

Summary Table of Major Securities and Futures Markets Criminal Cases: Referrals, Investigations and Trial Results

*1. This table is a compilation by the Securities and Futures Bureau (SFB) of the Financial Supervisory Commission regarding major illegal cases referred in securities and futures markets, based on publicly available prosecution and court documents within the past five years (January 1, 2020 to December 31, 2025).

*2. Indictments can be searched in the Ministry of Justice's Prosecution Documents Query System using the Investigation/Prosecution Reference Number in the table. Judgments can be accessed directly by clicking the Judgment Document Link in the table, which connects to the Judicial Yuan's Judgment System.

*3. The linked webpages or data provided in this table are supplied by the linked websites, and the relevant rights belong to those websites or their legal rights holders. The SFB does not guarantee their accuracy, timeliness, or completeness.

No.	Case Name (Including Defendant Information)	Grounds for Referral and Violated Legal Provisions	Case Type	Investigation/Prosecution Reference Number	Trial or Judgment Results (Judgment Document Link)
1	Universal ABIT Co., Ltd. Suspect: Lu ○○	Suspected of engaging in the inflation of operating revenue and conversion of overdue accounts receivable into long-term equity investments, which constitutes criminal liability under Article 171, Paragraph 1 of the Securities and Exchange	Breach of trust	Taiwan Shilin District Prosecutors Office Prosecution No. 2005-Zhen Zi-11209, dated May 30, 2007.	Supreme Court Criminal Judgment No. 2020-Tai Shang Zi-5865, dated December 29, 2021 Judgment Document Link.

		Act.			
2	Xepex Electronics Co., Ltd. Suspects: Chen ○○, Chan ○○	Suspected of engaging in fraudulent transactions to embezzle from Xepex Electronics Co., Ltd., which constitutes criminal liability under Article 171, Paragraph 2 and Paragraph 1, Subparagraph 3 of the Securities and Exchange Act.	Breach of Trust	Taiwan Banqiao District Prosecutors Office Prosecution No. 2005-Zhen Zi-14167, 19428, and 21299, and No. 2005-Zhen Qi Zi-2455 and No. 2456, dated December 14, 2005.	Supreme Court Criminal Judgment No. 2022-Tai Shang Zi-3313, dated March 2, 2023 <u>Judgment Document Link.</u>
3	SHINYU TECHNOLOGY CO., LTD. (formerly known as: Universal ABIT Co., Ltd.) Suspect: Lu ○○	The balance of fund lending exceeded the limit stipulated in its procedures for lending funds to others. The financial reports for 2005 and Q1 2006 still showed excessive lending, and the balance in Q1 2006 continued to increase, which constitutes criminal liability	Breach of trust	Taiwan Shilin District Prosecutors Office Prosecution No. 2005-Zhen Zi-11209 and No. 2006-Zhen Zi-11112.	Supreme Court Criminal Judgment No. 2020-Tai Shang Zi-5865, dated December 29, 2021 <u>Judgment Document Link.</u>

		under Article 171, Paragraph 1 of the Securities and Exchange Act.			
4	Enlight Corporation Suspect: Liao ○○	Enlight Corporation's reinvestment in EC/USA violated normal business practices, which constitutes criminal liability under Article 171, Paragraph 1, Subparagraph 3 and Paragraph 2 of the Securities and Exchange Act.	Breach of trust	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2009-Zhen Zi-26593, dated October 28, 2010.	Taiwan High Court Criminal Judgment No. 2020-Jin Shang Zhong Su-6, dated March 10, 2022 <u>Judgment Document Link.</u>
5	HannsTouch Holdings Company Suspect: Chang ○○	Suspected of falsely inflating sales transactions and other matters, which constitutes criminal liability under Article 174, Paragraph 1, Subparagraph 5 of the Securities and Exchange Act in violation of Article 20,	Not in accordance with normal business practices	Taiwan Taipei District Prosecutors Office Prosecution No. 2007-Zhen Zi-16031 (Combined with Taiwan Banqiao District Prosecutors Office Case No. 2008-Zhen Zi-3593).	Taiwan Taipei District Court Criminal Judgment No. 2020-Jin Su Qi-3, dated August 17, 2020 <u>Judgment Document Link.</u>

		Paragraph 2 of the same Act, and Article 71, Subparagraph 1 of the Business Entity Accounting Act before its amendment and promulgation on May 24, 2006, as well as criminal liability under Article 171, Subparagraph 1 of the Securities and Exchange Act in violation of Article 157-1, Subparagraph 1 of the same Act.			
6	3 suspects involved including Lin ○○	Suspected of manipulating the stock price of Singatron Enterprise Co., Ltd., which constitutes a violation of Article 155 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2011-Zhen Zi-7486.	Taiwan High Court Criminal Judgment No. 2019-Jin Shang Zhong Geng Yi Zi-14, dated August 25, 2020 <u>Judgment Document Link.</u>

7	Jin Shang Chang Development Co., Ltd. (Renamed JSL Construction & Development Co., Ltd.) Suspect: Lin ○○	There were irregularities in the disposal of land transactions, thereby subject to criminal liability under Article 171, Paragraph 1 of the Securities and Exchange Act.	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2017-Zhen Zi-1251.	Supreme Court Criminal Judgment No. 2022-Tai Shang Zi-2576, dated July 21, 2022 Judgment Document Link.
8	HTS Technology Co., Ltd Suspect: Wang ○○	Suspected of embezzling company assets, constituting criminal liability under Article 342 of the Criminal Code.	Breach of Trust	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2009-Zhen Zi-17193.	Supreme Court Criminal Judgment No. 113-Tai-Shang-673, dated August 7, 2025 Judgment Document Link
9	China Metal Products Co., Ltd. Suspect: He ○○	Suspected of using their official position to embezzle funds of the company under their management, constituting criminal liability under Article	Breach of Trust	Taiwan Tainan District Prosecutors Office Prosecution No. 2009-Zhen Zi-10379, dated July 28, 2009.	Supreme Court Criminal Judgment No. 114-Tai-Shang-3468, dated February 5, 2026

		171, Paragraph 1, Subparagraph 3 and Article 174 of the Securities and Exchange Act.			Judgment Document Link
10	Far Eastern Air Transport Corporation Suspects: Cui ○ et al.	Suspected of embezzling company funds under the pretense of temporary insurance premiums, performance bonds, and charter flight fees, constituting criminal liability under Article 171, Paragraph 1, Subparagraphs 1 to 3 of the Securities and Exchange Act.	Special Breach of Trust, Irregular Transactions and False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No.2008-Zhen Zi-9331, 9649, and 17397.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-5443, dated July 28, 2022 Judgment Document Link .
11	16 suspects involved including Lai ○○ et al.	Suspected of manipulating the stock price of King Chou Marine Technology Co., Ltd., violating Article 155, Paragraph 1, Subparagraphs 4 and 5 of the	Stock Price Manipulation	Taiwan Shilin District Prosecutors Office Prosecution No. 2009-Zhen Zi-14740 and No. 2010-Zhen Zi-5066.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-1891, dated February 24, 2021 Judgment

		Securities and Exchange Act.			<u>Document Link.</u>
12	Taiwan Kolin Co., Ltd. Suspect: Chu ○○	Suspected of making false financial statements, providing false financial information for securities issuance, and engaging in large-scale payment collection and disbursement activities, violating Article 20 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the same Act. Also suspected of violating Articles 60 and 71 of the Business Entity Accounting Act and Articles 2 and 9 of the Money Laundering	False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No. 2010-Zhen Zi-7209.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-933, dated November 18, 2021 <u>Judgment Document Link.</u>

		Control Act.			
13	HTS Technology Co., Ltd Suspect: Wang ○○	Sales to specific parties with overly lenient payment terms that violated normal business practices, resulting in significant bad debt losses, suspected of tunneling company assets, subject to criminal liability under Article 342 of the Criminal Code and Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act.	Breach of Trust	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2009-Zhen Zi-17193, dated May 28, 2010.	Supreme Court Criminal Judgment No. 113-Tai-Shang-673, dated August 7, 2025 Judgment Document Link
14	22 suspects involved including Wu ○○	Suspected of manipulating the stock price of MAX Zipper Co., Ltd., violating Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2014-Zhen Zi-23451.	Taiwan High Court Criminal Judgment No. 111-Chung-Chin-Shang-Keng-I-3, dated March 27,

					2025 Judgment Document Link
15	Quanta Microsystems, Inc. Suspect: Hong ○○	Irregularities in sales transactions, investment losses in subsidiaries, disposal of subsidiaries and inventory write-offs were found, which may constitute criminal liability under Article 171, Paragraph 1, Subparagraph 2 and Paragraph 2 of the Securities and Exchange Act.	Breach of Trust	Taiwan Shilin District Prosecutors Office Prosecution No. 2015-Zhen Zi-10824.	Supreme Court Criminal Judgment No. 2023-Tai Shang Zi-4089, dated March 26, 2025 Judgment Document Link .
16	17 suspects involved including Huang ○○	Suspected of manipulating the stock price of Pro-Nets Technology Corporation, which may violate Article 155, Paragraph 1, Subparagraphs 4, 5, and 6 of the Securities and	Stock Price Manipulation	Taiwan Kaohsiung District Prosecutors Office Prosecution No. 2013-Zhen Zi-12888 and 12889.	Supreme Court Criminal Judgment No. 2023-Tai Shang Zi-509, dated November 1, 2023 Judgment Document Link .

		Exchange Act.			
17	Uni-President Yuanqi Asset Management Co., Ltd. (renamed to Sung Gang Corp. Limited in June 2009) Suspects: Chen ○○, Chuang ○○, Lin ○○, Lien ○○, Hung ○○, Chuang ○○, Tsao ○○, Huang ○○, Tu ○○, Ho ○○	The irregular leasing relationship between the company and Wunkuei Digital, and the payment of high consulting fees to persons who did not actually provide services, may constitute criminal liability under Article 171, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act.	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2016-Zhen Xu Zi-690.	Supreme Court Criminal Judgment No. 2023-Tai Shang Zi-1643, dated August 9, 2023 <u>Judgment Document Link.</u>
18	21 suspects involved including Chieh ○○	Suspected of manipulating the stock price of Pro-Nets Technology Corporation, violating Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2011-Zhen Zi-17494, dated April 22, 2012.	Supreme Court Criminal Judgment No. 2019-Tai Shang Zi-557, dated March 12, 2020 <u>Judgment Document Link.</u>
19	22 suspects involved including Chieh	Suspected of manipulating the stock price of	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2012-	Supreme Court Criminal

	○○	OPNET Technologies Co., Ltd., violating Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.		Zhen Zi-22684 and 23927.	Judgment No. 2019-Tai Shang Zi-557, dated March 12, 2020 Judgment Document Link.
20	Behavior Tech Computer Corp. Suspects: Su ○○ and others	Suspicious irregularities in subsidizing idle capacity losses of OEM manufacturers, allegedly channeling funds to related parties through processing contracts arrangements, which may constitute criminal liabilities under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.	Breach of Trust	Taiwan Shilin District Prosecutors Office Prosecution No. 2013-Zhen Zi-644 and 1811.	Taiwan High Court Criminal Judgment No. 113-Chin-Shang-Su-7, dated January 21, 2026 Judgment Document Link
21	22 suspects involved including Chieh ○○	Suspected of manipulating the stock price of Pro-Nets	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2011-Zhen Zi-17494, dated	Supreme Court Criminal Judgment

		Technology Corporation, violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.		April 22, 2012.	No. 2019-Tai Shang Zi-557 , dated March 12, 2020 <u>Judgment Document Link.</u>
22	43 suspects involved including Zhong ○○	Suspected of manipulating the TDR price of Technics Oil & Gas Limited, violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraphs 4 and 7 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2013-Zhen Zi-16564, dated July 31, 2015.	Supreme Court Criminal Judgment No. 112-Tai-Shang-4290, dated March 12, 2025 <u>Judgment Document Link</u>
23	4 suspects involved including Ding ○ Co., Ltd.	Suspected of manipulating the stock price of Tekcore Co., Ltd., violating Article 155, Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taichung District Prosecutors Office Prosecution No. 2013-Zhen Zi-20809.	Supreme Court Criminal Judgment No. 2019-Tai Shang Zi-2570, dated January 15, 2020 <u>Judgment Document</u>

					Link.
24	Taiwan Styrene Monomer Corporation Suspects: Zhang ○○, Liu ○○, Sun ○○, Wang ○○, Jiao ○○, Su ○○, Lin ○○, and others.	Suspected of misappropriating company assets through irregular transactions and falsifying financial statements, and thereby subject to criminal liability under Article 171, Paragraph 1, Subparagraphs 1 and 2 of the Securities and Exchange Act.	Irregular Transactions , Breach of Trust, False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No. 2013-Zhen Zi-4599.	Supreme Court Criminal Judgment No. 2023-Tai Shang Zi-307, dated March 22, 2023 Judgment Document Link.
25	5 suspects involved including Lin ○○	Suspected of insider trading in shares of Green Energy Technology Inc., which violates Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2013-Zhen Zi-17022 , dated August 30, 2013.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-2642, dated June 24, 2021 Judgment Document Link.
26	18 suspects involved including Qi ○ Co., Ltd.	Suspected of manipulating the stock price of Chaintech Technology Corporation, which violates	Stock Price Manipulation	Taiwan New Taipei District Prosecutors Office Prosecution No. 2016-Zhen Zi-5181 and 5182.	Taiwan High Court Criminal Judgment No. 2020-Jin Shang

		Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.			Su Zi-61, dated August 26, 2021 <u>Judgment Document Link.</u>
27	7 suspects involved including Dong ○ Co., Ltd. and 4 suspects involved including Guang ○ Co., Ltd.	Suspected of stock price manipulation and insider trading of Koryo Co., Ltd., which violates Article 155, Paragraph 1, Subparagraph 4 and Article 157-1 of the Securities and Exchange Act.	Stock Price Manipulation and Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2014-Zhen Zi-2653, dated December 19, 2016.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-942, dated November 25, 2021 <u>Judgment Document Link.</u>
28	United Fu Shen Chen Technology Corp. Suspects: Shen ○○, Lai ○○	Suspected of embezzling company assets through methods such as advance payments and prepaid commissions, which constitutes criminal liability under Article 342 of the Criminal Code and Article 171 of the Securities and Exchange	Breach of Trust	Taiwan New Taipei District Prosecutors Office Prosecution No. 2014-Zhen Zi-3929, dated June 3, 2014.	Supreme Court Criminal Judgment No. 2022-Tai Shang Zi-1777, dated June 23, 2022 <u>Judgment Document Link.</u>

		Act, and also violates Article 23, Paragraph 1 of the Company Act.			
29	12 suspects involved including Zhu ○○	Suspected of stock price manipulation and insider trading of Chernan Technology Co., Ltd. shares, violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4, and Article 157-1 of the Securities and Exchange Act.	Stock Price Manipulation and Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2017-Zhen Zi-1300.	Taiwan Taipei District Court Criminal Judgment No. 2021-Jin Su Zi-44, dated May 31, 2024 Judgment Document Link.
30	8 suspects involved including Guo ○ Company	Suspected of manipulating Long Bon International Co., Ltd. shares, violating Article 155, Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2015-Zhen Zi-8171.	Taiwan High Court Criminal Judgment No. 112-Chin-Shang-Chung-Keng-I-13, dated February 25, 2026 Judgment

					Document Link
31	Acard Technology Corp. Suspect: Liu ○○	Announced unattainable revenue, violating Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1 of the same Act.	Others	Taiwan New Taipei District Prosecutors Office Prosecution No. 2019-Zhen Zi-16306, dated November 27, 2020.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-28, dated February 14, 2023 Judgment Document Link .
32	Pontex Polyblend Co., Ltd. Suspects: Ji ○○, Lu ○○, Xu ○○, Yu ○○, Zhuang ○○, Zeng ○○, Gu ○○, Cai ○○, Yu ○○.	The company's recorded bank deposit balance had significant discrepancies with the bank statement balance, and its senior executives are suspected of abusing their authority to engage in transactions detrimental to shareholders' interests, violating Article 20, Paragraph 2 of the Securities and Exchange	Breach of Trust	Taiwan Taichung District Prosecutors Office Prosecution No. 2014-Zhen Zi-15384.	Taiwan High Court Taichung Branch Court Criminal Judgment No. 2018-Jin Shang Su Zi-1003, dated May 26, 2020 Judgment Document Link .

		Act, subject to criminal liability under Article 171, Paragraph 1 of the same Act.			
33	AnnCare Bio-Tech Center Co., Ltd. Suspect: Lin ○○	The suspect allegedly engaged in multiple irregular purchase and sales transactions, and the company was suspected to have close substantial relationships with its trading counterparties. Through making deliberate arrangements aimed at benefiting others, the suspect caused damage to the company, subject to criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.	Breach of Trust	Taiwan Taichung District Prosecutors Office Prosecution No. 2013-Zhen Zi-13974, dated October 3, 2013.	Taiwan High Court Taichung Branch Criminal Judgment No. 113-Chung-Chin-Shang-Keng-San-8, dated August 21, 2025 Judgment Document Link

34	Luxe Green Energy Technology Co., Ltd. Suspects: Chiu ○○ and Lin ○○	The suspects allegedly controlled board seats of the company and its subsidiaries to pass board resolutions to invest in Dakang Insurance Broker Co., Ltd. The evaluation process for the relevant share transactions contained was unreasonable, constituting irregular transactions, thereby subject to criminal liability under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act and Article 342 of the Criminal Code. Also allegedly violated Articles 178 and 206 of the Company Act.	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2019-Tiao Zhen Zi-1196 and 1197, dated October 23, 2020.	Taiwan Taipei District Court Criminal Judgment No. 2020-Jin Su Zi-48, dated May 19, 2023 <u>Judgment Document Link.</u>
35	9 suspects	Suspected of	Insider	Taiwan Taipei District	Supreme

	involved including Asia ○ Corporation	insider trading of MacroWell OMG Digital Entertainment Co., Ltd. shares, in violation of Article 157-1 of the Securities and Exchange Act.	Trading	Prosecutors Office Prosecution No. 2016-Zhen Zi-19009.	Court Criminal Judgment No. 2022-Tai Shang Zi-3560, dated October 23, 2024 <u>Judgment Document Link.</u>
36	2 suspects involved including Zhang ○○	Suspected of manipulating Ling Yueh Software Co., Ltd. shares, in violation of Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taichung District Prosecutors Office Prosecution No. 2014-Zhen Zi-27326, dated December 19, 2016.	Taiwan High Court Taichung Branch Court Criminal Judgment No. 2018-Jin Shang Su Zi-1954, dated October 29, 2020 <u>Judgment Document Link.</u>
37	Metaltech Industrial Co., Ltd. Suspect: Lu ○○	Made unfavorable transactions for Metaltech Industrial Co., Ltd. that deviated from	False Financial Statements	Taiwan Changhua District Prosecutors Office Prosecution No. 2014-Zhen Zi-3286, 4740, and 5601, dated June 11, 2014.	Supreme Court Criminal Judgment No. 2021-Tai Shang Zi-6241,

		normal business practices, causing significant damage to the company, and made false statements or omissions in financial reports and business documents required to be filed or announced under the Securities and Exchange Act, thereby incurring criminal liability under Article 171, Paragraph 1, Subparagraphs 1-3 and Article 174, Paragraph 2, Subparagraph 2 of the same act.			dated December 30, 2021 <u>Judgment Document Link.</u>
38	Flavor Full Foods Inc. Suspect: Former Chairman Chen ○○	Made false statements or omissions in financial reports and business documents required to be filed or announced by	Others	Taiwan New Taipei District Prosecutors Office Prosecution No. 2014-Zhen Zi-22460, dated August 20, 2014.	Supreme Court Criminal Judgment No. 2024-Tai Shang Zi-4709, dated January

		the company, thereby incurring criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act.			16, 2025 <u>Judgment Document Link.</u>
39	NeoCore Technology Co., Ltd. Suspects: Yang ○○, Wang ○○, Yang ○○	Suspected false purchase and sales transactions and false financial statements in violation of Article 20, Paragraph 2 of the Securities and Exchange Act, thereby incurring criminal liability under Article 171, Paragraph 1 of the same Act.	Breach of Trust	Taiwan Taichung District Prosecutors Office Prosecution No. 2016-Zhen Zi-19137 and No. 2017-Zhen Zi-1803, dated September 30, 2017.	Taiwan High Court Taichung Branch Court Criminal Judgment No. 2019-Jin Shang Su Zi-2185, dated February 20, 2020 <u>Judgment Document Link.</u>
40	7 suspects involved including Zhuo ○○	Suspected of manipulating the stock price of Golden Rain Enterprise Corp. in violation of Article 155, Paragraph 2, as applied mutatis mutandis to	Stock Price Manipulation	Taiwan Taichung District Prosecutors Office Prosecution No. 2018-Zhen Zi-155, dated March 9, 2018.	Taiwan High Court Taichung Branch Court Criminal Judgment No. 2020-Jin Shang

		Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.			Su Zi-619, dated June 24, 2020 <u>Judgment Document Link.</u>
41	Hundred Plus Corporation Suspect: Hsu ○○	In 2011 and 2012, Hundred Plus Corporation was involved in multiple suspicious transactions and allegedly used false contracts to disguise the payment of company assets to non-contractual parties, misappropriating company funds and causing damage to the company, in violation of Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act and Article 71, Subparagraph 1 of the Business Entity	Breach of Trust	Taiwan New Taipei District Prosecutors Office Prosecution No. 2015-Zhen Zi-24237.	Taiwan High Court Criminal Judgment No. 2019-Jin Shang Geng Er Zi-5, dated February 18, 2020 <u>Judgment Document Link.</u>

		Accounting Act.			
42	9 suspects involved including Wu ○○	Suspected of manipulating the stock price of Liton Technology Corporation, in violation of Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taichung District Prosecutors Office Prosecution No. 2020-Zhen Zi-5555, dated July 23, 2020.	Supreme Court Criminal Judgment No. 2023-Tai Shang Zi-1945, dated October 25, 2023 <u>Judgment Document Link.</u>
43	4 suspects involved including Lin ○○	Suspected of manipulating the stock price of Welldone Co., Ltd., in violation of Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-544 and 18700, dated June 26, 2022.	Taiwan Taipei District Court Criminal Judgment No. 2022-Jin Su Zi-36, dated January 5, 2024 <u>Judgment Document Link.</u>
44	4 suspects involved including Hsu ○○	Suspected of manipulating the stock price of Hotel Royal Chihpen Co., Ltd., in violation	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2017-Zhen Zi-16454.	Taiwan High Court Criminal Judgment No. 2022-

		of Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.			Jin Shang Su Zi-10, dated May 25, 2023 <u>Judgment Document Link.</u>
45	Sai De Pharmaceutical Technology Co., Ltd. Suspect: Tseng ○○	Mr. Tseng allegedly breached his duties by improperly transferring company funds to major shareholders, signing personal loan agreements with others to lend company funds to individuals, engaging in irregular transactions involving significant advance payments for purchases, and conducting unusual private placements and equity transfer investments. Mr.	Breach of Trust	Taiwan Shilin District Prosecutors Office Prosecution No. 2015-Zhen Zi-12944.	Taiwan High Court Criminal Judgment No. 2020-Shang Yi Zi-1345, dated December 15, 2020 <u>Judgment Document Link.</u>

		Tseng is thus suspected of embezzling and misappropriating company funds through irregular transactions, causing damage to the company, in violation of Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act and Article 336, Paragraph 2 of the Criminal Code.			
46	Mayer Steel Pipe Corporation Suspect: Lai ○○	Through Mayer BVI's 100% ownership of Hong Kong Mayer Holdings Limited shares, Lai ○○, the sole director of Mayer BVI, allegedly misappropriated and sold the shares without proper authorization, resulting in neither Mayer	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2016-Zhen Zi-7922, dated March 19, 2021.	Taiwan High Court Financial Criminal Judgment No. 2023-Jin Shang Zhong Su-14, dated July 4, 2023 <u>Judgment Document Link.</u>

		Corporation nor Mayer BVI's subsidiaries receiving the proceeds from the share sale, causing property damage through loss of investment shares, in violation of Article 342 of the Criminal Code			
47	12 suspects involved including Chiang ○○	Suspected of manipulating the stock price of UnionPlus Co., Ltd., in violation of Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2016-Zhen Zi-12085, dated April 20, 2017.	Supreme Court Criminal Judgment No. 2020-Tai Shang Zi-1274, dated March 25, 2021 <u>Judgment Document Link.</u>
48	4 suspects involved including Chen ○○	Suspected of manipulating the stock price of YCC Manufacturing Co., Ltd., in violation of Article 155,	Stock Price Manipulation	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2017-Zhen Zi-24978 and No. 2018-Zhen Zi-22814, dated May 10, 2019.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-59,

		Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.			dated November 26, 2024 <u>Judgment Document Link.</u>
49	Acard Technology Corp. Suspect: Liu ○○	Acard Technology Corp. was suspected of making false statements in its financial and business documents, related books and statements for public announcement and reporting, and its chairman Liu ○○ engaged in unfavorable transactions that were inconsistent with regular business practices, in violation of Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 174, Paragraph	False Financial Statements	Taiwan New Taipei District Prosecutors Office Prosecution No. 2019-Zhen Zi-16306, dated November 27, 2020.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-28, dated February 14, 2023 <u>Judgment Document Link.</u>

		1, Subparagraph 5 and Article 171, Paragraph 1, Subparagraph 2 of the same Act.			
50	Hold Jinn Electronics Co., Ltd. Suspects: Gong ○○, Chen ○○, Tseng ○○, Huang ○○	Suspected of asset tunneling and inflating revenue, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act and Article 71, Paragraph 1, Subparagraph 1 of the Business Entity Accounting Act.	Irregular Transactions, False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No. 2019-Zhen Zi-28598, dated December 8, 2022.	Taiwan Taipei District Court Criminal Judgment No. 2023-Jin Su Zi-10, under trial.
51	3 suspects involved including Zhang ○○	Suspected of manipulating the stock price of EFUN Technology Co., Ltd., in violation of Article 155, Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Tainan District Prosecutors Office Prosecution No. 2020-Zhen Zi-3393.	Taiwan Tainan District Court Criminal Judgment No. 2021-Jin Su Zi-186, dated November 5, 2021 <u>Judgment Document Link.</u>

52	22 suspects involved including Chen ○○	Suspected of manipulating the stock price of Pihsiang Machinery Manufacturing Co., Ltd., in violation of Article 155, Paragraph 1, Subparagraph 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Prosecution No. 2017-Zhen Zi-13700.	Supreme Court Criminal Judgment No. 114-Tai-Shang-480, dated September 4, 2025 Judgment Document Link.
53	Solar Applied Materials Technology Corp. Suspects: Chen ○○, Chen ○○, Chen ○○, Xu ○○	Illegal transfer of gold and false financial statements, in violation of Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1 of the same Act.	Breach of Trust	Taiwan Tainan District Prosecutors Office Prosecution No. 2018-Chen Zi-2647, dated May 17, 2019. Taiwan Tainan District Prosecutors Office Prosecution No. 2020-Tiao Zhen Zi-112, dated August 23, 2021.	Supreme Court Criminal Judgment No. 113-Tai-Shang-4825, dated May 8, 2025 Judgment Document Link Taiwan High Court Tainan Branch Criminal Judgment No. 2022-Jin Shang

					Su Zi-1324, dated August 14, 2024 <u>Judgment Document Link.</u>
54	9 suspects involved including Zhang ○○	Suspected involvement in insider trading of Inotera Memories Inc. stock, in violation of Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Taoyuan District Prosecutors Office Prosecution No. 2018-Zhen Zi-1904.	Supreme Court Criminal Judgment No. 2024-Tai Fei Zi-7, dated February 21, 2024 <u>Judgment Document Link.</u>
55	4 suspects involved including Zhuang ○○	Suspected insider trading of Giantplus Technology Co., Ltd. stock, in violation of Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Miaoli District Prosecutors Office Prosecution No. 2022-Zhen Zi-296.	Taiwan Miaoli District Court Criminal Judgment No. 2022-Jin Su Zi-202, dated January 18, 2024 <u>Judgment Document Link.</u>
56	ThinTech Materials Technology Co., Ltd. and its	Mr. Jian (former director of ThinTech	Breach of Trust	Taiwan Ciaotou District Prosecutors Office Prosecution No. 2020-	Taiwan Ciaotou District

	subsidiary Xinlian Metal Resources (Taicang) Co., Ltd. Suspects: Jian ○○, Su ○○	Materials Technology Co. and former responsible person of Giga United) and Mr. Su (director of Giga United) intended to benefit themselves or third parties by breaching their fiduciary duties, resulting in criminal liabilities under Article 342 of the Criminal Code and Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act.		Zhen Zi-3364.	Court Criminal Judgment No. 2021- Jin Su Zi- 70, dated May 24, 2022 Judgment Document Link.
57	Phison Electronics Corp. Suspect: Pan ○○	Made false statements or concealed information in related party transaction financial reports, violating Article 20, Paragraph 2 of the Securities and Exchange Act, resulting in	False Financial Statements	Taiwan Hsinchu District Prosecutors Office Prosecution No. 2017- Zhen Xu Zi-157 and 158.	Taiwan High Court Criminal Judgment No. 2022- Jin Shang Su Zi-11, dated August 10, 2022 Judgment

		criminal liabilities under Article 171, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act.			<u>Document Link.</u>
58	9 suspects involved including Wu ○○	Suspected of manipulating the stock price of P-TWO Industries Inc. through market manipulation, violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Hsinchu District Prosecutors Office Prosecution No. 2017-Zhen Zi-8159.	Supreme Court Criminal Judgment Case No. 2024-Tai Shang Zi-737, dated July 10, 2024 <u>Court Decision Link.</u>
59	XPEC Entertainment INC. Suspects: Xu ○○ and others	The funds used by Baichi Gantou Company to participate in XPEC Entertainment's private placement were remitted from Hong Kong by Lin ○○ (who was linked to	Others	Taiwan Taipei District Prosecutors Office Prosecution No. 2016-Zhen Zi-24416.	Supreme Court Criminal Judgment Case No. 2023-Tai Shang Zi-1087, dated September 20, 2023 <u>Judgment Document</u>

		irregular accounts involved in XPEC Entertainment's CB breakdown and conversion), which was deemed to be anomalous and in violation Article 171, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act.			Link.
60	Transasia Airways Corporation Suspects: Lin ○○, Liu ○○, Yang ○○	TransAsia Airways signed a trust agreement on November 17, 2016 regarding arrangements for consumers and employees following its suspension of operations, and deposited post-dated checks worth NT\$1.2 billion into a trust account. However, on November 21, 2016, the company still	False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No. 2017-Zhen Zi-11384 and 11654.	Taiwan Taipei District Court Criminal Judgment No. 114-Sheng-3145, dated December 1, 2025 Judgment Document Link

		publicly denied media reports about its suspension of operations as material information, and prepared its Q3 2016 financial report under the going concern assumption. The company's filed or announced financial reports and business documents were found to contain false or concealed information, violating Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the same Act.			
61	United Radiant Technology Corporation Suspect: Han ○○	Conducted fictitious transactions involving only financial flows	False Financial Statements	Taiwan Taichung District Prosecutors Office Case No. 2018-Zhen Zi-28954, dated August 23, 2019.	Supreme Court Criminal Judgment Case No.

		without actual goods flows. The financial reports for the relevant periods in 2014 were found to contain false information. The company's responsible person allegedly violated Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the same Act.			2024-Tai Shang Zi-967, dated March 26, 2025 Judgment Document Link.
62	Jenn Feng New Energy Co., Ltd. Suspect: Chung ○○	Allegedly sold assets in transactions that deviated from normal business practices, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act. Additionally, the	Breach of Trust	Taiwan Taoyuan District Prosecutors Office Case No. 2021-Zhen Zi-44098, dated May 13, 2022.	Supreme Court Criminal Judgment No. 114-Tai-Shang-4588, dated September 25, 2025 Judgment Document Link

		related transaction amounts were allegedly deposited into others' accounts, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 3 of the Securities Exchange Act.			
63	3 suspects involved including Tai ○○	Suspected of manipulating the stock price of Chong Hong Construction Co., Ltd. in violation of Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Case No. 2019-Zhen Zi-9347, dated June 28, 2019.	Taiwan Taipei District Court Criminal Judgment No. 2019-Jin Su Zi-40, dated February 25, 2020 <u>Judgment Document Link.</u>
64	3 suspects involved including Tai ○○	Suspected of manipulating the stock price of Global View Co. Ltd. in violation of Article 155, Paragraph 1, Subparagraphs 4 and 5 of the	Stock Price Manipulation	Taiwan Taipei District Prosecutors Office Case No. 2019-Zhen Zi-9347, dated June 28, 2019.	Taiwan Taipei District Court Criminal Judgment No. 2019-Jin Su Zi-40, dated

		Securities and Exchange Act.			February 25, 2020 <u>Judgment Document Link.</u>
65	EST Global Apparel Co., Ltd Suspect: Lin ○○	Suspected of inflating company revenue in violation of Article 20, Paragraph 2 of the Securities and Exchange Act, subject to criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the same Act.	False Financial Statements	Taiwan New Taipei District Prosecutors Office Case No. 2023-Zhen Zi-20497.	Taiwan New Taipei District Court Criminal Judgment No. 2023-Jin Su Zi-543, dated April 23, 2025 <u>Judgment Document Link.</u>
66	Kingland Property Co., Ltd. Suspect: Zhu ○○	Suspected of making suspicious purchases of Taitrans Technology Co., Ltd. stocks through its subsidiary Cai Yue Investment Co., Ltd. with abnormalities in the justification and pricing of transactions, subject to	Breach of Trust	Taiwan Taichung District Prosecutors Office Case No. 2019-Zhen Zi-30487, dated January 9, 2021.	Supreme Court Criminal Case No. 2023-Tai Shang Zi-5324, dated December 11, 2024 <u>Judgment Document Link.</u>

		criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.			
67	9 suspects involved including Xie ○	Suspected of insider trading involving stocks of Neo Solar Power Corporation, Gintech Energy Corporation, and Solartech Energy Corporation, in violation of Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Hsinchu District Prosecutors Office Prosecution No. 2022-Zhen Zi-9789, dated July 29, 2022.	Taiwan Hsinchu District Court Criminal Judgment No. 2022-Jin Su Zi-470, dated December 14, 2022 <u>Judgment Document Link.</u>
68	Jump Media International Co., Ltd. Suspects: Wang ○○, Chen ○○, Tsai ○○, Wen ○○	Jump Media International Co., Ltd.'s subsidiary RiseCreatives Co., Ltd. is suspected of paying deposits to Champion Shine Ltd., an unauthorized party for portrait rights, involving irregular	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2023-Zhen Zi-37996 and 45677 and No. 2024-Zhen Zi-1747, dated January 24, 2024.	Taiwan Taipei District Court Criminal Judgment No. 2024-Jin Su Zi-8, dated May 26, 2025 <u>Judgment Document Link.</u>

		transactions and false recognition of operating income. Additionally, the company's transactions with Jia Huang (Shanghai) Food & Beverage Management Co., Ltd. were not in accordance with normal business practices, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraphs 1, 2, and 3 of the Securities and Exchange Act.			
69	Chaheng Precision Co., Ltd. Suspects: Chi ○○ (Person in Charge), Yuan ○○ (Accounting Manager)	The chairman transferred personal funds to the company to offset accounts receivable and processing fees payable, and multiple passbook records were not	False Financial Statements	Taiwan Ciaotou District Prosecutors Office Case No. 2023-Zhen Zi-10058 and 23273, dated May 5, 2024.	Taiwan High Court Kaohsiung Branch Criminal Judgment No. 114-Chin-Shang-Chung-

		recorded in the books, resulting in alleged misrepresentation in the financial report for Q2 2017, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraphs 1 and 6 of the Securities and Exchange Act.			Su-5, dated January 29, 2026 Judgment Document Link
70	Shenghua Entertainment Communication Co., Ltd. Suspects: Yu ○○, Fang ○○, Chang ○○, Shang ○○, Hsieh ○○, Yu ○○	1. Many of Shenghua Entertainment's suppliers and customers only traded with Shenghua Entertainment. These related transactions were suspected to be arranged by Shenghua Entertainment to inflate its book revenue, violating Article 20, Paragraph 2 of	Breach of Trust	Taiwan Taipei District Prosecutors Office, Prosecution No. 2019-Jun Zhen Zi-48, dated November 30, 2020.	Taiwan Taipei District Court Case No. 2021-Jin Zhong Su Zi-1, under trial.

		the Securities and Exchange Act, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the same Act. 2. Furthermore, there were concerns about the necessity and reasonableness of the transactions, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act. 3. The real estate properties purchased by Taiwan Ostor Corp. were identical to some of the			
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		properties previously purchased by Shenghua Entertainment in 2018. Based on Shenghua Entertainment's transaction prices, Taiwan Ostor Corp. was suspected of overvaluing asset values and concealing related-party transactions to misappropriate company funds, which was inconsistent with normal business practices. 4. Furthermore, the company immediately conducted private placement payments to avoid delisting due to negative net worth, and the			
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		payment date was close to the aforementioned deposit payment date, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act.			
71	AC&C International Co., Ltd. Suspects: Chao ○, Wang ○○, Lin ○○, and others	AC&C International Co., Ltd. and its subsidiary, You Chun Venture Capital Co., Ltd., were suspected of misappropriating company funds and benefiting specific individuals through purchasing listed company stocks, making investments, buying real estate, and leasing offices,	Breach of Trust	Taiwan Taipei District Prosecutors Office, Prosecution No. 2019-Zhen Zi-16316, dated November 30, 2020.	Taiwan Taipei District Court Case No. 2021-Jin Zhong Su Zi-1, under trial.

		resulting in massive company losses and damaging shareholders' interests, potentially constituting criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.			
72	4 suspects involved including Tsai ○○	Suspected of manipulating the stock price of Globe Industries Corporation in violation of Article 155, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Chiayi District Prosecutors Office, Prosecution No. 2022-Zhen Zi-12329.	Taiwan Chiayi District Court Criminal Judgment No. 2023-Jin Su Zi-440, dated November 18, 2024 <u>Judgment Document Link.</u>
73	2 suspects involved, including Lin ○○	Suspected of manipulating the stock price of Falcon Power Co., Ltd. in violation of Article 155,	Stock Price Manipulation	Taiwan Shilin District Prosecutors Office, Prosecution No. 2022-Zhen Zi-18071 and 15838.	Taiwan Shilin District Court Criminal Judgment No. 2022-

		Paragraph 1, Subparagraph 4 of the Securities and Exchange Act.			Jin Su Zi-497, dated March 28, 2023 <u>Judgment Document Link.</u>
74	Roo Hsing Co., Ltd. and Fubon Securities Co., Ltd. Suspects: Chen ○○, Sun ○, Fan ○○	1. In relation to Roo Hsing Co., Ltd.'s cash capital increase report for acquiring JD United Group, there were alleged false statements, concealments, and subsequent related transactions that were inconsistent with regular business practices, in violation of Article 20, Paragraphs 1 and 2 of the Securities and Exchange Act, potentially incurring criminal	Breach of Trust	Prosecution No. 2019-Zhen Zi-21101, dated August 13, 2021.	Taiwan Taipei District Court Judgment No. 2021-Jin Zhong Su Zi-29, dated February 12, 2025 <u>Judgment Document Link.</u>

		liabilities under Article 171, Paragraph 1, Subparagraphs 1 to 3 of the same Act. 2. Independent expert CPA Mr. Fan and the securities underwriter Fubon Securities failed to fulfill their professional obligations, potentially incurring criminal liabilities under Article 174, Paragraph 2, Subparagraph 2 and Article 174, Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.			
75	CGS International Inc., TOP High Image Corp. Suspects: Teng	1. In 2018, CGS International Inc. signed game	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2023-Zhen Zi-43307, and	Taiwan Taipei District Court

	○○, Chou ○○, Chen ○○, Chen ○○, Wang ○○	licensing and development contracts with Joy Brick Inc. and FunZone Games Ltd. respectively. The transaction arrangements and prepayment processes were contrary to normal business practices, raising suspicions of asset tunneling from CGS International Inc., potentially incurring criminal liabilities under Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act. Furthermore, CGS		Prosecution No. 2024-Zhen Zi-7571 and 7572, dated February 29, 2024.	Case No. 2024-Jin Zhong Su Zi-12, under trial.
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		International Inc. failed to provide supporting documents proving Joy Brick Inc.'s ownership of the game copyright. If such copyright was not owned by Joy Brick Inc., this may constitute a fraudulent transaction, potentially incurring criminal liabilities under Article 171, Paragraph 1, Subparagraph 1 of the same Act. 2. Concerns exist regarding Top High Image Corp.'s investment evaluation of the strategic alliance			
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		contract with CGS International Inc., and there are suspicions that the licensing agreement was used to disguise loan transactions. If CGS International Inc. fails to make payments according to the agreement in the future, causing significant damage to the company, this would potentially incur criminal liabilities under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.			
76	28 suspects involved including Teng ○○	Suspected of stock price manipulation	Stock Price Manipulation and	Taiwan Taipei District Prosecutors Office Prosecution No. 2023-	Taiwan Taipei District

		and insider trading of CGS International Inc. shares, potentially violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraph 4, and Article 157-1, Paragraph 1 of the Securities and Exchange Act.	Insider Trading	Zhen Zi-43307, and Prosecution No. 2024-Zhen Zi-7571 and 7572, dated February 29, 2024.	Court Case No. 2024-Jin Zhong Su Zi-12, under trial.
77	Cheng Mei Materials Technology Corp. Suspects: Yeh ○○ and others	Yeh ○○, Vice Chairman of Cheng Mei Materials Technology Corp. who also serves as Chairman of subsidiaries Mawfong Precision Industrial Co., Ltd. and Mao Yu Company, is suspected of conducting irregular transactions through subsidiaries, potentially	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2020-Zhen Zi-12532, dated March 29, 2021.	Taiwan Taipei District Court Criminal Judgment No. 110-Chin-Chung-Su-17, dated November 28, 2025 Judgment Document Link

		incurring criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.			
78	Chunghwa Picture Tubes, Ltd., Tatung Co. Suspects: Lin ○○, Lin ○○○ and others	Chunghwa Picture Tubes, Ltd. and Tatung Co. deliberately concealed material commitments in their financial reports for the relevant period, violating Article 20, Paragraph 2 of the Securities and Exchange Act, thus incurring criminal liability under Article 171, Paragraph 1, Subparagraph 1 of the Securities Exchange Act.	False Financial Statements	Taiwan Taipei District Prosecutors Office Prosecution No. 2020-Zhen Zi-9801, dated August 19, 2020.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-22, dated December 28, 2022 <u>Judgment Document Link.</u>
79	Oceanic Beverages Co. Suspect: Sun ○○	The Company acquired 3 real estate properties from related parties Cathay	Breach of Trust	Taiwan New Taipei District Prosecutors Office Prosecution No. 2019-Zhen Zi-11114, 13328 and 24265, dated	Supreme Court Criminal Judgment No. 2022-

		Beverage Co., Ltd., and Hsu Sun Company, and provided loans to Cathay Beverage Co., Ltd., which appeared to deviate from normal business practices, and are thereby subject to criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.		August 8, 2019.	Tai Shang Zi-3703 (Taiwan Appeals), dated March 27, 2024 <u>Judgment Document Link.</u>
80	Wisbet International Co., Ltd. Suspects: Wu ○○, Wang ○○, Shih ○○	Chairman Wu, Manager Wang, and Chief Accountant Shih allegedly engaged in irregular transactions in 2018, causing the company to enter into disadvantageous transactions, and made false statements or omissions in financial reports	False Financial Statements	Taiwan New Taipei District Prosecutors Office Prosecution No. 2020-Zhen Zi-7560, dated October 5, 2020.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-60, dated May 27, 2025 <u>Judgment Document Link.</u>

		and business documents required to be filed or announced under the Securities and Exchange Act, thus incurring criminal liability under Article 171, Paragraph 1, Subparagraphs 1 to 3 of the Securities and Exchange Act.			
81	Reliance Securities Co. Suspects: Former Chairman Lin ○○ and Former Director Wu ○○	Suspected of causing the company to engage in disadvantageous transactions and engaging in acts in breach of duties, resulting in damage to the company, thus incurring criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3 of the Securities and Exchange Act.	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-8348 and 19113, dated July 31, 2022.	Taiwan Taipei District Court Judgment No. 2022-Jin Zhong Su Zi-30, dated September 26, 2024 <u>Judgment Document Link.</u>

82	12 suspects involved including Wu ○○	Suspected of manipulating the stock price of P-TWO Industries Inc., violating Article 155, Paragraph 2, as applied mutatis mutandis to Paragraph 1, Subparagraphs 4 and 5 of the Securities and Exchange Act.	Stock Price Manipulation	Taiwan Taichung District Prosecutors Office Prosecution No. 2020-Zhen Zi-29474, and 36756, dated January 17, 2022.	Taiwan Taichung District Court Judgment No. 2022-Jin Zhong Su Zi-520, dated June 6, 2024 <u>Judgment Document Link.</u>
83	Entery Industrial Co., Ltd. Suspects: Lin ○○ and Lin ○○.	Suspected of engaging in irregular transactions, subject to criminal liability under Article 171, Paragraph 1, Subparagraphs 1 to 3 of the Securities and Exchange Act.	Irregular Transactions and False Financial Statements	Taiwan New Taipei District Prosecutors Office Prosecution No. 2019-Zhen Zi-33022, dated February 3, 2020.	Taiwan High Court Criminal Judgment No. 2022-Jin Shang Su Zi-60, dated May 27, 2025 <u>Judgment Document Link.</u>
84	Formosa Oilseed Processing Co., Ltd. Suspect: Wu ○○	On August 12, August 14, and November 21, 2019, purchased Shin Tai Industry Co.,Ltd. stocks through after-hours block trading on a per-	Breach of Trust	Taiwan Taichung District Prosecutors Office Prosecution No. 2020-Zhen Zi-19258 and 22251 , dated October 12, 2020.	Supreme Court Criminal Judgment No. 114-Tai-Shang-1865, dated

		transaction basis, and the trading counterparties were likely company related parties. These actions are suspected of violating Article 171, Paragraph 1 of the Securities and Exchange Act.			December 4, 2025 Judgment Document Link
85	39 suspects involved including Chang ○○	Suspected of insider trading in Goldsun Building Materials Co., Ltd. stocks, in violation of Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-5423 and 28012.	Taiwan Taipei District Court Criminal Judgment No. 2023-Jin Su Zi-20, dated May 27, 2025 Judgment Document Link
86	11 suspects involved including Hung ○○	Suspected of insider trading in Kuo Toong International Co., Ltd. stocks, in violation of Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Kaohsiung District Prosecutors Office Prosecution No. 2021-Zhen Zi-21779, and 25538, dated March 25, 2022.	Taiwan Kaohsiung District Court Criminal Judgment No. 2022-Jin Su Zi-188, dated January

					29, 2024 <u>Judgment Document Link.</u>
87	Enterex International Limited (Enterex-KY) Suspect: Former Chairman and Former General Manager Weng ○○	Suspected of misappropriating subsidiaries' accounts receivable and selling subsidiary shares with debt waiver clauses that may harm shareholders' interests, subject to criminal liability under Article 171, Paragraph 1, Subparagraphs 2 and 3, Paragraph 9, and Article 174, Paragraph 1, Subparagraph 8 and Paragraph 6 of the Securities and Exchange Act.	Breach of Trust	Taiwan Tainan District Prosecutors Office Prosecution No. 2021-Zhen Zi-26814, Prosecution No. 2022-Zhen Zi-8187 and 30747, and Prosecution No. 2023-Zhen Zi-4998, dated June 9, 2023.	Taiwan High Court Tainan Branch Criminal Judgment No. 2024-Jin Shang Su Zi-1030, dated January 7, 2025 <u>Judgment Document Link.</u>
88	5 suspects involved including Weng ○○	Suspected of insider trading in Enterex International Limited stocks, violating Article 157-1, Paragraph 1 of the	Insider Trading	Taiwan Tainan District Prosecutors Office Prosecution No. 2022-Zhen Zi-30747, dated June 9, 2023.	Taiwan High Court Tainan Branch Criminal Judgment No. 2024-

		Securities and Exchange Act.			Jin Shang Su Zi-1030, dated January 7, 2025 <u>Judgment Document Link.</u>
89	12 suspects involved including Lin ○○	Suspected of insider trading in Keysheen (Cayman) Holdings Co., Limited stocks, violating Article 157-1, Paragraph 1, Subparagraph 5 of the Securities and Exchange Act.	Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-21225, dated August 10, 2022.	Taiwan Taipei District Court Criminal Judgment No. 2022-Jin Su Zi-41, dated December 23, 2022. <u>Judgment Document Link</u>
90	2 suspects involved including Chen ○○	Suspected of insider trading in Senhwa Biosciences, Inc. stocks, violating Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-34101, dated May 20, 2023.	Taiwan Taipei District Court Criminal Judgment No. 2023-Jin Su Zi-29, dated November 20, 2023 <u>Judgment Document Link.</u>

91	Lung Ming Green Energy Technology Engineering Co., Ltd. Suspect: Hsu ○○	Suspected of investing in a Cambodian lottery business and developing a waste wafer business, where investment decisions, implementations, and procurement transactions clearly deviated from normal business practices. The relevant decision-makers and executives are suspected of breach of trust, engaging the company in disadvantageous transactions that caused significant damage to the company, potentially incurring criminal liability under Article 171, Paragraph 1, Subparagraphs 2	Breach of Trust	Taiwan Taipei District Prosecutors Office Prosecution No. 2022-Zhen Zi-11048, dated April 11, 2024.	Taiwan Taipei District Court Case No. 113-Chin-Chung-Su-26, under trial.
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		and 3 of the Securities and Exchange Act.			
92	2 suspects involved including Dan ○○	Suspected of insider trading of Lite-On Semiconductor Corp. stocks, violating Article 157-1 of the Securities and Exchange Act.	Insider Trading	Taiwan Taipei District Prosecutors Office Prosecution No. 2021-Zhen Zi-9929, 21548 and 36885, indictment issued.	Taiwan Taipei District Court Criminal Judgment No. 2022-Jin Su Zi-16, dated June 30, 2022 <u>Judgment Document Link.</u>