

2010 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 3, 2011

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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 (“TWSE”) and the Gre Tai Securities Market (“GTSM”), launched “Information Disclosure and Transparency Rankings System”(IDTRS) to evaluate the level of transparency for all listed companies in Taiwan since 2003. For the eighth time, the 2010 full-year ranking results were released on June 3, 2011. Following the last year’s practice, this year, we release the full ranking results too. In the 1,190 listed companies of TWSE and GTSM, 43 companies were ranked as “Grade A+”, 416 companies were ranked as “Grade A”, 561 companies were ranked as “Grade B”, 151 companies were ranked as “Grade C”, and 19 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 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, 2010) or regulatory enquires, all TWSE/GTSM-listed companies were covered by IDTRS.

Evaluation Criteria

The IDTRS gauged the level of corporate transparency by searching annual report, regulatory filling via internet, and company web sites. In order to access the transparency and disclosure practices of listed companies, IDTRS identified 114 disclosure items as evaluation criteria grouped into the following five categories:

- ◆ Compliance with the mandatory disclosures
- ◆ Timeliness of reporting
- ◆ Disclosure of financial forecast
- ◆ Disclosure of annual report
- ◆ 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 internet, 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 company ranking results.

List of the ranking results (in company code order)

● Rewarding list

In total, 10 companies ranked as "Grade A+" with the highest scores were chosen to reward in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
2330	TSMC	2412	CHT	2809	KTB
2855	PSC	2856	ML	3042	TXC
3045	TWM	3443	GUC	4904	Far EasTone

GTSM listed Companies

Code	Company Name
4126	PAHSCO

● Grade A+

In total, 43 companies were ranked as "Grade A+" in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1102	ACC	1305	CGPC	1323	YONYU
1452	HONG YI	1477	Makalot	1731	Maywufa
2002	CSC	2017	Quintain Steel	2107	FRG
2308	DELTA	2330	TSMC	2409	AUO
2412	CHT	2498	HTC	2809	KTB
2832	TFMI	2834	TBB	2855	PSC
2856	ML	2884	E.S.F.H	2885	Yuanta Group
2886	MEGA FHC	3042	TXC	3045	TWM
3443	GUC	4119	SCI	4904	Far EasTone
5854	TCB	6152	PRIME	8021	Topoint
9930	CHC	9933	CTCI	9940	Sinyi Realty
9941	TAC				

GTSM listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
3152	ACX	4120	OEP	4126	PAHSCO
5209	ACS	5493	SAN LIEN	5820	JIHSUN FHC
6008	KGI	6015	HORIZON Sec.	6016	concorde

● Grade A

In total, 416 companies were ranked as "Grade A" in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1101	TCC	1103	CHC	1108	LUCKY CEMENT
1109	HsingTa	1201	Wei Chuan	1213	N
1215	CPE	1216	UNI-PRESIDENT	1219	FWUSOW
1227	S.F.C	1229	LHIC	1233	Ten Ren
1301	FPC	1303	NPC	1304	USI
1308	APC	1309	TTC	1312	GPPC
1314	CPDC	1326	FCFC	1402	FENC
1410	NYDF	1417	CARNIVAL	1435	C.F.CORP.
1436	FUI	1437	GTM	1455	ZIG SHENG
1457	YI JINN	1459	LAN FA	1460	EVEREST
1465	WISHER	1503	SEEC	1504	TECO
1513	CHEM	1515	REXON	1519	FE
1521	DAIOKU	1528	ANDERSON	1535	CEC
1560	KINIK	1604	SAMPO	1605	WALSIN
1608	HE	1611	CE	1612	HONG TAI
1613	Tai-I	1702	NAMCHOW	1704	LCYCIC
1708	SESODA	1710	OUCC	1711	EVERLIGHT
1714	HO TUNG	1718	CMFC	1722	TFC
1727	CHCIW	1732	Mao Bao	1735	EMC
1737	TAIYEN	1809	China Glaze	1902	TPPC
1904	Cheng Loong	2009	FCC	2014	CHUNG HUNG
2015	FH	2029	SYSCO	2030	FROCH
2034	YC	2038	HAIKWANG	2062	SSM
2103	TSRC	2104	CSRC	2201	YL
2206	SY	2207	HOTAI MOTOR	2208	CSBC

Code	Company Name	Code	Company Name	Code	Company Name
2231	CUB	2301	LTC	2303	UMC
2311	ASE	2314	MTI	2315	MIC
2324	Compal	2325	SPIL	2328	PI
2337	Macronix	2340	OPTOTECH	2342	MVI
2344	WEC	2349	RITEK	2351	SDI
2352	Qisda	2353	ACER	2356	INVENTEC
2357	ASUSTEK	2359	SOLOMON	2360	CHROMA
2362	CLEVO CO.	2365	KYE	2371	TATUNG CO.
2377	MSI	2380	AVISION	2382	QCI
2384	WINTEK CORP.	2392	FOXLINK	2414	UT
2417	AVERMEDIA	2419	H.T.	2433	ASC
2437	RALEC	2439	MERRY	2441	GTK
2444	AboCom	2450	SENAO	2453	SYSCOM
2456	CHILISIN	2457	PHIHONG	2460	GEM
2463	AAEON	2467	C SUN	2468	FIS
2473	SPRINGSOFT	2476	GS	2480	STARK
2483	ECE	2484	SIWARD	2492	WTC
2497	E-LEAD	2501	CATHAY RED	2515	BES
2535	DA-CIN	2538	KeeTai	2542	Highwealth
2603	EMC	2606	U-MING	2607	EITC
2609	YMTC	2610	CAL	2615	WANHAI
2616	SLC	2618	EVAAIR	2704	AMBH
2801	CHANG HWA BANK	2812	T.C.C.B.	2820	CBF
2823	CHINA LIFE	2833	Taiwan Life	2836	B.O.K
2837	CSMB	2838	UBOT	2841	TLDC
2845	FEIB	2849	EnTie Bank	2850	SK Insurance
2851	Central Re	2854	Polaris	2880	HNFHC
2881	Fubon Financial	2882	CATHAY HOLDINGS	2883	CDIBH
2887	TSFHC	2888	SKFH	2889	NA
2890	SINOPACHOLDINGS	2891	CFHC	2892	FFHC
2903	FEDS	2906	Collins	2911	Les enphants
2912	PCSC	2913	TTC	3005	Getac
3010	WAH LEE	3016	PRECISION	3017	AVC
3022	ICP	3026	HOLY STONE	3030	TRI
3036	WT	3037	UNIMICRON	3041	ALi
3054	CARRY	3059	Altek	3080	WELLYPOWER

Code	Company Name	Code	Company Name	Code	Company Name
3229	CHEER TIME	3231	Wistron	3311	Silitech
3356	GeoVision	3367	IAC	3376	SZS
3504	Young Optics	3519	GET	3573	ENTIRE
3596	Arcadyan	3605	ACES	3702	WPG
4104	EXCELSIOR	4108	PhytoHealth	4733	SWANCOR
5469	HSB	5471	SONIX	5484	EverFocus
5515	CHIEN KUO	5608	S. W.	6005	CSC
6108	APCB INC.	6112	SYSAGE	6119	AECO
6145	PQI	6155	KC	6184	Dafeng TV Ltd.
6191	GBM	6201	YAHORNG	6202	HOLTEK
6205	COXOC	6206	FLYTECH	6213	ITEQ
6214	SYSTEX	6224	PTTC.	6235	Waffer
6251	DYNAMIC	6278	TSMT	6282	AcBel
6285	WNC	6505	FPCC	8008	LITE-ON IT
8046	N.P.C	8070	CHANG WAH	8078	CCI
8103	CviLux	8112	Supreme	8163	DARFON
8201	BESTA	8249	CSI	9904	PCC
9907	TON YI	9908	GTG	9911	TAIWAN SAKURA
9912	AIC	9919	KNH	9925	SKS
9942	MAO SHUN				

GTSM listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1336	TAIHAN	1558	ZENG HSING	1570	De Poan
1584	STC	1777	SYN-TECH	1781	H&L
1784	BIONET	1787	JINTEX	1799	Actherm
2221	YHMCO	3114	HT	3118	LEVEL
3169	ASIX	3188	AME	3202	HIGH-TEK
3206	KINGSTATE	3207	YAO SHENG	3217	ARGOSY
3224	MetaTech	3228	RDC	3236	ABC
3259	3S	3260	ADATA	3276	tht
3287	Kworld	3289	IST	3293	IGS
3294	Megaforce	3317	NIKO-SEM	3322	JEM
3332	CINCON	3360	SUNNIC	3389	TECHMOSA
3402	WHOLETECH	3416	WinMate	3438	AAT

Code	Company Name	Code	Company Name	Code	Company Name
3455	UTECHZONE	3490	singlewell	3491	UMT
3508	Ways	3516	ADO	3522	HLT
3526	ALLTOP	3527	MBI	3541	CYP
3546	Userjoy	3548	JARLLY	3551	SHT
3556	EETI	3570	OITC	3577	ICP DAS
3615	AimCore	3652	Unitech Elec	4102	YUNGZIP
4103	MLC	4111	CHI SHENG	4113	WE&WIN
4121	ROSSMAX	4128	MICROBIO	4303	HSINLI
4419	M T I	4420	Kwang Ming	4506	GFC
4510	KAFO	4523	TWNCAL	4703	ME KELONG
4706	TKC	4707	PACC	4711	YONG SHUN
4720	TEX YEAR	4903	UFOC	5007	SAN SHING
5013	NEW BEST	5015	RODEX	5016	Song ho
5202	NewSoft	5212	HYWEB	5310	CGS
5315	U.R.T.	5326	EPISIL	5340	BAOTEK
5345	Team Young	5347	VIS	5351	Etron
5353	TAILYN	5356	SIRTEC	5371	Coretronic
5410	LEO	5426	CF	5450	PROLINK
5452	UNIC	5460	MUSTANG	5466	TLC
5468	TMTECH	5487	TONTEK	5488	SP
5508	YCDC	5511	TE CHANG	5603	SEA&LAND
5604	CLTC	5609	DIMERCO	5703	Landis Taipei
5905	NRL	6020	TACHAN	6021	TA CHING
6023	PMF	6104	GLI	6113	ASEC
6125	KENMEC	6127	LEATEC	6129	PTC
6140	DCT	6146	SPORTON	6147	CHIPBOND
6148	AZION	6150	Tul	6158	P-TWO
6160	Cipherlab	6163	HWACOM	6173	P.D.C.
6177	DA-LI CO., LTD.	6179	ACCUSYS	6180	GAMANIA
6182	WAFER WORKS	6183	TRADE-VAN	6185	PLASTRON
6188	QSI	6195	SCAN-D	6203	Sea Sonic
6204	ALPHA	6220	YFC-BonEagle	6221	Genesis
6231	Insyde	6244	MOTECH	6248	TMP
6259	BULLWILL	6263	Planet	6270	PCT
6276	MINGJONG	6279	HU LANE	6290	LONGWELL
6292	AXIS	8049	AMPIRE	8053	PRINCO

Code	Company Name	Code	Company Name	Code	Company Name
8076	FIRICH	8079	tsi	8080	OST
8083	PRO-HAWK	8085	FD	8086	AWSC
8091	FB	8096	CoAsia	8111	LIGITEK
8114	POSIFLEX	8121	ACME	8182	HELE
8183	ITC	8234	NEXCOM	8277	UNIFOSA
8289	Taitien	8299	Phison	8349	QIC
8354	KH	8383	CF	8390	JYD
8705	TONG LUNG METAL	8908	SHIN HSIUNG	8921	SHEN
8924	O-TA	8925	WEI MON	8928	DYNAMIC
8929	FBIC	8932	MAX ZIPPER	8935	PONTEX
8996	KAORI				

● **Grade B**

In total, 561 companies were ranked as "Grade B" in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1104	UCC	1110	TUNA CEMENT	1210	GREATWALL
1217	AGV	1218	TAISUN	1220	TAIROUN
1225	FOPCO	1232	TTET	1234	HEY-SONG
1235	ST	1236	Hunya	1310	T.S.M.C.
1313	UPC	1315	TAHHSIN	1316	SUN YAD
1319	TYG	1321	opc	1324	GLOBE TAPE
1325	UK	1409	SSFC	1413	H.C.
1416	KFIC	1418	TONG-HWA	1419	SHINKO.TEXTILE
1423	REWARD WOOL	1434	F.T.C	1439	CWT
1440	TAINAN SPINNING	1441	TAH TONG	1444	LEALEA
1446	HONG HO	1447	LP	1451	NIEN HSING
1453	TA JIANG	1463	CS	1464	DE LICACY
1466	Acelon	1467	TEX-RAY	1468	CHANG HO
1469	LILONTEX	1471	SL	1473	TAINAN
1474	HONMYUE	1476	ECLAT	1506	R.W.
1507	YUNGTAY	1514	AEC	1517	Lee Chi
1525	KSC	1526	SUNRACE	1530	AWEA
1531	KAULIN	1533	MORE	1538	JF

Code	Company Name	Code	Company Name	Code	Company Name
1539	GT	1582	SYNCMOLD	1583	GOODWAY
1609	TA YA	1614	SANYO	1617	JSW
1618	HK	1701	CCPC	1707	GKI
1709	FUCC	1712	SINON	1717	ETERNAL
1720	S.C.P.C	1723	CSCC	1725	YJE
1726	Y.C.P.	1730	FARCENT	1733	ApexBio
1734	SINPHAR	1773	SHINY	1802	TGI
1806	CHAMPION	1808	KOBIN	1810	HCG
1905	CHP	1907	YFY	1909	LCP
2006	Tung Ho Steel	2007	YH	2013	CSSC
2020	MAYER PIPE	2022	TYCOONS	2023	YP
2024	CHIH LIEN	2025	CSSC	2027	TC
2049	HIWIN	2059	king slide	2101	NK
2105	CST	2106	KENDA	2108	NANTEX
2109	HWA FONG	2204	CMC	2227	YNM
2302	RECTRON	2305	MII	2312	KINPO
2313	COMPEQ MFG.	2316	WUS	2317	HON HAI
2323	CMC	2327	YAGEO	2331	ECS
2332	D-LINK	2347	Synnex	2354	FTC
2355	CHIN-POON	2358	MAG	2363	SiS
2364	Twinhead	2368	GCE	2369	LPI
2373	Aurora	2374	ABILITY	2375	Teapo
2376	GIGABYTE	2379	RT	2383	EMC
2385	CHICONY	2387	SUNREX	2390	EVERSPRING
2393	EVERLIGHT	2395	ACL	2397	DFI Inc.
2401	SUNPLUS	2402	ICHIA	2406	GSC
2408	NTC	2413	UMEC	2415	CX TECH
2421	SUNON	2425	CHAINTECH	2426	TYNTEK
2427	MDS	2428	THINKING	2430	TKE
2431	LIEN CHANG	2434	MOSPEC	2436	Weltrend
2440	SPACE SHUTTLE	2442	JEAN	2448	EPISTAR
2449	KYEC	2451	Transcend	2454	MTK
2455	VPEC	2458	ELAN	2459	AUDIX
2461	K LASER	2462	LINETEK	2464	Mirle
2465	LEADTEK	2471	ARES	2472	LELON
2477	MEILOON	2478	TA-I	2481	PAN JIT

Code	Company Name	Code	Company Name	Code	Company Name
2482	UIC	2485	ZINWELL	2488	HANPIN
2493	AMPOC	2495	Infortrend	2504	GDC
2505	ky	2509	CHAINQUI	2511	PHD
2516	New Asia	2520	KINDOM	2530	DELPHA
2543	HWANG CHANG	2545	HUANG HSIANG	2547	RADIUM
2601	FSC	2612	CMT	2617	TAIWANLINE
2816	UNION INS.	2847	TC bank	2852	FIRST INS
2905	MERCURIES	2908	Test Rite	2915	RUENTEX IND.LTD
3003	KST	3006	ESMT	3008	LARGAN
3011	JH	3015	FSP	3018	TUNG KAI
3019	ASIA	3023	SINBON	3024	ACTION
3031	BRIGHT	3032	COMPUCASE	3033	Weikeng
3034	NOVATEK	3035	Faraday	3038	EDT
3044	Tripod	3046	AOpen	3048	EDOM
3049	HannsTouch	3050	U-TECH	3052	APEX
3055	Spirox Corp.	3056	KB	3057	Promise
3060	MIN AIK	3061	FOREPI	3090	NDB
3130	104	3164	GenMont	3189	KINSUS
3209	ALLTEK	3296	POWERTECH	3305	SHENMAO
3308	BESTEC	3312	G.M.I	3315	MAXTEK
3380	Alpha	3383	GPI	3406	GSEO
3419	WHAYU	3474	Inotera	3481	CMI
3494	HiTi	3501	Well Shin	3514	GINTECH
3515	ASROCK	3518	PT TECH.	3532	FST
3534	Ralink	3535	Favite	3536	STI
3557	Gamma	3559	GS	3561	SEC
3576	NSP	3579	SCSC	3588	LD
3593	logah	3607	Coxon	3617	CyberPower
3622	YFO	3653	JENTECH	4106	APEX
4133	Abnova	4306	YEMCHIO	4414	ROO HSING
4526	TONGTAI	4532	RECHI	4725	TPCC
4906	GEMTEK	5203	CyberLink	5388	SERCOMM
5434	TOPCO	5522	Farglory	5531	Shining
5533	FOUNDING	5607	Farglory FTZ	6115	I-SHENG
6116	Hannstar	6117	IN WIN	6120	FORHOUSE
6133	GBE	6136	FTC	6139	L & K

Code	Company Name	Code	Company Name	Code	Company Name
6141	PLOTECH	6142	CAMEO	6153	Career Tech.
6164	LEDTECH	6165	JTT	6166	ADLINK
6168	HARVATEK CORPOR	6192	LUMAX	6196	MIC
6197	JPC	6215	Aurotek	6216	DrayTek Corp.
6225	AIPTEK	6226	Para Light	6230	CCI
6239	PTI	6243	ENE	6271	THEIL
6277	ATEN	6281	E-LIFE MALL	6283	SOE
6286	Richtek	6289	AOC	8039	TAIFLEX
8072	AV TECH	8081	GMT	8101	Arima Comm.
8105	GiantPlus	8110	WALTON	8131	FATC
8213	tpt	8261	APEC	8374	ACE PILLAR
8926	TCC	9902	TIDEHOLD	9905	GCM
9910	FT	9917	TAIWAN SECOM	9918	S.S.N.G
9924	TAIWAN FU HSING	9926	S.H.	9927	TMI
9928	CTV	9929	CHOICE	9931	HSIN KAO
9934	GUIC	9935	CF	9937	NPC
9939	HON CHUAN	9943	HOLIDAY	9944	Shinih
9945	RUENTEX DEVELOP	9955	SDTI	9958	CIAS

GTSM listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1333	Entery	1565	St.Shine	1569	Bin Chuan
1580	SINMAG	1742	TWC	1785	Solar
1788	HCI	1813	Polylite	1815	FFG
2035	TE	2596	ReaLy	2636	THI
2916	MUNSIN	3064	Astro Corp.	3068	MAG.
3071	ADDA	3073	PRESCOPE	3078	CWT
3083	CHINESEGAMER	3085	GUTA	3086	WAYI
3087	PSMC	3088	AXIOMTEK	3089	JAAN CHERNG
3093	TKK	3095	CCC	3115	TSC
3128	HI SHARP	3162	UATC	3191	HOLD JINN
3211	Dynapack	3213	CRete	3221	TST
3226	TOPOWER	3227	PXI	3230	Jiin Ming
3232	SIC	3264	Ardentec	3265	SCTS
3266	OB	3268	Higher Way	3284	TOP

Code	Company Name	Code	Company Name	Code	Company Name
3288	SiTI	3290	DONPON	3291	FTC
3299	BH	3303	UNIVACCO	3306	RoyalTek
3310	CHIALIN	3313	FCE	3323	Celxpert
3324	AURAS	3339	TEKCORE	3354	MICROCOSM
3362	ABILITY	3372	TICP	3373	Radiant
3388	TTC	3431	HOLUX	3434	ACULA
3444	NICHING	3452	E-TON SOLAR	3454	VIVOTEK
3483	Forcecon	3484	SOLTEAM	3489	MAPOWER
3511	SIMULA TECH INC	3512	NENG TYI	3520	JVE
3521	DataVan	3523	EFUN	3531	Shian Yih
3540	Thermaltake	3553	Zentel	3562	TYNSOLAR
3587	ma-tek	3611	TSC AUTO ID	3625	C-TECH
4105	TTY	4109	CHIA JEI	4114	SYNMOSA
4123	Center Lab.	4129	UOC	4131	DR.Chip
4207	TFC	4304	SUNVIC	4305	SKP
4401	TLOONG	4416	SHANYUAN	4426	LI CHENG
4527	KL	4528	CHF	4533	SEYI
4534	trinity	4712	NTI	4716	DAILY
4721	mechema	4722	QPC	4729	MILDEX
4905	TAINET	4908	APAC	5009	GMTC
5014	CHAN CHON	5102	FU CHIAN	5201	KWAY
5205	FAST TECH.	5210	APEX	5211	Penpower
5213	YeaShin	5302	STK	5306	CNET
5309	SYSGRATION	5312	FORMOSA	5314	Myson
5317	KAIMEI	5321	B.F.	5328	HJC
5349	BOARDTEK	5355	PSC	5381	UNIPLUS
5383	KENLY	5384	GENUINE	5392	AVY
5398	INALWAYS	5403	DDSC	5425	TSC
5438	TIS	5439	FHt	5443	GPM
5457	SPEED TECH	5464	LIN HORN	5465	LFE
5474	YUAN	5475	GLOTECH	5478	SOFT-WORLD
5481	HWA WOEI	5483	SAS	5489	DYNACOLOR
5490	XAC	5491	ACON	5498	KEY WARE
5505	HO WANG	5519	LD	5523	HUNGTU
5530	LUNG YEN	5701	JFS	5704	Chihpen Royal
5706	PHX TOUR	5903	FamilyMart	5904	Poya

Code	Company Name	Code	Company Name	Code	Company Name
6105	Portwell	6107	SAC	6118	Xander
6121	SMP	6124	YCTC	6126	SINGATRON
6134	WSC	6138	ANPEC	6143	NETRONIX,INC.
6151	GINAR	6154	Sunfar	6161	JETWAY
6170	WELLDONE	6171	Aries	6175	LITON
6187	ALL RING	6194	YUFO	6198	AVERLOGIC
6199	DATAFAB	6207	LASERTEK	6208	Htc
6211	FRE	6212	L.M.	6219	FULLHOUSE
6223	MPI	6227	GFEC	6228	PIE
6229	V-TAC	6233	PROLIFIC	6237	CMEI
6246	TTFIC	6247	JAZZ SPEAKERS	6261	YTEC
6264	DSG	6265	K.C.U.C.	6266	TOP UNION
6274	TUC	6275	Y.S.TECH	6284	INPAQ
6291	AIC	6298	FIT	6508	HKC
6509	HOPAX	6603	FCS	8024	Alpha
8032	KORYO	8034	OPNET	8040	IC+
8043	3H	8044	PChome online	8048	RUBYTECH
8050	IBASE	8054	Alcor Micro	8064	CONTREL
8069	EIH	8071	FST	8074	AURONA
8082	PRO-NETS	8084	CHIP HOPE	8088	PANRAM
8092	CWPT	8093	ENERMAX	8099	TSTI
8107	Kenmos	8109	P-DUKE	8210	CHENBRO
8240	WAH HONG	8255	ATC	8266	STC
8287	ENG	8905	ECS	8906	Forward
8913	HHLF	8916	KLF	8917	HSIN TAI
8923	C.T.Publishing	8931	TYC	8933	IDEAL
8936	KTI	8938	ADVANCED GROUP	8941	GRAND HALL
8942	Xxentria	9946	JINGO	9949	TITTOT
9950	EMINENT	9960	DACOME	9962	YYS

● Grade C

In total, 151 companies were ranked as "Grade C" in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1203	VE WONG	1231	Lian Hwa Foods	1307	SAN FANG

Code	Company Name	Code	Company Name	Code	Company Name
1414	TUNG HO	1442	ADVANCETEK	1443	LILYTEXTILE
1445	UNIVERSAL	1454	TTF	1470	EVERTEX
1472	TRI OCEAN	1512	JL	1522	TYC
1524	GORDON	1527	BASSO	1536	HOTA
1537	KUNG LONG	1540	ROUNDTOP	1541	Chang Type
1603	CWCO	1615	Dah San	1616	EVERTOP
1713	CCW	1721	SUNKO	1724	T.N.C.
1729	PIHSIANG	1736	JHT	1903	Shihlin Paper
1906	P.L	2010	CHUN YUAN STEEL	2028	WEI CHIH
2031	Hkssteel	2032	Sinkang	2102	FEDERAL CORP
2114	HYC	2329	OSE	2338	TMC
2345	ACCTON	2399	BIOSTAR	2404	UIS
2405	SHUTTLE	2420	ZIPPY	2423	GW
2424	LUNG HWA	2466	COSMO	2474	CATCHER
2486	I-CHIUN	2489	AMTRAN	2499	Unity
2514	LONG BON	2524	KTC	2527	Hung Ching
2536	Hung Poo	2537	WE & WIN	2546	KEDGE
2548	HUAKU	2605	SNC	2611	TSI
2702	HG	2705	LEOFOO	2707	GFRT
2901	SHIN SHIN	2910	TONLIN	3002	AHOKU
3013	UNEEC	3014	ITE	3021	WELLTEND
3025	LOOP	3027	BILLION	3028	ZENITRON
3029	ZERO ONE	3040	G.V.	3043	PCM
3047	EDIMAX	3058	LEI	3062	CyberTAN
3094	DAVICOM	3450	ELASER	3533	LOTES
3545	Orisetech	5305	LSC	5525	SWEETEN
5534	CHONG HONG	6128	GPI	6131	YOKO
6176	ROEC	6189	Promate	6209	KINKO
6257	SIGURD	6269	FLEXIUM	6605	DEPO
8016	Sitronix	8033	TT	8940	New Palace
9914	MIC	9921	GIANT	9938	TAIWAN PAIHO

GTSM listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1752	NANG KUANG	3066	TAIWAN OASIS	3067	Phonic
3069	BOSER	3126	ACARD	3171	TERMTEK

Code	Company Name	Code	Company Name	Code	Company Name
3205	SLS	3218	UNIVERSAL	3297	Hunt
3325	Casing	3465	SAMYA	3466	SKARDIN
3498	USUN	3499	GLOBALSAT	3552	TUNG THIH
4107	BIOTEQUE	4406	HSIN-SIN	4417	KING CHOU
4529	MOTOMAX	4535	FBT	4702	ALLIED
4714	UB	4909	NEE	5324	SDC
5344	VATE	5348	TSI	5480	tmt
5512	RICH	5514	SUN FON	5520	Lihtai
5521	KSECO	5529	Well Glory	5902	Tait
6022	TCSC	6024	CFC	6109	AtechOEM
6122	KPEC	6123	GrandTech	6135	SILTRONTECH
6144	DMT	6169	InterServ	6190	WONDERFUL
6210	KINTECH	6217	CCP	6234	TERA AUTO
6241	AMIGO	6245	Lanner	6609	TTT
8042	CHINSAN	8047	GCC	8068	Chander
8087	HM	8927	Pei Chi	8930	CKM
9951	MACAUTO				

● **Grade C-**

In total, 19 companies were ranked as "Grade C-" in year 2010.

TWSE listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
1475	SUMAGH	1532	CMP	2012	CHUN YU
2443	LEAD DATA INC.	2534	HSC	2539	SAKURAD
2608	T.JOIN	2701	WANHWA	2706	FIRST HOTEL
2904	POC				

GTSM listed Companies

Code	Company Name	Code	Company Name	Code	Company Name
3390	SUNFLEX	4205	HYFICL	4402	FU-TA
4415	Mega	4513	FALCON	5601	TACT
6174	AKER	6186	Jinglay	8067	Gish INT