

Annex B

No.	Co-accused person	Relevant charge(s) convicted on	Sentence for the charge(s)
1	Ang Chee Keong, operated Nagore within the GST MTF scheme	One count of Section 340(5) Companies Act r/w Section 340(1) Companies Act	52 months' imprisonment
2	Chua Han Soon, Alvin, operated Nagore within the GST MTF scheme	One count of Section 340(5) Companies Act r/w Section 340(1) Companies Act	Four years' imprisonment
3	Wong Meng Fai, operated Nagore within the GST MTF scheme	One count of Section 340(5) Companies Act r/w Section 340(1) Companies Act	Three years' imprisonment
4	Lee Chong Hoong, operated Nagore within the GST MTF scheme	One count of Section 340(5) Companies Act r/w Section 340(1) Companies Act	Three years' imprisonment
5	Koh Soo Lin, operated two entities - Ten Directions Enterprises Pte Ltd and Forte Communications Pte Ltd, within the GST MTF scheme	Two counts of Section 340(5) Companies Act r/w Section 340(1) Companies Act One count of Section 477A Penal Code r/w Section 109 Penal Code	Four years' imprisonment per charge 15 months' imprisonment
6	Tan Boon Leong, Marcus, operated xShine within the GST MTF scheme	One count of Section 340(5) Companies Act r/w Section 340(1) Companies Act	Three years, six months' imprisonment
7	Tay Tiong Kiong, created sales invoices templates of local suppliers for Nagore	One count of Section 465 Penal Code r/w Section 109 Penal Code	Five months' imprisonment