

2005 Information Transparency and Disclosure Ranking Results in Taiwan

Conducted by Securities and Futures Institute
Entrusted by Taiwan Stock Exchange Corporation & GreTai
Securities Market

Despite all reasonable care given in the screening process to ensure objectivity, the SFI bears no responsibility in case of any damage or loss incurred from use of the ranking results.

June 8, 2006

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About “Information Disclosure and Transparency Ranking System”

The recent media focus on corporate governance has prompted calls for greater transparency and disclosure on companies around the globe. As a result, several leading financial-information providers have launched disclosure rankings, evaluations, and research related to how companies disclose information to rely on market force and mechanisms to encourage voluntary disclosures of companies. However, the evaluation criteria selected by those rankings, to some degree, could not provide an overall evaluation of disclosure practices in local market. In additions, there have been calls for standard setters and regulators to expand disclosure requirements according to international standards. Therefore, the Securities and Futures Institute (“SFI”), entrusted by the Taiwan Stock Exchange Corporation (“TSEC”) and the Gre Tai Securities Market (“GTSM”), currently launched “Information Transparency and Disclosure Rankings System”(ITDRS) to evaluate the level of transparency for all listed companies in Taiwan since 2003. For the third time, the 2005 full-year ranking results were released on June 8, 2006. It’s the first time that the full ranking results released. In the 1,032 listed companies of TSEC and GTSM, 12 companies were ranked as “Grade A+”, 183 companies were ranked as “Grade A”, 583 companies were ranked as “Grade B”, and 254 companies were ranked as “Grade C”. For full ranking results, please visit web site at <http://www.sfi.org.tw>.

Objectives

- ◆ To promote corporate transparency by developing evaluation criteria which can not only well examine local disclosure practices but also comply with international standards.
- ◆ To assist companies in reducing cost of capital as disclosure level increase.
- ◆ To enable investors to better protect their interest through use of ranking results as an additional decision-making tool.
- ◆ To help regulators better monitor the market.

Companies covered

Except some companies with inadequate data (listed after January 1, 2005) or regulatory enquires, all TESC/GTSM-listed companies were covered by IDTRS.

Evaluation Criteria

The IDTRS gauged the level of corporate transparency by searching annual report, regulatory filling via inter net, and company web sites. In order to access the transparency and disclosure practices of listed companies, IDTRS identified 95 disclosure items as evaluation criteria grouped into the following five categories:

- ◆ Compliance with the mandatory disclosures
- ◆ Timeliness of reporting
- ◆ Disclosure of annual report
- ◆ Disclosure of Financial forecast
- ◆ Corporate website disclosure

Each disclosure item is in the form of a “yes” or “no” question to ensure objectivity (each “yes” question is equal to one point and each “no” to zero). Since IDTRS focuses only on the existence of each disclosure item, IDTRS does not endeavor to access the accuracy of the information.

Screening Process

A two-stage of screening process was conducted. All information provided was preliminarily screened by the SFI in-house ranking team based on the existence of each disclosure item. All companies were entitled to check the preliminary result via inter net, then directly respond to the SFI regarding ambiguous issues in two weeks. Upon receiving the different opinions (in papers) expressed by companies, the Ranking Committee, composed of experts from accounting profession, industry and academia, subsequently accessed the presentation of information and decided the final list of the more transparent companies.

List of the ranking results

● **Grade A+**

In total, 12 companies were ranked as ”Grade A+” in year 2005. A

detailed list (in company code order) was described as follows:

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|---------------|------|--------------|------|--------------|
| 1216 | UNI-PRESIDENT | 2412 | CHT | 2446 | PPt |
| 2618 | EVAAIR | 2834 | TBB | 2856 | ML |
| 2880 | HNFHC | 2885 | Fuhwa Group | 2888 | SK FHC |
| 3045 | TWM | 4904 | Far EasTone | 5820 | JHHSUN FHC |

● **Grade A**

In total, 183 companies were ranked as "Grade A" in year 2005. A detailed list (in company code order) was described as follows:

TSEC listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|-----------------|------|--------------|------|--------------|
| 1102 | ACC | 1108 | LUCKY CEMENT | 1215 | CPE |
| 1227 | S.F.C | 1229 | LHIC | 1233 | Ten Ren |
| 1301 | FPC | 1303 | NPC | 1304 | USI |
| 1305 | CGPC | 1312 | GPPC | 1314 | CPDC |
| 1323 | YONYU | 1402 | FETL | 1436 | FUI |
| 1440 | TAINAN SPINNING | 1452 | HONG YI | 1477 | Makalot |
| 1503 | SEEC | 1513 | CHEM | 1519 | FE |
| 1537 | KUNG LONG | 1605 | WALSIN | 1608 | HE |
| 1711 | EVERLIGHT | 1715 | ACHEM | 1722 | TFC |
| 1731 | Maywufa | 1735 | EMC | 1737 | Taiyen |
| 2006 | Tung Ho Steel | 2009 | FCC | 2014 | CHUNG HUNG |
| 2015 | FH | 2029 | SYSCO | 2034 | YC |
| 2101 | NK | 2103 | TSRC | 2204 | CMC |
| 2301 | LTC | 2308 | DELTA | 2311 | ASE |
| 2315 | MIC | 2317 | HON HAI | 2324 | Compal |
| 2325 | SPIL | 2327 | YAGEO | 2330 | TSMC |
| 2337 | MXIC | 2340 | OPTO TECH | 2344 | WEC |
| 2352 | BENQ | 2353 | ACER | 2354 | FTC |
| 2356 | INVENTEC | 2369 | LPI | 2371 | TATUNG CO. |
| 2377 | MSI | 2379 | RT | 2382 | QCI |
| 2384 | WINTEK CORP. | 2392 | FOXLINK | 2394 | PREMIER |
| 2417 | AVERMEDIA | 2421 | SUNON | 2432 | ETEN |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|-----------------|------|--------------|
| 2439 | MERRY | 2442 | JEAN | 2448 | EPISTAR |
| 2450 | SENAO | 2454 | MTK | 2456 | CHILISIN |
| 2458 | ELAN | 2460 | GEM | 2465 | LEADTEK |
| 2467 | C SUN | 2468 | FIS | 2473 | SPRINGSOFT |
| 2482 | UIC | 2484 | SIWARD | 2492 | WTC |
| 2493 | AMPOC | 2498 | HTC | 2535 | DA CIN |
| 2603 | EMC | 2606 | U-MING | 2607 | EITC |
| 2609 | YMTC | 2610 | CAL | 2801 | C.H.B |
| 2807 | HIB | 2820 | CBF | 2823 | CHINA LIFE |
| 2836 | B.O.K | 2837 | CSMB | 2838 | UBOT |
| 2845 | FEIB | 2849 | EnTie Bank | 2851 | Central Re |
| 2855 | PSC | 2882 | CATHAY HOLDINGS | 2883 | CDIBH |
| 2884 | E.S.FH | 2886 | MEGA FHC | 2887 | TSFHC |
| 2889 | NA | 2890 | SINOPACHOLDINGS | 2891 | CFHC |
| 2892 | FFHC | 2903 | FEDS | 2912 | PCSC |
| 3005 | MTC | 3010 | WAH LEE | 3011 | JH |
| 3015 | SPI | 3017 | AVC | 3018 | TUNG KAI |
| 3019 | ASIA | 3024 | ACN | 3030 | TRI |
| 3036 | Wintech | 3037 | UNIMICRON | 3041 | ALi |
| 3042 | TXC | 3059 | Altek | 3063 | IST |
| 4119 | SCI | 5607 | Farglory FTZ | 5608 | S. W. |
| 5854 | TCB | 6004 | YUANTA | 6119 | TECO_ENT |
| 6166 | ADLINK | 6189 | Promate | 6206 | FLYTECH |
| 6277 | ATEN | 6282 | AcBel | 6505 | FPCC |
| 8008 | LITE-ON IT | 8078 | CCI | 9919 | KNH |
| 9933 | CTCI Corp. | 9940 | Sinyi Realty | 9941 | TAC |

GTSM listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|--------------|
| 1565 | St.Shine | 3171 | TERMTEK | 3260 | A-DATA |
| 3289 | IST | 4103 | MLC | 4108 | PhytoHealth |
| 4120 | OEP | 4420 | Kwang Ming | 4711 | YONG SHUN |
| 5007 | SAN SHING | 5009 | GMTC | 5202 | NewSoft |
| 5212 | HYWEB | 5346 | PSC | 5347 | VIS |
| 5353 | TAILYN | 5356 | SIRTEC | 5388 | SERCOMM |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|--------------|
| 5414 | EPOX | 5425 | TSC | 5450 | PROLINK |
| 5493 | SAN LIEN | 5494 | Destiny | 5511 | TE CHANG |
| 5810 | BOWA BK | 5818 | BOOC | 6020 | TACHAN |
| 6105 | Portwell | 6129 | PTC | 6154 | Sunfar |
| 6177 | I A CO.LTD | 6185 | PLA | 6270 | PCT |
| 8039 | TAIFLEX | 8076 | FIRICH | 8088 | PANRAM |
| 8105 | GiantPlus | 8277 | UNIFOSA | 8299 | Phison |

● Grade B

In total, 583 companies were ranked as "Grade B" in year 2005. A detailed list (in company code order) was described as follows:

TSEC listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|-----------------|
| 1104 | UCC | 1201 | Wei-Chuan | 1207 | CH |
| 1219 | FWUSOW | 1225 | FOPCO | 1231 | Lian Hwa Foods |
| 1232 | TTET | 1234 | HEY-SONG | 1307 | SAN FANG |
| 1308 | APC | 1309 | TTC | 1310 | T.S.M.C. |
| 1313 | UPC | 1319 | TYG | 1321 | OPC |
| 1324 | GLOBE TAPE | 1326 | FCFC | 1410 | NYDF |
| 1423 | REWARD WOOL | 1434 | F.T.C | 1437 | GTM |
| 1439 | CWT | 1441 | TAH TONG | 1444 | LEALEA |
| 1446 | HONG HO | 1447 | LP | 1451 | NIEN HSING |
| 1455 | ZIG SHENG | 1457 | YI JINN | 1459 | LAN FA |
| 1460 | EVEREST | 1466 | Acelon | 1467 | TEX-RAY |
| 1468 | CHANG HO | 1469 | LILONTEX | 1471 | SL |
| 1473 | TAINAN | 1474 | HONMYUE | 1476 | ECLAT |
| 1504 | TECO | 1506 | R.W. | 1507 | YUNGTAY |
| 1512 | JL | 1517 | Lee Chi | 1520 | FU SHENG |
| 1522 | TYC | 1523 | TKY | 1524 | GORDON |
| 1525 | KSC | 1528 | ANDERSON | 1529 | LUXE |
| 1530 | AWEA | 1531 | KAULIN | 1533 | MORE |
| 1536 | HOTA | 1539 | GT | 1541 | Chang Type |
| 1603 | CWCO | 1604 | SAMPO | 1606 | TAIWAN KOLIN CO |
| 1609 | TA YA | 1612 | HONG TAI | 1614 | SANYO |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|-----------------|
| 1615 | Dah San | 1616 | EVERTOP | 1617 | JSW |
| 1704 | LCYCIC | 1707 | GKI | 1708 | SESODA |
| 1709 | FUCC | 1710 | OUCG | 1712 | SINON |
| 1713 | CCW | 1716 | Y.S.P | 1717 | ETERNAL |
| 1720 | S.C.P.C | 1721 | SUNKO | 1723 | CSCC |
| 1724 | T.N.C. | 1725 | YJE | 1730 | FARCENT |
| 1733 | ApexBio | 1734 | SINPHAR | 1736 | JHT |
| 1802 | TGI | 1808 | KOBIN | 1809 | China Glaze |
| 1810 | HCG | 1902 | TPPC | 1904 | Cheng Loong |
| 1906 | P.L | 1907 | YFY | 2002 | CSC |
| 2007 | YH | 2008 | KHC | 2010 | CHUN YUAN STEEL |
| 2013 | CSSC | 2017 | CHIA I | 2023 | YP |
| 2030 | FROCH | 2031 | Hkssteel | 2104 | CSRC |
| 2105 | CST | 2107 | FRG | 2108 | NANTEX |
| 2201 | YL | 2207 | HOTAI MOTOR | 2227 | YNM |
| 2302 | RECTRON | 2303 | UMC | 2312 | KINPO |
| 2313 | COMPEQ MFG. | 2314 | MTI | 2316 | WUS |
| 2321 | TECOM | 2323 | CMC | 2328 | PI |
| 2329 | OSE | 2331 | Elitegroup | 2332 | D-LINK |
| 2336 | Primax | 2338 | TMC | 2341 | BTC |
| 2343 | SYSTEX | 2347 | Synnex | 2349 | RITEK |
| 2350 | USI | 2351 | SDI | 2355 | CHIN-POON |
| 2357 | ASUSTEK | 2360 | CHROMA | 2361 | MUSTEK |
| 2362 | CLEVO CO. | 2363 | SiS | 2367 | UNITECH |
| 2368 | GCE | 2374 | ABILITY | 2376 | GIGABYTE |
| 2380 | AVISION | 2383 | EMC | 2385 | CHICONY |
| 2387 | SUNREX | 2388 | VIA | 2390 | EVERSPRING |
| 2393 | EVERLIGHT | 2395 | ACL | 2396 | PRODISC |
| 2397 | DFI Inc. | 2399 | BIOSTAR | 2401 | SUNPLUS |
| 2402 | ICHIA | 2403 | YOSUN | 2406 | GSC |
| 2408 | NTC | 2409 | AUO | 2410 | CYBERHOME |
| 2411 | PPC | 2413 | UMEC | 2414 | UTE |
| 2415 | CX TECH | 2418 | YHI | 2419 | H.T. |
| 2420 | ZIPPY | 2423 | GW | 2424 | LUNG HWA |

| Code | Company Name | Code | Company Name | Code | Company Name |
|-------------|---------------------|-------------|---------------------|-------------|---------------------|
| 2426 | TYNTEK | 2427 | MDS | 2428 | THINKING |
| 2431 | LINE CHANG | 2434 | MOSPEC | 2436 | Weltrend |
| 2437 | RALEC | 2438 | ENLIGHT | 2440 | SPACE SHUTTLE |
| 2441 | GTK | 2447 | DSC | 2449 | KYEC |
| 2451 | Transcend | 2452 | CYNTEC CO., LTD | 2453 | SYSCOM |
| 2455 | VPEC | 2457 | PHIHONG | 2459 | AUDIX |
| 2463 | AAEON | 2464 | Mirle | 2466 | COSMO |
| 2469 | LSE | 2471 | ARES | 2472 | LELON |
| 2474 | CATCHER | 2475 | CPT | 2476 | GS |
| 2477 | MEILOON | 2478 | TA-I | 2480 | STARK |
| 2481 | PAN JIT | 2483 | ECE | 2485 | ZINWELL |
| 2487 | ULEAD | 2488 | HANPIN | 2489 | AMTRAN |
| 2495 | Infortrend | 2497 | E-LEAD | 2499 | Unity |
| 2511 | PHD | 2516 | New Asia | 2520 | KINDOM |
| 2524 | KTC | 2527 | Hung Ching | 2530 | DELPHA |
| 2534 | HSC | 2536 | Hung Poo | 2538 | KeeTai |
| 2543 | HWANG CHANG | 2545 | HUANG HSIANG | 2546 | KEDGE |
| 2547 | RADIUM | 2548 | HUAKU | 2601 | FSC |
| 2612 | CMT | 2614 | EMIC | 2616 | SLC |
| 2617 | TAIWANLINE | 2707 | GFRT | 2809 | KTB |
| 2812 | T.C.C.B. | 2816 | UNION INS. | 2825 | CIC |
| 2831 | TCB | 2833 | Taiwan Life | 2847 | TC bank |
| 2850 | SK Insurance | 2852 | FIRST INS | 2854 | Polaris |
| 2881 | Fubon Financial | 2913 | TTC | 2915 | RUENTEX IND.LTD |
| 3002 | AHOKU | 3003 | KST | 3007 | TGP |
| 3008 | LARGAN | 3009 | CMO | 3012 | QDI |
| 3013 | UNEEC | 3014 | ITE | 3016 | PRECISION |
| 3020 | USTC | 3022 | ICP | 3026 | HOLY STONE |
| 3027 | BILLION | 3028 | ZENITRON | 3029 | ZERO ONE |
| 3031 | BRIGHT | 3032 | COMPUCASE | 3033 | Weikeng |
| 3034 | NOVATEK | 3035 | Faraday | 3040 | G.V. |
| 3044 | Tripod | 3046 | AOpen | 3047 | EDIMAX |
| 3050 | U-TECH | 3051 | Optimax | 3055 | Spirox Corp. |
| 3056 | KB | 3057 | Promise | 3058 | LEI |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|---------------|------|--------------|
| 3060 | MIN AIK | 3061 | FOREPI | 3062 | CyberTAN |
| 3189 | KINSUS | 3214 | EPITECH | 3231 | Wistron |
| 3311 | Silitech | 3380 | Alpha | 4106 | APEX |
| 4414 | ROO HSING | 4906 | GEMTEK | 5305 | LSC |
| 5434 | TOPCO | 5469 | HSB | 5471 | SONIX |
| 5484 | EverFocus | 5515 | CHIEN KUO | 5525 | SWEETEN |
| 5531 | Shining | 6005 | CSC | 6112 | SYSAGE |
| 6116 | Hannstar | 6117 | IN WIN | 6128 | GPI |
| 6131 | YOKO | 6133 | GBE | 6136 | FTC |
| 6141 | PLOTECH | 6142 | CAMEO | 6165 | JTT |
| 6172 | Billionton | 6184 | Dafeng TV Ltd | 6192 | LUMAX |
| 6196 | MIC | 6197 | JPC | 6201 | YAHORNG |
| 6202 | HOLTEK | 6209 | KINKO | 6225 | AIPTEK |
| 6235 | Waffer | 6239 | PTI | 6269 | FLEXIUM |
| 6280 | SG | 6285 | WNC | 6286 | Richtek |
| 6289 | AOC | 6605 | DEPO | 8016 | Sitronix |
| 8072 | AV TECH | 8101 | Arima Comm. | 9904 | PCC |
| 9907 | TON YI | 9908 | GTG | 9912 | AIC |
| 9915 | NIEN MADE | 9921 | GIANT | 9925 | SKS |
| 9926 | S.H. | 9927 | TMI | 9929 | CHOICE |
| 9934 | GUIC | 9937 | NPC | 9938 | TAIWAN PAIHO |
| 9939 | HON CHUAN | 9942 | MAO SHUN | 9944 | Shinih |

GTSM listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|--------------|
| 1742 | TWC | 1781 | H&L | 3064 | Astro Corp. |
| 3066 | TAIWAN OASIS | 3069 | BOSER | 3079 | LIH DUO |
| 3083 | CHINESEGAMER | 3085 | GUTA | 3089 | JAAN CHERNG |
| 3090 | NDB | 3099 | J-THREE | 3114 | HT |
| 3126 | ACARD | 3144 | ThinFlex | 3188 | AME |
| 3209 | ALLTEK | 3211 | Dynapack | 3213 | CReTE |
| 3217 | ARGOSY | 3218 | UNIVERSAL | 3219 | SQ |
| 3226 | TOPOWER | 3236 | ABC | 3252 | OCI |
| 3266 | OB | 4102 | YUNGZIP | 4104 | ENFIELD |
| 4105 | TTY | 4109 | CHIA JEI | 4111 | CHI SHENG |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|---------------|------|--------------|------|--------------|
| 4114 | SYNMOSA | 4121 | ROSSMAX | 4123 | Center Lab. |
| 4129 | UOC | 4303 | HSINLI | 4304 | KJ |
| 4306 | YEMCHIO | 4406 | HSIN-SIN | 4502 | YF |
| 4506 | GFC | 4510 | KAFO | 4523 | TWNCAL |
| 4527 | KL | 4530 | HPI Group | 4535 | FBT |
| 4702 | ALLIED | 4703 | ME KELING | 4706 | TKC |
| 4707 | PACC | 4712 | NTI | 4716 | DAILY |
| 4720 | TEX YEAR | 4722 | QPC | 4903 | UFOC |
| 4905 | TAINET | 4908 | APAC | 4909 | NEE |
| 5102 | FU CHIAN | 5201 | KWAY | 5206 | UTSI |
| 5209 | ACS | 5211 | PenPower | 5301 | CADAC |
| 5302 | STK | 5309 | SYSGRATION | 5310 | CGS |
| 5314 | Myson | 5315 | U.R.T. | 5317 | KAIMEI |
| 5326 | EPISIL | 5328 | HJC | 5340 | BAOTEK |
| 5345 | Team Young | 5349 | BOARDTEK | 5351 | Etron |
| 5371 | Coretronic | 5381 | UNIPLUS | 5383 | KENLY |
| 5384 | GENUINE | 5387 | ProMOS | 5398 | INALWAYS |
| 5410 | LEO | 5438 | TIS | 5443 | GPM |
| 5452 | CHEIL | 5457 | SPEED TECH | 5460 | MUSTANG |
| 5464 | LIN HORN | 5465 | LFE | 5466 | TLC |
| 5475 | GLOTECH | 5478 | SOFT-WORLD | 5480 | YANG AN |
| 5481 | HWA WOEI | 5483 | SAS | 5487 | TONTEK |
| 5488 | SP | 5489 | DYNACOLOR | 5490 | XAC |
| 5491 | ACON | 5492 | IML | 5498 | KEY WARE |
| 5506 | EGC | 5514 | SUN FON | 5516 | SUN-SEA |
| 5519 | LD | 5522 | Farglory | 5529 | MAGIC |
| 5530 | DAHAN | 5533 | FOUNDING | 5605 | FAT |
| 5703 | Landis Taipei | 5903 | FamilyMart | 6015 | HORIZON |
| 6016 | concorde | 6101 | VIC | 6103 | AVID |
| 6104 | GLI | 6108 | APCB INC. | 6111 | SOFTSTAR |
| 6113 | ASEC | 6114 | H&T | 6120 | FORHOUSE |
| 6121 | SMP | 6123 | GrandTech | 6124 | YCTC |
| 6125 | KENMEC | 6126 | SINGATRON | 6127 | LEATEC |
| 6134 | WSC | 6135 | SILTRONTECH | 6138 | ANPEC |
| 6143 | NETRONIX,INC. | 6146 | SPORTON | 6147 | CHIPBOND |

| Code | Company Name | Code | Company Name | Code | Company Name |
|-------------|---------------------|-------------|---------------------|-------------|---------------------|
| 6148 | PSI | 6152 | PESI | 6153 | Career Tech. |
| 6155 | KC | 6156 | K-BRIDGE | 6159 | AIT |
| 6160 | Cipherlab | 6164 | LEDTECH | 6167 | POWERTIP |
| 6169 | InterServ | 6170 | WELLDONE | 6173 | P.D.C. |
| 6175 | LITON | 6176 | ROEC | 6180 | GAMANIA |
| 6186 | SmartASIC | 6187 | ALL RING | 6188 | QSI |
| 6190 | WONDERFUL | 6191 | GBM | 6194 | YUFO |
| 6198 | AVERLOGIC | 6203 | Sea Sonic | 6204 | ALPHA |
| 6205 | COXOC | 6208 | HTC | 6211 | FRE |
| 6212 | M.E.T. | 6213 | ITEQ | 6214 | SYSWARE |
| 6215 | Aurotek | 6218 | Hauman | 6222 | Slim AGE |
| 6223 | MPI | 6227 | GFEC | 6229 | V-TAC |
| 6230 | CCI | 6231 | Insyde | 6232 | Everskill |
| 6233 | PROLIFIC | 6234 | TERA AUTO | 6237 | CMEI |
| 6245 | Lanner | 6246 | TTFIC | 6248 | TMP |
| 6259 | BULLWILL | 6261 | YTEC | 6263 | Planet |
| 6264 | DSG | 6265 | K.C.U.C. | 6266 | TOP UNION |
| 6274 | TUC | 6275 | Y.S.TECH | 6276 | MINGJONG |
| 6278 | TSMT | 6283 | SOE | 6291 | AIC |
| 6292 | AXIS | 6402 | Kitai | 6508 | HKC |
| 6509 | HOPAX | 6603 | FCS | 8017 | AMTC |
| 8021 | Topoint | 8032 | KORYO | 8042 | CHINSAN |
| 8043 | 3H | 8047 | GCC | 8049 | AMPIRE |
| 8050 | IBASE | 8054 | Alcor Micro | 8066 | FuPo |
| 8069 | PVI | 8071 | FST | 8074 | AURONA |
| 8077 | AVCT | 8079 | TSI | 8081 | GMT |
| 8082 | PRO-NETS | 8083 | PRO-HAWK | 8084 | CHIP HOPE |
| 8085 | FD | 8087 | HM | 8091 | FB |
| 8092 | CWPT | 8093 | ENERMAX | 8096 | CoAsia |
| 8097 | L&K | 8099 | TSTI | 8103 | CviLux |
| 8111 | LIGITEK | 8112 | Supreme | 8261 | APEC |
| 8354 | KH | 8374 | ACE PILLAR | 8383 | CF |
| 8916 | KLF | 8917 | HSIN TAI | 8923 | C.T.Publishing |
| 8924 | O-TA | 8925 | WEI MON | 8928 | DYNAMIC |
| 8930 | CKM | 8932 | Horng Dah | 8933 | IDEAL |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|----------------|
| 8935 | PONTEX | 8937 | HER CHEE | 8938 | ADVANCED GROUP |
| 8941 | GRAND HALL | 8942 | Xxentria | 9949 | TITTOT |
| 9950 | EMINENT | 9951 | MACAUTO | 9955 | SDTI |

● Grade C

In total, 254 companies were ranked as "Grade C" in year 2005. A detailed list (in company code order) was described as follows:

TSEC listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|---------------|------|--------------|------|---------------|
| 1101 | TCC | 1103 | CHC | 1109 | HsingTa |
| 1110 | TUNA CEMENT | 1203 | VE WONG | 1210 | GREATWALL |
| 1213 | OCEANIC | 1217 | AGV | 1218 | TAISUN |
| 1220 | TAIROUN | 1235 | ST | 1236 | Hunya |
| 1311 | TPP | 1315 | TAHHSIN | 1316 | SUN YAD |
| 1325 | UK | 1409 | SSFC | 1413 | H.C. |
| 1414 | TUNG HO | 1416 | KFIC | 1417 | CARNIVAL |
| 1418 | TONG-HWA | 1419 | SHINKO.SPIN. | 1435 | C.F.C.Y.CORP. |
| 1442 | ADVANCETEK | 1443 | LILYTEXTILE | 1445 | UNIVERSAL |
| 1454 | TTF | 1456 | I-HWA | 1463 | CS |
| 1465 | WISHER | 1470 | EVERTEX | 1472 | TRI OCEAN |
| 1475 | SUMAGH | 1514 | AEC | 1515 | REXON |
| 1516 | FALCON | 1521 | DAIOKU | 1526 | SUNRACE |
| 1527 | BASSO | 1532 | CMP | 1535 | CEC |
| 1538 | JFT | 1540 | ROUNDTOP | 1611 | CE |
| 1701 | CCPC | 1702 | NAMCHOW | 1714 | HO TUNG |
| 1718 | CMFC | 1726 | Y.C.P. | 1727 | CHCIW |
| 1729 | PIHSIANG | 1732 | Mao Bao | 1806 | CHAMPION |
| 1903 | Shihlin Paper | 1905 | CHP | 1909 | LCP |
| 2012 | CHUN YU | 2020 | MAYER PIPE | 2022 | TYCOONS |
| 2025 | CSSSC | 2027 | TC | 2028 | WEI CHIH |
| 2032 | Sinkang | 2033 | CHIA TA | 2102 | FEDERAL CORP |
| 2106 | KENDA | 2109 | HWA FONG | 2206 | SY |
| 2305 | MII | 2345 | ACCTON | 2358 | MAG |

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|-----------------|------|--------------|------|---------------|
| 2359 | SOLOMON | 2364 | Twinhead | 2365 | KYE |
| 2373 | Aurora | 2375 | Teapo | 2381 | ARIMA |
| 2391 | ZyXEL | 2404 | UIS | 2405 | SHUTTLE |
| 2425 | CHAINTECH | 2433 | ASC | 2443 | LEADDATA LTD |
| 2444 | AboCom | 2461 | K LASER | 2462 | LINETEK |
| 2486 | I-CHIUN | 2501 | CATHAY RED | 2504 | GDC |
| 2505 | KY | 2515 | BES | 2526 | CEC |
| 2542 | Highwealth | 2605 | SNC | 2608 | T.JOIN |
| 2613 | CCTC | 2615 | WANHAI | 2701 | WANHWA |
| 2702 | HG | 2704 | AMBH | 2705 | LEOFOO |
| 2706 | FIRST HOTEL | 2832 | TFMI | 2901 | SHIN SHIN |
| 2905 | MERCURIES | 2906 | Collins | 2908 | Test Rite |
| 2910 | TONLIN | 2911 | Les | 3006 | ESMT |
| 3023 | Sinbon | 3025 | LOOP | 3038 | EDT |
| 3043 | PCM | 3048 | EDOM | 3049 | SINTEK |
| 3052 | APEX | 4526 | TOPPER | 5203 | CyberLink |
| 5534 | CHONG HONG | 6012 | TISC | 6115 | I-SHENG |
| 6139 | L & K | 6168 | HARVATEK | 6216 | DrayTek |
| 6257 | SIGURD | 8926 | TCC | 9801 | China Rebar |
| 9905 | GCM | 9910 | FT | 9911 | TAIWAN SAKURA |
| 9914 | MIC | 9917 | TAIWAN SECOM | 9918 | S.S.N.G |
| 9924 | TAIWAN FU HSING | 9928 | CTV | 9930 | CHC |
| 9931 | HSIN KAO | 9935 | CF | 9943 | HOLIDAY |

GTSM listed Companies

| Code | Company Name | Code | Company Name | Code | Company Name |
|------|--------------|------|--------------|------|--------------|
| 3067 | Phonic | 3071 | ADDA | 3086 | WAYI |
| 3087 | PSMC | 3207 | YAO SHENG | 3224 | MetaTech |
| 3232 | SIC | 4107 | BIOTEQUE | 4126 | PAHSCO |
| 4205 | HYFICL | 4207 | TFC | 4305 | SKP |
| 4401 | TLOONG | 4402 | FU-TA | 4408 | LIEN MING |
| 4415 | CL | 4416 | FU CHAN | 4417 | KING CHOU |
| 4419 | MTI | 4503 | GOLD RAIN | 4513 | FALCON |
| 4528 | CHF | 4529 | MOTOMAX | 4533 | SEYI |
| 4534 | TPM | 4609 | AIRLUX | 4714 | UB |

| Code | Company Name | Code | Company Name | Code | Company Name |
|-------------|---------------------|-------------|---------------------|-------------|---------------------|
| 4721 | MECHEMA | 4907 | C-COM | 5013 | NEW BEST |
| 5014 | CHAN CHON | 5015 | RODEX | 5016 | Song ho |
| 5017 | HTS | 5210 | APEX | 5306 | CNET |
| 5312 | FORMOSA | 5318 | VERTEX | 5355 | PSC |
| 5392 | AVY | 5403 | DDSC | 5426 | CF |
| 5432 | DATA VISION | 5439 | FHt | 5474 | yuan |
| 5508 | YCDC | 5512 | RICH | 5520 | Lihtai |
| 5521 | KSECO | 5523 | HUNGTU | 5532 | JCC |
| 5601 | TACT | 5603 | SEA&LAND | 5604 | CLTC |
| 5609 | DIMERCO | 5701 | JFS | 5704 | Chihpen Royal |
| 5706 | PHX TUR | 5902 | Tait | 5904 | Poya |
| 5905 | NRL | 6008 | KGI | 6021 | TA CHING |
| 6109 | ATECH | 6110 | Everelite | 6118 | Xander |
| 6122 | KPEC | 6140 | DCT | 6144 | DMT |
| 6149 | AREC | 6150 | Tul | 6151 | GINAR |
| 6158 | P-TWO | 6161 | JETWAY | 6163 | HWACOM |
| 6171 | Aries | 6178 | Frontek | 6179 | ACCUSYS |
| 6182 | WAFER WORKS | 6183 | TRADE-VAN | 6199 | DATAFAB |
| 6207 | LASERTEK | 6210 | KINTECH | 6217 | CCP |
| 6220 | YFC-BonEagle | 6221 | Genesis | 6224 | PTTC. |
| 6226 | Para Light | 6228 | PIE | 6240 | Kings |
| 6242 | TFL | 6243 | ENE | 6244 | MOTECH |
| 6247 | JAZZ SPEAKERS | 6279 | HU LANE | 6284 | INPAQ |
| 6287 | AMPI | 6609 | TTT | 8034 | OPNET |
| 8067 | Gish INT | 8068 | Chander | 8070 | CHANG WAH |
| 8080 | OST | 8266 | STC | 8905 | ECS |
| 8906 | Forward | 8908 | SHIN HSIUNG | 8921 | SHEN |
| 8927 | Pei Chi | 8931 | TYC | 8936 | KTI |
| 8940 | New Palace | 9960 | DACOME | | |