



Australian Government  
Department of Industry,  
Innovation and Science

Anti-Dumping  
Commission

## Exporter Questionnaire

### Hot Rolled Coil Steel

### Exported to Australia from Taiwan

**Period of review: 1 October 2016 to 30 September 2017**

**Response due by: 28 January 2018**

**Important note:** the Commissioner of the Anti-Dumping Commission will reject all requests for a longer period to provide a response to this exporter questionnaire that are received after this date. Extensions requested before this date will *only* be agreed to where necessary and reasonable.

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#### **RETURN OF COMPLETED QUESTIONNAIRE**

**Preferably by email to:** [operations1@adcommission.gov.au](mailto:operations1@adcommission.gov.au)

**Or by mail  
(CD-ROM or USB):**  
Director Operations 1  
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GPO Box 2013  
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## THE GOODS UNDER CONSIDERATION

The goods subject to anti-dumping measures, in the form of a dumping duty notice, are:

[h]ot rolled coil (including in sheet form), a flat rolled product of iron or non-alloy steel, not clad, plated or coated (other than oil coated).

Goods excluded from this application are hot rolled products that have patterns in relief (known as checker plate) and plate products.

There are a number of relevant international standards for hot rolled coil steel that cover the range of products via specific grade designations, including the recommended or guaranteed properties of each of these product grades. The relevant Australian Standard is AS/NZS 1594.

Hot rolled sheet that is 4.75 millimetres (mm) thick or more is considered to be plate and is therefore not covered by the notice. Hot rolled sheet that is below 4.75mm thick is included within the goods description.

### **Tariff classification (*Schedule 3 of the Customs Tariff Act 1995*)**

Tariff Subheading	Statistical Code	Description
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED:	
7208.2	Other, in coils, not further worked than hot-rolled, pickled:	
7208.25.00	32	Of a thickness of 4.75 mm or more
7208.26.00	33	Of a thickness of 3 mm or more but less than 4.75 mm
7208.27.00	34	Of a thickness of less than 3 mm
7208.3	Other, in coils, not further worked than hot-rolled:	
7208.36.00	35	Of a thickness exceeding 10 mm
7208.37.00	36	Of a thickness of 4.75 mm or more but not exceeding 10 mm
7208.38.00	37	Of a thickness of 3 mm or more but less than 4.75 mm
7208.39.00	38	Of a thickness of less than 3 mm
7208.5	Other, not in coils, not further worked than hot-rolled:	
7208.53.00	42	Of a thickness of 3 mm or more but less than 4.75 mm
7208.54.00	43	Of a thickness of less than 3 mm
7208.9	Other	
7208.90.00	30	Other
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED:	
7211.1	Not further worked than hot-rolled:	
7211.14.00	40	Other, of a thickness of 4.75 mm or more
7211.19.00	41	Other

## **SECTION A**

### **COMPANY STRUCTURE AND OPERATIONS**

This section requests information relating to company details and financial reports.

#### **A-1 Identity and communication**

Please nominate a person within your company who can be contacted for the purposes of this review:

Head Office:

Name: *Mr. Pan, Che Jen*  
Position in the company: *Section Chief*  
*Commercial Administration Department*  
Address: *317, Yu Liao Road*  
*Chiao Tou District*  
*Kaohsiung City 825*  
*Taiwan R.O.C.*  
Telephone: *+886-7-6117171 Ext. 3531*  
Facsimile number: *+886-7-6130471*  
E-mail address of contact person: *ch25290@chsteel.com.tw*

Factory:

Address: *No. 576, Hsing Lung Street*  
*Chia Hsing Li*  
*Gangshan District*  
*Kaohsiung City 825*  
*Taiwan R.O.C.*  
Telephone: *+886-7-6117171 Ext. 3531*  
Facsimile number: *+886-7-6130471*  
E-mail address of contact person: *ch25290@chsteel.com.tw*

#### **A-2 Representative of the company for the purpose of review**

If you wish to appoint a representative to assist you in this review, provide the following details:

Name: *Mr. John Bracic of J. Bracic & Associates*  
Address: *PO Box 3026*  
*Manuka, ACT 2603*  
Telephone: *+61 499 056 729*  
Facsimile/Telex number:  
E-mail address of contact person: *john@jbracic.com.au*

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this review may be freely released

to, or discussed with, that representative.

### A-3 Company information

1. What is the legal name of your business?

*Chung Hung Steel Corporation ("CHS").*

What kind of entity is it (e.g. company, partnership, sole trader)?

*CHS is a company limited by shares established in accordance with the Company Law of Taiwan.*

Please provide details of any other business names that you use to export and/or sell goods.

*CHS does not use other business names to sell goods.*

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

*CHS is a publicly traded company listed on the Taiwan Stock Exchange. As such, the holding of each shareholder will vary from time to time in line with the shareholder's trading in the stock market.*

*CHS is a subsidiary of China Steel Corporation ("CSC"), which is also a publicly traded company listed on the Taiwan Stock Exchange.*

*Based on the shareholders' roster dated as of April 30 2017, only one shareholder, CSC, owns more than 5% of CHS's shares. Its total direct and indirect holding in CHS is [REDACTED] %.*

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

*CHS is a subsidiary of CSC.*

*CSC is a publicly traded company listed on the Taiwan Stock Exchange. As such, the holding of each shareholder will vary from time to time in line with the shareholder's trading in the stock market.*

*Based on the shareholders' roster as of April 30 2017, only one shareholder, the [REDACTED], owned more than 5 percent of the outstanding shares of CSC.*

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

*Not applicable. CSC is not a subsidiary of another company.*

5. Provide a diagram showing all associated or affiliated companies and your company's

place within that corporate structure.

*CHS became an affiliate of CSC on 21 February 2000 when CSC purchased CHS's shares and became the largest shareholder of CHS.*

*Please refer to **Exhibit A-3.5.a** for a chart showing CHS's subsidiaries. In addition to the companies listed in **Exhibit A-3.5.a**, the affiliated companies of CSC are provided in **Exhibit A-3.5.b**.*

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

*No, CHS does not afford any management fees occurring from its affiliated companies.*

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

*CHS was established in 1983 as a manufacturer of steel products. In 1987, the cold rolling plant and pipe plant were built and started production. The hot rolling plant was built in 1995 and started production in 1997.*

*CHS's main products include hot rolled coil, cold rolled coil, pickled and oiled coil, skin pass coil, black pipe, rectangular pipe, galvanized pipe, API pipe, PE coated pipe, etc.*

8. If your business does not perform all of the following functions in relation to the goods subject to measures, then please provide names and addresses of the companies that perform each function:

- produce or manufacture;
- sell in the domestic market;
- export to Australia; and
- export to countries other than Australia.

*CHS produces and sells the goods in the domestic market and also exports the goods to other countries, including Australia.*

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

*CHS is organized into three divisions and 12 departments, which are structured on the basis of their respective functions.*

*The Marketing Department is the unit involved in sales of the product concerned. The Hot Rolling Department is the production unit involved in producing such goods.*

*Please refer to **Exhibit A-3.9** for the Internal Organization Chart, the said Departments are respectively highlighted in the Chart.*

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

*Please refer to **Exhibit A-3.10** for CHS's product catalogue.*

*CHS is a manufacturer of pipes and tubes as well as hot rolled coils and cold rolled coils.*

**A-4 General accounting/administration information**

1. Indicate your accounting period.

*CHS's accounting period is calendar year (1 January to 31 December).*

2. Indicate the address where the company's financial records are held.

*CHS's accounting records are accessible at No. 317, Yu Liao Road, Chiao Tou District, Kaohsiung City 825, Taiwan, R.O.C.*

3. Please provide the following financial documents for the two most recently completed financial years, plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;

*Please refer to **Exhibit A-4.3.a** for CHS's chart of accounts.*

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

*Please refer to:*

- ***Exhibit A-4.3.b(1)** for CHS's audited unconsolidated financial statements for 2016 and 2015.*
- ***Exhibit A-4.3.b(2)** for CHS's audited consolidated financial statements of 2016 and 2015.*
- ***Exhibit A-4.3.b(3)** for CHS audited consolidated financial statements of the First 3 Quarters of 2017.*
- internal financial statements, income statements (profit and loss reports); or management accounts, that are prepared and maintained in the normal course of business for the goods subject to measures.

*Please refer to **Exhibit A-4.3.c** for CHS's internal income statements for 2015, 2016, the first three quarters of 2016, and the first three quarters of 2017. .*

These documents should relate to:

- the division or section(s) of your business responsible for the production and sale of the goods subject to measures; and
- the company.

*CHS does not have divisional, factory/facility or product-specific income statements. The income statements relate to the company as a whole.*

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should

also be provided.

*CHS has audited financial statements, so this question is not applicable.*

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

*CHS's accounting practices are in accordance with the generally accepted accounting principles ("GAAP") of Taiwan.*

*According to the requirement of Taiwan Financial Supervisory Committee, starting 2013, Taiwan GAAP amended its standards to be in accordance with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and IFRS Interpretations Committee (IFRIC) and Standing Interpretations Committee (SIC) Interpretations (hereinafter referred to as "IFRSs").*

6. Describe the significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

*CHS uses the weighted average method in valuing inventory of raw materials, work-in-process, and finished goods.*

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc.) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc.);

*In CHS's ordinary cost accounting system, costs are tracked and cumulated at cost centres on an aggregate actual basis and by the processing cost method. In other words, one average cost is derived from the product produced at a given cost centre. When one product is introduced as input to the production of another product, the input cost is the average production cost of the upstream product. Within a product group, CHS does not calculate or maintain detailed cost for different specifications or types.*

*When a direct cost centre is involved with more than one product, its total costs, including its own costs and the costs allocated from indirect cost centres, are allocated to the different products produced at that cost centre by the output quantity of each product.*

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

*Damaged goods or sub-standard goods are treated as deduction of the current input cost by their recovery value. The recovery values are set at a standard cost based on the selling prices.*

- valuation methods for scrap, by products, or joint products;

*There are no by-products or joint products generated in the production of the subject goods.*



## PUBLIC VERSION

*Based on sales value, scraps valued at standard cost are first subtracted from the total cost of manufacturing. The differences between standard cost and the actual sales value are then treated as an adjustment to the cost of goods sold.*

- valuation and revaluation methods for fixed assets;

*Land is stated at cost or cost plus revaluation increment and other properties are stated at cost less accumulated depreciation.*

*Expenses incurred for major repairs and maintenance will be capitalized and depreciated over the service lives of equipment / assets while maintenance and repairs are expensed currently.*

- average useful life for each class of production equipment and depreciation method and rate used for each;

*Depreciation is calculated by the straight-line method over the service lives of equipment / assets as follows:*

- *buildings and improvement, 8 to 60 years;*
  - *machinery and equipment, 3 to 30 years; and*
  - *miscellaneous equipment, 3 to 20 years.*
- treatment of foreign exchange gains and losses arising from transactions;

*Non-derivative foreign-currency transactions are recorded in New Taiwan Dollars ("TWD" or "NTD") at the rates of exchange in effect when the transactions occur. As an example, the date of the exchange is the on-board date when products are loaded onto shipping vessels. Exchange differences arising from settlement of foreign-currency assets and liabilities are recognized in profit or loss.*

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

*At the balance sheet translation day, foreign-currency monetary assets and liabilities are re-valued using prevailing exchange rates and the exchange differences are recognized in profit or loss.*

- inclusion of general expenses and/or interest;

*CHS does not capitalize general and administrative expenses.*

*Interest expenses incurred during the construction and acquisition period are capitalized as cost of the property.*

- provisions for bad or doubtful debts;

*An allowance for doubtful accounts is provided on the basis of a review of the collectability of accounts receivable. CHS assesses the probability of collections of accounts receivable by examining the aging analysis of the outstanding receivables and economic conditions provided by customers.*

## PUBLIC VERSION

- expenses for idle equipment and/or plant shut-downs;

*Not applicable, as this expense does not occur to CHS.*

- costs of plant closure;

*Not applicable, as CHS did not close its facility.*

- restructuring costs;

*Not applicable, as CHS did not incur any restructuring costs.*

- by-products and scrap materials resulting from your company's production process; and

*There are no by-products generated in the production of the subject goods.*

*Scraps valued at a standard cost (based on sales value) are subtracted from the total cost of manufacturing and then the difference between standard cost and the actual sales value are treated as an adjustment to the COGS.*

- effects of inflation on financial statement information.

*Not applicable.*

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

*No. CHS's accounting methods did not change during the last two years.*

### A-5 Income statement

Please fill in the table with information concerning all products produced, and the goods subject to measures. You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Review period	
	All products	Goods subject to measures	All products	Goods subject to measures
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				

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Other operating expenses (8)				
<b>Total cost to make (9=4+5+6+7+8)</b>				
<b>OPERATING INCOME (10=3-9)</b>				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
<b>SG&amp;A expenses (14)=(11+12+13)</b>				
<b>INCOME FROM NORMAL ACTIVITIES (15)=(10-14)</b>				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
<b>PROFIT BEFORE TAX (20)=(15+16+17+18+19)</b>				
Tax (21)				
<b>NET PROFIT (22)=(20-21)</b>				

Please note, if your financial information does not permit you to present information in accordance with this table, please present the information in a form that closely matches the table.

Prepare this information in the worksheet titled **'income statement'**.

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

*Please see **Exhibit A-5** for "income statement" spreadsheet.*

### A-6 Sales

## PUBLIC VERSION

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Review period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the <b>goods under consideration</b>				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in the worksheet titled '**turnover**'.

Please note, this information will be used to verify cost allocations to the goods in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

*Please see **Exhibit A-6** for "turnover" spreadsheet.*

## SECTION B

### SALES TO AUSTRALIA (EXPORT PRICE)

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at the free-on-board (FOB) point, but the Commission may also compare prices at the ex-factory level.*

*You should report prices of **all** the goods subject to measures **shipped** to Australia during the review period.*

*The invoice date will normally be taken to be the date of sale. If you consider:*

- *the sale date is not the invoice date (see 'date of sale' column in question B4 below); and*
- *an alternative date should be used when comparing export and domestic prices,*

*you **must** provide information in Section D on domestic selling prices for a matching period – even if doing so means that such domestic sales data predates the commencement of the review period.*

*CHS notes the recently implemented changes to the determination of export prices in circumstances where an exporter is considered to meet the definition of no exports or a 'low volume' exporter. These new provisions are intended to address particular circumstances and scenarios where exporters might contrive 'a less effective anti-dumping duty by not exporting, or exporting small volumes at a higher price, for a period of time, before applying for the duty to be reviewed.' The new provisions address this potential issue by allowing specific information to be used to determine an export price in circumstances where low export volumes may be an indicator of an exporter's attempt to subvert the anti-dumping framework.*

*CHS wishes to confirm that its circumstances of [REDACTED] during the current review period are not relevant to the application of the new provisions. Firstly, CHS' exports during the previous review (case 400) were [REDACTED] and the [REDACTED] during the current review is considered immaterial. Second, CHS has not applied for the current measures to be reviewed as it is currently subject to a [REDACTED] floor price measure with 0% duty rate. Lastly, domestic selling prices and corresponding costs have [REDACTED] since the review period in case 400 which is indicative of a [REDACTED] contemporary floor price measure applicable to CHS' future exports. Each of these grounds supports the view that CHS did not [REDACTED] in the expectation of subverting the anti-dumping framework and receiving 'a less effective anti-dumping duty'.*

*For this reason, CHS submits that the Commission should determine that CHS does not meet the definition of a 'low volume' exporter, and determine its ascertained export price for the current review on the basis of the contemporary ascertained normal value.*

**B-1** For each customer in Australia to whom you shipped goods during the review period list:

- name;
- address;
- contact name
- phone/fax number, where known;

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- trade level (i.e. distributor, wholesaler, retailer, end user).

*Not applicable.*

**B-2** For each customer identified in question B-1, please provide the following information:

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

*Not applicable.*

- (b) Identify each party in the distribution chain, and describe the functions performed by each party. Where commissions are paid, indicate whether it is a pre or post exportation expense having regard to the date of sale.

*Not applicable.*

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of delivered duty paid (DDP) sales, explain who retains ownership when the goods enter Australia.

*Not applicable.*

- (d) Describe any agency or distributor agreements, or other contracts entered into in relation to the Australian market (supply a copy of the agreement if possible).

*Not applicable.*

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists, supply copies of those lists.

*Not applicable.*

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (e.g. free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

*Not applicable.*

- (g) Details of any forward orders of the goods subject to measures (including quantities, values and scheduled shipping dates).

**B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in function and price.

*Not applicable.*

**B-4** Prepare the worksheet titled '**Australian sales**' listing all shipments (i.e. transaction by transaction) to Australia of the goods subject to measures in the review period. You must provide this list in electronic format. Include the following export related

information.

*Not applicable.*

- B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above that have not been identified in the table above, add a column (see 'other factors' in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

*Not applicable.*

- B-6** For each type of discount, rebate or allowance offered on export sales to Australia:
- provide a description; and
  - explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B-4. If they vary by customer, or level, provide an explanation.

*Not applicable.*

- B-7** If you have issued credit notes (directly or indirectly) to customers in Australia in relation to the invoices listed in the detailed transaction by transaction listing in your response to question B-4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

*Not applicable.*

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the worksheet for all other costs incurred. For example:

Import duties	amount of import duty paid in Australia
Inland transport	amount of inland transportation expenses (within Australia) included in the selling price
Other costs	customs brokers, port and other costs incurred (itemised)

*Not applicable.*

- B-9** Select two shipments, in different quarters of the review period, and provide a complete set of all of the documentation related to the export sale. For example:
- the importer's purchase order, order confirmation, and contract of sale;
  - commercial invoice;
  - bill of lading, export permit;
  - freight invoices in relation to movement of the goods from the factory to Australia, including inland freight contract;
  - marine insurance expenses; and
  - letter of credit, and bank documentation proving payment.

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Representatives of the Commission will select additional shipments for verification at the time of the visit.

*Not applicable.*



## SECTION C

### EXPORTED GOODS & LIKE GOODS

- C-1** Fully describe all of the goods you have exported to Australia during the review period. Include specification details, and any technical or illustrative material that may be helpful in identifying, or classifying, the exported goods.

*Not applicable.*

- C-2** List each type of goods exported to Australia (these types should cover all types listed in worksheet '**Australian sales**' – see Section B of this questionnaire).

*Not applicable.*

- C-3** If you sell like goods on the domestic market, for each type of good that your company has exported to Australia during the review period:

- list the most comparable model(s) sold domestically; and
- provide a detailed explanation of any differences, where those goods sold domestically (i.e. the like goods) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of the comparable model(s) sold on the domestic market of the country of export	If goods are identical indicate 'YES', otherwise 'NO'	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table, refer to any documents that outline differences

*Not applicable.*

- C-4** Please provide any technical or illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

*Please refer to **Exhibit A-3.10** for the product catalogue.*

## SECTION D DOMESTIC SALES

*This section seeks information about the sales arrangements and prices in the domestic market of the country of export.*

*All domestic sales made during the review period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically, you **must** contact the Case Manager **before** completing the questionnaire. If the Case Manager agrees that it is not possible to obtain a complete listing, he or she will consider a method for sampling that meets the Commission's requirements. If agreement cannot be reached as to the appropriate method, the Commission may not visit your company.*

*The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the review period.*

*If, in response to question B-4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date, and you consider that an alternative date should be used when comparing domestic and export prices, you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the review period.*

*If you do not have any domestic sales of like goods, you must contact the Case Manager who will explain the information that the Commission requires for determining a normal value using alternative methods.*

### D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

*CHS sells the goods in the domestic market* [REDACTED]

- [REDACTED]; and
- [REDACTED].

*Please see **Exhibit D-1** for a flow chart showing distribution channels and indicating delivery and payment terms.*

- information concerning the functions/activities performed by each party in the distribution chain; and

[REDACTED]

[REDACTED]

- a copy of any agency or distributor agreements, or contracts entered into.

[REDACTED]

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that this association has on the price.

[REDACTED]

*CHS's terms of sale and prices do not vary as between affiliated and unaffiliated customers.*

- D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
- [REDACTED]

- D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice customers and finally receive payment;
- the terms of the sales; and

*Please see **Exhibit D-3.a** for a flowchart of the domestic sales process.*

*Customers may place orders via telephone or email. Once ordered, CHS enters the quantity/specifications for the customer into its system.*

*Once the product is ready for delivery, CHS notifies its customer, and a delivery sheet will be issued for shipment record. When the products are shipped, CHS issues its invoice, in the form of the standard Taiwanese invoice (referred to as a "GUI"), to its customers.*

- whether price includes the cost of delivery to customer.

*In **Exhibit D-4** "Domestic Sales" spreadsheet, CHS has reported both "ex-factory" and "delivered" for all transactions in the "delivery terms" field. Therefore, whether the price includes the cost of delivery to customer depends on the delivery term negotiated between CHS and its customers.*

If sales are in accordance with price lists, provide copies of the price lists.

[REDACTED]

*Please see **Exhibit D-3.b** for an example of such guideline.*

- D-4** Prepare the worksheet titled '**domestic sales**' listing all sales of like goods made during the review period. Include all of the following information:

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Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems, show a customer code number and in a separate table list each code and name
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission
Grade	the steel grade that determines the guaranteed or typical mechanic properties of the product
Patterns in relief	whether the final rolling process has imparted a 'pattern in relief' onto the plate steel
Surface finish	surface finish of the hot rolled coil product, e.g. rolled, pickled (oiled or not) etc.
Form (coil or sheet)	the final shape of the hot rolled coil steel – either in coil or sheet form
Thickness	the base metal thickness (BMT) of the hot rolled coil steel
Width	the width of the hot rolled coil steel
Prime/non-prime	whether the product is prime or non-prime (i.e. secondary) product [non-prime could also be described as not meeting the intended or applicable specification]
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	e.g. ex-factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer, e.g. 60 days=60 etc.
Quantity	quantity in units shown on the invoice (e.g. kg)
Gross invoice value	gross value shown on the invoice <i>in the currency of sale</i> , net of taxes
Discounts on the invoice	the amount of any discount deducted on the invoice for each transaction. If a %age discount applies, show the %age applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value (insert additional columns and provide description)
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency, as recorded in your accounting system
Rebates or other allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of any quantity discounts not deducted from the invoice (show a separate column for each type of quantity discount)
Packing*	packing expenses
Inland transportation costs*	amount of inland transportation costs included in the selling price
Handling, loading and ancillary expenses*	handling, loading & ancillary expenses
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs
Commissions*	commissions paid (if more than one type is paid, insert additional columns of data)
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

\* All of these costs are explained further in Section E-2.

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*Please see **Exhibit D-4** for "domestic sales" spreadsheet.*

*During the POR, [REDACTED]  
[REDACTED] of **Exhibit D-4**.*

- D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed that have not been identified in the table in question D-4 above, add a column for each item (see 'other factors'). For example, certain other selling expenses incurred.

*There were no other costs, charges, or expenses incurred in respect of the sales listed in **Exhibit D-4**.*

- D-6** For each type of commission, discount, rebate or allowance offered on domestic sales of like goods:
- provide a description; and
  - explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D-4.

*CHS usually grants the following types of discount/rebate to the customers in domestic market:*

[REDACTED]

(1) [REDACTED]

[REDACTED]

(2) [REDACTED]

[REDACTED]

(3) [REDACTED]

[REDACTED]

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(4) [REDACTED]:

[REDACTED]

(5) [REDACTED]

[REDACTED]

[REDACTED]

*CHS has reported the [REDACTED] of Exhibit D-4, (2)~(4) in [REDACTED], and [REDACTED].*

If you have issued credit notes (directly or indirectly) to customers, provide details if the credited amount has **not** been reported as a discount or rebate.

*All the credit notes related to the listing have been reported in Exhibit D-4.*

**D-7** Select two domestic sales, in different quarters of the review period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales (include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract and bank documentation showing proof of payment).

Representatives of the Commission will select additional sales for verification at the visit.

*Please refer to the following exhibits for domestic sales documentation in relation to selected two sales:*

- *Exhibit D-7(a) Invoice number [REDACTED]; and*
- *Exhibit D-7(b) Invoice number [REDACTED].*

## SECTION E

### FAIR COMPARISON

*Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).*

*Where the normal value and the export price are not comparable, adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.*

*As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.*

*To be able to quantify the level of any adjustment, it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.*

*Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence, the Commission may disallow the adjustment.*

*Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if specific expense information is unavailable, cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.*

*A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.*

*The review must be completed within strict time limits, therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim, that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.*

#### **E-1 Costs associated with export sales**

These cost adjustments will relate to your responses made at question B-4, '**Australian sales**'.

##### **1. Transportation**

Explain how you have quantified the amount of inland transportation associated with the export sale ('**inland transportation costs**'). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

*CHS has reported the actual inland freight expenses (in TWD) by taking the actual TWD freight expense per shipment divided by all product types delivered in the same shipment by weight.*

*The general ledger account for this expense is* [REDACTED]

**2. Handling, loading and ancillary expenses**

List all charges that are included in the export price, and explain how they have been quantified ('**handling, loading & ancillary expenses**'). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B-4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees; and
- other ancillary charges.

*Please see **Exhibit E-1.2** for a list of the handling, loading and ancillary expenses and their relevant general ledger accounts.*

*CHS has reported all expenses listed in **Exhibit E-1.2** separately in **Exhibit B-4**.*

(a)

[REDACTED]

(b)

[REDACTED]

(c)

[REDACTED];

- [REDACTED]; and

[REDACTED]

**3. Credit**

The cost of extending credit on export sales is not included in the amounts quantified at question B-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each



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month of the review period. Explain the nature of the interest rates most applicable to these export sales, e.g. short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in Section E-2 below.

*The payment term for Australian sales during the POR was [REDACTED].*

*For LC at sight, the concerned bank charges incurred for each sale were booked in [REDACTED] account and reported in Column 43 "bank charge" in **Exhibit B-4** "Australian Sales".*

### 4. **Packing costs**

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**packing**'.

[REDACTED]  
[REDACTED] *of **Exhibit B-4**.*

### 5. **Commissions**

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed '**commissions**'. Identify the general ledger account where the expense is located.

[REDACTED] *so the column in **Exhibit B-4*** [REDACTED].

### 6. **Warranties, guarantees and after sales services**

List the costs incurred. Show the relevant sales contracts. Show how you calculated the expenses ('**warranty & guarantee expenses**' and '**technical assistance & other services**'), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

*Not applicable, as no warranty expenses were paid in CHS's export sales to Australia.*

### 7. **Other factors**

There may be other factors for which an adjustment is required, if the costs affect price comparability – these are identified in the column headed '**other factors**'. For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**8. Currency conversions**

In comparing export and domestic prices, a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of review (see article 2.4.1 of the *World Trade Organization Anti-Dumping Agreement*). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the review period.

*Not applicable. CSC does not claim a currency conversion adjustment.*

**E-2 Costs associated with domestic sales**

These cost adjustments will relate to your responses made at question D-4, '**domestic sales**'.

*The following items are not separately identified in the amounts quantified at question D-4. However, you should consider whether any are applicable.*

**1. Physical characteristics**

This adjustment recognises that differences, such as quality, chemical composition, structure or design, mean that goods are not identical, and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based on the market value of the difference, but where this is not possible the adjustment shall be based on the difference in cost plus the gross profit mark-up, i.e. an amount for selling, general and administrative costs (SG&A) plus profit.

The adjustment is based upon actual physical differences in the goods being compared, and upon the manufacturing cost data. Identify the physical differences between each model, and state the source of your data.

*CHS has identified the same models as those assigned to the export sales and reported the same in its domestic sales spreadsheet at **Exhibit D-4**.*

*In addition, all the differences in physical characteristics are reflected in the table C-3, thus CHS does not claim other physical characteristics adjustment.*

## **2. Import charges and indirect taxes**

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods); or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia,

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border and excise taxes. Direct taxes, such as corporate income tax, are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate, you must provide information showing the import duty borne by the domestic sales (that is, it is not sufficient to show the drawback amount and the export sales quantity to Australia). For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment.

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption, or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation*, and an explanation as to how the amounts were calculated and apportioned to the exported goods; and
- an explanation as to how you calculated the amount of duty payable on imported materials that is borne by the goods sold *domestically*, but is not borne by the exports to Australia.

### Substitution drawback systems

Annex 3 of the *World Trade Organization Agreement on Subsidies and Countervailing Measures* provides:

[d]rawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs.

If such a scheme operates in the country of export, adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

*This question is not applicable since there is no tax exemption or drawback applied. Thus, CHS does not claim such adjustment*

**3. Level of trade**

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences, you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods, and the functions carried out, distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values, an adjustment for the difference in level of trade may be required (where it is shown that the difference affects price comparability).

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels, and by a difference in functions performed. If there is no real trade level differences, all sales are treated as being at the same level of trade.

A real difference in level of trade may be adjusted for using either of the following methods:

*(a) costs arising from different functions*

The amount of the costs, expenses etc. incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example, sales personnel, travel, advertising, entertainment etc.);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia; and
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

**OR**

*(b) level discount*

The amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors, or sales of the same general category of goods by the exporter. For this method to be used, it is important that a clear pattern of pricing be established for the differing trade

levels. Such a pattern is demonstrated by a general availability of the discounts to the level (isolated instances would not establish a pattern of availability).

*Not applicable. There are no relevant trade level differences and no adjustment is necessary or claimed.*

#### **4. Credit**

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales (in order of preference) is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the review period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale, the period of credit is determined on the facts available. For example, where payment is made using an open account system,<sup>1</sup> the average credit period may be determined as follows:

*(a) calculate an accounts receivable turnover ratio*

This ratio equals total credit sales divided by the average accounts receivable. It is a measure of how many times the average receivables balance is converted into cash during the year.

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using the opening accounts receivable at the beginning of the period, plus the closing accounts receivable at the end of period divided by

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<sup>1</sup> Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

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two; or

- the total monthly receivables divided by 12.

(b) *calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at (a).

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

*The following items are identified in the amounts quantified at question D-4:*

*The payment terms for domestic sales include*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

*Please see **Exhibit E-2.4** for CHS's average interest rate for the short-term borrowings in TWD during the POR.*

[REDACTED]

[REDACTED]

**5. Transportation**

Explain how you have quantified the amount of inland transportation associated with the domestic sales ('**inland transportation costs**'). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

*Inland freight has been reported on an actual basis and allocated by weight for the goods shipped in the same shipment. The general ledger account for inland freight is*

[REDACTED]

**6. Handling, loading and ancillary expenses**

List all charges that are included in the domestic price and explain how they have been quantified ('**handling, loading and ancillary expenses**'). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

*Not applicable, as CHS did not incur other selling expenses with respect to the domestic sales.*

**7. Packing**

List the material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**packing**'.

*For the product under consideration, packing materials and labour costs are recorded in factory overheads. Packing is nearly the same for domestic sales as for export sales, and there are practically no differences in packing cost between those two types of sales. Therefore, CHS did not report packing costs as an adjustment item in the domestic sales.*

**8. Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed '**commissions**'. Identify the general ledger account where the expense is located.

*Not applicable.*

**9. Warranties, guarantees and after sales services**

List the costs incurred. Show the relevant sales contracts. Show how you calculated the expenses ('**warranty & guarantee expenses**' and '**technical assistance & other services**'), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for service, repair or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

*CHS has reported such expenses as instructed.*

*As stated above, CHS provides warranty services for the product concerned. CHS does not have written warranty agreements with its customers. Warranty services have been provided as an established practice of CHS to stand by the quality of its products.*

*Please note that there is no separate account for warranty expenses in CHS's accounting ledgers. The refund would be recorded under "[REDACTED]", same as other discounts for domestic sales.*

*A sample warranty record is provided in **Exhibit E-2.9**.*

**10. Other factors**

There may be other factors for which an adjustment is required, if the costs affect price comparability – these are identified in the column headed '**other factors**'. List the factors, and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale, and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

*In the time available CHS has done its best to identify costs, charges or expenses which would need to be considered for adjustment purposes. CHS reserves the right to present further information before or during the verification process if such information is properly identified.*

### **E-3 Duplication**

In calculating the amount of the adjustments, you must ensure there is no duplication. For example:

- adjustments for level of trade, quantity or other discounts may overlap; or
- calculation of the amount of the difference for level of trade may be based on selling expenses (such as salesperson's salaries, promotion expenses, commissions and travel expenses).

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

*This question is not applicable here since there is no evident duplication.*



## SECTION F

### EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

*Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.*

*Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales, where such sales are likely to be used as the basis for determining normal value.*

**F-1** Using the column names and column descriptions below, provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	name of the country(ies) that you exported like goods to over the review period
Number of customers	the number of different customers that your company has sold like goods to in the relevant third country over the review period
Level of trade	the level of trade that you export like goods to in the relevant third country
Quantity	indicate quantity (in units) exported to the relevant third country over the review period
Unit of quantity	show unit of quantity, e.g. kg
Value of sales	show net sales value to all customers in the relevant third country over the review period
Currency	currency in which you have expressed data in column 'sales'
Payment terms	typical payment terms with customer(s) in the relevant country, e.g. 60 days=60 etc.
Shipment terms	typical shipment terms to customers in the relevant third country, e.g. CIF, FOB, ex-factory, DDP etc.

Supply this information in the worksheet titled 'third country'.

*Please see **Exhibit F-1**.*

**F-2** Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

*There may be a number of differences between CHS's sales to Australia and to other third countries which would affect any comparison of them.*

## SECTION G

### COSTING INFORMATION AND CONSTRUCTED VALUE

*The information that you supply in response to this section of the questionnaire will be used for various purposes including:*

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the goods subject to measures – i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

*You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the SG&A expenses relating to goods sold on the domestic market, the finance expenses, and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.*

*In your response please include a worksheet showing how the SG&A expenses, the finance expenses, and any other expenses have been calculated.*

*If, in response to question B-4 (Sales to Australia, Export Price) you:*

- *reported that the date of sale is not the invoice date, and consider that an alternative date should be used when comparing domestic and export prices; and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales),*

*you must provide cost data over the same period as these sales, even if doing so means that such cost data predates the commencement of the review period.*

*At any verification visit you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.*

**G-1** Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods.

*CHS produces the goods at one facility, i.e., its hot-rolling factory. The hot-rolling factory carries out the production process from the raw material (slabs) to the hot-rolled bands and hot-rolled coils. The main equipment in the hot-rolling factory consists of the re-heating furnace, reversing roughing mill, coil box, finishing mill and skin-pass mill. The output of hot-rolled band is either sold to customers or input to the skin-pass mill for manufacturing hot-rolled coils. The output of hot-rolled coil can be sold to customers, or transported to subcontractors for pickling process and then delivered to the cold rolling factory or sold to customers.*

*Please see **Exhibit G-1** for the production flowchart inclusive of all relevant production lines and their major components.*

*Also specify all scrap or by-products that result from producing the goods.*

*CHS does not produce by-products in the production of the goods. Scraps include ferric oxide, scrap iron and head and tails-end parts, including small coils.*

**G-2** Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	REVIEW PERIOD
A – production capacity (e.g. kg, tonnes)*			
B – actual production volume (e.g. kg, tonnes)			
C – capacity utilisation (%) (B/A x 100)			

\* Rather than showing a 'name-plate' optimal capacity, it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example, assuming normal levels of maintenance and repair, a number of shifts and hours of operation that is not abnormally high, and a typical production mix.

Provide this information in the worksheet titled '**production**'.

*CHS reports the capacity and production of hot strip mill (hot-rolled band) in **Exhibit G-2** for the "Production" spreadsheet. The figures reported in the Exhibit include products for sale and for captive use.*

Please note that

**G-3** Cost accounting practices

1. Outline the management accounting system that you maintain, and explain how that cost accounting information is reconciled to your audited financial statements.

*CHS's cost accounting system adopts the process costing system. The cost accounting system is an integral part of CHS's financial accounting system used for the audited financial statements.*

2. Is your company's cost accounting system based on standard (i.e. budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were, state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods, and describe how those variances have been allocated.

*Not applicable. CHS does not adopt standard costing in its accounting system.*

3. Provide details of any significant or unusual cost variances that occurred during the review period.

*Not applicable. There was no significant or unusual cost variances that occurred during the IP.*

4. Describe the profit/cost centres in your company's cost accounting system.

*Please refer to **Exhibit G-3.4** for the list of direct and indirect cost centres related to the goods.*

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5. For each profit/cost centre, describe in detail the methods that your company normally uses to allocate costs to the goods. In particular, specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

*In CHS's ordinary cost accounting system, costs are tracked and cumulated at cost centres on an aggregate actual basis and by the processing cost method. In other words, one average cost for the product produced applies at a given cost centre. When one product is introduced as an input to the production of another product, the input cost is the average production cost of the upstream product. Within a product group, CHS does not calculate or maintain detailed costs for different specifications or types.*

*When a direct cost centre is involved with more than one product, its total costs, including its own costs and the costs allocated from indirect cost centres, would be allocated to the different products produced at that cost centre by the output quantity of each product.*

6. Describe the level of product specificity (models, grades etc.) that your company's cost accounting system records production costs.

*CHS does not calculate costs separately for each specific specification or type of the subject goods or non-subject goods. In its ordinary cost accounting records, it maintains production and inventory costs on the basis of product groups, such as hot rolled bands ("HRB") and hot rolled coils ("HRC").*

7. List and explain all production costs incurred by your company that are valued differently for cost accounting purposes than for financial accounting purposes.

*Not applicable. All production costs are valued by the same methods for cost accounting purposes and for financial accounting purposes.*

8. State whether your company engaged in any start-up operations in relation to the goods. Describe in detail the start-up operation, giving dates (actual or projected) of each stage of the start-up operation.

*Not applicable. CHS did not engage in any start-up operation in relation to the goods.*

9. State the total cost of the start-up operation, and the way that your company has treated the costs of the start-up operation in its accounting records.

*Not applicable.*

### **G-4 Cost to make and sell on domestic market**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type of the like goods sold on the domestic market (identified in

---

<sup>2</sup> The Commission applies the test set out in section 269TAAD of the Act to determine whether goods are in ordinary course of trade. These provisions reflect the World Trade Organization Anti-Dumping Agreement (article 2.2.1 refers).

**PUBLIC VERSION**

Section C). Provide this cost data for each quarter over the review period. If your company calculates costs monthly, provide monthly costs.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Like domestic model/type – from worksheet LIKE GOODS (Section C-3)</b>				
Production volume				
Material costs <sup>1</sup>				
Thickness (BMT)				
Form (coil or sheet)				
Direct labour				
Manufacturing overheads				
Other costs <sup>2</sup>				
<b>Total cost to make</b>				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses <sup>3</sup>				
Other costs <sup>3</sup>				
<b>Unit cost to make and sell</b>				

Prepare this information in the worksheet titled '**domestic CTMS**'.

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item (only if not included in manufacturing overheads).

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the review.*

*Provide the information broken down into fixed and variable costs, and indicate the %age of total cost represented by fixed costs.*

*If you are unable to supply this information in this format, please contact the Case Manager for this review at the address shown on the cover of this questionnaire.*

*Please specify unit of currency.*

*Please see **Exhibit G-4.1** for the actual domestic unit cost of each product model in each month during the POR.*

**PUBLIC VERSION**

2. Indicate the source of cost information (account numbers etc.) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

*CHS calculates production costs monthly. However, as stated above, CHS does not in its ordinary course of business maintain production costs at a type-specific level. In order to report model-specific costs,*

[REDACTED]

*Please see **Exhibit G-4.2** for an example of the calculation worksheets of CTMS for*

[REDACTED]

## G-5 Cost to make and sell goods subject to measures (i.e. goods exported to Australia)

*The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.*

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Model/type exported to Australia – from worksheet LIKE GOODS</b>				
Material costs <sup>1</sup>				
Thickness (BMT)				
Form (coil or sheet)				
Direct labour				
Manufacturing overheads				
Other costs <sup>2</sup>				
<b>Total cost to make</b>				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses <sup>3</sup>				
Other costs <sup>3</sup>				
<b>Unit cost to make and sell</b>				

1. Prepare this information in the worksheet titled 'Australian CTMS'.

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item (only if not included in manufacturing overheads).

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the review.*

*Provide the information broken down into fixed and variable costs, and indicate the %age of total cost represented by fixed costs.*

*If you are unable to supply this information in this format, please contact the Case Manager for this review at the address shown on the cover of this questionnaire.*

*Please specify unit of currency.*



2. Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

*The goods sold in the domestic market and those sold for export have identical costs to make, such as material, labour and manufacturing overheads.*

*As for selling costs, a worksheet for calculating the ratio of SGA and other expenses is provided in **Exhibit G-5**.*

3. Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels, and variances arising under standard costing methods.

*There are no significant differences between the cost shown and the cost on CHS's general accounting system.*

4. In calculating the unit cost to make and sell, provide an explanation if the allocation method used to determine the unit cost (e.g. number, or weight etc.) differs from the prior practice of your company.

*In CHS's ordinary cost accounting system, one average cost is calculated for the product group produced at a given cost centre. CHS has reported the cost of different product groups in **Exhibit G-4.1**.*

*For the unit cost of SGA and other expenses, except direct selling expenses, CHS's expense ratio is allocated based on turnover. The calculation worksheet is provided in **Exhibit G-5**.*

## **G-6 Major raw material costs**

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (e.g. market prices, transfer prices or actual cost of production).

Where the major input is produced by an associate of your company, the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input, such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc.).

The term associate is defined in section 269TAA of the Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of



## PUBLIC VERSION

the shares of another is taken to be an associated company), companies controlled by the other company, and companies having the same person in the board of directors.

**Important note:** if the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

*Please see **Exhibit G-6** for CHS's slab purchase summary. The only primary raw material is steel slab. CHS has booked the actual purchase value of steel slabs as the raw material cost together with adjustment entry (column 14), including all concerned expenses.*



**SECTION H**

**EXPORTER'S DECLARATION**



**CHUNG HUNG STEEL CORPORATION**

317 YU LIAO ROAD, CHIAO TOU, KAOSHIUNG, TAIWAN

TEL: 886 7 611-7171 EXT. 3531~3533 FAX: 886 7 613-0471

I hereby declare that Chung Hung Steel Corporation (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

**Name : Kai Ming Huang**

**Signature :** 

**Position in : Vice President, Commercial Division.**

**Company : CHUNG HUNG STEEL CORPORATION**

**Date : 2018/01/22**

## SECTION I CHECKLIST

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
Section A – general information	<input checked="" type="checkbox"/>
Section B – export price	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic price	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided the worksheet
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input type="checkbox"/> Not applicable
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input checked="" type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input checked="" type="checkbox"/>
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input type="checkbox"/> Not applicable
<b>RAW MATERIAL COSTS / PURCHASES</b> – for integrated manufacturers	<input checked="" type="checkbox"/>





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## 中鴻願景

The Vision of  
Chung Hung Steel Corporation

中鴻堅持正派經營，努力打造成為一個持續發展、值得信賴、樂於交往的鋼鐵公司。

We persist in operating uprightly and devote ourselves to sustainable development and winning buyer's trust and friendship.



### 中鴻發展歷程

中鴻鋼鐵股份有限公司（原名輝隆企業股份有限公司，2004年7月14日正式更名，以下簡稱中鴻）成立於1983年9月，基於國內鋼鐵上下游整合，中鴻於1999年底與中鋼公司策略聯盟，2000年正式成為中鋼集團一員。

### 業務簡介

中鴻主要產品有熱軋鋼捲、酸洗塗油鋼捲、精軋成形鋼捲、冷軋全硬鋼捲、冷軋調質鋼捲、鍍鋅鋼捲、碳鋼鋼管、鍍鋅鋼管、PE包覆鋼管、API輸油管、API石油用管。產品銷售以供應國內為優先，產品廣泛運用在五金、建材、汽車、家電、運動器材、鋼製傢俱、能源工業等眾多產業。

### Development of Chung Hung Steel Corporation

Chung Hung Steel Corporation (originally named Yieh Loong Enterprise Co., Ltd., was renamed on July 14th, 2004, known as "CHS" for short) was established in September 1983. For observing the integration of upstream and downstream steel companies in Taiwan, CHS formed a strategic alliance with CSC at the end of 1999, and officially became a member of the CSC Group in 2000.

### Brief Introduction of Operation

CHS's main carbon products include hot-rolled steel coils, fine blanking and formability coils, cold-rolled full hard steel coils, cold-rolled tempered steel coils, galvanized steel coils, carbon steel pipes, galvanized steel pipes, PE coated steel pipes, API line pipes and API OCTG pipes for casing and tubing. The products are widely used to manufacture hardware, building materials, cars, household electric appliances, sport equipment, steel furniture, energy industry and so on. They are primarily prioritized for domestic sales.

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## 熱軋廠簡介

Hot Rolling Mill Profile

本廠建廠自 1995 年 5 月 22 日動工歷時不到二年，於 1997 年 4 月 28 日產出第一粒鋼捲，創下當時同類鋼廠建廠時間最短的紀錄。主要產線熱軋線均係日本中外爐、IHI 等國際一流供應商所製最先進的設備，具有製程短、均溫節能佳及周全防治污染設施等精緻化高產量、低成本特性，並配有精密自動化控制系統，可精確生產客戶所需尺寸，生產高品質熱軋產品。熱軋線全長 320M，主要設備包含加熱爐兩座、往復式粗軋機、軋捲箱及 6 座精軋機組；設計年產能為 240 萬噸。另調質線設備為日本 UBE 製造，除調質外，尚可視需求進行整平與分切作業，生產尺寸最薄可達 1.2mm 厚度，設計年產能 120 萬噸。



熱軋線與調質線可分別生產厚度 1.2~12.7mm 及 1.2~6.0mm，寬度 900~1560mm 之各種優良品質的熱軋粗鋼捲及熱軋調質鋼捲。本廠於 2002 年分別通過 ISO 9001、14001 及 OHSAS 18001 驗證，所生產之熱軋鋼捲除可做為生產冷軋鋼捲及鍍鋅鋼捲之原料外，更可廣泛用於五金、貨櫃、汽車、家電等零件加工與結構用及建築用管件。

The Hot Rolling Mill of Chung Hung commenced its construction on May 22nd, 1995, and was completed in less than two years with the first coil being produced on April 28, 1997. We set a new record then for the shortest construction time of similar plants in the steel industry. This mill is equipped with the most cutting-edge facilities supplied by the first-class suppliers in the world, Ishikawajima-Harima Heavy Industries and Chugai Ro of Japan. It operates with the accurate automatic control system, which has the characteristics of elaborate high production capacity and low costs with short manufacturing process, uniform temperature in slab heating, energy conservation, and pollution prevention facilities, so as to precisely produce the sizes required by customers and hot rolled coils with high quality. The hot rolling line is 320 meters long, whose main equipments consist of two reheating furnaces, one reversing roughing mill, one coil box and one 4-high 6 stand finishing mill. Its annual designed production capacity is 2.4 million tons, which may produce all kinds of hot rolled bands and hot rolled temper grade coils with excellent quality and with the thickness of 1.2~12.7mm and width of 900~1560 mm.

Moreover, the Skin Pass Mill is supplied by UBE Industries of Japan; apart from tempering, it is capable of processing the leveling and dividing of coils to the thinnest extent as 1.2 mm in thickness with annual design production capacity of 1.2 million tons.

This Hot Rolling Department has been respectively accredited with ISO 9001, 14001 and OHSAS 18001 certificates in 2002, and hot rolled coils produced accordingly are materials widely applied for producing hardware, transportation container, automobile body plates, home appliances, structural pipes, as well as construction pipes in addition to producing cold rolled coils and galvanized materials.



## 冷軋廠簡介

Cold Rolling Mill Profile

冷軋廠於 1987 年建廠完成，主要產線設備有全長 68M 的酸洗線、六重式往復式軋延機 (6HI UC-Mill)、氫氣退火爐、調質精整設備等。設計年產能 45 萬噸，可生產厚度 0.15~2.35mm，寬度 850~1,250mm 之冷軋全硬板及調質精整鋼捲。因長期致力技術與品質之提升，產品已具一流水準，於 1994 年 9 月更成為國內冷軋鋼鐵廠首家榮獲 ISO 9002 品質驗證通過之工廠，並於 2002 年 10 月轉版成功，取得 2000 年版 ISO 9001 驗證，另亦通過 ISO 14001 及 OHSAS 18001 驗證。

本廠鋼品表面粗糙度可分為鈍面及亮面，因機械性質及加工性能良好，兼具厚度均勻、表面平坦、加工成型性佳之優點，充份發揮鋼鐵材料的極致；而經濟、耐用、成型容易更是本廠產品之所以深受歡迎的原因，用途舉凡一般文具類（釘書機、打孔機）；家用電器類（烤箱、烘麵包機）辦公傢俱類（資料櫃、桌椅）運動器材類（跑步機、健身器）及建築材料（浪板、鐵捲門）…到目前最熱門的電腦外殼等，都是由冷軋鋼板加工成型，表面再經鍍鋅或烤漆而成。



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The Cold Rolling Mill is established in 1987 whose main production equipments are the pickling line with 68 meters long, 6HI UC-Mill, batch annealing, and tempered equipments. Its annual design production capacity is 450 thousand tons, which may produce cold rolled full hard plates and tempered coils with the thickness of 0.15~2.35mm and width of 850~1250mm. Due to the long-term dedication to the promotion of technology and quality, products have reached the first-class standards. In September 1994, it has become the first domestic Cold Rolling Department accredited with ISO 9002 certificate, and has made successfully conversion in October 2002 and was accredited with ISO 9001 certificate of the 2000 version; moreover, it is also accredited with ISO 14001 and OHSAS 18001 certificates.



The roughness of this mill's cold rolled products has dull finish and bright finish. Due to the excellent mechanic properties and easy processing with the merits of average thickness, flat surface, and easy forming, such products elaborate the steel materials to the utmost extent. This mill's cold rolled products are widely welcome because of their attributes of being economical, durable, and easy forming. They are suitable materials for stationery (staples and hole punchers), home appliances (oven and toaster), office furniture (information cabinets, tables, and chairs), sports equipment (treadmill and fitness appliances), construction materials (wave board and iron winding door) and the currently widely popular computer cases, which are all formed from cold rolled plates and topped with galvanization and paint coating.

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THIS EXHIBIT CONTAINS BUSINESS  
PROPRIETARY INFORMATION



## 鴻立鋼鐵股份有限公司簡介

Hung Li Steel Corporation Profile



鴻立鋼鐵股份有限公司成立於2008年7月，為中鴻鋼鐵股份有限公司100%投資之子公司，廠區位於高雄市小港區臨海工業區，佔地12.52公頃，資本額30億元，鴻立鋼鐵公司由母公司充分料源的供應；目前主要營業項目為各種不同強度、機械性質之熱軋或冷軋熱浸鍍鋅鋼捲之製造及接受中鋼、中鴻委託生產熱軋酸洗塗油鋼捲。

鴻立鋼鐵公司以「安全第一、品質優先，成為高品級熱浸鍍鋅及熱軋酸洗產品的領導廠家」為願景，朝向開發利基產品，達到客我雙贏而努力。

- Hung Li Steel Corporation (HLS), a wholly owned subsidiary of Chung Hung Steel Corporation (CHS), was established in July 2008. The registered capital of HLS is 3 Billion NTD and the factory covers 12.52 hectares located in Lin-Hai Industrial District, Kaohsiung. The major products include hot-dip galvanized steel coils with different strength that manufactured from hot-rolled or cold-rolled coils, mainly supplied by Chung Hung Steel and China Steel Corporation. HLS is entrusted to manufacture hot-rolled pickled and oiled coil (PO) for CHS and China Steel Corporation (CSC). "To be the leader of high grade of HGI and PO products", is the vision of HLS. Moreover, we pursue the development of niche products to enhance our competitiveness and achieve the win-win situation between customer and HLS.

鴻立鋼鐵主要產線設備有設計年產能70萬公噸之連續酸洗塗油線，全空氣罩式退火爐，調質精整設備，及張力整平線等。可生產厚度1.35~6.0mm，寬度800~1,540mm之酸洗塗油鋼捲、酸洗球化鋼捲、酸洗退火鋼捲，及精衝成形材等產品。連續酸洗塗油線具備線上張力整平設備，可產出高表面品質之優質酸洗塗油鋼捲，運用於塗鍍鋼板及雷射切割鋼板等用途。鴻立於2010年12月取得ISO 9001:2008品質管理系統驗證，並於2013年通過中鋼及中鴻JIS Mark驗證。

鴻立另有設計年產能30萬公噸之連續酸洗鍍鋅線，可生產厚度0.7~5.0mm，寬度800~1,540mm之鍍鋅鋼板，且具備線上張力整平設備，可獲得良好的平坦度。鍍層表面微細碎花，可運用於製管、烤漆、板材等用途。

- The major production facility of HLS consists of a continuous pickling line with annual design capacity of 700 thousand tons, batch annealing facilities, a temper mill, and a tension leveler. It can produce pickled & oiled steel coil, pickled & spheroidized annealed steel coil, and fine blanking & formability steel coil with thickness of 1.35~6.0mm and width of 800~1,540mm. Continuous pickling line has tension leveler which can produce pickled & oiled coil with excellent surface quality suitable for coated steel and laser cutting plate. HLS is accredited with ISO 9001:2008 quality management system certificate in December 2010; moreover, it is also accredited with JIS Mark certificate by China Steel and Chung Hung Steel Corporation in 2013.



HLS also has a galvanizing line with annual design capacity of 300 thousand tons, and capable of producing galvanized coil with thickness of 0.7~5.0mm and width of 800~1,540mm. Galvanizing line is also equipped with tension leveler facility in order to achieve excellent flatness. The minimum spangle coating is suitable for pipe making, paint coating, and plate.



## 鴻立鋼鐵股份有限公司簡介

Hung Li Steel Corporation Profile

### ■ 精衝成形材簡介

#### Fine Blanking & Formability Steel Products Introduction

精密衝壓除需要精準的模具條件外，尚得多功能材料配合，即精衝成形鋼。此類鋼材其化學成分範圍寬廣，由低碳鋼到中高碳鋼，並涵蓋不同組成的低合金鋼，此外講求厚度精度與優良成形特性，用於高精度要求的產品製造，如汽車變速箱元件、車廂安全性組件、鎖件、座椅調整器、煞車系統、以及自動化機械等。亦可應用於各種工業製品，諸如硬碟機與電子零件、建築工業的窗構門鎖、絞鏈設備、齒輪盤等等。本材料用於精密衝壓時具有平整的切邊，可省略後續的處理作業。不僅可提升產品價值，並能有效簡化製造流程。

Fine Blanking & Formability Steel (FBFS) has wide range of chemical compositions from low carbon steel to Middle carbon steel or High carbon steel and various low-alloyed steels. Beyond the precise conditions of die in following working, when the material produced as steel sheet, the process must be capable to control accurate thickness and good formability, then introduced to versatile fine-blanking applications, such as automobile transmission components, safety critical automotive components, locking systems, interior seat adjusters, braking systems, automated machinery parts and also electronic component categories, door locks etc..The materials can be fine-blanked with smooth cut edges, so debarring can be eliminated. Manufacturers can obtain products with value-added and cost down.



機車啟動馬達零件 S45C  
Motorcycle starter component S45C



座椅後傾齒板 SCM415  
Recliner component SCM415

### ■ 功能特性

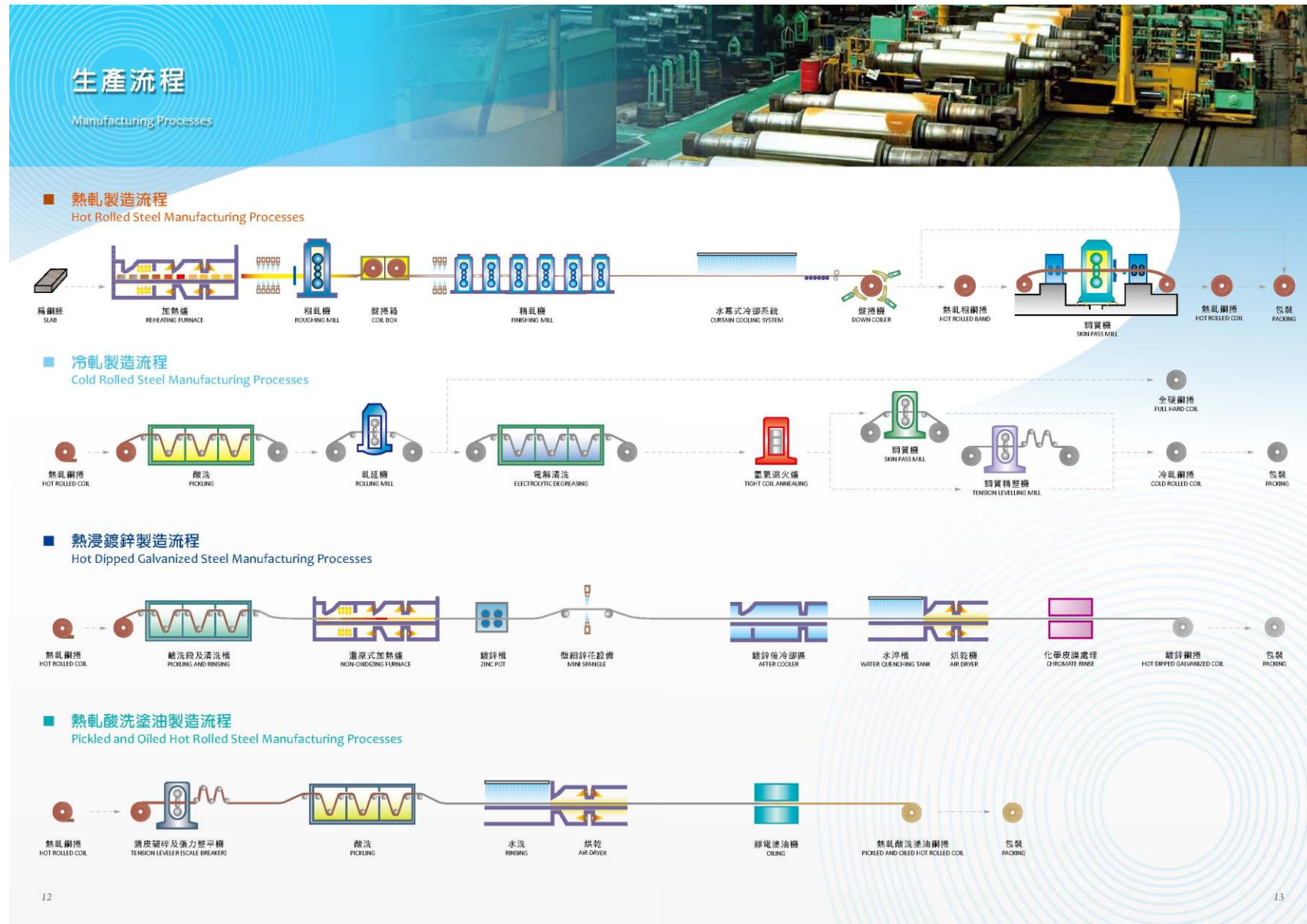
#### Material Features

精密衝壓在鋼材本身厚度精度、材質組織等都要配套，使成品具有精準尺寸以及加工性優越的特性。對於高精密度的特殊性能零件或元件，精衝成形鋼屢屢成為考慮成本與品質優化的選項。在大部份鋼材厚度落於熱軋產品範圍，為了達到精密衝壓的要求，鋼材要經過特殊處理。其重要品質特性有以下三點：

1. 精準厚度控制：因應精密衝壓的模具要求，使得原材料厚度公差嚴苛，若無厚度控制軋延，很難達成。
2. 成形性：要滿足成品的功能，經常需要碳當量高的鋼種，而其成形加工困難，故碳化物需經球化熱處理以提高成形性。
3. 熱處理性：因鋼材化學成分的設計，使成品在加工成形後熱處理可得到相當的硬化能。

Although the materials usually dropped in hot rolled gauge range, however they need more function advantages than cold rolled steel.  
The main quality characteristics includes following:

1. Precise thickness control: can meet the requirement of the die set-up in Fine Blanking operation. The key factor is the achievement within several hundredth mm gauge difference either in rolling or transverse direction in the sheet, no matter what sheet gauge is.
2. Formability: steel grades with high carbon equivalent are difficult in forming process, but the work piece need the workability to be a high quality product, and then the steel matrix with good spheroidized carbide can contribute the feature.
3. Hardenability: because of the carbon equivalent of steel, the material has sufficient hardenability if heat treatment after mechanical working provided.





熱軋產品接單規範

Available Specification and Dimension for Hot Rolled Products

產品特性 Product Property	規格 Specification						
	鋼種 \ 用途 Steel Grade \ Application						
	冷軋用途 Re-rolling Quality	一般成型 Forming	一般鋼管 Tube and Pipe	石油用管 Petroleum Pipe	結構用鋼 Structure Quality	貨櫃用鋼 Container	汽車用鋼 Automobile
300 N/mm <sup>2</sup> 一般品級 Commercial Quality	SAE 1006	ASTM A1011 CS A	JIS G3132 SPHT1	—	—	—	—
	SAE 1008	ASTM A1011 CS B	—	—	—	—	—
	CH SPB T3-BA	JIS G3131 SPHC	—	—	—	—	—
	CH SPB T3-CA	EN 10111 DD11	—	—	—	—	—
	CH SPB T4-CA	—	—	—	—	—	—
300 N/mm <sup>2</sup> 沖軋品級 Drawing Quality	CH 1002	—	—	—	—	—	—
	CH 1006B	JIS G3131 SPHD	—	—	—	—	—
300 N/mm <sup>2</sup> 極低碳鋼 Extra Low Carbon Steel	CH 1001 (CH M1005)	—	—	—	—	—	—
300 N/mm <sup>2</sup> 花紋鋼板 Checkered Plate	—	CH FPC	—	—	—	—	—
350 N/mm <sup>2</sup>	SAE 1010	—	JIS G3132 SPHT2	—	ASTM A1011 SS Gr.33	—	—
	SAE 1012	—	—	—	EN 10025 S235JR	—	—
	—	—	—	—	EN 10025 S235J0	—	—
400 N/mm <sup>2</sup>	SAE 1017	—	JIS G3132 SPHT3	API 5L Gr. B	ASTM A36	—	—
	—	—	—	API 5L X42	ASTM A1011 SS Gr.36	—	—
	—	—	—	—	ASTM A1011 SS Gr.40	—	—
	—	—	—	—	EN 10025 S275J0	—	—
	—	—	—	—	JIS G3101 SS400	—	—
	—	—	—	API 5L X46	—	—	—
	—	—	—	—	—	JIS G3113 SAPH400	—
400 N/mm <sup>2</sup> 花紋鋼板 Checkered Plate	—	CH FPSS	—	—	—	—	—

產品特性 Product Property	訂單尺寸 Order Dimension				
	寬度 (mm) \ 厚度 (mm) Width \ Thickness				
	870~969	970~1119	1120~1269	1270~1419	1420~1550
300 N/mm <sup>2</sup> 一般品級 Commercial Quality	1.20~12.70			1.50~12.70	2.00~12.70
300 N/mm <sup>2</sup> 沖軋品級 Drawing Quality	1.60~12.70			3.5~12.70	—
				—	—
300 N/mm <sup>2</sup> 極低碳鋼 Extra Low Carbon Steel	2.00~12.70		2.50~12.70	2.75~12.70	—
300 N/mm <sup>2</sup> 花紋鋼板 Checkered Plate	2.00~12.70			3.00~12.70	
350 N/mm <sup>2</sup>	1.35~12.70		1.45~12.70	—	—
				—	—
				—	—
400 N/mm <sup>2</sup>	1.50~12.70			1.70~12.70	2.50~12.70
				—	—
	—	3.10~16.00	4.65~16.00	6.50~16.00	
	1.60~8.00			—	
	2.70~12.70			3.00~12.70	



產品特性 Product Property	規格 Specification						
	鋼種 \ 用途 Steel Grade \ Application						
	冷軋用途 Re-rolling Quality	一般成型 Forming	一般鋼管 Tube and Pipe	石油用管 Petroleum Pipe	結構用鋼 Structure Quality	貨櫃用鋼 Container	汽車用鋼 Automobile
450/500 N/mm <sup>2</sup>	SAE 1019	JIS 40S1 S20C	—	—	ASTM A1011 SS Gr.45	—	—
	SAE 1020	—	—	—	ASTM A1011 SS Gr.50	—	—
	SAE 1022	—	—	—	ASTM A1011 SS Gr.55	—	—
	—	—	—	—	EN 10025 S275JR	—	—
	—	—	—	—	JIS G3101 S5490	—	—
	—	—	—	—	—	—	JIS G3113 SAPH440
450/500 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	—	—	—	API 5CT J55	ASTM A1011 HSLAS Gr.45 Class 1	—	—
	—	—	—	API 5L X52	ASTM A1011 HSLAS Gr.50 Class 1	—	—
	—	—	—	—	ASTM A1011 HSLAS Gr.55 Class 1	—	—
	—	—	—	—	ASTM A572 Gr.50	—	—
	—	—	—	—	EN 10025 S350 JR	—	JIS G3134 SPFH490
	—	—	—	—	EN 10025 S350 J0	—	EN10149-2 S355MC
500 N/mm <sup>2</sup> 耐候鋼 Atmospheric Corrosion Resistance	—	—	—	—	—	JIS G3125 SPA-H	—
550/600 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	—	—	—	API 5L X60	—	—	—
	—	—	—	—	JIS G3101 S5540	—	—
	—	—	—	—	—	—	JIS G3134 SPFH590
	—	—	—	—	—	—	EN10149-2 S460MC
	—	—	—	—	—	—	SEW 092 QStE460 TM
600 N/mm <sup>2</sup> 鎳鉻合金鋼 Mn-Cr Alloy Steel	—	EN 10084 16MnCr5	—	—	—	—	—
600 N/mm <sup>2</sup> 中碳鋼 Medium Carbon Steel	SAE 1035	JIS 40S1 S35C	—	—	—	—	—
	SAE 1045	JIS 40S1 S45C	—	—	—	—	—
	SAE 1050	JIS 40S1 S50C	—	—	—	—	—
	SAE 1055	JIS 40S1 S55C	—	—	—	—	—

產品特性 Product Property	規格 Specification				
	寬度 (mm) \ 厚度 (mm) Width\ Thickness				
	870~960	970~1119	1120~1269	1270~1419	1420~1550
450/500 N/mm <sup>2</sup>	1.58~12.70		1.75~12.70	—	—
1.60~8.00					—
450/500 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	1.90~12.70			4.30~12.70	5.50~12.70
2.00~6.00			—	—	
500 N/mm <sup>2</sup> 耐候鋼 Atmospheric Corrosion Resistance	1.50~12.70			—	—
550/600 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	6.00~12.50			—	—
	—	—	2.00~6.00	—	—
	—	—	2.45~6.00	—	—
600 N/mm <sup>2</sup> 鎳鉻合金鋼 Mn-Cr Alloy Steel	—	3.00~6.00	—	—	—
600 N/mm <sup>2</sup> 中碳鋼 Carbon Steel	1.50~6.00		3.20~6.00	—	—



規格 Specification					
產品特性 Product Property	鋼種 \ 用途 Steel Grade \ Application				
	冷軋用途 Re-rolling Quality	一般成型 Forming	一般鋼管 Tube and Pipe	結構用鋼 Structure Quality	汽車用鋼 Automobile
300 N/mm <sup>2</sup> 一般品級 Commercial Quality	SAE 1006	ASTM A1011 CS A	JIS G3132 SPHT1	—	—
	SAE 1008	ASTM A1011 CS B	—	—	—
	—	JIS G3131 SPHC	—	—	—
	—	EN 10111 DD11	—	—	—
300 N/mm <sup>2</sup> 沖軋品級 Drawing Quality	CH 1002	—	—	—	—
	CH 1006B	JIS G3131 SPHD	—	—	—
300 N/mm <sup>2</sup> 極低碳鋼 Extra Low Carbon Steel	CH 1001 (CH M1005)	—	—	—	—
350 N/mm <sup>2</sup>	SAE 1010	—	JIS G3132 SPHT2	ASTM A1011 SS Gr.33	—
	SAE 1012	—	—	EN 10025 S235JR	—
	—	—	—	EN 10025 S235J0	—
400 N/mm <sup>2</sup>	SAE 1017	—	JIS G3132 SPHT3	ASTM A36	—
	—	—	—	ASTM A1011 SS Gr.36	—
	—	—	—	ASTM A1011 SS Gr.40	—
	—	—	—	JIS G3101 SS400	—
	—	—	—	EN 10025 S275J0	—
	—	—	—	—	JIS G3113 SAPH400

訂單尺寸 Order Dimension			
產品特性 Product Property	寬度 (mm) \ 厚度 (mm) Width \ Thickness		
	870~969	970~1119	1120~1250
300 N/mm <sup>2</sup> 一般品級 Commercial Quality	1.40~6.00		
300 N/mm <sup>2</sup> 沖軋品級 Drawing Quality	1.60~6.00		
300 N/mm <sup>2</sup> 極低碳鋼 Extra Low Carbon Steel	2.00~6.00		2.50~6.00
	1.50~6.00		
400 N/mm <sup>2</sup>	1.50~6.00		1.70~6.00
	1.60~6.00		
	1.60~6.00		





規格 Specification					
產品特性 Product Property	鋼種 \ 用途 Steel Grade \ Application				
	冷軋用途 Re-rolling Quality	一般成型 Forming	一般鋼管 Tube and Pipe	結構用鋼 Structure Quality	汽車用鋼 Automobile
450/500 N/mm <sup>2</sup>	SAE 1019	JIS 40S1 S20C	—	ASTM A1011 SS Gr.45	—
	SAE 1020	—	—	ASTM A1011 SS Gr.50	—
	SAE 1022	—	—	ASTM A1011 SS Gr.55	—
	—	—	—	JIS G3101 SS490	—
	—	—	—	EN 10025 S275JR	—
	—	—	—	—	IS G3113 SAPH440
450/500 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	—	—	—	ASTM A1011 HSLAS Gr.45 Class 1	—
	—	—	—	ASTM A1011 HSLAS Gr.50 Class 1	—
	—	—	—	ASTM A1011 HSLAS Gr.55 Class 1	—
	—	—	—	ASTM A572 Gr.50	—
	—	—	—	EN 10025 S350 JR	JIS G3134 SPFH490
	—	—	—	EN 10025 S350 J0	EN10149-2 S355MC
550/600 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	—	—	—	JIS G3101 SS540	—
	—	—	—	—	JIS G3134 SPFH590
	—	—	—	—	EN10149-2 S460MC
	—	—	—	—	SEW 092 QStE460 TM
600 N/mm <sup>2</sup> 錳鉻合金鋼 Mn-Cr Alloy Steel	—	EN 10084 16MnCr5	—	—	—
600 N/mm <sup>2</sup> 中碳鋼 Medium Carbon Steel	—	JIS 40S1 S35C	—	—	—
	—	JIS 40S1 S45C	—	—	—
	—	JIS 40S1 S50C	—	—	—
	—	JIS 40S1 S55C	—	—	—

訂單尺寸 Order Dimension			
產品特性 Product Property	寬度 (mm) \ 厚度 (mm) Width\ Thickness		
	870~969	970~1119	1120~1250
450/500 N/mm <sup>2</sup>	1.58~6.00		1.75~6.00
	1.60~6.00		
450/500 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	1.90~6.00		
	2.00~6.00		
550/600 N/mm <sup>2</sup> 高強度低合金鋼 High Strength Low Alloy	—		2.00~6.00
	—		2.45~6.00
600 N/mm <sup>2</sup> 錳鉻合金鋼 Mn-Cr Alloy Steel	—	3.00~6.00	—
600 N/mm <sup>2</sup> 中碳鋼 Medium Carbon Steel	1.50~6.00		3.20~6.00

冷軋產品接單規範

Available Specification and Dimension for Cold Rolled Products

產品特性 Product Property	品級 Temper Grade	規格 Steel Grade			硬度 (HRB) Hardness	
		亮面 Bright	鈍面 Dull	規格代碼 Grade Code		
極低碳鋼 Extra Low Carbon Steel	沖壓品級 Drawing Quality	—	JIS G3141 SPCC-SD	JSD_DQ	42 Max.	
低碳鋼 Low Carbon Steel	全硬板 Full Hard	JIS G3141 SPCC-1B	—	J1B	85 ~ 101	
		JIS G3141 2011 GRADE SPCC 1B	—	M1B	85 ~ 101	
		CH-CH1B	—	HCH1B	—	
		CH-1B12C	—	H1B12C	85 Min.	
		CH-1B17C	—	H1B17C	85 Min.	
		CH-1B20C	—	H1B20C	85 Min.	
		CH-1B22C	—	H1B22C	85 Min.	
	全硬板 Full Hard	電鍍用途 Electroplate	JIS G3141 SPCC-1B	—	H1B_EP	85 ~ 101
		低硬度 Low Hardness	JIS G3141 SPCC-1B	—	H1B_H1	85 ~ 97
	1/2 硬板 1/2 Hard	JIS G3141 SPCC-2B	—	J2B	74 ~ 89	
	1/4 硬板 1/4 Hard	JIS G3141 SPCC-4B	—	J4B	65 ~ 80	
	1/8 硬板 1/8 Hard	JIS G3141 SPCC-8B	—	J8B	50 ~ 65	
		—	JIS G3141 SPCC-8D	J8D		
		CH-8B12C	—	H8B12C	55 ~ 70	
		—	CH-8D12C	H8D12C		
	退火料 Annealed	JIS G3141 SPCC-A	—	JA	57 Max.	
	一般品級 (CQ1) Commercial Quality (CQ1)	ASTM A1008 EN 10130 DC01 Ab EN 10130 DC01 Bb JIS G3141 SPCC-5B	—	AA1008B1 E10130B1_AB E10130B1_BB JSBCQ1	45 ~ 65	
		MS ISO 3574 2009(P) GRADE CR1		MSBCQ1		
		—	ASTM A1008 EN 10130 DC01 Am EN 10130 DC01 Bm JIS G3141 SPCC-SD JIS G3141 SPCC-SD	AA1008D1 E10130D1_AM E10130D1_BM HSDCQ1_R33 JSDCQ1		
		—	MS ISO 3574 2009(P) GRADE CR1	MSDCQ1		
	一般品級 (CQ1) Commercial Quality (CQ1)	桶料 Oil Drum	—	JIS G3141 SPCC-SD	HSDCQ1_DR	45 ~ 65

產品特性 Product Property	品級 Temper Grade		厚度 / 寬度 mm Thickness/Width				
			850~899	900~950	951~1075	1076~1250	1251~1255
極低碳鋼 Extra Low Carbon Steel	沖壓品級 Drawing Quality		0.40~1.00				
低碳鋼 Low Carbon Steel	全硬板 Full Hard		0.15~2.30		0.30 ~ 2.30		
			—	0.15~2.00	0.30 ~ 2.00		—
			0.40 ~ 3.70				
			0.40 ~ 1.75				
			0.50 ~ 1.75				
			0.50 ~ 1.75				
			0.50 ~ 1.75				
	全硬板 Full Hard	電鍍用途 Electroplate	0.15~1.75		0.30 ~ 1.75		
		低硬度 Low Hardness	0.15~2.30		0.30 ~ 2.30		
	1/2 硬板 1/2 Hard		0.50 ~ 1.75				
	1/4 硬板 1/4 Hard		0.30 ~ 1.75				
	1/8 硬板 1/8 Hard		0.30 ~ 1.75				
			0.30 ~ 1.75				
	退火料 Annealed		0.20~1.75		0.30 ~ 1.75		
	一般品級 (CQ1) Commercial Quality (CQ1)		0.20~2.00		0.30 ~ 2.00		
			—	0.20~2.00	0.30 ~ 2.00		—
			0.20~2.00		0.30 ~ 2.00		
			—	0.20~2.00	0.30 ~ 2.00		—
	一般品級 (CQ1) Commercial Quality (CQ1)	桶料 Oil Drum	0.20~2.00		0.30 ~ 2.00		



# 冷軋產品接單規範

Available Specification and Dimension for Cold Rolled Products

產品特性 Product Property	品類 Temper Grade		規格 Steel Grade			硬度 (HRB) Hardness	
			亮面 Bright	鈍面 Dull	規格代碼 Grade Code		
低碳鋼 Low Carbon Steel	一般品級 (CQC) Commercial Quality (CQC)		ASTM A1008 EN 10130 DC01 Ab EN 10130 DC01 Bb JIS G3141 SPCC-5B	—	AA1008BC E10130BC_AB E10130BC_BB JSBCQC	40 ~ 60	
			MS ISO 3574 2009(P) GRADE CR1	—	MSBCQC		
			—	ASTM A1008 EN 10130 DC01 Am EN 10130 DC01 Bm JIS G3141 SPCC-SD	AA1008DC E10130DC_AM E10130DC_BM JSDCQC	58 Max.	
						56 Max.	
						54 Max.	
			—	MS ISO 3574 2009(P) GRADE CR1	MSDCQC	58 Max.	
						56 Max.	
						54 Max.	
	一般品級 (CQC) Commercial Quality (CQC)	低硬度 Low Hardness	JIS G3141 SPCC-5B	—	HSBCQC_H1	45~60	
		桶料 Oil Drum	—	JIS G3141 SPCC-SD	HSDCQC_DR	58 Max.	
						56 Max.	
						54 Max.	
	一般品級 (CQ2) Commercial Quality (CQ2)		ASTM A1008 EN 10130 DC01 Ab EN 10130 DC01 Bb JIS G3141 SPCC-5B	—	AA1008B2 E10130B2_AB E10130B2_BB JSBCQ2	60 Max.	
						56 Max.	
						54 Max.	
			MS ISO 3574 2009(P) GRADE CR1	—	MSBCQ2	60 Max.	
						56 Max.	
						54 Max.	
—			ASTM A1008 EN 10130 DC01 Am EN 10130 DC01 Bm JIS G3141 SPCC-SD	AA1008D2 E10130D2_AM E10130D2_BM JSDCQ2	60 Max.		
					56 Max.		
—	MS ISO 3574 2009(P) GRADE CR1	MSDCQ2	60 Max.				
			56 Max.				
			45 Max.				
中高碳鋼 Medium and High Carbon Steel	S 料 Standard Temper Grade	CH-SB35C	—	HSB35C	60 ~ 80		
		CH-SB35C_H90	—	HSB35C_H90	85 ~ 98		
		CH-SB35C_H95	—	HSB35C_H95	90 ~ 100		
		CH-SB35C_H100	—	HSB35C_H100	95 ~ 105		
		CH-SB50C	—	HSB50C	85 Max.		
		CH-SB50C_GF	—	HSB50C_GF	85 Max.		
		CH-SB65C	—	HSB65C	85 Max.		
		CH-SB65C_GF	—	HSB65C_GF	85 Max.		
		CH-SK85M	—	HSK85M	90 Max.		
		CH-SK85M_GF	—	HSK85M_GF	90 Max.		
		CH-SK95M	—	HSK95M	90 Max.		
		CH-SK95M_GF	—	HSK95M_GF	90 Max.		
		其他 Other	退火料 (打包鋼帶用途) Annealed (For Packing Steel Strip)	CH-PKH	—	HPKH	—
				CH-PKHS	—	HPKHS	—

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產品特性 Product Property	品類 Temper Grade	厚度 / 寬度 mm Thickness/Width				
		850~899	900~950	951~1075	1076~1250	1251~1255
低碳鋼 Low Carbon Steel	一般品級 (CQC) Commercial Quality (CQC)	0.20~2.00		0.30 ~ 2.00		
		—	0.20~2.00	0.30 ~ 2.00	—	—
		0.20~0.39		0.30~0.39		
				0.40 ~ 0.59		
				0.60 ~ 2.00		
		—	0.20~0.39	0.30~0.39	—	—
		—		0.40 ~ 0.59	—	—
		—		0.60 ~ 2.00	—	—
	一般品級 (CQC) Commercial Quality (CQC)	0.20~2.00		0.30~2.00		
		0.20~0.39		0.30~0.39		
	一般品級 (CQ2) Commercial Quality (CQ2)			0.40 ~ 0.59		
				0.60 ~ 2.00		
		0.20~0.29		0.30		
				0.31 ~ 0.59		
				0.60 ~ 1.75		
		—	0.20~0.29	0.30	—	—
		—		0.31 ~ 0.59	—	—
		—		0.60 ~ 1.75	—	—
		0.20~0.29		0.30		
				0.31 ~ 0.39		
				0.40 ~ 1.75		
		—	0.20~0.29	0.30	—	—
		—		0.31 ~ 0.39	—	—
		—		0.40 ~ 1.75	—	—
中高低碳鋼 Medium and High Carbon Steel	S 料 Standard Temper Grade			0.30 ~ 1.60	—	—
				0.90 ~ 1.50	—	—
				0.90 ~ 2.35	—	—
				0.90 ~ 2.35	—	—
				0.30~0.40	—	—
				0.30~0.40	—	—
				0.30~1.00	—	—
				0.30~1.00	—	—
				0.30~1.00	—	—
				0.30~1.00	—	—
				0.30~1.00	—	—
				0.30~1.00	—	—
其他 Other	退火料 (打包鋼帶用途) Annealed (For Packing Steel Strip)			0.80 ~ 1.20		
				0.80 ~ 1.20		

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THIS EXHIBIT CONTAINS BUSINESS  
PROPRIETARY INFORMATION



產品 Product	產品特性 Product Property	規格 Steel Grade			
		ASTM	JIS	AS	EN
冷軋鍍鋅 CGI	300 N/mm <sup>2</sup> 一般品級 Commercial Quality	A653 CSA A653 CSB	G3302 SGCC	—	10327 DX51D 10142 DX51D 10346 DX51D
	350 N/mm <sup>2</sup>	A653 SS Gr.33	G3302 SGC340	—	—
	400 N/mm <sup>2</sup>	A653 SS Gr.40	G3302 SGC400	—	10147 S280GD 10326 S280GD 10346 S280GD
	450 N/mm <sup>2</sup>	A653 SS Gr.45 A653 SS Gr.50	G3302 SGC440	—	10147 S350GD 10326 S350GD 10346 S350GD
	500 N/mm <sup>2</sup>	A653 SS Gr.55	G3302 SGC490	—	—
	450 N/mm <sup>2</sup> 硬板 Hard Class	—	G3302 SGCH	1397 G450	—
	500 N/mm <sup>2</sup> 硬板 Hard Class	—	—	1397 G500	—
	550 N/mm <sup>2</sup> 硬板 Hard Class	A653 SS Gr.80	—	1397 G550	10147 S550GD 10346 S550GD
熱軋鍍鋅 HGI	300 N/mm <sup>2</sup> 一般品級 Commercial Quality	A653 CSA A653 CSB	G3302 SGHC	1397 G2	10327 DX51D 10142 DX51D 10346 DX51D
	350 N/mm <sup>2</sup>	A653 SS Gr.33	G3302 SGH340	1397 G250	—
	400 N/mm <sup>2</sup>	A653 SS Gr.40	G3302 SGH400	1397 G300	10147 S280GD 10326 S280GD 10346 S280GD
	450 N/mm <sup>2</sup>	A653 SS Gr.45 A653 SS Gr.50	G3302 SGH440	1397 G350	10147 S350GD 10326 S350GD 10346 S350GD
	500 N/mm <sup>2</sup>	A653 SS Gr.55	G3302 SGH490	—	—
	550 N/mm <sup>2</sup>	—	G3302 SGH540	—	—

產品 Product	產品特性 Product Property	訂購尺寸 (厚度 / 寬度) mm Order Dimension (Thickness/Width)				
		900~1119	1120~1237	1238~1250	1251~1300	1301~1524
冷軋鍍鋅 CGI	300 N/mm <sup>2</sup> 一般品級 Commercial Quality	0.70~1.44				—
	350 N/mm <sup>2</sup>	0.70~1.44				—
	400 N/mm <sup>2</sup>	0.70~1.69				—
	450 N/mm <sup>2</sup>	0.70~1.74				—
	500 N/mm <sup>2</sup>	0.70~1.74				—
	450 N/mm <sup>2</sup> 硬板 Hard Class	1.20~3.00				—
	500 N/mm <sup>2</sup> 硬板 Hard Class	1.20~3.00				—
	550 N/mm <sup>2</sup> 硬板 Hard Class	1.40~2.70				—
熱軋鍍鋅 HGI	300 N/mm <sup>2</sup> 一般品級 Commercial Quality	1.20~4.50			1.50~4.50	1.80~3.75
	350 N/mm <sup>2</sup>	1.45~4.50			1.70~4.50	1.80~3.75
	400 N/mm <sup>2</sup>	1.50~4.50	1.70~4.00			2.50~3.00
	450 N/mm <sup>2</sup>	1.58~4.50	1.75~4.00		—	—
	500 N/mm <sup>2</sup>	1.58~4.00	1.75~4.00		—	—
	550 N/mm <sup>2</sup>	2.00~3.00			—	—



## 精衝成形產品接單規範

Available Specification and Dimension for Fine Blanking and Formability Products

產品特性 Product Property	規格 Steel Grade	訂購尺寸 Order Dimension		機械性質 Mechanical Property				球化率 (%) Spheroidization Rating
		厚度 (mm) Thickness	寬度 (mm) Width	降伏強度 Yield Strength (N/mm²)	抗拉強度 Tensile Strength (N/mm²)	伸長率 (%) Elongation	硬度 (HRB)	
高強度 低合金鋼 High Strength Low Alloy	SEW 092 Q5tE380TM Q/BQB 310 Q5tE380TM	2.00~2.99	900~1250	≥ 380	450~590	≥ 19	—	—
		3.00~6.00				≥ 25		
	SEW 092 Q5tE460TM Q/BQB 310 Q5tE460TM	2.00~2.99	900~1250	≥ 460	520~670	≥ 14	—	—
		3.00~6.00				≥ 19		
低碳鋼 Low Carbon Steel	JIS G3131 SPHD	2.50~4.50	900~1219	≥ 260	≥ 360	≥ 38	43~51	—
	SAE 1010	2.50~5.09	900~1219	≥ 300	≥ 380	≥ 35	55 ± 5	—
		5.10~6.00		≥ 280	≥ 370	≥ 35	55 ± 5	
	SAE 1015	2.50~5.09	900~1219	≥ 300	≥ 440	≥ 35	68 ± 5	IV 90
		5.10~6.00		≥ 280	≥ 430	≥ 35	68 ± 5	
	SAE 1020	2.50~5.09	900~1219	≥ 320	≥ 470	≥ 35	70 ± 5	IV 90
		5.10~6.00		≥ 300	≥ 460	≥ 35	70 ± 5	
中高碳鋼 High and Medium Carbon Steel	JIS 40S1 S35C	2.50~5.09	900~1219	≥ 360	≥ 530	≥ 27	76 ± 5	IV 90
		5.10~6.00		≥ 330	≥ 520	≥ 30	76 ± 5	
	JIS 40S1 S45C	2.50~5.09	900~1219	≥ 440	≥ 580	≥ 27	≥ 86	IV 90
		5.10~6.00		≥ 400	≥ 570	≥ 27	≥ 85	
	JIS 40S1 S50C	2.00~5.09	900~1050	≥ 450	≥ 595	≥ 27	≥ 86	IV 90
		5.10~6.00		≥ 410	≥ 585	≥ 27	≥ 85	
	JIS 40S1 S55C	2.00~5.09	900~1050	≥ 460	≥ 600	≥ 27	≥ 86	IV 90
		5.10~6.00		≥ 425	≥ 590	≥ 27	≥ 85	
	SAE 1060 JIS G4802 S60C-CSP A	2.00~5.09	900~1050	≥ 485	≥ 620	≥ 25	≥ 87	IV 90
		5.10~6.00		≥ 435	≥ 610	≥ 27	≥ 87	
高錳合金鋼 High Mn Alloy Steel	SAE 1536	2.50~5.09	900~1219	≥ 450	≥ 580	≥ 23	≥ 85	IV 90
		5.10~6.00		≥ 400	≥ 570	≥ 27	≥ 85	
錳鉻合金鋼 Mn-Cr Alloy Steel	EN 10132 16MnCr5	2.50~5.09	900~1219	≥ 360	≥ 500	≥ 30	77 ± 5	IV 90
		5.10~6.00		≥ 325	≥ 500	≥ 30	77 ± 5	
鉻鉬合金鋼 Cr-Mo Alloy Steel	SAE 4130	2.50~5.09	900~1050	≥ 460	≥ 595	≥ 23	≥ 85	IV 90
		5.10~6.00		≥ 410	≥ 585	≥ 27	≥ 85	
	JIS G4053 SCM415	2.50~5.09	900~1219	≥ 400	≥ 520	≥ 28	75 ± 5	IV 90
		5.10~6.00		≥ 350	≥ 500	≥ 30	75 ± 5	
	JIS G4053 SCM435	2.70~5.09	900~1050	≥ 435	≥ 580	≥ 27	≥ 85	IV 90
		5.10~6.00		≥ 425	≥ 570	≥ 27	≥ 85	

產品特性 Product Property	規格 Steel Grade	化學成份 (%) Chemical Composition (%)													
		C	Mn	Si	P	S	Cr	Mo	Ni	Cu	Al	Nb	Ti	V	
高強度 低合金鋼 High Strength Low Alloy	SEW 092 Q5tE380TM Q/BQB 310 Q5tE380TM	0.12 max.	0.14 max.	0.50 max.	0.030 max.	0.02 max.	—	—	—	—	0.015 min.	0.09 max.	0.15 max.	0.20 max.	
	SEW 092 Q5tE460TM Q/BQB 310 Q5tE460TM	0.12 max.	0.16 max.	0.50 max.	0.030 max.	0.025 max.	—	—	—	—	0.015 min.	0.09 max.	0.15 max.	0.20 max.	
低碳鋼 Low Carbon Steel	JIS G3131 SPHD	0.10 max.	0.50 max.	0.030 max.	0.025 max.	0.025 max.	—	—	—	—	—	—	—	—	
	SAE 1010	0.08 ~ 0.13	0.30 ~ 0.60	0.030 max.	0.025 max.	0.025 max.	—	—	—	—	—	—	—	—	
		SAE 1015	0.13 ~ 0.18	0.30 ~ 0.60	0.030 max.	0.025 max.	0.025 max.	—	—	—	—	—	—	—	
	SAE 1020	0.18 ~ 0.23	0.30 ~ 0.60	0.030 max.	0.025 max.	0.025 max.	—	—	—	—	—	—	—	—	
中高碳鋼 High and Medium Carbon Steel	JIS 40S1 S35C	0.32 ~ 0.38	0.60 ~ 0.90	0.15 ~ 0.35	0.030 max.	0.035	—	—	—	—	—	—	—	—	
	JIS 40S1 S45C	0.42 ~ 0.48	0.60 ~ 0.90	0.15 ~ 0.35	0.030 max.	0.030 max.	—	—	—	—	—	—	—	—	
	JIS 40S1 S50C	0.47 ~ 0.53	0.60 ~ 0.90	0.15 ~ 0.35	0.030 max.	0.035 max.	—	—	—	—	—	—	—	—	
	JIS 40S1 S55C	0.52 ~ 0.58	0.60 ~ 0.90	0.15 ~ 0.35	0.030 max.	0.035 max.	—	—	—	—	—	—	—	—	
	SAE 1060 JIS G4802 S60C-CSP A	0.55 ~ 0.65	0.60 ~ 0.90	0.15 ~ 0.35	0.030 max.	0.035 max.	0.030 max.	—	0.20 max.	0.20 max.	—	—	—	—	
	高錳合金鋼 High Mn Alloy Steel	SAE 1536	0.30 ~ 0.37	1.20 ~ 1.50	—	0.04 max.	0.05 max.	—	—	—	—	—	—	—	
錳鉻合金鋼 Mn-Cr Alloy Steel	EN 10132 16MnCr5	0.14 ~ 0.19	1.00 ~ 1.30	0.04 max.	0.035	0.035	0.80 ~ 1.10	—	—	—	—	—	—	—	
鉻鉬合金鋼 Cr-Mo Alloy Steel	SAE 4130	0.28 ~ 0.33	0.40 ~ 0.60	0.15 ~ 0.35	0.035	0.040	0.80 ~ 1.10	0.15 ~ 0.25	—	—	—	—	—	—	
	JIS G4053 SCM415	0.13 ~ 0.18	0.60 ~ 0.85	0.15 ~ 0.35	0.030 max.	0.030 max.	0.90 ~ 1.20	0.15 ~ 0.30	0.025 max.	—	—	—	—	—	
	JIS G4053 SCM435	0.33 ~ 0.38	0.60 ~ 0.85	0.15 ~ 0.35	0.025 max.	0.025 max.	0.90 ~ 1.20	0.15 ~ 0.30	0.025 max.	—	—	—	—	—	

## 熱軋產品品質保證

Quality Assurance for Hot Rolled Product

項目 Item	熱軋粗鋼捲 Hot Rolled Coil, Non-Skipass		熱軋薄壁鋼捲 Hot Rolled Coil, Skipass	
厚度公差 Tolerance on Thickness	參照 JIS、ASTM 或其他規範公差。 As per ASTM, JIS or other standards.		參照 1/2 JIS、ASTM 或其他規範公差。 As per 1/2 ASTM, JIS or other standards.	
寬度公差 Tolerance on Width	-0, +20 mm			
機械性質 Mechanical Property	參照 JIS、ASTM 或其他規範公差。 As per ASTM, JIS or other standards.			
化學成份 Chemical Composition	參照 JIS、ASTM 或其他規範公差。 As per ASTM, JIS or other standards.			
單捲重 Coil Weight	3 呎 3 Feet	12~18 噸 12~18 Tons	3 呎 3 Feet	6~10 或 12~18 噸 6~10 or 12~18 Tons
	3.5 呎 3.5 Feet	15~19.5 噸 15~19.5 Tons	3.5 呎 3.5 Feet	6~11 或 15~19.5 噸 6~11 or 15~19.5 Tons
	4 呎 4 Feet	16~23 噸 16~23 Tons	4 呎 4 Feet	8~13 或 16~23 噸 8~13 or 16~23 Tons
	5 呎 5 Feet	16~23 噸 16~23 Tons	5 呎 5 Feet	8~14 或 16~23 噸 8~14 or 16~23 Tons
	平坦度 Flatness	參照 2 JIS G3193 As per 2 JIS G3193		參照 JIS G3193 As per JIS G3193
弧形度 Camber	任一 2 公尺長度，弧形度不得超過 5 mm。 5 mm max. in any 2000 mm in length			
鏡筒狀鋼捲 Telescope	75 mm max.		20 mm max.	
側緣凸出 Protruding Wraps	50 mm max.		20 mm max.	
鬆散鋼捲 Loose Wraps	內、外各三圈允許 External or internal 3 wraps max.		不允許 Not Allowed	
舌狀及魚尾 Tongue and Fish tail	1000mm max each		不允許 Not Allowed	
邊緣損傷 Damage edge 邊緣破裂 Edge crack 邊緣摺疊 Edge fold	內、外各三圈允許，不得深入訂單寬度。 External or internal 3 wraps max. The available width shall be not less than the order width.		不得深入訂單寬度。 The available width shall be not less than the order width.	
表面品質 Surface Quality	鋼捲經酸洗、冷軋、鍍鋅及烤漆任一加工後除鋼捲折痕外不得有表面缺陷。 Coil shall be free from surface defects except for coil break after any processing such as pickling, cold rolling, galvanizing and painting.		鋼捲經酸洗、冷軋、鍍鋅及烤漆任一加工後不得有表面缺陷。 Coil shall be free from surface defects after the process such as pickling, cold rolling, galvanizing and painting.	
內徑 Inside Diameter	762 ± 35 mm		762 ± 25 mm	
外徑 Outside Diameter	2000 mm max		—	
鋼捲折痕 Coil Break	不保證 No Guarantee		不允許 Not Allowed	

## 熱軋酸洗塗油產品品質保證

Quality Assurance for Pickled and Oiled Product

項目 Item	品質保證 Quality Assurance	
厚度公差 Tolerance on Thickness	參照 JIS、ASTM 或其他規範公差 As per ASTM, JIS or other standards	
寬度公差 Tolerance on Width	修邊 -0, +7 mm + 不修邊 -0, +20 mm -0, +7 mm for slit edge and -0, +20 mm for mill edge	
機械性質 Mechanical Property	參照 JIS、ASTM 或其他規範公差。 As per ASTM, JIS or other standards.	
化學成份 Chemical Composition	參照 JIS、ASTM 或其他規範公差。 As per ASTM, JIS or other standards.	
單捲重 Coil Weight	3 呎 3 Feet	6~10 或 12~18 噸 6~10 or 12~18 Tons
	3.5 呎 3.5 Feet	6~11 或 15~19.5 噸 6~11 or 15~19.5 Tons
	4 呎 4 Feet	8~13 或 16~23 噸 8~13 or 16~23 Tons
	5 呎 5 Feet	8~14 或 16~23 噸 8~14 or 16~23 Tons
平坦度 Flatness	參照 JIS G3193 As per JIS G3193	
弧形度 Camber	任一 2 公尺長度，弧形度不得超過 5 mm。 5 mm max. in any 2000 mm in length	
鏡筒狀鋼捲 Telescope	15 mm max.	
側緣凸出 Protruding Wraps	10 mm max.	
表面品質 Surface Quality	表面品質適用於鍍鋅及烤漆用途。 Surface quality shall be suitable for galvanizing and painting application.	
內徑 Inside Diameter	610 ± 15 mm/ 762 ± 15 mm	
外徑 Outside Diameter	2000 mm max.	
鋼捲折痕 Coil Break	不允許 Not Allowed	

冷軋產品品質保證  
Quality Assurance for Cold Rolled Product

項目 Item	品質保證 Quality Assurance			
厚度公差 Tolerance on Thickness	參照厚度公差表 As per table of thickness tolerance			
寬度公差 Tolerance on Width	修邊 -0, +7 mm -0, +7 mm for mill edge (Slit in pickling line)			
硬度 Hardness	參照接單規範表 As per table of available specification and dimension			
化學成份 Chemical Composition	參照 JIS、ASTM 或其他規範公差 As per ASTM, JIS or other standards			
單捲重 Coil Weight	3 呎 3 Feet	5~10 或 13~18 噸 5~10 or 13~18 Tons		
	4 呎 4 Feet	6~13 或 16~23 噸 6~13 or 16~23 Tons		
	其他寬度單重依 4 呎單重範圍及其寬度比例轉換，即 其他寬度單重 = 4 呎單重 × 其他寬度 / 4 呎寬度 Coil weight for other width is calculated by coil weight limit of 4 feet and their width ratio, i.e. coil weight for other width = coil weight for 4 feet × other width / 4 feet width			
平坦度 Flatness	參照平坦度公差表 As per table of flatness tolerance			
弧形度 Camber	任一 2 公尺長度，弧形度不得超過 2 mm 2 mm max. in any 2000 mm in length			
表面品質 Surface Quality	表面品質適用於電鍍線、電鍍線用途 Surface quality shall be suitable for application of electroplating such as Nickel plating and Chromium plating.			
內徑 Inside Diameter	508 / 610 mm			
外徑 Outside Diameter	全硬板 2000 mm max.，其他產品 1800 mm max. 2000 mm max. for full hard and 1800 mm max. for other products.			
內圈加裝套筒 Sleeves on Inside Wrap	下列條件內圈須加裝套筒 The following condition shall be added sleeves on inside wrap			
	最終製程 Final process	鋼捲狀態 Coil Status	調質品級 Temper Grade	厚度 Thickness
	清洗 Electrolytic degreasing	不分切鋼捲 Non-cut coil	—	≤ 0.38mm
	精整或整平重捲 Tension leveler and skinpassing process or recoiling & tension leveling process	不分切鋼捲 Non-cut coil	—	≤ 0.45mm
		分切鋼捲 Cut coil	1B or SD SB	≤ 0.35mm ≤ 0.40mm

冷軋產品厚度公差  
Thickness Tolerance for Cold Rolled Product

厚度 (t) Thickness	寬度 Width		
	850~999	1000~1249	1250~1255
t < 0.25	± 0.020	± 0.020	—
0.25 ≤ t < 0.40	± 0.020	± 0.020	—
0.40 ≤ t < 0.60	± 0.025	± 0.025	± 0.030
0.60 ≤ t < 0.80	± 0.030	± 0.030	± 0.030
0.80 ≤ t < 1.00	± 0.030	± 0.035	± 0.040
1.00 ≤ t < 1.25	± 0.035	± 0.040	± 0.045
1.25 ≤ t < 1.60	± 0.045	± 0.050	± 0.055
1.60 ≤ t < 2.00	± 0.055	± 0.060	± 0.065
2.00 ≤ t < 2.50	± 0.065	± 0.070	± 0.075
2.50 ≤ t < 3.15	± 0.075	± 0.080	± 0.085
3.15 ≤ t	± 0.085	± 0.095	± 0.100

說明：厚度須量測於距邊 15 mm 以上位置。距邊 15~70 mm 位置，厚度公差須符合 JIS G3141 表 A 數值；距邊 70 mm 以上位置，厚度公差須符合上表數值。

Note: Thickness shall be measured at any point not less than 15 mm from each edge. Thickness tolerance shall be complied with table A of JIS G3141 between 15 mm and 70 mm from each edge and above table at any point not less than 70 mm from each edge.

冷軋產品平坦度公差  
Flatness Tolerance for Cold Rolled Product

寬度 Width	全波 Wave	邊波 Edge Wave	中波 Buckle
≤ 999	12 max	8 max	6 max
1,000~1,249	15 max	9 max	8 max
1,250~1,300	15 max	11 max	8 max



## 熱浸鍍鋅產品品質保證

Quality Assurance for Hot Dipped Galvanized Product

項目 Item	熱軋鍍鋅 HGI		冷軋鍍鋅 CGI
底材 Base Metal	熱軋粗鋼捲 HR coil, Non-skinpass	熱軋調質鋼捲 HR coil, skinpass	冷軋鋼捲 Cold Rolled Coil
厚度公差 Tolerance on Thickness	參照 JIS、ASTM 或其他規範公差 As per ASTM, JIS or other standards		
寬度公差 Tolerance on Width	-0, +20mm		-0, +7 mm
鍍層代碼 Coating Mass Symbol	JIS 鍍層代碼 Z10~Z35 或其他規範相對應之鍍層代碼 Z10~Z35 for JIS or equivalent to coating mass symbol for other standards		
鍍層重量 Coating Mass	參照 JIS、ASTM 或其他規範 As per ASTM, JIS or other standards		
表面鍍花 Coating Surface Finishes	一般鍍花、細小鍍花 Regular spangle / minimized spangle	一般鍍花 Regular spangle	
化學處理 Chemical Treatment	鉻酸鹽處理 Chromate treatment		
機械性質 Mechanical Property	參照各規範 As per ASTM, JIS or other standards		
化學成份 Chemical Composition	參照各規範 As per ASTM, JIS or other standards		
單捲重 Coil Weight	3 呎 3 Feet	6~10 或 12~18 噸 6~10 or 12~18 Tons	
	3.5 呎 3.5 Feet	6~11 或 15~19.5 噸 6~11 or 15~19.5 Tons	
	4 呎 4 Feet	8~13 或 16~23 噸 8~13 or 16~23 Tons	
	5 呎 5 Feet	8~14 或 16~23 噸 8~14 or 16~23 Tons	
	參照 2 JIS G3302 As per 2 JIS G3302	參照 JIS G3302 或 ASTM A924 As per JIS G3302 or ASTM A924	
平坦度 Flatness	任一 2 公尺長度，弧形度不得超過 5 mm. 5 mm max. in any 2000 mm in length		
弧形度 Camber	任一 2 公尺長度，弧形度不得超過 5 mm. 5 mm max. in any 2000 mm in length		
鏡筒狀鋼捲 Telescope	25 mm max.		
鋼緣凸出 Protruding Wraps	20 mm max.		
表面品質 Surface Quality	表面品質適用於內銷 C 型鋼、製管用途 Surface quality shall be suitable for C channel and tube application in domestic marketing.	表面品質適用於 C 型鋼、製管及裁板用途 Surface quality shall be suitable for application of C channel, tube and cut length.	
內徑 Inside Diameter	610 ± 15 mm/ 762 ± 15 mm		
鋼捲折痕 Coil Break	不保證 No Guarantee	不允許 Not Allowed	

## 精衝成形產品品質保證

Quality Assurance for Fine Blanking and Formability Product

項目 Item	品質保證 Quality Assurance	
厚度公差 Tolerance on Thickness	± 0.05 mm	
寬度公差 Tolerance on Width	修邊 -0, +7 mm + 不修邊 -0, +20 mm -0, +7 mm for slit edge and -0, +20 mm for mill edge	
機械性質 Mechanical Property	參照接單規範表 As per table of available specification and dimension	
硬度 Hardness	參照接單規範表 As per table of available specification and dimension	
球化分級 Spheroidization Rating	參照接單規範表 As per table of available specification and dimension	
化學成份 Chemical Composition	參照接單規範表 As per table of available specification and dimension	
單捲重 Coil Weight	3 呎 3 Feet	6~10 或 12~18 噸 6~10 or 12~18 Tons
	3.5 呎 3.5 Feet	6~11 或 15~19.5 噸 6~11 or 15~19.5 Tons
	4 呎 4 Feet	8~13 或 16~22 噸 8~13 or 16~22 Tons
平坦度 Flatness	參照 JIS G3193 As per JIS G3193	
弧形度 Camber	任一 2 公尺長度，弧形度不得超過 5 mm. 5 mm max. in any 2000 mm in length	
鏡筒狀鋼捲 Telescope	15 mm max.	
鋼捲凸出 Protruding Wraps	10 mm max.	
表面品質 Surface Quality	表面品質不得有刮傷、凹痕及蝕孔等缺陷。 Surface quality shall be free from defect such as scratch, dent and pitting.	
內徑 Inside Diameter	610 ± 15 mm/ 762 ± 15 mm	

## 產品標示與包裝

Product Labeling and Packing

### ■ 熱軋鋼捲內銷包裝範例

Standard Packing for Domestic HR Coil Sales



包裝方式：鐵帶

Packing Method : Circumferential Strap and Radial Strap

### ■ 熱軋鋼捲外銷包裝範例

Standard Packing for Export HR Coil Sales



包裝方式：鐵帶

Packing Method : Circumferential Strap and Radial Strap

### ■ 冷軋鋼捲內銷包裝範例

Standard Packing for Domestic CR Sales



包裝方式：防鏽包裝紙及金屬護角

Packing Method : VCI Paper, Metal Corner Protector

### ■ 冷軋鋼捲外銷包裝範例

Standard Packing for Export CR Sales



包裝方式：防鏽包裝紙、鐵皮及金屬護角

Packing Method : VCI Paper, Metal Corner Protector and Metal Protector

### ■ 熱軋鋼捲內銷標籤範例

Labeling for Domestic Sales



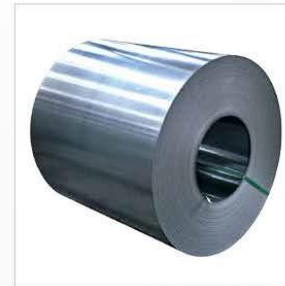
### ■ 熱軋鋼捲外銷標籤範例

Labeling for Export Sales



### ■ 冷軋鋼捲裸包範例

Bared Packing Example



包裝方式：裸包

Packing Method : Bared Packing

### ■ 冷軋鋼捲內銷標籤範例

Labeling for Domestic Sales

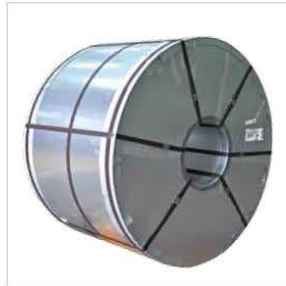


### ■ 冷軋鋼捲外銷標籤範例

Labeling for Export Sales



- 鍍鋅、酸洗塗油及精衝材鋼捲  
外銷包裝範例  
Standard Packing for Export GI, PO and FBFS Sales



包裝方式：防水防銹紙、金屬護角、鋼帶及鐵皮  
Packing Method：VCI Paper, Metal Corner Protector, Steel Strap and Metal Protector

- 鍍鋅鋼捲內銷裸包範例  
Standard Packing for Domestic GI Sales



包裝方式：鐵帶  
Packing Method：Steel Strap

- 酸洗塗油及精衝材鋼捲  
內銷包裝範例  
Standard Packing for Domestic PO and FBFS Sales



包裝方式：防水防銹紙、金屬護角及鋼帶  
Packing Method：VCI Paper, Metal Corner Protector and Steel Strap

- 精衝材內銷標籤範例  
Labeling for Domestic FBFS Sales



- 鍍鋅內銷標籤範例  
Labeling for Domestic GI Sales



- 外銷標籤範例  
Labeling for Export Sales



- 熱軋廠認證  
Hot Strip Mill Certificates



ISO9001  
品質管理系統認證



印尼 SNI 證書



馬來西亞 MS 證書



ISO9001  
品質管理系統認證



ISO/IEC 17025  
實驗室證書



JIS MARK  
G3131-JQTW11009



JIS MARK  
G3131-JQTW11008



ISO/IEC 17025  
實驗室證書



馬來西亞 MS 證書



越南 VN 證書



新加坡 FPC 證書



泰國 TIS 證書



越南 VN 證書

- 鴻立鋼鐵認證  
Hung Li Steel Certificates



ISO9001  
品質管理系統認證



CNS 正字標記證書





## 公司聯絡方式

Contact

### ■ 國內客戶 Domestic Customers

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