics Development (Yantai) Co., Ltd.	Group	Technology Services Revenue	107,222	36	30 days	Note1	Note1	92,539	69	
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	Sales	483,000	32	90 days	Note1	Note1	561,052	33	
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	255,062	17	90 days	Note1	Note1	257,987	15	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	31,929,856	96	60 days	Note1	Note1	3,785,190	64	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	Sales	188,580	1	60 days	Note1	Note1	219,053	4	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	212,749	1	45 days	Note1	Note1	136,471	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	101,739	-	60 days	Note1	Note1	88,737	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Innolux Corporation	Note4	Purchase	1,959,641	7	60 days	Note1	Note1	( 427,378) (	5)	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	462,444	2	90 days	Note1	Note1	( 297,242) (	4)	
FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	311,005	20	45 days	Note1	Note1	254,611	31	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	\$ 844,300	55	30 days	Note1	Note1	\$ 230,104	28	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	626,463	4	45 days	Note1	Note1	536,035	7	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	4,988,010	29	30 days	Note1	Note1	80,779	1	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	781,866	5	30 days	Note1	Note1	773,842	10	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Innox Corporation	Note4	Purchase	435,700	3	60 days	Note1	Note1	( 368)	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	299,389	1	30 days	Note1	Note1	131,786	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Group	Sales	271,247	1	45 days	Note1	Note1	159,188	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Group	Sales	584,905	2	45 days	Note1	Note1	271,502	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	10,773,724	44	45 days	Note1	Note1	8,804,779	46	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	5,439,232	22	30 days	Note1	Note1	5,121,807	26	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	Sales	163,971	1	60 days	Note1	Note1	252,011	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	310,380	3	60 days	Note1	Note1	( 207,382) (	2)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Qingdao Hiyn Materials Co., Ltd.	Affiliates	Purchase	150,853	1	90 days	Note1	Note1	( 90,877) (	1)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	507,236	4	30 days	Note1	Note1	( 405,410) (	4)	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	Sales	742,215	1	120days	Note1	Note1	486,360	1	
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	1,412,158	2	45 days	Note1	Note1	1,001,776	3	
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	2,474,971	3	45 days	Note1	Note1	2,125,958	5	
FIH (Hong Kong) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	603,428	1	90 days	Note1	Note1	( 312,940) (	1)	

Table 6, Page 4

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanning Futaihong Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	\$ 161,245	3	60 days	Note1	Note1	\$ 273,081	20	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda	Group	Sales	150,280	1	45 days	Note1	Note1	148,738	4	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	26,642,085	98	30 days	Note1	Note1	154,574	4	
Futaijing Precision Electrons (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	1,283,551	6	60 days	Note1	Note1	( 1,079,873) (	9)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Ample Wealth Enterprise Ltd.	Affiliates	Sales	317,431	1	90 days	Note1	Note1	161,097	4	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Light Flash International Limited	Affiliates	Purchase	184,694	1	90 days	Note1	Note1	( 139,278) (	1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Pan International Industry Co.,Ltd.	Affiliates	Purchase	150,403	1	60 days	Note1	Note1	( 140,117) (	1)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	7,294,677	100	120days	Note1	Note1	5,270,901	100	
Hengyang Futaihong Precision Industry Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	166,685	3	90 days	Note1	Note1	( 156,637) (	3)	
Carston Ltd.	FIH (Hong Kong) Limited	Group	Sales	332,438	9	90 days	Note1	Note1	16,380	-	
Carston Ltd.	High Tempo International Ltd.	Affiliates	Sales	376,412	11	90 days	Note1	Note1	-	-	
Carston Ltd.	High Tempo International Ltd.	Affiliates	Purchase	878,342	32	90 days	Note1	Note1	( 570,337) (	9)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	Sales	222,190	1	90 days	Note1	Note1	258,094	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	572,603	4	90 days	Note1	Note1	464,312	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	Subcontract Revenue	673,229	2	30 days	Note1	Note1	235,819	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd	Group	Sales	1,117,541	4	90 days	Note1	Note1	445,361	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	Subcontract Revenue	6,189,732	22	50 days	Note1	Note1	1,457,718	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	Subcontract Revenue	4,349,948	15	30 days	Note1	Note1	631,808	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	115,852	-	90 days	Note1	Note1	83,650	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,333,411	5	90 days	Note1	Note1	1,844,382	12	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	\$ 122,822	-	90 days	Note1	Note1	\$ 50,666	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	2,813,851	10	90 days	Note1	Note1	2,224,512	14	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	644,782	2	90 days	Note1	Note1	1,069,377	7	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	106,564	-	30 days	Note1	Note1	257,732	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	287,464	1	30 days	Note1	Note1	873,860	6	
Fu Ding Precision Component (Shenzhen) Co., Ltd	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	3,174,156	98	90 days	Note1	Note1	3,216,428	98	
Champ Tech Optical (Foshan) Corporation	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	156,735	5	90 days	Note1	Note1	116,678	8	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Pte. Ltd.	Affiliates	Sales	1,654,168	51	90 days	Note1	Note1	652,176	51	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Sales	349,819	11	90 days	Note1	Note1	105,819	8	
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Purchase	224,737	12	90 days	Note1	Note1	( 61,923) (	4)	
Champ Tech Optical (Foshan) Corporation	Pan-International Sunrise Trading Corp.	Affiliates	Purchase	229,186	12	90 days	Note1	Note1	( 147,033) (	9)	
Fuding Electrical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	1,676,402	20	90 days	Note1	Note1	804,839	17	
Fuding Electrical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,393,806	17	90 days	Note1	Note1	833,282	17	
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Group	Sales	5,020,573	96	60 days	Note1	Note1	158,584	51	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electrical Technology (Jiashan) Co., Ltd.	Group	Sales	642,036	10	60 days	Note1	Note1	577,260	14	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	594,238	9	60 days	Note1	Note1	627,383	16	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	Sales	217,261	3	60 days	Note1	Note1	242,566	6	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Sales	146,588	2	60 days	Note1	Note1	203,789	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	Sales	\$ 641,057	10	90 days	Note1	Note1	\$ 1,246,466	31	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Innox Corporation	Note3	Purchase	508,987	36	90 days	Note1	Note1	-	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	111,412	1	90 days	Note1	Note1	-	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	565,318	3	30 days	Note1	Note1	42,548	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	Sales	806,206	5	90 days	Note1	Note1	107,950	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,822,062	16	90 days	Note1	Note1	2,407,372	20	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	Subcontract Revenue	215,913	4	30 days	Note1	Note1	84,938	10	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Success Rise Enterprises Ltd.	Group	Sales	242,656	4	30 days	Note1	Note1	-	-	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	5,269,604	92	30 days	Note1	Note1	810,607	48	
Hongye Precision Component (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	251,170	43	90 days	Note1	Note1	195,521	56	
Hongye Precision Component (Kunshan) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	167,346	29	30 days	Note1	Note1	77,151	22	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn Computer Connectors (Kunshan) Co., Ltd.	Group	Sales	3,486,498	100	90 days	Note1	Note1	831,849	99	
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	2,679,110	1	90 days	Note1	Note1	2,641,426	2	
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	13,866,395	40	45 days	Note1	Note1	3,354,818	30	
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	625,180	2	60 days	Note1	Note1	1,065,421	9	
Hightech Electronics Components Inc.	Fusing International Inc. Pte. Ltd.	Group	Sales	4,195,249	12	60 days	Note1	Note1	1,168,167	10	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Group	Sales	10,771,367	31	90 days	Note1	Note1	3,011,661	27	
Hightech Electronics Components Inc.	Foxconn Japan Co., Ltd.	Group	Sales	487,145	1	60 days	Note1	Note1	146,150	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third			Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	
Hightech Electronics Components Inc.	Foxconn Singapore Pte. Ltd.	Group	Sales	\$ 368,580	1	90 days	Note1	Note1	\$ 215,046	2
Best Ever Industries Limited	FIH (Hong Kong) Limited	Group	Sales	344,871	4	90 days	Note1	Note1	120,665	7
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	1,046,252	-	90 days	Note1	Note1	143,291	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	762,718	-	90 days	Note1	Note1	1,586,785	2
Glorious Prospect Enterprises Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	935,956	53	90 days	Note1	Note1	46,363	4
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	781,079	100	45 days	Note1	Note1	168,017	100
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	318,069	2	90 days	Note1	Note1	270,732	4
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	179,665	1	30 days	Note1	Note1	134,820	2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	1,119,190	8	30 days	Note1	Note1	502,376	8
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	1,565,685	11	30 days	Note1	Note1	650,020	10
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	1,790,284	12	90 days	Note1	Note1	1,058,304	16
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	Sales	444,283	3	90 days	Note1	Note1	604,867	9
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	Sales	232,604	2	90 days	Note1	Note1	403,386	6
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	Sales	166,674	1	90 days	Note1	Note1	128,822	2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliates	Purchase	228,705	1	60 days	Note1	Note1	( 180,360) (	2)
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	101,978	1	90 days	Note1	Note1	( 69,434) (	1)
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	546,450	4	90 days	Note1	Note1	352,747	5
ECMMS S.A De C.V.	ECMMS Precision Singapore Pte. Ltd.	Group	Sales	352,775	71	30 days	Note1	Note1	217,824	97
Foxconn CZ S.R.O.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	Sales	198,950	-	90 days	Note1	Note1	62,290	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn CZ S.R.O.	CyberTAN Technology Inc.	Affiliates	Purchase	\$ 326,231	1	20 days	Note1	Note1	(\$ 59,212)	-	
Foxconn Global Services Division S.R.O.	Foxconn CZ S.R.O.	Group	Sales	215,036	94	45 days	Note1	Note1	76,957	23	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	Sales	1,412,028	6	90 days	Note1	Note1	1,837,702	18	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	249,428	1	90 days	Note1	Note1	211,051	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	3,730,783	17	90 days	Note1	Note1	1,341,621	13	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	Sales	2,376,262	11	90 days	Note1	Note1	223,816	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Group	Sales	166,415	1	90 days	Note1	Note1	191,749	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	617,192	3	90 days	Note1	Note1	360,851	4	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	142,565	1	90 days	Note1	Note1	164,687	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	304,449	1	90 days	Note1	Note1	256,485	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	10,304,816	47	90 days	Note1	Note1	2,500,445	25	
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Group	Sales	105,319	-	90 days	Note1	Note1	93,378	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	245,685	1	90 days	Note1	Note1	935,774	9	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jinchen Hongren Technology Co. Ltd.	Group	Sales	122,234	1	90 days	Note1	Note1	141,983	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	367,959	2	90 days	Note1	Note1	122,638	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	291,272	3	90 days	Note1	Note1	( 66,225) (	1)	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	1,601,971	45	90 days	Note1	Note1	1,225,368	41	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Group	Sales	\$ 241,205	7	90 days	Note1	Note1	\$ 245,067	8	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	1,165,059	33	90 days	Note1	Note1	868,454	29	
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Group	Sales	325,588	82	50 days	Note1	Note1	52,771	75	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	125,744	3	90 days	Note1	Note1	145,994	5	
Jizhun Precision Industry (Huizhou) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	107,021	3	90 days	Note1	Note1	37,572	1	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	609,583	17	90 days	Note1	Note1	520,878	16	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	196,445	5	90 days	Note1	Note1	57,202	2	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	132,911	4	90 days	Note1	Note1	130,605	4	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	454,775	13	90 days	Note1	Note1	485,352	15	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	103,529	3	60 days	Note1	Note1	251,437	8	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	135,788	4	90 days	Note1	Note1	83,057	3	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	149,153	4	90 days	Note1	Note1	142,922	4	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	209,242	6	90 days	Note1	Note1	166,011	5	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	102,968	3	7 days	Note1	Note1	69,595	2	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	148,755	4	90 days	Note1	Note1	118,811	4	
PCE Paragon Solutions (Mexico) S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Group	Sales	152,232	34	60 days	Note1	Note1	45,629	28	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Group	Sales	116,019	26	30 days	Note1	Note1	112,833	70	



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fertile Plan international Logistics Co.,Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	\$ 140,253	17	90 days	Note1	Note1	\$ 233,762	33	
Shenzhen Fertile Plan international Logistics Co.,Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	161,762	20	90 days	Note1	Note1	144,803	20	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	291,673	73	30 days	Note1	Note1	183,614	65	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Huaian Fultong Trading Co., Ltd.	Group	Sales	105,247	27	30 days	Note1	Note1	89,098	32	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	3,947,562	100	30 days	Note1	Note1	703,579	99	
Foxconn Baja California S.A. De C.V.	Competition Team Ireland Limited	Group	Sales	132,249	12	60 days	Note1	Note1	38,870	3	
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Group	Sales	667,776	61	60 days	Note1	Note1	644,806	57	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	37,055,252	91	90 days	Note1	Note1	7,144,622	77	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	239,602	1	90 days	Note1	Note1	200,612	2	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	411,372	1	90 days	Note1	Note1	( 262,525) (	2)	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Purchase	376,904	1	90 days	Note1	Note1	( 244,592) (	2)	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	243,409	-	90 days	Note1	Note1	( 47,358)	-	
Hongfujing Precision Industry (Wuhan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	892,783	2	90 days	Note1	Note1	( 252,508) (	2)	
Hongfujing Precision Industry (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	337,190	1	90 days	Note1	Note1	309,673	2	
Hongfujing Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	507,649	1	90 days	Note1	Note1	440,030	2	
Hongfujing Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	37,394,299	79	30 days	Note1	Note1	15,065,383	80	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Sales	\$ 7,114,339	15	30 days	Note1	Note1	\$ 2,174,972	11	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	1,458,732	3	90 days	Note1	Note1	( 746,055) (	3)	
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	3,957,249	3	60 days	Note1	Note1	684,282	1	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	1,696,925	4	45 days	Note1	Note1	491,924	5	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd	Group	Sales	340,308	11	90 days	Note1	Note1	56,532	26	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding(Zhengzhou) Precision Industry Co., Ltd.	Group	Sales	138,430	4	90 days	Note1	Note1	14,758	7	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	141,312	4	90 days	Note1	Note1	4,949	2	
Glorious Gain Limited	Best Leap Enterprises Limited	Group	Sales	966,580	100	30 days	Note1	Note1	5,884,231	16	
PCE Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Group	Sales	1,135,758	80	30 days	Note1	Note1	399,857	100	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	1,561,418	1	90 days	Note1	Note1	936,267	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	339,123	-	90 days	Note1	Note1	271,072	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	159,634	-	60 days	Note1	Note1	156,632	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,205,535	-	90 days	Note1	Note1	2,196,688	6	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd	Group	Sales	187,241	-	90 days	Note1	Note1	224,287	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	246,160,116	92	90 days	Note1	Note1	20,547,550	54	
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	1,254,013	-	90 days	Note1	Note1	534,224	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	2,104,790	1	90 days	Note1	Note1	1,785,139	5	
Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	540,874	-	90 days	Note1	Note1	546,512	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuxun Tong Trading(Shenzhen) Co., Ltd.	Group	Sales	\$ 387,231	-	90 days	Note1	Note1	\$ 452,012	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	830,071	-	90 days	Note1	Note1	300,401	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	863,903	-	90 days	Note1	Note1	755,413	2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	5,435,454	2	90 days	Note1	Note1	3,567,964	9	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	213,793	-	90 days	Note1	Note1	90,082	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	Sales	221,612	-	90 days	Note1	Note1	2,662,054	7	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	244,341	-	90 days	Note1	Note1	113,494	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	504,258	-	90 days	Note1	Note1	( 67,722)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	1,270,138	-	90 days	Note1	Note1	1,349,690	4	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	287,805	-	90 days	Note1	Note1	( 16,076)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	373,417	-	30 days	Note1	Note1	( 45,694)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuzhun Precision Industry Co.,Ltd	Affiliates	Purchase	138,414	-	90 days	Note1	Note1	( 176,773)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	304,615	-	90 days	Note1	Note1	( 23,336)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note5	Purchase	1,251,509	1	90 days	Note1	Note1	( 166,614)	-	
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Skilltop Limited	Group	Sales	850,821	70	45 days	Note1	Note1	482,013	52	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	33,928,751	88	60 days	Note1	Note1	8,832,009	64	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	3,603,825	9	90 days	Note1	Note1	3,228,339	23	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	Sales	\$ 225,269	1	90 days	Note1	Note1	\$ 251,479	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Note3	Purchase	1,868,207	52	90 days	Note1	Note1	( 850,068) (	13)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	160,756	1	90 days	Note1	Note1	( 74,913) (	1)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	558,188	3	90 days	Note1	Note1	( 347,405) (	5)	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	458,302	19	90 days	Note1	Note1	400,433	27	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	1,048,027	43	90 days	Note1	Note1	618,650	42	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	124,650	5	90 days	Note1	Note1	100,798	7	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	316,011	13	90 days	Note1	Note1	61,941	4	
Chongqingshi Futaitong Logistics Co., Ltd	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	102,850	46	60 days	Note1	Note1	206,761	76	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	285,025	1	60 days	Note1	Note1	233,383	10	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	30,331,539	91	60 days	Note1	Note1	10,136,516	73	
FuXun Tong Trading (ShenZhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	130,031	21	30 days	Note1	Note1	72,580	21	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	496,270	-	90 days	Note1	Note1	338,484	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	211,715	-	90 days	Note1	Note1	202,582	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	Sales	292,993	-	60 days	Note1	Note1	225,339	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	111,832,728	93	90 days	Note1	Note1	44,036,233	90	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	2,230,699	2	90 days	Note1	Note1	1,330,573	3	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	194,098	-	90 days	Note1	Note1	28,310	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	107,743	-	60 days	Note1	Note1	( 106,814)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	\$ 762,792	1	90 days	Note1	Note1	(\$ 304,536)	-	
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	178,730	36	90 days	Note1	Note1	102,114	24	
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	Sales	116,609	23	30 days	Note1	Note1	135,453	32	
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	Sales	112,055	4	90 days	Note1	Note1	177,185	16	
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	240,472	10	90 days	Note1	Note1	232,476	21	
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	293,780	12	90 days	Note1	Note1	289,766	26	
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	1,685,153	67	90 days	Note1	Note1	315,553	28	
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	Sales	1,978,313	54	30 days	Note1	Note1	899,761	45	
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	195,042	5	90 days	Note1	Note1	183,002	9	
Anpinda Precision Industry(Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	644,607	59	90 days	Note1	Note1	169,786	30	
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	184,953	5	60 days	Note1	Note1	55,542	6	
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	488,933	1	60 days	Note1	Note1	509,799	3	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	20,745,478	41	30 days	Note1	Note1	7,278,531	42	
Nanning Fugui Precision Industrial Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	101,865	-	90 days	Note1	Note1	( 67,657) (	5)	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	6,140,626	37	90 days	Note1	Note1	5,073,669	55	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	10,305,127	63	90 days	Note1	Note1	4,152,574	45	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	663,268	40	90 days	Note1	Note1	( 158,633) (	11)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	935,856	-		Note1	Note1	928,400	-	

Table 6, Page 15

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	\$ 482,136,729	95	90 days	Note1	Note1	\$ 247,469,535	95	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,074,136	-	90 days	Note1	Note1	146,092	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	382,635	-	90 days	Note1	Note1	272,947	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	11,701,955	2	90 days	Note1	Note1	7,184,641	3	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	Sales	2,800,286	1	90 days	Note1	Note1	1,866,108	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Innolux Corporation	Note3	Purchase	139,248	-	90 days	Note1	Note1	( 120,563)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	3,557,675	1	90 days	Note1	Note1	3,042,994	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,528,844	2	90 days	Note1	Note1	( 763,629)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	249,905	-	90 days	Note1	Note1	( 125,811)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	107,137	-	90 days	Note1	Note1	( 41,120)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	140,667	-	90 days	Note1	Note1	( 60,504)	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	Sales	2,878,759	10	90 days	Note1	Note1	2,536,061	23	
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	192,006	1	90 days	Note1	Note1	292,930	3	
Mega Well Limited	Competition Team Ireland Limited	Group	Sales	795,935	4	90 days	Note1	Note1	664,246	8	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	Sales	983,197	100	90 days	Note1	Note1	654,937	100	
Competition Team Ireland Limited	FIH (Hong Kong) Limited	Group	Sales	820,002	3	60 days	Note1	Note1	163,198	2	
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	Sales	2,023,657	7	45 days	Note1	Note1	612,553	6	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	6,208,849	20	60 days	Note1	Note1	3,353,402	33	
Competition Team Ireland Limited	Innolux Corporation	Note3	Purchase	1,008,504	3	60 days	Note1	Note1	( 300,033)	( 3)	
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	750,303	86	90 days	Note1	Note1	578,077	92	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	\$ 203,555	82	90 days	Note1	Note1	\$ 186,729	76	
Mexus Solutions Inc.	Franklin Management Ltd.	Group	Sales	111,331	57	7 days	Note1	Note1	16,307	55	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	5,808,769	6	90 days	Note1	Note1	3,181,185	16	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	10,321,731	11	90 days	Note1	Note1	6,079,206	31	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	72,082,420	77	60 days	Note1	Note1	7,952,270	40	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	5,732,088	6	90 days	Note1	Note1	2,355,098	12	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	25,125,592	60	30 days	Note1	Note1	( 14,081,633) (	22)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	336,883	1	90 days	Note1	Note1	( 62,648)	-	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	Subcontract Revenue	1,010,272	100	30 days	Note1	Note1	461,213	48	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	107,166	-	90 days	Note1	Note1	3,629	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,051,808	6	90 days	Note1	Note1	1,062,204	24	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	15,636,978	89	90 days	Note1	Note1	3,025,932	68	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	653,515	4	90 days	Note1	Note1	206,241	5	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	514,894	15	90 days	Note1	Note1	( 260,483) (	3)	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	Purchase	945,293	27	90 days	Note1	Note1	( 561,795) (	7)	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	644,535	18	90 days	Note1	Note1	557,387	26	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	Sales	481,742	13	90 days	Note1	Note1	441,307	20	
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	210,732	99	90 days	Note1	Note1	103,131	98	
Foxconn Interconnect Technology Limited	FIH (Hong Kong) Limited	Group	Sales	149,633	-	60 days	Note1	Note1	45,339	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third				Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	\$ 445,920	1	90 days	Note1	Note1	\$ 239,627	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	1,889,813	6	90 days	Note1	Note1	593,450	3	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	160,587	-	90 days	Note1	Note1	125,516	1	
Foxconn Interconnect Technology Limited	Huaaian Fulitong Trading Co., Ltd.	Group	Sales	219,109	1	30 days	Note1	Note1	67,333	-	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	1,739,722	5	90 days	Note1	Note1	1,095,263	6	
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	369,979	1	90 days	Note1	Note1	147,905	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Group	Sales	795,561	2	90 days	Note1	Note1	330,799	2	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Sales	550,971	2	90 days	Note1	Note1	427,363	3	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Group	Sales	192,080	1	90 days	Note1	Note1	76,247	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	Sales	2,403,196	7	90 days	Note1	Note1	1,919,397	11	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	1,312,818	4	90 days	Note1	Note1	631,960	4	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Group	Sales	984,111	3	60 days	Note1	Note1	467,062	3	
Foxconn Interconnect Technology Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	105,957	1	30 days	Note1	Note1	( 70,610) (	1)	
Foxconn Interconnect Technology Limited	Pan-International Industrial Co.	Affiliates	Sales	121,909	-	90 days	Note1	Note1	76,633	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Ganzhou) Co., Ltd.	Affiliates	Purchase	598,357	3	30 days	Note1	Note1	( 353,453) (	3)	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Purchase	1,185,420	6	30 days	Note1	Note1	( 510,520) (	5)	

Table 6, Page 18



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				terms compared to third			Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	\$ 382,960	1	90 days	Note1	Note1	\$ 265,324	2
Scienbizip Consulting Inc.	Carston Ltd.	Group	Sales	191,154	57	30 days	Note1	Note1	225,691	68
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	Subcontract Revenue	14,648,587	100	60 days	Note1	Note1	3,930,612	100
Guizhou Fuhuada Electronic Co., Ltd.	Panxian FuguiKang Precision Electronic Ltd.	Group	Sales	174,121	28	90 days	Note1	Note1	200,809	41
FIT Electronics	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	410,365	91	30 days	Note1	Note1	133,717	76
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	568,147	27	90 days	Note1	Note1	541,911	58
Jusda International Limited	Competition Team Ireland Limited	Group	Sales	126,192	10	60 days	Note1	Note1	11,945	1
Jusda International Limited	Interface Optoelectronics (SZ) Co.,Ltd	Affiliates	Sales	110,227	9	60 days	Note1	Note1	103,699	10
Shenzhen Dengmao Science And Technology Company	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	115,818	23	30 days	Note1	Note1	89,074	32
Fuhuake Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	225,263	100	90 days	Note1	Note1	165,951	100
Fushirui ChengDu Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Sales	100,986	98	90 days	Note1	Note1	117,305	98
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	119,934	100	30 days	Note1	Note1	91,881	100
NSG Technology Inc.	Heroic Legend Enterprises Ltd.	Group	Sales	163,309	50	30 days	Note1	Note1	66,800	16
NSG Technology Inc.	Competition Team Ireland Limited	Group	Sales	100,302	30	30 days	Note1	Note1	59,468	14
Foxconn Singapore Pte. Ltd.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	Sales	1,588,515	51	45 days	Note1	Note1	421,605	46
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	Sales	393,883	57	60 days	Note1	Note1	1,301,875	50
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	Sales	2,118,342	22	60 days	Note1	Note1	1,040,264	20

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

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

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

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

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

Hon Hai Precision Industry Co., Ltd.

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

June 30, 2015

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	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	\$ 31,382,124	2	\$ 10,063,725	Subsequent Collection	\$ 5,625,608	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	33,192,845 (Shown as other receivables)(Note 1)		2,463,765	Subsequent Collection	4,734,837	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	467,818,620 (Shown as other receivables)(Note 1)		101,766,392	Subsequent Collection	90,989,527	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	100,362,481 (Shown as other receivables)(Note 1)		9,783,022	Subsequent Collection	6,178,734	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	63,532,992 (Shown as other receivables)(Note 1)		16,891,778	Subsequent Collection	29,012,480	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	40,028,649 (Shown as other receivables)(Note 1)		11,260,991	Subsequent Collection	400,584	-
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	6,617,540	2	2,508,431	Subsequent Collection	2,843,134	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	3,758,774	5	297,147	Subsequent Collection	1,891,185	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Group	1,130,681	4	51,486	Subsequent Collection	749,788	-
Hon Hai Precision Industry Co., Ltd.	Funning Precision Component Co., Ltd.	Group	2,023,576	5	131,008	Subsequent Collection	1,099,889	-
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	812,929	-	690	Subsequent Collection	357,985	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	1,486,710	4	-	-	551,606	-
Hon Hai Precision Industry Co., Ltd.	Nanhai Chi Mei Optoelectronics Ltd.	Note3	196,031	2	-	-	52,042	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Optoelectronics Ltd.	Note3	328,234	2	735	Subsequent Collection	59,639	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Group	563,677	3	-	-	260,618	-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note2	496,133	3	9,666	Subsequent Collection	151,090	-
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	312,798	4	21,016	Subsequent Collection	53,532	-
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	681,095	6	4,734	Subsequent Collection	325,659	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	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.	CyberTAN Technology Inc.	Affiliates	\$ 184,464	4	\$ 7,518	Subsequent Collection	\$ 107,097	\$ -
Hon Hai Precision Industry Co., Ltd.	Ningbo Chi Mei Electronics Ltd.	Note3	241,492	3	-	-	56,776	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	1,358,989	3	6,435	Subsequent Collection	310,588	-
Hon Hai Precision Industry Co., Ltd.	TPO Displays (Nanjing) Ltd.	Note3	150,848	5	3,477	Subsequent Collection	50,053	-
Hon Hai Precision Industry Co., Ltd.	Dynamic Computing Technology Co., Ltd.	Group	101,860	4	14,944	Subsequent Collection	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	2,717,975	8	19	Subsequent Collection	1,898,408	-
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Group	568,334	11	-	-	293,282	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Group	179,491	-	149,326	Subsequent Collection	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	337,178	2	-	-	238	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Group	5,411,703	3	-	-	2,722,849	-
Ingrasys Technology Co., Ltd.	Foxconn Japan Co., Ltd.	Group	222,623	10	-	-	140,817	-
Foxnum Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	276,320	4	275,770	Subsequent Collection	-	-
Foxnum Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	394,169	4	-	-	-	-
Foxnum Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	204,261	4	-	-	-	-
Fushirui Precision Industry (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	780,162	2	-	-	-	-
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	561,052	3	-	-	-	-
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	257,987	4	5,156	Subsequent Collection	1,481	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	3,785,190	5	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Group	219,053	3	-	-	123,309	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	136,471	-	-	-	8,442	-
FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	254,611	2	-	-	4,874	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	\$ 230,104	7	\$ -	-	\$ 19,093	\$ -
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	536,035	1	-	-	861	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	773,842	4	-	-	12,785	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	131,786	2	-	-	19,963	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Group	159,188	2	-	-	3,739	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Group	271,502	3	-	-	250,328	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	8,804,779	4	-	-	1,904,228	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	5,121,807	2	-	-	291,566	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	252,011	2	-	-	-	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	486,360	1	-	-	-	-
FIH (Hong Kong) Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,001,776	5	-	-	-	-
FIH (Hong Kong) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	2,125,958	5	-	-	-	-
Nanning Futaihong Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	273,081	2	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda.	Group	148,738	4	-	-	87,317	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	154,574	11	-	-	154,574	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	Ample Wealth Enterprise Ltd.	Affiliates	161,097	3	-	-	74,676	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	5,270,901	3	-	-	734,259	-
Carston Ltd.	General Interface Solution Limited	Affiliates	122,617	2	78,661	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fushirui Precision Industry (Jiyuan)Co., Ltd.	Group	258,094	3	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	464,312	3	67,070	Subsequent Collection	87,060	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	235,819	4	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	445,361	2	-	-	832	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	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.	Heroic Legend Enterprises Ltd.	Group	\$ 1,457,718	9	\$ 30,427	Subsequent Collection	\$ -	\$ -
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	631,808	13	629	Subsequent Collection	629	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	125,009	1	69,329	Subsequent Collection	61,224	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,844,382	1	431,012	Subsequent Collection	178,972	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	924,139	-	893,863	Subsequent Collection	161,642	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	2,224,512	4	998,347	Subsequent Collection	999,525	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	170,877	-	150,690	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,069,377	1	524,580	Subsequent Collection	18,894	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	257,732	-	204,673	Subsequent Collection	6,110	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	873,860	1	872,993	Subsequent Collection	16,995	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (Shenzhen) Co.,Ltd	Affiliates	171,845	-	166,145	Subsequent Collection	146,734	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliates	178,729	-	57,835	Subsequent Collection	3	-
Antec Automotive Electric System (Kunshan) Co.,Ltd	Profit Excel Group Ltd.	Group	106,747	1	77,467	Subsequent Collection	7,350	-
Profit Excel Group Ltd.	Antec Electronic System Co., Ltd	Group	109,090	1	96,564	Subsequent Collection	7,388	-
Fu Ding Precision Component (Shenzhen) Co., Ltd	New Beyond Maximum Industrial Limited	Group	3,216,428	2	1,677,210	Subsequent Collection	-	-
Champ Tech Optical (Foshan) Corporation	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	116,678	2	128	Subsequent Collection	84,000	-
Champ Tech Optical (Foshan) Corporation	Shen Zhen Fu Neng New Energy Technology Co., Ltd.	Group	109,216	2	105,070	Subsequent Collection	9,175	-
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Pte. Ltd.	Affiliates	652,176	6	-	-	258,627	-
Champ Tech Optical (Foshan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	105,819	5	2,840	Subsequent Collection	55,537	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	804,839	2	177,442	Subsequent Collection	670,735	-
Fuding Electrical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	833,282	3	-	-	393,980	-
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Group	158,584	9	-	-	121,911	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electrical Technology (Jiashan) Co., Ltd.	Group	\$ 577,260	2	\$ 454,141	Subsequent Collection	\$ 27,433	\$ -
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	627,383	2	559,677	Subsequent Collection	19,647	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	242,566	3	-	-	23,751	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	203,789	2	554	Subsequent Collection	48,427	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	1,246,466	2	45,228	Subsequent Collection	548,097	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	107,950	4	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	2,407,372	3	354,964	Subsequent Collection	352,237	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	810,607	4	-	-	810,607	-
Hongye Precision Component (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	195,521	5	-	-	100,936	-
Foxconn Electronic Industrial Development (Kunshan) Co.,Ltd	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	831,849	8	-	-	-	-
Competition Team Technologies Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	2,641,426	2	-	-	-	-
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	3,354,818	7	64,741	Subsequent Collection	-	-
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	1,065,421	2	766,250	Subsequent Collection	4,742	-
Hightech Electronics Components Inc.	Fusing International Inc. Pte. Ltd.	Group	1,168,167	4	-	-	-	-
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Group	3,011,661	9	-	-	-	-
Hightech Electronics Components Inc.	Foxconn Japan Co., Ltd.	Group	146,150	6	-	-	-	-
Hightech Electronics Components Inc.	Foxconn Singapore Pte. Ltd.	Group	215,046	3	70,472	Subsequent Collection	44,448	-
Best Ever Industries Limited	FIH (Hong Kong) Limited	Group	120,665	5	-	-	72,982	-
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	143,291	4	-	-	143,291	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,586,785	2	-	-	101,175	-
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	168,017	7	-	-	-	-
Tripleheads International Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Group	320,009	-	223,106	Subsequent Collection	28,138	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	270,732	4	4,097	Subsequent Collection	4,809	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	\$ 134,820	1	\$ 42,924	Subsequent Collection	\$ 94,374	\$ -
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	502,376	3	5,184	Subsequent Collection	410,439	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	650,020	7	389,953	Subsequent Collection	165,477	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	1,058,304	3	2,943	Subsequent Collection	358,926	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	604,867	2	311,484	Subsequent Collection	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	403,386	1	307,230	Subsequent Collection	25,185	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Group	128,822	2	62,532	Subsequent Collection	95,196	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	352,747	3	-	-	89,354	-
ECMMS S.A De C.V.	ECMMS Precision Singapore Pte.Ltd.	Group	217,824	5	-	-	169,880	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	1,837,702	2	846,610	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	211,051	2	-	-	61,484	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	150,579	-	44,859	Subsequent Collection	1,538	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	1,341,621	5	-	-	378,383	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Group	223,816	12	-	-	223,816	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Group	191,749	3	594	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	143,091	1	76,540	Subsequent Collection	83,917	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	360,851	2	-	-	70,084	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	164,687	3	160,897	Subsequent Collection	21	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	256,485	1	-	-	98,307	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	2,500,445	7	-	-	1,417,143	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	935,774	-	713,789	Subsequent Collection	18,280	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jinchen Hongren Technology Co. Ltd.	Group	141,983	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	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.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	\$ 122,638	1	\$ -	-	\$ 16,419	\$ -
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	1,225,368	3	697,989	Subsequent Collection	350,045	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Group	245,067	3	11,085	Subsequent Collection	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	868,454	2	298,574	Subsequent Collection	28,217	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	145,994	3	12,705	Subsequent Collection	43,393	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	520,878	2	223,934	Subsequent Collection	275,746	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	130,605	2	59	Subsequent Collection	16,272	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	485,352	3	9	Subsequent Collection	50,647	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	251,437	1	217,573	Subsequent Collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	142,922	4	300	Subsequent Collection	1,270	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	166,011	5	-	-	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	118,811	4	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Group	112,833	3	-	-	-	-
Shenzhen Fertile Plan International Logistics Co.,Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	233,762	1	26,777	Subsequent Collection	-	-
Shenzhen Fertile Plan International Logistics Co.,Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Group	144,803	3	11,071	Subsequent Collection	21,979	-
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	183,614	1	68,256	Subsequent Collection	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	703,579	3	-	-	394,300	-
PCE Paragon Solutions (USA) Inc.	Franklin Management Ltd.	Group	104,695	2	94,563	Subsequent Collection	24,443	-
Funing Precision Component Co.,Ltd .	FIH (Hong Kong) Limited	Group	108,516	7	55,410	Subsequent Collection	108,516	-
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte.Ltd.	Group	644,806	4	-	-	-	-
Hongfujin Precision Industry (Wuhan)Co., Ltd.	Top Step Enterprises Limited	Group	7,144,622	9	-	-	6,232,361	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Industry (Wuhan)Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	\$ 200,612	5	\$ -	-	\$ 70,343	\$ -
Hongfujin Precision Industry (Wuhan)Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	359,197	1	262,761	Subsequent Collection	250	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	309,673	4	-	-	12,712	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Competition Team Technology Pte. Ltd.	Group	105,649	1	79,481	Subsequent Collection	-	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	440,030	4	33,600	Subsequent Collection	55,565	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	15,065,383	8	2,682,402	Subsequent Collection	8,941,782	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	2,174,972	4	1,973	Subsequent Collection	1,620,267	-
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	684,282	5	-	-	684,282	-
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	491,924	5	15,756	Subsequent Collection	-	-
Glorious Gain Limited	Best Leap Enterprises Limited	Group	5,884,231	-	4,927,571	Subsequent Collection	-	-
PCE Technology de Juarez S.A. De C.V.	ECMMS Precision Singapore Pte.Ltd.	Group	399,857	6	-	-	291,537	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	936,267	3	23,645	Subsequent Collection	303,228	-
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	271,072	2	12,870	Subsequent Collection	8,227	-
Futaihua Industrial (Shenzhen) Co., Ltd.	FIH (Hong Kong) Limited	Group	156,632	4	15,618	Subsequent Collection	26,504	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	2,196,688	1	1,195,474	Subsequent Collection	53,121	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	224,287	2	14,009	Subsequent Collection	7,548	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	20,547,550	8	-	-	20,547,550	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	534,224	2	87,027	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	1,785,139	1	-	-	423,112	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	546,512	3	-	-	1,058	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	104,081	3	73,808	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuxun Tong Trading(Shenzhen) Co., Ltd.	Group	452,012	3	248,456	Subsequent Collection	47	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	300,401	3	7,847	Subsequent Collection	129,548	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	\$ 755,413	1	\$ 162,483	Subsequent Collection	\$ 194,572	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	3,567,964	2	272,417	Subsequent Collection	158,354	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Group	2,662,054	-	2,545,795	Subsequent Collection	4,314	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	113,494	4	147	Subsequent Collection	64,288	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	1,349,690	2	35,963	Subsequent Collection	23,388	-
Fuhujie Industrial (Shenzhen) Co., Ltd.	Skilltop Limited	Group	482,013	3	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	8,832,009	7	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	3,228,339	2	679,644	Subsequent Collection	679,644	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	251,479	2	92,605	Subsequent Collection	-	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	400,433	2	91,032	Subsequent Collection	111,232	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Group	618,650	5	595	Subsequent Collection	341,523	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	100,798	4	493	Subsequent Collection	22,083	-
Chongqingshi Futaitong Logistics Co., Ltd	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	206,761	1	-	-	9,661	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	233,383	4	3,285	Subsequent Collection	1,855	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Fuxun Tong Trading(Shenzhen) Co., Ltd.	Group	106,157	3	402	Subsequent Collection	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	10,136,516	6	422,855	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	338,484	2	-	-	338,484	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuding Electrical Technology (Jiashan) Co., Ltd.	Group	202,582	4	-	-	86,971	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	225,339	5	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	44,036,233	4	2,979	Subsequent Collection	30,611,642	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,330,573	2	28,459	Subsequent Collection	-	-
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	102,114	4	12,041	Subsequent Collection	3,875	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Fushirui ChengDu Precision Industry Co., Ltd.	Group	\$ 135,453	3	\$ -	-	\$ -	\$ -
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Fushirui Precision Industry (Jiyuan) Co., Ltd.	Group	177,185	2	48,118	Subsequent Collection	-	-
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	232,476	3	-	-	14,482	-
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	289,766	2	-	-	33,092	-
Fuding(Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	315,553	7	-	-	283,569	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Group	899,761	4	445,724	Subsequent Collection	628,082	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	183,002	2	-	-	87,612	-
Anpinda Precision Industry(Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	169,786	7	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	509,799	3	463,025	Subsequent Collection	396,470	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	7,278,531	7	2,095,244	Subsequent Collection	4,260,433	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	5,073,669	2	1,552,914	Subsequent Collection	182,443	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	4,152,574	7	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FIH (Hong Kong) Limited	Group	928,400	4	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	247,469,535	4	32,877,313	Subsequent Collection	30,203,343	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	146,092	2	89,073	Subsequent Collection	89,073	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Group	272,947	3	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	7,184,641	2	5,153,344	Subsequent Collection	2,675,542	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	1,866,108	5	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	3,042,994	3	707,761	Subsequent Collection	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	2,536,061	3	-	-	710,540	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Group	292,930	2	-	-	74,751	-
Mega Well Limited	Competition Team Ireland Limited	Group	664,246	3	202,757	Subsequent Collection	289,111	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongzhaoda Integrated Innovative Serice (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	\$ 654,937	5	\$ 654,937	Subsequent Collection	\$ 249,330	\$ -
Competition Team Ireland Limited	FIH (Hong Kong) Limited	Group	163,198	20	-	-	-	-
Competition Team Ireland Limited	Foxconn CZ S.R.O.	Group	612,553	5	26,906	Subsequent Collection	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	3,353,402	4	1,236,697	Subsequent Collection	-	-
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	578,077	2	148,312	Subsequent Collection	-	-
Zhengzhou Jusda Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	186,729	2	-	-	44,268	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	3,181,185	3	-	-	1,350,509	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	6,079,206	3	146,065	Subsequent Collection	2,280,528	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	7,952,270	9	158,807	Subsequent Collection	7,952,270	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	2,355,098	4	12,517	Subsequent Collection	24,811	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	461,213	5	-	-	218,032	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,062,204	2	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	3,025,932	11	794	Subsequent Collection	794	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	206,241	2	117,679	Subsequent Collection	-	-
TianJin FuNaYuanChuang Technology Co.,Ltd.	Shih Hua Technology Ltd.	Group	197,904	1	164,423	Subsequent Collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	557,387	3	-	-	272,796	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Group	441,307	3	-	-	360,632	-
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	103,131	3	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	239,627	4	-	-	120,337	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	593,450	6	-	-	438,496	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	125,516	3	-	-	39,112	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	1,095,263	2	143,304	Subsequent Collection	291,233	-

Table 7,Page 11

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	\$ 147,905	5	\$ -	-	\$ 85,955	\$ -
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Group	330,799	4	5,345	Subsequent Collection	184,352	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	427,363	2	-	-	225,932	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Group	1,919,397	2	-	-	1,221,938	-
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	631,960	3	-	-	302,483	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Group	467,062	4	117,031	Subsequent Collection	157,338	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	612,496	3	26,907	Subsequent Collection	485,257	-
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	454,020	3	131,595	Subsequent Collection	37,408	-
Foxconn Interconnect Technology Limited	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	265,324	2	2,493	Subsequent Collection	57,567	-
Scienbizip Consulting Inc.	Carston Ltd.	Group	225,691	2	225,691	Subsequent Collection	78,800	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	3,930,612	4	-	-	98,752	-
Guizhou Fuhuada Electronic Co., Ltd.	Panxian FuguiKang Precision Electronic Ltd.	Group	200,809	2	62,996	Subsequent Collection	-	-
FIT Electronics	New Beyond Maximum Industrial Limited	Group	133,717	6	32,658	Subsequent Collection	56,284	-
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	541,911	4	-	-	17,431	-
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Group	102,526	3	-	-	-	-
Jusda International Limited	Interface Optoelectronics (Shenzhen) Co.,Ltd	Affiliates	103,699	4	-	-	-	-
Shih Hua Technology Ltd.	TianJin FuNaYuanChuang Technology Co.,Ltd.	Group	151,824	-	144,499	Subsequent Collection	-	-
Fuhuake Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	165,951	5	-	-	-	-
Fushirui ChengDu Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	117,305	3	-	-	-	-
Shunsin Technology (Damao) Corporation Limited	Shunsin Technology (Zhong Shan) Co., Ltd.	Group	146,937	-	-	-	-	-
Foxconn Singapore Pte. Ltd.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	421,605	7	7,093	Subsequent Collection	361,408	-
Premier Image Technology (China) Ltd.	Premier Image Technology (H.K) Ltd.	Group	1,121,266	-	1,121,266	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2015	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	\$ 1,301,875	1	\$ 1,084,121	Subsequent Collection	\$ -	\$ -
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	1,040,264	4	400,937	Subsequent Collection	646	-

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

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

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

Hon Hai Precision Industry Co., Ltd.  
Significant inter-company transactions during the reporting periods  
For the six-month period ended June 30, 2015

Table 8

Expressed in thousands of NTD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	\$ 319,332,183	Note3	16
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts receivable	31,382,124	Note3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Accounts payable	155,250,151	Note3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other payables	54,863,253	Note3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Other receivables	33,192,845	Note3	1
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	480,216,555	Note3	24
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts payable	324,777,820	Note3	14
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	249,868,676	Note3	13
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Accounts payable	87,688,468	Note3	4
0	Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Group	Other payables	24,025,538	Note3	1
0	Hon Hai Precision Industry Co., Ltd.	Heoric Legend Enterprises Ltd.	Group	Other payables	23,149,782	Note3	1
0	Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Group	Other payables	25,768,106	Note3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	Other receivables	100,362,481	Note3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Group	Other receivables	63,532,992	Note3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co.,Ltd.	Group	Other receivables	467,818,620	Note3	20
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Other receivables	40,028,649	Note3	2
1	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	31,929,856	Note3	2
2	Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	26,642,085	Note3	1

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
3	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	Sales	\$ 37,055,252	Note3	2
4	Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	37,394,299	Note3	2
5	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Group	Sales	246,160,116	Note3	12
6	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	33,928,751	Note3	2
7	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Group	Sales	30,331,539	Note3	2
8	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Sales	111,832,728	Note3	6
8	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Group	Accounts receivable	44,036,233	Note3	2
9	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	20,745,478	Note3	1
10	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Sales	482,136,729	Note3	24
10	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Group	Accounts receivable	247,469,535	Note3	11
11	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	72,082,420	Note3	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 reviewed by independent accountants.



Hon Hai Precision Industry Co., Ltd.  
Information on investees  
For the six-month period ended June 30, 2015

Table 9

Expressed in thousands of NTD  
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2015			Net profit (loss) of the investee for the six-month period ended June 30, 2015	Investment income(loss) recognised by the Company for the six-month period ended June 30, 2015	Footnote
				Balance as at June 30, 2015	Balance as at June 30, 2014	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 132,392,334	\$ 116,753,254	4,922,292,998	100	\$ 804,500,027	\$ 40,258,560	\$ 41,291,350	Note1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	668,527,500	98	20,812,788	507,111	494,216	Note1
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	13,581,215	530,600	525,181	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,904,952	8,904,952	275,890,000	100	11,986,350	743,620	731,191	Note1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	1,788,146	1,788,146	53,100,000	100	10,806,247	577,325	577,325	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding B.V. -Netherland	Netherland	Investment holding	6,486,934	6,486,934	107,723,409	100	9,973,066	828,363	829,662	Note1
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	8,343,783	5,855,333	576,209	Note1 、 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	3,661,976	3,661,976	120,680,290	100	8,927,792	789,319	782,210	Note1

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2015			Net profit (loss)	Investment income(loss)	Footnote
				Balance as at June 30, 2015	Balance as at June 30, 2014	Number of shares	Ownership (%)	Book value	of the investee for the six-month period ended June 30, 2015	recognised by the Company for the six-month period ended June 30, 2015	
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	\$ 3,911,657	\$ 21,500	\$ 21,315	
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	3,804,531	41,096	40,601	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	1,790,350	1,661,610	57,137,543	100	3,098,248	34,309	34,301	Note1
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherland	Investment holding	3,247,330	3,247,330	72,163,188	100	1,484,898	130,507	130,507	
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	2,298,038	2,528 (	12,265)	Note1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	1,037,385	5,279	4,662	
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	1,003,237 (	158,413) (	116,390)	
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	149,333 (	76,511) (	1,247)	Note4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,257,244	1,257,244	47,079,651	65	466,035 (	603) (	2,387)	Note5
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem Corporation	Taiwan	Mobile communications	16,960,000	16,960,000	1,696,000,000	85	10,451,039 (	1,270,175) (	1,077,109)	Note6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2015			Net profit (loss)	Investment income(loss)	Footnote
				Balance as at June 30, 2015	Balance as at June 30, 2014	Number of shares	Ownership (%)	Book value	of the investee for the six-month period ended June 30, 2015	recognised by the Company for the six-month period ended June 30, 2015	
Hon Hai Precision Industry Co., Ltd.	Others	Others		\$ 163,446	\$ 163,446	-	-	\$ 151,983	(\$ 3,793)	(\$ 2,763)	Note7
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	16,777,643	5,855,333	1,148,244	Note2、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	662,995	2,528	( 3,369)	Note3、8
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	606,018	205,097	19,504	Note8
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	1,534,046	( 3,376,710)	( 365,704)	Note8
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	247,379	181,134	39,057	Note8
Bao Shin and Hyield	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	284,401	284,401	29,068,649	42	1,041,001	452,190	159,405	Note8
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	1,106,921	( 68,823)	( 76,439)	Note8
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	282,712	( 46,836)	( 57,928)	Note8

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2015			Net profit (loss)	Investment income(loss)	Footnote
				Balance as at June 30, 2015	Balance as at June 30, 2014	Number of shares	Ownership (%)	Book value	of the investee for the six-month period ended June 30, 2015	recognised by the Company for the six-month period ended June 30, 2015	
Hyield	Ingrasys Technology Inc.	Taiwan	Design, research, manufacture and sales of data storage and processor	\$ 530,705	\$ 530,705	45,410,000	100	\$ 3,084,584	\$ 369,440	\$ 303,736	Note8
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	760,742	38,958	38,958	Note8
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	728,064	88,588	30,005	Note8
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	676,389	56,601,286	25	787,180 (	96,629) (	26,316)	Note8
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	435,787	159,920	15,371	Note8
Bao Shin, Hyield, and Lin Yih	HealthConn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	305,165	258,961	19,650,108	68	232,174	23,743 (	10,683)	Note8
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	11,659,596	582,988,468	15	8,567,829 (	1,123,601) (	968,314)	Note6、8

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2015			Net profit (loss)	Investment income(loss)	Footnote
				Balance as at June 30, 2015	Balance as at June 30, 2014	Number of shares	Ownership (%)	Book value	of the investee for the six-month period ended June 30, 2015	recognised by the Company for the six-month period ended June 30, 2015	
Hyield, Hon Yuan, Bao Shin and Hon Chi	Others	Others		\$ 1,481,629	\$ 1,041,874	-	-	\$ 1,355,323	(\$ 1,389,507)	(\$ 108,725)	Note7

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 26.77% 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.

Hon Hai Precision Industry Co., Ltd.  
Information on investments in Mainland China  
For the six-month period ended June 30, 2015

Table 10

Expressed in thousands of NTD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,123,168	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 85,313	65.23	\$ 55,649	\$ 17,041,402	\$ -	Note2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,618,607	Note1(2)	154,300	-	-	154,300	( 17,527)	100	( 17,527)	2,420,572	134,550	Note2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,509,127	Note1(2)	-	-	-	-	553,470	65.23	361,027	11,766,064	-	Note2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro- computers, mouse cables, monitor cables, etc.	1,877,522	Note1(2)	92,580	-	-	92,580	29,194	100	29,194	2,218,760	-	Note2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,913,048	Note1(2)	-	-	-	-	190,064	65.23	123,978	5,727,090	-	Note2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Remitted to Mainland China	Remitted back to Taiwan	amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	\$ 462,900	Note1(2)	\$ -	\$ -	\$ -	\$ -	(\$ 5,670)	100	(\$ 5,670)	\$ 700,855	\$ -	Note2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,376,356	Note1(2)	154,300	-	-	154,300	252,100	100	252,100	7,191,045	220,340	Note2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,481,280	Note1(2)	-	-	-	-	608,516	100	608,516	6,759,704	-	Note2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,215,340	Note1(2)	-	-	-	-	1,341,980	100	1,341,980	79,300,856	1,080,717	Note2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,826,640	Note1(2)	1,728,160	-	-	1,728,160	90,133	100	90,133	5,592,432	-	Note2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	370,320	Note1(2)	-	-	-	-	( 13,658)	100	( 13,658)	541,973	-	Note2
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	354,890	Note1(2)	-	-	-	-	( 23,570)	100	( 23,570)	1,288,001	66,966	Note2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Remitted to Mainland China	Remitted back to Taiwan	amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	\$ 2,653,960	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 43,200	100	\$ 43,200	\$ 14,626,072	\$ 83,939	Note2
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,320,400	Note1(2)	894,940	-	-	894,940	( 370,759)	100	( 370,759)	2,117,920	-	Note2
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	177,445	Note1(2)	-	-	-	-	( 5,039)	100	( 5,039)	255,886	-	Note2
Qunkang Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of switching hub and router cases	185,160	Note1(2)	-	-	-	-	( 1,446)	100	( 1,446)	( 20,547)	-	Note2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	20,583,620	Note1(2)	10,831,860	-	-	10,831,860	482,470	100	482,470	29,162,687	-	Note2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	178,988	Note1(2)	-	-	-	-	31,029	100	31,029	500,960	44,747	Note2
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, computer cases, etc.	1,326,980	Note1(2)	1,326,980	-	-	1,326,980	197,407	100	197,407	2,630,521	-	Note2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Remitted to Mainland China	Remitted back to Taiwan	amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	\$ 385,750	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 31,643	100	\$ 31,643	\$ 1,163,718	\$ -	Note2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	4,567,280	Note1(2)	-	-	-	-	( 359,076)	100	( 359,076)	10,380,283	-	Note2
Ambit Microsystems (Zhong Shan) Corporation	Manufacturing and marketing of power supplies	1,486,848	Note1(2)	756,070	-	-	756,070	289,060	60.66	190,664	3,316,398	-	Note2
Ambit Microsystems (Shanghai) Co., Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	2,265,124	Note1(2)	1,419,560	-	-	1,419,560	523,570	100	523,570	9,717,308	-	Note2
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	617,200	Note1(2)	216,020	-	-	216,020	19,010	49.82	9,475	389,863	-	Note2
Fuxian Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	5,091,900	Note1(2)	771,500	-	-	771,500	977,613	100	977,613	10,556,820	-	Note2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	308,600	Note1(2)	-	-	-	-	10,703	100	10,703	457,470	-	Note2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,629,408	Note1(2)	-	-	-	-	( 144,466)	65.23	( 94,235)	( 1,586,512)	-	Note2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	114,182	Note1(2)	-	-	-	-	22,311	70	15,618	164,156	-	Note2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015	amount of remittance from Taiwan to Mainland China as of June 30, 2015	amount of investment income remitted back to Taiwan as of June 30, 2015						
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	\$ 293,324	Note1(2)	\$ 154,300	\$ -	\$ -	\$ 154,300	(\$ 6,727)	100	(\$ 6,727)	\$ 137,676	\$ -	Note2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	1,265,260	Note1(2)	1,011,831	-	-	1,011,831	( 433,324)	100	( 433,324)	( 34,947)	-	Note2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,683,438	Note1(2)	20,059	-	-	20,059	( 64,335)	100	( 64,335)	10,176,372	-	Note2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,061,312	Note1(2)	-	-	-	-	( 19,459)	100	( 19,459)	5,131,082	-	Note2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,214,932	Note1(2)	5,246,200	-	-	5,246,200	100,293	100	100,293	11,095,603	-	Note2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	90,629	Note1(2)	-	-	-	-	45,549	50	22,775	208,769	-	Note2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	14,612,210	Note1(2)	2,218,666	-	-	2,218,666	2,159,906	100	2,159,906	26,225,453	-	Note2
Jizhun Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer cases, router, notebook, etc.	2,869,980	Note1(2)	-	-	-	-	242,083	100	242,083	2,094,517	-	Note2
Fukui Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of electronics devices and cable	6,236,166	Note1(2)	-	-	-	-	3,554,503	37.96	1,409,716	10,210,045	-	Note2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Remitted to Mainland China	Remitted back to Taiwan	amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	\$ 2,314,500	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 992,764	65.23	\$ 647,578	\$ 2,299,004	\$ -	Note2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,673,930	Note1(2)	-	-	-	-	2,569,616	65.23	1,676,154	19,503,832	-	Note2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	87,706	Note1(2)	-	-	-	-	( 3,234)	40	( 1,294)	18,810	-	Note2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	617,200	Note1(2)	-	-	-	-	( 31,710)	100	( 31,710)	917,645	-	Note2
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,035,808	Note1(2)	5,952,894	-	-	5,952,894	629,052	100	629,052	15,521,729	-	Note2
Amworld Microsystems (Shanghai) Ltd.	Manufacturing and marketing of switch supply and modem	524,620	Note1(2)	-	-	-	-	( 17,600)	100	( 17,600)	686,176	-	Note2
Hongqunsheng Precision Electronics (Yingkou) Co., Ltd.	Manufacturing and marketing of printed circuit board	2,059,291	Note1(2)	-	-	-	-	( 133,080)	37.96	( 52,780)	170,597	-	Note2
Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Manufacturing and marketing of printed circuit board	5,660,799	Note1(2)	-	-	-	-	( 309,057)	37.96	( 122,572)	2,739,177	-	Note2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the Six-month period ended June 30, 2015		Accumulated	Net income of investee as of June 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the Six-month period ended June 30, 2015	Book value of investments in Mainland China as of June 30, 2015	Accumulated	Footnote
				amount of remittance from Taiwan to Mainland China as of January 1, 2015	Remitted to Mainland China	Remitted back to Taiwan	amount of remittance from Taiwan to Mainland China as of June 30, 2015					amount of investment income remitted back to Taiwan as of June 30, 2015	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	\$ 2,184,888	Note1(2)	\$ -	\$ -	\$ -	\$ -	(\$ 325,497)	100	(\$ 325,497)	\$ 34,944,193	\$ -	Note2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	540,050	Note1(2)	-	-	-	-	60,235	65.23	39,291	358,842	-	Note2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	987,520	Note1(2)	-	-	-	-	47,156	100	47,156	825,244	-	Note2
Fuyang Electrical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	3,243,386	Note1(2)	-	-	-	-	37,668	100	37,668	3,461,253	-	Note2
Fu Tai Kang Electronics Development (YanTai) Ltd.	Marketing of computer chassis and metal stamping parts	1,851,600	Note1(2)	1,851,600	-	-	1,851,600	( 193,235)	100	( 193,235)	1,777,029	-	Note2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	11,567,372	Note1(2)	-	-	-	-	205	69.23	142	1,268,706	-	Note2
Hong Heng Sheng Electrical Technology (Huaian) Co., Ltd.	Print circuit board product manufacturing and sales	4,611,792	Note1(2)	-	-	-	-	( 246,853)	37.96	( 97,902)	1,292,337	-	Note2
Fu Ding Electrical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,177,900	Note1(2)	8,177,900	-	-	8,177,900	1,489,429	100	1,489,429	21,500,829	-	Note2

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Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	\$ 3,548,900	Note1(2)	\$ 3,548,900	\$ -	\$ -	\$ 3,548,900	(\$ 101,193)	100	(\$ 101,193)	(\$ 2,936,474)	\$ -	Note2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	354,890	Note1(2)	308,600	-	-	308,600	6,426	76.92	4,943	291,008	-	Note2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,418,200	Note1(2)	11,418,200	-	-	11,418,200	14,454,511	100	14,454,511	122,289,969	-	Note2
Dong Guan Precision Tooling Co., Ltd.	Design and manufacture of precision molds	300,338	Note1(2)	-	-	-	-	( 14,137)	24.71	( 3,781)	346,966	-	Note2
Kunshan Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	1,577,237	Note1(2)	-	-	-	-	21,889	24.71	5,854	567,665	-	Note2
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	762,532	Note1(2)	-	-	-	-	( 13,444)	24.71	( 3,596)	183,134	-	Note2
Kunshan Eson Technology Inc.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	338,793	Note1(2)	-	-	-	-	( 1,461)	8.03	( 128)	28,148	-	Note2
Yantai Jiray Electronic Technology Co., Ltd.	Manufacturing and marketing of monitoring device	175,745	Note1(2)	-	-	-	-	( 24,719)	16.06	( 4,298)	25,021	-	Note2

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Yantai Zheng Yi Precision Electronic Co., Ltd.	Manufacturing and marketing of monitoring device	\$ 350,473	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 17,031	24.71	\$ 4,555	\$ 98,956	\$ -	Note2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	897,779	Note1(2)	-	-	-	-	( 70,342)	5.76	( 4,052)	31,293	-	Note2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,883,459	Note1(2)	5,883,459	617,200	-	6,500,659	258,813	100	258,813	4,144,522	-	Note2
System Integration Electronics (Hangzhou) Co., Ltd.	Manufacturing and marketing of electronic components, network communication equipment, high-end routers and high-end switches	848,650	Note1(2)	890,302	-	-	890,302	137,960	100	137,960	1,747,854	-	Note2
Champ Tech Optical (Foshan) Corporation	Manufacturing and marketing of unassembled optical components	1,440,236	Note1(2)	1,650,715	-	-	1,650,715	167,525	100	167,525	2,401,404	-	Note2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note3
FIH (Chengdu) Communication Technology Co., Ltd.	Developing of computer and communications software, and technical services	234,536	Note1(2)	-	-	-	-	( 6,982)	65.23	( 4,554)	18,227	-	Note2
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone	3,086,000	Note1(2)	1,049,240	-	-	1,049,240	4,335,084	100	4,335,084	24,417,560	-	Note2

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Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Manufacturing and marketing of server	\$ 2,715,680	Note1(2)	\$ 2,098,480	\$ -	\$ -	\$ 2,098,480	\$ 13,574	100	\$ 13,574	\$ 920,690	\$ -	Note2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,430,000	Note1(2)	6,172,000	-	-	6,172,000	12,980,845	100	12,980,845	64,045,353	-	Note2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,317,000	Note1(2)	9,258,000	6,172,000	-	15,430,000	830,862	100	830,862	50,896,165	-	Note2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,234,400	Note1(2)	308,600	-	-	308,600	257,186	100	257,186	1,122,456	-	Note2
YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	308,600	Note1(2)	308,600	-	-	308,600	( 69,978)	100	( 69,978)	451,862	-	Note2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	462,900	Note1(2)	462,900	-	-	462,900	( 9,154)	100	( 9,154)	525,510	-	Note2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,604,720	Note1(2)	1,604,720	-	-	1,604,720	( 153,035)	100	( 153,035)	2,600,779	-	Note2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,543,000	Note1(2)	1,234,400	-	-	1,234,400	( 66,327)	100	( 66,327)	1,311,304	-	Note2

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NanNing FuGui Precision Industrial Co., Ltd	Manufacturing and marketing of network communication equipment	\$ 1,543,000	Note1(2)	\$ 1,311,550	\$ -	\$ -	\$ 1,311,550	\$ 861,829	100	\$ 861,829	\$ 3,663,875	\$ -	Note2
NanNing Fu Tai Hong Precision Industry Co., Ltd	Manufacturing and marketing of cell phone	1,543,000	Note1(2)	-	-	-	( 14,996)	65.23	( 9,782)	875,999	-	Note2	
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	925,800	Note1(2)	617,664	-	-	617,664	( 197,045)	78.82	( 153,380)	( 398,801)	-	Note2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	188,386	Note1(2)	-	-	-	( 23,239)	43.79	( 10,111)	1,377	-	Note2	
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	833,220	Note1(2)	524,620	-	-	524,620	( 131,185)	85.93	( 112,727)	785	-	Note2
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,697,300	Note1(2)	1,697,300	-	-	1,697,300	-	100	-	1,618,405	-	Note2
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Engaged in wireless handsets of wired telephones, cellular networks or other wireless IP telephone	27,002,500	Note1(2)	12,344,000	6,172,000	-	18,516,000	3,089,817	100	3,089,817	38,588,824	-	Note2



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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	\$ -	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note4
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	617,200	Note1(2)	-	-	-	-	( 357,755)	65.23	( 233,363)	652,636	-	Note2
Zhong Zhun Precision Industries (Luoyang) Co., Ltd.	Reducer, Other transmission shafts and cranks	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note5
Hongfutai Precision Industry (Hen Yang) Co., Ltd.	Work holders	1,172,680	Note1(2)	1,172,680	-	-	1,172,680	19,365	100	19,365	1,488,376	-	Note2
Jiaxing Radioshack Trading Limited	Household appliances, other electronic products, calculator software, communications equipment and related equipment	182,742	Note1(2)	-	-	-	-	( 9,685)	51	( 4,939)	36,362	-	Note2
Innocom Technology (Chongqing) Co., Ltd.	LCD related products, modules, components and systems manufacture	92,580	Note1(2)	122,637	-	-	122,637	8,688	100	8,688	( 131,348)	-	Note2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	185,160	Note1(2)	-	-	-	-	10,057	100	10,057	221,558	-	Note2

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Interface Technology (Chengdu) Co., Ltd.	To manufacture, produce and sell LCD modules and related materials	\$ 1,342,410	Note1(2)	\$ 786,930	\$ -	\$ -	\$ 786,930	\$ 43,221	26.74	\$ 11,562	\$ 528,685	\$ -	Note2
Changchun Leiguan	Articles for the conveyance or packing of goods, of plastics	46,290	Note1(2)	46,290	-	-	46,290	( 12,495)	100	( 12,495)	25,012	-	Note2
Environmental Plastic Products Co., Ltd.													
Changchun Yong Tai Technology Co., Ltd. (Formerly : Ying Tai Environmental Technology Ltd.)	Manufacturer of degradable plastic resin	494,377	Note1(2)	-	49,376	-	49,376	( 3,361)	100	( 3,361)	45,395	-	Note2
Changchun Chen Tai Technology Co., Ltd. (Formerly : Shiang Tai Environmental Technology Ltd.)	Manufacturer of degradable plastic resin	1,005,419	Note1(2)	-	49,376	-	49,376	( 4,892)	100	( 4,892)	43,875	-	Note2
Fu Hon Yuan Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	6,172	Note1(2)	-	-	-	-	5,858	70	4,101	61,796	-	Note2
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Management Consulting Services	135,784	Note1(2)	-	-	-	-	49,954	51	25,477	236,101	-	Note2
GuiZhou FuNaYuanChuan g Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,265,260	Note1(2)	1,265,260	-	-	1,265,260	( 44,728)	85.93	( 38,435)	958,860	-	Note2

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Chongqing Hongteng Technology Co., Ltd.	Connectors for optical fibres, optical fibre bundles or cables	\$ 92,580	Note1(2)	\$ -	\$ -	\$ -	\$ -	(\$ 6,042)	100	(\$ 6,042)	\$ 85,382	\$ -	Note2
Fujian 101 Education Technology Co. Ltd. (Formerly : 101 On-line Education Technology Co., Ltd.)	Online education and related application	49,777	Note1(2)	111,096	-	-	111,096	( 2,944)	45	( 1,325)	19,429	-	Note2
Fubo Industrial (Shenzhen) Co., Ltd.	Assembling of plugs and sockets for a voltage not exceeding 1,000V, computer case, printed circuit board	547,897	Note1(2)	-	-	-	-	20,472	37.96	8,119	202,301	-	Note2
FuGuiKang Precision Electronics (GuiZhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	617,200	Note1(2)	617,200	-	-	617,200	( 164,261)	100	( 164,261)	211,056	-	Note2
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	1,009,699	Note1(2)	-	-	-	-	4,723	37.96	1,873	383,676	-	Note2

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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	\$ 1,009,699	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 4,825	37.96	\$ 1,914	\$ 384,101	\$ -	Note2
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	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note6
Foxnum Technology (Zheng Zhou) Co., Ltd.	Manufacture and sale of automation equipment	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note7
Ji Zhi International (Shenzhen) Co., Ltd.	Manufacture and sale of high-speed hard cutting	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note8
Foxnum Technology (Ji Yuan) Co., Ltd.	Manufacture and sale of automation equipment	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note9

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Jin Ji Trading (Linyi) Co., Ltd.	Precision components for the design development, manufacturing, sales, trading, leasing and maintenance	\$ -	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note10
Fu Jiang Robot Technology (Shen Zhen) Co., Ltd.	Manufacture and sale of industrial robot	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note11
Jin Ji Full Precision Machinery (Shenzhen) Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note12
Shangqiu Jinzhengyuan Electronic Technology Co., Ltd.	Manufacturing and marketing of metal frame cell phone case	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note13
Smart Time Technologies Limited	Data center related technical consulting, technical support and information processing.	-	Note1(2)	-	-	-	-	-	-	-	-	-	Note14
Zhengzhou Jingji Precision Machinery Trade Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	89,599	Note1(2)	84,758	-	-	84,758	130,333	100	130,333	286,731	-	Note2

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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	\$ 64,710	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 62,978	100	\$ 62,978	\$ 253,233	\$ -	Note2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	516,685	Note1(2)	-	-	-	-	54,562	31.11	16,974	419,862	-	Note2
Charming International Leasing Co., Ltd.	Financial leasing	925,800	Note1(2)	231,450	-	-	231,450	1,401	100	1,401	913,512	-	Note2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	217,944	Note1(2)	-	61,720	-	61,720	( 5,042)	10	( 504)	234,167	-	Note2
Shenzhen Jing Huang Technology Co., Ltd. (Formerly: Shenzhen Chinadragon Technology Co. Ltd.)	Software design services, wholesale of electronic materials	2,485	Note1(2)	20,210	-	-	20,210	( 479)	40	( 192)	121	-	Note15

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FuShiRui Precision Industry (JiYuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	\$ 21,602	Note1(2)	\$ -	\$ -	\$ -	\$ -	\$ 54,163	100	\$ 54,163	\$ 88,727	\$ -	Note2
Kunshan Fuchengke Precision Electrical Co., Ltd.	Design and manufacture of Surface Mount Technology	771,500	Note1(2)	-	771,500	-	771,500	-	100	-	765,483	-	Note2
Foshan Fu Hua Ke Precision Electronics Co., Ltd.	Design and manufacture of Surface Mount Technology	138,870	Note1(2)	-	138,870	-	138,870	2	100	2	138,022	-	Note2
FuChengKe Precision Industry (YanTai) Co., Ltd.	Design and manufacture of Surface Mount Technology	231,450	Note1(2)	-	231,450	-	231,450	( 159)	100	( 159)	229,487	-	Note2
Fuhuake Industrial (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products,lighting equipment ,wired communication equipment,electronic parts and components,comput ers and computing peripheral equipments,cars,opti cal instrumen,bare printed circuit boards of recorded media	185,160	Note1(2)	-	185,160	-	185,160	( 31,600)	100	( 31,600)	151,552	-	Note2

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Fushirui ChengDu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 216,020	Note1(2)	\$ -	\$ 216,020	\$ -	\$ 216,020	(\$ 89,809)	100	(\$ 89,809)	\$ 124,248	\$ -	Note2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	61,720	Note1(2)	-	61,720	-	61,720	( 240,045)	100	( 240,045)	( 177,210)	-	Note2
Anhui HongQing Precision Machine Co.,Ltd	Manufacture and sale of automation equipment	55,600	Note1(2)	-	-	-	-	181,965	80	145,572	148,847	-	Note2
FuShiRui Precision Industry (JinCheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	18,516	Note1(2)	-	18,516	-	18,516	( 790)	100	( 790)	17,553	-	Note2
FuShiRui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	1,510,214	Note1(2)	-	246,880	-	246,880	( 19,200)	100	( 19,200)	224,534	-	Note2
Fumeng Electrical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors,for a voltage not exceeding 1000V	707,450	Note1(2)	-	-	-	-	( 49,819)	100	( 49,819)	64,650	-	Note2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer,computer peripherals and molds	80,953	Note1(2)	-	4,319	-	4,319	( 1,144)	5	( 57)	4,178	-	Note2



Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2015	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	\$ 125,126,588	\$ 222,041,108	\$ -

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

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

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based solely on the unreviewed financial statements of these companies.

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 June 30, 2015, 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 June 30,2015

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 June 30,2015

Note 6: 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 June 30,2015

Note 7: 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 June 30,2015

Note 8: 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 June 30,2015

Note 9: 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 June 30,2015

Note 10: 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 June 30,2015

Note 11: 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 June 30,2015

Note 12: 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 June 30,2015

Note 13: 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 June 30,2015

Note 14: The Company was approved by Investment Commission, MOEA of an investment of US\$ 10,000,000 in Smart Time Technologies Limited, which has not yet been established as of June 30,2015

Note 15: 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 16: 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 17: 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 18: 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 19: 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 20: 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 21: The Company was approved by Investment Commission, MOEA of an investment of US\$ 684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd.. All of the shares had been transferred to Teamsmart Corporation during 2009 .

Note 22: 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 23: The Company invests in the company via investee companies in Mainland China including Foxstar Technology Co., Ltd., Harbing GDS Technology Co., Ltd., Zhengzhou GDS Information & Technology Co., Ltd., Guizhou QianYu Electric Vehicle Service Co., Ltd., Shanghai TuoPuWang Logistics Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Fuyu Occupation Training School, ChenDu Fuyu Vocational Skills Training Center, Shenzhen Dengmao Science And Technology Company, Shenzhen Jingji Precision Machinery Trade Co., Ltd., Erdos HongHan Precision Electronics Co., Ltd., Shanghai Foxconn Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Futaitong Electronics Technology Co., Ltd., HuaiAn Tengyue Information Science & Technology Co., Ltd., Chengdu Zhuren Technology Co., Ltd., Zhengzhou HongRen Cutting Tool Ltd., Jinchen Hongren Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Beijing HengYu New Energy Auto Rental Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Shenzhen Fertile Plan international Logistics Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai HongFu Occupation Training School, Fu You Wan De Trading Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., FoShan ShunDe Jishun Precision Industry Co., Ltd., HenYang FuXiangYun Culture Co., Ltd., Shanghai Fujingtong Business Factoring Ltd., Wan Ma Ben Teng Trading Co., Ltd.- China 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, Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Zhongyuan Micro-credit companies, Jin Ji Tiger Investment Holding Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., FuXun Tong Trading(Shenzhen) Co., Ltd., Efeihu (Beijing) E-commerce Ltd., Efeihu (Chengdu) E-commerce Ltd., Efeihu (Wuhan) E-commerce Ltd., Huaian Hongfujing Precision Electronic Co., Ltd., Synergy Technology (ChengDu) Co., Ltd., Guizhou Fuhuada Electronic Co Ltd., Panxian FuguiKang Precision electronic Ltd., Nanyang Hongfujing Precision Electronic Co., Ltd., HonFuJin Precision Electronics (JiYuan) Limited, Fujingtong Finacial Information Services

(Shanghai) Co., Ltd., Chongqing Shendeng Technology Co., Ltd., HongQingXin Precision Electronics (ChongQing) Co., Ltd., ChongQing HongFuZhun Trading Co., Ltd., ChongQing Jingmei Precision electronic Co., Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Shan Hai Ketai Technology Co., Ltd., Chengdu Ketai Huajie Technology Co., Ltd., HaoCan Private Equity Investment Fund Joint Ventur, Shen Zhen Fu Neng New Energy Technology Co., Ltd., Shenzhen Futaile Trade Co Ltd., Chendu Futaile Trade Co., Ltd., Chengdu Chengfu Human Resource Management Co., Ltd., Foxstar Technology Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Finance Sponson Co., Ltd., ZhengZhou FuLian Wang Electronic Technology Co., Ltd., HengYan FuLianWang Commerce & Trade Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., Kunshan Fulianwang Trade Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., YanTai FuLianWang Electronic Technology Co.,Ltd., XiaMen Fulianwang Electronic Technology Co.,Ltd., Hunan Fulianwang Trading Co., Ltd., GuangZhou Wanpingyunma Electronic Technology Co., Ltd., ShangHai Fuhong Electronic Technology Co., Ltd., Chendu Fulianwang Trade Co., Ltd., NanYang Fulianwang Electronic Technology Co Ltd., Zengzhou Wanmayun Electronic Technology Co., Ltd., Langfang Fulianwang Trade Co., Ltd., XiAn Wanmayun Electronic Technology Co., Ltd., Shenyang Fulianwang Electronic Technology Co Ltd., Guangxi Fulianwang Electronic Technology Co Ltd., WuHan FuLianWang Commerce & Trade Co., Ltd., Hangzhou Flnet Electronic and Technology Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Beijing Fulian Commerce Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhenzhou Yongyang Provisions Detection Co., Ltd., JiYuan Jizhun Precision Electronics Limited, Henan Yupin Real Estate Co., Ltd., 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. , 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.