

PUBLIC RECORD

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RECEIVED

29 OCT 2012

October 29, 2012

BY E-MAIL

**International Trade Remedies Branch
Australian Customs and Border Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2**

Re: Anti-Dumping Investigation on Aluminium Zinc Coated Steel from the People's Republic of China, the Republic of Korea and Taiwan (Investigation No. 190b)

Dear Sir or Madam:

On behalf of Asiazone Co., Limited ("Asiazone"), a producer/exporter of the goods under consideration originating in Taiwan, we hereby submit the exporter questionnaire response for the above-captioned proceeding.

Please let us know if you have any questions regarding this submission. In the future correspondences please communicate to the following personnel of Appleton Luff: Jay Nee (nee@appletonluff.com) and Huibin Zhang (zhang@appletonluff.com) in the above-referenced proceeding.

Very truly yours,



Jay Y. Nee

Appleton Luff is a specialty law firm focusing on issues of international trade, cross-border commerce, arbitration, investment and public international law. The firm operates as separately incorporated law offices located in Brussels, Geneva, Singapore, Warsaw and Washington, D.C.



International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - TAIWAN

PRODUCT CONCERNED: ALUMINIUM ZINC COATED STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA, THE REPUBLIC OF KOREA AND
TAIWAN

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 29 OCTOBER 2012

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2

CASE MANAGER: Ms Christie Sawczuk
TELEPHONE: +61-2-6275-5965
FAX: +61-2-6275-6990
EMAIL: itrops2@customs.gov.au

Please note that a non-confidential version of the reply to this questionnaire must also be provided.

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ABBREVIATIONS

the Act	the <i>Customs Act 1901</i>
China	the People's Republic of China
CISA	China Iron and Steel Association
CTMS	cost to make and sell
Customs and Border Protection	the Australian Customs and Border Protection Service
EPZ	Export Processing Zones
FIE*	foreign invested enterprise
GOC*	Government of China
the goods	the goods the subject of the application (Aluminium Zinc Coated Steel)
HRC	hot-rolled coil
HRS	hot-rolled steel (both HRC and narrow strip collectively)
the investigation period	1 July 2011 to 30 June 2012
Korea	the Republic of Korea
SASAC	the State-owned Assets Supervision and Administration Commission of the State Council
SEZ*	special economic zone
SIE*	state-invested enterprise

*Refer to this questionnaire's Glossary of Terms for a definition.

GLOSSARY OF TERMS

Throughout this questionnaire, there are certain words and terminology used that require some clarification. The following are their definitions for purposes of this investigation.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sales occurring at different times (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

(d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or

(e) they are members of the same partnership.

Constructed value

In cases where domestic prices paid for the GUC in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the GUC plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell (CTMS)

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

Customs and Border Protection will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Enterprise

"Enterprise" includes a group of enterprises, an industry and/or a group of industries.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (GUC)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs and Border Protection formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) <i>the terms CFR and CIF are only used where goods are carried by sea or waterway transport</i>
CPT	carriage paid to
CIP	carriage and insurance paid to <i>the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc</i>

DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Investigation period

A period defined by Customs and Border Protection over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the GUC or that, although not alike in all respects have characteristics closely resembling those of the GUC. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, Customs and Border Protection will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods;
- sale of goods of the same general category by the exporter; or
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

BACKGROUND AND GENERAL INSTRUCTIONS

1. BACKGROUND

Following an application by BlueScope Steel Limited (BlueScope Steel), an Australian industry member, the Australian Customs and Border Protection Service (Customs and Border Protection) has initiated:

- an investigation into allegations that certain Galvanised Steel and Aluminium Zinc Coated Steel from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan have been exported to Australia at dumped prices, and because of that dumping, material injury has been caused to an Australian industry producing like goods.

A notice advising initiation of the investigation and review was published in *The Australian* on 05 September 2012. Australian Customs and Border Protection Dumping Notice (ACDN) No. 2012/40 outlining the details of the investigation, and the procedures to be followed during the investigation can be accessed on the Customs and Border Protection website at www.customs.au (follow the links to anti-dumping, current cases and public record).

2. THE GOODS UNDER CONSIDERATION (GUC)

Description

Our records indicate that your company is a major exporter of Aluminium Zinc Coated steel (the goods), i.e. the goods exported to Australia, allegedly at dumped prices. The applicant provided further details of the goods as follows:

General description

The application specifies that:

(ii) Aluminium zinc coated steel

The imported goods the subject of the Aluminium Zinc Coated Steel Application are:

*“flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, **not painted** whether or not including resin coating”.*

The goods are generically called aluminium zinc coated steel. The application stated that trade and other names often used to describe aluminium zinc coated steel, include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Alu-Zinc Steel sheet in Coils;
- Al/Zn; and

- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil.

The application noted that the amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m2 with the prefix being AZ (Aluminium Zinc). The applicant claims that the common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

Standards

(i) Australia

The applications state that the Australian and New Zealand Standard Industrial Classification Code applicable to galvanised steel and aluminium zinc coated steel is category 2711.

(ii) International

The applications state that there are a number of relevant International Standards for galvanised steel and aluminium zinc coated steel products that cover a range of products through specific grade designations, including the recommended or guaranteed properties of each of these product grades.

International Standards	Product Grades
<i>General and Commercial Grades</i>	
AS/NZS 1397	G1, G2
ASTM A792	CS, type A, B and C
EN10346	DX51D, DX52D
JIS 3321	SGLCC
<i>Forming, Pressing & Drawing Grades</i>	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN10346	DX53D, DX54D
JIS 3321	SGLCD, SGLCDD
<i>Structural Grades</i>	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A792	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3321	SGLC400, SGLC440, SGLC490, SGLC570

Tariff classification

The application stated that the GUC are classified to the following tariff subheadings:

- 7210.61.00 (statistical codes 60,61 and 62)
- 7210.49.00 (statistical codes 55,56,56 and 58)
- 7212.30.00 (statistical codes 61)

The GUC exported to Australia from Korea and Taiwan are subject to a 5% rate of duty (DCT Countries).

For China the GUC exported to Australia are subject to a 0% rate of duty (DCS Country).

There are several Tariff Concession Orders (TCOs) applicable to the relevant tariff classification subheading 7210.49.00 for galvanised steel.

3. INVESTIGATION PERIOD

The existence and amount of any dumping in relation to Aluminium Zinc Coated Steel exported to Australia from China, Korea and Taiwan will be determined on the basis of an investigation period from *1 July 2011 to 30 June 2012* (hereinafter referred to as 'the investigation period').

Customs and Border Protection will examine details of the Australian market from 1 July 2007 for injury analysis purposes.

4. WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?

Either; the application, an importer of Aluminium Zinc Coated Steel or data contained within Customs and Border Protection's commercial database has identified you as a potential exporter of Aluminium Zinc Coated Steel to Australia during the investigation period.

Consequently, Customs and Border Protection has forwarded you this questionnaire and the associated spreadsheet '*Exporter questionnaire – Aluminium Zinc Coated Steel – TAIWAN*' accompanying spreadsheet to provide you with the opportunity to participate and cooperate with its investigation.

Customs and Border Protection may use information provided by exporters to determine:

- the normal values and export prices of the GUC over the investigation and review periods; and

Customs and Border Protection may use the information you provide to determine whether Aluminium Zinc Coated Steel exported by your company to Australia was dumped.

You may make separate submissions concerning any other matter relevant to Customs and Border Protection inquiries.

Customs and Border Protection investigation will be carried out under the provisions of Part XVB of the Act. These provisions reflect the World Trade Organisation (WTO) *Anti-Dumping Agreement* and the *Agreement on Subsidies and Countervailing Measures*.

5. WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE?

You do not have to complete the questionnaire. However, if you do not respond Customs and Border Protection may be required to rely on information supplied by other parties in making its assessments as to whether Aluminium Zinc Coated Steel exported to Australia was dumped (this may include information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information you provide (see below), we may deem that you did not cooperate with the investigation.

It is Customs and Border Protection's objective to arrive at a recommendation to the Minister based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. Customs and Border Protection considers that your interests would be best served by fully completing the questionnaire.

6. IF YOU DECIDE TO RESPOND

Should you choose to provide a response to this questionnaire, please note the following.

For Official Use Only and Public Record versions

If you choose to respond to this questionnaire, you are required to lodge a *For Official Use Only* version and a *Public Record* version of your submission by the due date (due date is specified on front cover).

In submitting these versions, please ensure that each page of the information you provide is clearly marked either 'For Official Use Only' and 'Public Record' versions.

All information provided to Customs and Border Protection in for official use only will be treated accordingly.

The public-record version of your submission will be placed on the public record. The public record is available to all interested parties who may comment on the material on the public record. Other interested parties have the opportunity to comment on issues you have raised.

It is not expected that the public record version of your submission would include commercially sensitive information. However it must contain sufficient detail to allow a reasonable understanding of the substance for official use only version. If, for some reason, you cannot produce a public record version, please contact the investigation Case Manager (see contact details on page 1 of this questionnaire).

You can access the public record electronically online at www.customs.gov.au (follow the links to anti-dumping, current cases and public record)

Declaration

You are required to make a declaration that the information contained in your submitted questionnaire is complete and correct. You must return the signed declaration of an authorised official at Section H of this questionnaire with your response.

Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise Customs and Border Protection of the relevant details.

Customs and Border Protection will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

7. DUE DATE FOR RESPONSE

Manufacturers and exporters are requested to respond to this questionnaire and return it to Customs and Border Protection within the time specified on the cover.

There is a statutory time limit imposed for the investigation. Customs and Border Protection may not be able to consider submissions received after the due date if to do so would prevent meeting the statutory reporting requirements.

Customs and Border Protection would encourage you to make contact with the Case Manager (see contact details on front cover) if you need any assistance in completing the questionnaire.

If you intend to lodge a submission but cannot do so by the due date please advise the Case Manager as soon as possible.

In considering whether or not to grant an extension of time, regard is had to the following:

- a) difficulties in translation of documentation, including the exporter questionnaire;
- b) availability of key staff;
- c) public holidays; or
- d) any circumstance outside the company's control.

Customs and Border Protection may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire, with data requested in electronic format on an included CD-ROM (see point 11 below).

Alternatively you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide a confidential and a non-confidential version of your submission by the due date.

8. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY

After you have submitted the questionnaire and Customs and Border Protection is satisfied that the information you have provided is sufficiently complete and warrants verification, Customs and Border Protection may seek to visit your company to verify the information provided.

Once the information you have provided is verified, Customs and Border Protection can rely on that information in forming its conclusions in relation to the inquiry.

Verification visits may take several days.

During this verification, we will seek to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. You will need to ensure that any supplementary material such as spreadsheets, calculations etc that you used to prepare or compile your response are available. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit.

We will provide you with a draft of the report and then respond to any questions that you may want to ask. We will also ask you to assist in the preparation of a non-confidential copy of the report for the public record.

9. OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE

Section A	General information relating to your company including financial reports.
Section B	A complete list of your company's exports to Australia over the investigation period.
Section C	A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the GUC.
Section D	A detailed list of all of your company's sales of like goods in your domestic market.
Section E	Information to allow a fair comparison between export and domestic prices.
Section F	Information in relation to your company's exports of like goods to countries other than Australia. This may be particularly relevant if you have not exported to Australia in significant volumes in more recent times.
Section G	Costs to make and sell, for exports to Australia and for the domestic market.
Section H	Your declaration
Section I	Submission checklist

10. GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to all sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- All documents and source material submitted in response to this questionnaire, including financial statements, must be translated into English.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.

- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- You should retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

11. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA

- It is important that, where requested, information is submitted in electronic format on a CD-ROM.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.
- The data must be created as spreadsheet files, preferably in Microsoft Excel 2007 or 2003, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation Case Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

Please note that answers such as: "Not Applicable" or an answer that only refers to an exhibit or an attachment may not be considered by Customs and Border Protection to be adequate. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, rather than merely pointing to supporting documents of varying degrees of relevance and reliability as your answer.

12. FURTHER INFORMATION

Before you respond to the questionnaire you should read all the documentation that we have included with this questionnaire, including:

- the booklet *Australia's Anti-Dumping and Countervailing Administration*;
- Australian Customs Dumping Notice 2012/40 notifying the initiation of the investigation; and
- the Glossary of Terms within this questionnaire.

It is also recommended that you access and read the non-confidential version of BlueScope Steel's application which is available online on the Electronic Public Record at www.customs.gov.au (follow the sub-links to anti-dumping, current cases and public record)

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager.

Please note that Customs and Border Protection may send you a supplementary questionnaire if it needs to clarify matters provided by you in response to this questionnaire or to seek new information.

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 investigation:

Head office:

Name:
Position in the company:
Address:
Telephone:
Facsimile number:
E-mail address of contact person:

Factory:

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

ANSWER: Please see below for the contact person of Asiazone Co., Limited ("Asiazone"):

Name: Mr. Louis Huang
Position in the company: Manager
Address: 20th floor, Tesbury Center, 28 Queen's road east, Hong Kong
Telephone: +852-22198988
Facsimile number: +852-22198788
E-mail address of contact person: Louis@asiazone.com.hk

A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF INVESTIGATION

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

Name:
Organisation:
Position:
Address:
Telephone:
Facsimile/Telex number:
E-mail address of contact person:

Note that in nominating a representative, Customs and Border Protection will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

ANSWER: Please see the following for the contact information of Asiazone's representative:

Name: Jay Y. Nee
Organisation: Appleton Luff Pte. Ltd.
Position: Partner
Address: One Raffles Quay, Level 25, North Tower, Singapore 048583
Telephone: +65-6519-2083
Facsimile/Telex number: +65-6725-0803
E-mail address: nee@appletonluff.com

A-3 COMPANY INFORMATION

1. What is the legal name of your business? What kind of entity is it (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

ANSWER: Asiazone's legal name of the business under investigation is Asiazone Co., Limited. Asiazone is a trading company incorporated in Hong Kong.

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).

ANSWER: Please see below for a table showing Asiazone's shareholders:

#	Shareholder	Percentage of Shares
[[]
[[]
[[]
[[]
[[]
[[]
[[]
[[]
	Total	100.00%

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

ANSWER: Asiazone is not a subsidiary of any other company. Thus, this question is not applicable.

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

ANSWER: Asiazone is not a subsidiary of any other company. Thus, this question is not applicable.

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

ANSWER: Please see Exhibit 1 for a list Asiazone's affiliates.

It should be noted that Asiazone's major shareholders Yieh Phui Enterprise Co., Ltd. ("Yieh Phui") and Yieh United Steel Corporation ("YUSCO") are both members of the "E United Group". On March 29, 2003, Mr. I. S. Lin, the chairman of both Yieh Phui and YUSCO, established the "E United Group". "E United Group" is not a legal entity but a group of companies associated with Mr. Lin. No individual or organization controls the mission of "E United Group" and the group functions by general consensus. There are no assigned personnel in operating the "E United Group", nor are any periodical meetings. Nonetheless, "E United Group" still functions as a platform that the staff of the group companies can discuss and communicate with each other to improve each company's performance by sharing the company's business operations. Please see Exhibit 2 for a brochure of "E United Group" where in page 2 a diagram of companies regularly included in the group is shown. Information regarding "E United Group" can also be accessed at its web site at <http://www.e-united.com.tw/>.

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

ANSWER: Asiazone does not have a parent company, nor does other related company charge any management fees/corporate allocations to Asiazone.

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

ANSWER: Asiazone is a trading company involved in the buy-sale of various steel products including galvanized steel, aluminium zinc coated steel, pre-painted steel. Asiazone is also engaged in the trading of metal materials used for the production of steel products such as zinc ingots, aluminium ingots, and alloys, etc.

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

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

ANSWER: Asiazone is a trading company and does not engage in any production activities of steel products. During the investigation period, Asiazone purchased the GUC from Yieh Phui Enterprise Co., Ltd. in Taiwan and resold them to Australia and countries other than Australia.

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

ANSWER: Please see Exhibit 3 for Asiazone's internal organization chart.

10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

ANSWER: Please see below a list of Asiazone's board of directors:

<u>SEQ</u>	<u>POSITION</u>	<u>NAME</u>
1	Chairman	Wu, Lin-Maw
2	Director	Chang, Tien-Chi

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

ANSWER: Asiazone does not prepare annual report in its normal course of business. Nor does Asiazone have its own company brochure.

12. Provide details of all transactions between your company and all related parties. For example:

- Suppling/selling completed or partially completed products.
- Suppling/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

ANSWER: Please see Exhibit 4 for the requested information for Asiazone.

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

ANSWER: Asiazone uses the calendar year, i.e. from January 1 through December 31, as its financial accounting period.

2. Indicate the address where the financial records are held.

ANSWER: The financial records of Asiazone are kept in its office at the address indicated in the answer to item A.1. above.

3. 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;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- 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 under investigation.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company overall.

ANSWER: Please see the following exhibits for the above-requested information:

- **Exhibit 5:** Asiazone's chart of accounts
- **Exhibit 6:** annual audited financial statements of 2010
- **Exhibit 7:** annual audited financial statements of 2011
- **Exhibit 8:** internal monthly financial statements from July 2011 to June 2012

Please note that Asiazone does not have any financial statements prepared specifically regarding the production and sales of the GUC.

3. 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 relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

ANSWER: This question is not applicable, as Asiazone is required to have the accounts audited on a yearly basis.

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

ANSWER: Asiazone's financial accounting practice is in accordance with generally accepted accounting principles of Hong Kong.

5. 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);

ANSWER: Asiazone is a trading company and is not involved in any production activities. Thus, Asiazone does not have raw material or work-in-process inventories. In addition, as Asiazone does not own or operate warehouses for the goods purchased and resold, Asiazone does not have finished goods inventories.

- 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);

ANSWER: Asiazone is a trading company and is not involved in any production activities. Thus, Asiazone does not incur cost of production. The costs incurred for purchasing the goods are recorded at its actual acquisition costs.

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

ANSWER: This question is not applicable as Asiazone is a trading company and is not involved in any production activities.

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

ANSWER: This question is not applicable as Asiazone is a trading company and is not involved in any production activities.

- valuation and revaluation methods for fixed assets;

ANSWER: Fixed assets are stated at acquisition cost less accumulated depreciation. Depreciation is provided in straight-line methods over estimated useful lives for fixed assets.

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

ANSWER: Depreciation is provided in straight-line methods over estimated useful life for each class of production equipment within the time period. The useful life for furniture and equipment is 3 years and is depreciated at the rate of 20%.

- treatment of foreign exchange gains and losses arising from transactions;

ANSWER: Asiazone's accounting records and audited financial statements are presented in U.S. dollars, which is Asiazone's functional and presentation currency. Foreign currency transactions are initially recorded using the functional currency rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rates of exchange ruling at the end of the reporting period. All differences are taken to profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

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

ANSWER: Asiazone's accounting records and audited financial statements are presented in U.S. dollars, which is Asiazone's functional and presentation currency. Foreign currency transactions are initially recorded using the functional currency rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rates of exchange ruling at the end of the reporting period. All differences are taken to profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

- inclusion of general expenses and/or interest;

ANSWER: General expenses and interest expenses are treated as operating expenses.

- provisions for bad or doubtful debts, and treatment thereof in your accounts;

ANSWER: Asiazone did not have any bad debts or doubtful debts during the investigation period.

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

ANSWER: This question is not applicable, as Asiazone does not have any idle equipment, nor does it have any plant.

- costs of plant closure;

ANSWER: This question is not applicable as Asiazone is a trading company and is not involved in any production activities.

- restructuring costs;

ANSWER: Asiazone did not incur restructuring costs during the investigation period.

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

ANSWER: This question is not applicable as Asiazone is a trading company and is not involved in any production activities.

- effects of inflation on financial statement information.

ANSWER: This question is not applicable as the inflation is not significant and does not have effects on the financial statement during the investigation period.

6. 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.

ANSWER: The accounting methods used by Asiazone have not changed over the last two years.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the *Exporter questionnaire – Galvanised Steel – TAIWAN accompanying* spreadsheet provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Explain how costs have been allocated between all products and the GUC within these calculations.

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.

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.

ANSWER: Please see Exhibit 9 for the spreadsheet named “Income Statement” for Asiazone.

A-6 SALES

Complete the spreadsheet entitled ‘**Turnover**’ within the *Exporter questionnaire – Galvanised Steel – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In completing the sheet, use the currency in which your accounts are kept.

This information will be used to verify the cost allocations to the GUC 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.

ANSWER: Please see Exhibit 10 for the spreadsheet named “Turnover” for Asiazone.

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 FOB point, but Customs and Border Protection may also compare prices at another level (e.g. ex factory).

*You should report prices of **all GUC shipped to Australia during the investigation 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 explanation 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 investigation period.*

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

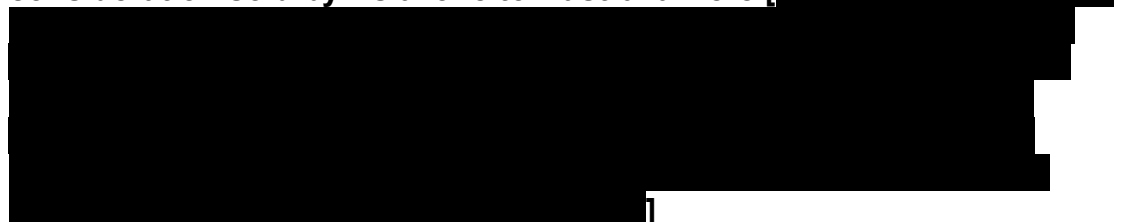
- name;
- address;
- contact name and phone/fax number where known; and
- trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

ANSWER: Please see Exhibit 11 for the requested information.

B-2 For each customer identified in B1 please provide the following information.

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

ANSWER: During the investigation period, all of the goods under consideration sold by Asiazone to Australia were [REDACTED]



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

ANSWER: As indicated above, for sales of GUC sold by Asiazone to Australia during the investigation period, [REDACTED]

There was no selling agent involved in the sales of GUC to Australia during the investigation period. Nor did Asiazone pay commission to party for sales of GUC to Australia.

- (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.

ANSWER: Asiazone had a sales term of [REDACTED] for all of its sales of GUC to Australia during the investigation period. The ownership of GUC transferred from [REDACTED] to the Australian importer when the goods were loaded onto the vessel at local seaports under the [REDACTED] term. Asiazone did not make sales of GUC to Australia on DDP basis during the investigation period.

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

ANSWER: Asiazone did not enter into any agency or distributor agreements in relation to the sales of GUC to the Australian market.

- (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.

ANSWER: Asiazone [REDACTED] for all of its sales of the GUC to Australia during the investigation period. Asiazone's sales of GUC to [REDACTED] were all [REDACTED] during the investigation period.

During the investigation period, [REDACTED]

[REDACTED].

Once receiving the counter-signed sales contract from [REDACTED].

After production, the merchandise was shipped directly from Taiwan to Australia. The commercial invoice and packing list were issued by [REDACTED].

The term of payment for Asiazone's export sales of GUC to Australia during the investigation period were based on its standard payment term (i.e., either "[REDACTED]" or "[REDACTED]").

- (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).

ANSWER: Neither Asiazone nor its supplier [REDACTED] is related to the Australian customers. During the investigation, there was no arrangement on free goods, rebates, or promotional subsidies with the customer in Australia.

- (g) Details of the forward orders of the GUC (include quantities, values and scheduled shipping dates).

ANSWER: Asiazone did not have any long-term contract or forward contract of the GUC in relation to sales to Australia during the investigation period.

- 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 functions and prices.

ANSWER: This question is not applicable, as Asiazone had only one channel of distribution for sales of the GUI to Australia during the investigation period.

- B-4** Complete the spreadsheet entitled '**Australian sales**' within the Exporter Questionnaire *Galvanised Steel – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all** shipments (i.e. transaction by transaction) to Australia **of the GUC** (do not include non-GUC items) in the investigation period.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the Galvanised Steel sold
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, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i> .
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system

Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
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. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

All of these costs are further explained in section E-1.

ANSWER: Please see Exhibit 12 for the Excel spreadsheet named “Australian Sales” of Asiazone. It should be noted that except for bank charges incurred for processing the payments received from Australian customers, Asiazone did not incur any other direct selling expenses for its sales of GUC to Australia during the investigation period.

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column within the ‘**Australian sales**’ spreadsheet (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.

ANSWER: There are no other costs, charges or expenses incurred in respect of the exports listed in the Australian Sales.

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 B4. If they vary by customer or level provide an explanation.

ANSWER: There is no discount, rebate and allowance offered on export sales to Australia. This question is thus not applicable.

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

ANSWER: This question is not applicable, as Asiazone did not issue any credit notes to the customers in Australia during the investigation period.

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 spreadsheet 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 and Border Protection brokers, port and other costs incurred (itemise)

ANSWER: This question is not applicable, as Asiazone had a delivery term of [REDACTED] for all of its sales of GUC to Australia during the investigation period.

B-9 Select two shipments, in different quarters of the investigation 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 factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

ANSWER: Please see Exhibit 13 for Asiazone's sales documents of two shipments of GUC to Australia.

ANSWER: During the investigation period, all of the GUC Asiazone exported to Australia were under the Australian Standard AS 1397.

ANSWER: In reporting the information in the column “Model” of the “Australian Sales” and the “Domestic Sales” listings, Asiazone has used a 6-digit model code which incorporates the product characteristics including (1) coating type, (2) thickness, (3) width, (4) coating mass, and (5) product type. Please see the following for the coding system applied by Asiazone:

B = 55% aluminium-zinc coating
C = 5% aluminium-zinc coating

[illegible]

(3) Width

[illegible]

(4) Coating Mass

Code	Coating Range (g/m ²)
1	100-150
2	150-200
3	200-250
4	250-300
5	300-350

(5) Product type

1 = Without coil slitting, or without coil cutting

2 = With coil slitting (i.e., steel strip), or with coil cutting (i.e., cut-to-length)

During the investigation period, Asiazone exported the following models of GUC to Australia:

[illegible]

C-3 If you sell like goods on the domestic market, for each model/type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

This should be done by completing the spreadsheet entitled '**Like goods**' within the *Galvanised Steel - Exporter Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model 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 documents which outline differences

ANSWER: Please see Exhibit 14 for the Excel spreadsheet entitled “Like Goods” for the requested information.

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

ANSWER: In its normal course of business, Asiazone relies on the product description stated on its purchase and sales invoices to identify the product it purchases and resells. During the investigation period, Asiazone sold only a small amount of the GUC in Hong Kong.

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 **of like goods to the GUC** made during the investigation 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 Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this 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 investigation period.*

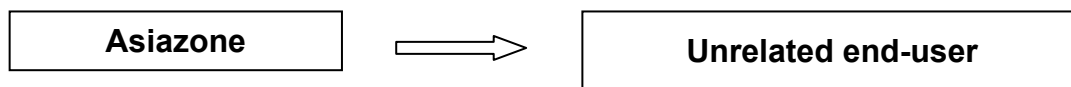
If you do not have any domestic sales of like goods you must contact the Case Manager who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

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

ANSWER: During the investigation period, Asiazone had a small amount of GUC sold in the domestic market (i.e., in Hong Kong). All of sale was made to local unrelated end-users with [REDACTED] term of delivery. The GUC of domestic sale made by Asiazone was sourced from Yieh Phui. Asiazone did not have any agency or distributor agreements or other contracts entered into relation to the domestic market during the investigation period. Please see the following diagram showing the channel of distribution in the domestic market:



- 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.

ANSWER: This question is not applicable, as Asiazone had only one channel of distribution for sales of the GUC in the domestic market during the investigation period.

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

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

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

ANSWER: Asiazone negotiated the selling prices and other terms with its domestic customer mainly based on Asiazone's acquisition cost (i.e., the purchase price in obtaining the GUC for sales). For the sales made by Asiazone in the domestic market during the investigation period, the selling prices include the cost of delivery. However, as the term of delivery in purchasing the GUC is identical to the term of delivery in making the resales (i.e., both were on a [] basis), Asiazone did not incur any transportation costs.

- D-4** Complete the spreadsheet entitled '**Domestic sales**' within the *Galvanised Steel - Exporter Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all domestic sales of like goods** (i.e. transaction by transaction) in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

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

Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product Type	identify the finish product of the Galvanised Steel sold
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 invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of 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*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional

	columns as required). See question D5.
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Notes

Costs marked with * are explained in section E-2.

ANSWER: Please see Exhibit 15 for the spreadsheet named “Domestic Sales” of Asiazone.

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which 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.

ANSWER: Asiazone did not incur any costs, charges or expenses in respect of the domestic sales of GUC it made during the investigation period.

D-6 For each type of commission, discount, rebate, 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 D4.

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

ANSWER: Asiazone did not incur any commission, discount, rebate or allowance for its domestic sales of GUC it made during the investigation period.

D-7 Select two domestic sales, in different quarters of the investigation 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
- bank documentation showing proof of payment

Customs and Border Protection will select additional sales for verification at the time of our visit.

ANSWER: Please see Exhibit 16 for the sales documents of the only two domestic sales Asiazone made during the investigation period.

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. Customs and Border Protection 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 Customs and Border Protection may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such 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 investigation 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. Customs and Border Protection 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.

ANSWER: This question is not applicable, as Asiazone did not incur any transportation cost for its sales of GUC to Australia during the investigation period.

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 B4, 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
- other ancillary charges.

ANSWER: This question is not applicable, as Asiazone did not incur any handling, loading or ancillary expenses for its sales of GUC to Australia during the investigation period.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation 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.

ANSWER: Asiazone did not incur any credit cost for its sales of GUC to Australia during the investigation period because the Australian customer was required to make payment in full before shipment of the GUC.

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**’.

ANSWER: This question is not applicable, as the GUC sold by Asiazone to Australia during the investigation period were shipped directly [REDACTED]. Asiazone did not incur any packing cost in association with the GUC sold to Australia during the investigation period.

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.

ANSWER: This question is not applicable, as Asiazone did not incur any commissions in relation to its sales of GUC to Australia during the investigation period.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show 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.

ANSWER: This question is not applicable, as Asiazone did not incur any cost on warranties, guarantees or any after sales services in relation to its sales of GUC to Australia during the investigation period.

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.

ANSWER: There are no other factors for which an adjustment is required.

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 investigation period (see article 2.4.1 of the WTO 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 investigation period.

ANSWER: Currency conversion is not a factor to be considered as an adjustment because both of Asiazone's sales to Australia and Hong Kong were made in U.S. dollars during the investigation period.

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

The 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 upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & 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. State the source of your data.

ANSWER: Asiazone does not claim an adjustment on physical characteristics because the GUC sold on the domestic market are identical to those sold to Australia during the investigation period.

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 how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *"Drawback 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 please provide **full** details about the operation of the scheme as well as providing the information requested above.

ANSWER: This question is not applicable, as both of Asiazone's sales to Australia and in Hong Kong are tax free.

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 manufacturer.

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;
- 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 pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

ANSWER: This question is not applicable, as the price of GUC is not varied by the reason of level of trade.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, Customs and Border Protection 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 borrowing's 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 investigation 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,¹ the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by 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 opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. Calculate the average credit period

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

¹ 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.

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:

ANSWER: Asiazone did not incur any credit cost for its sales of GUC in domestic market during the investigation period because the domestic customers were required to make payment in full before shipment of the GUC.

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.

ANSWER: This question is not applicable, as Asiazone did not incur any transportation cost associated with its domestic sales of the GUC during the investigation period.

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.

ANSWER: This question is not applicable, as Asiazone did not incur any handling, loading or ancillary expenses associated with its domestic sales of the GUC during the investigation period.

7. Packing

List 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**”.

ANSWER: This question is not applicable, as Asiazone did not incur any packing cost associated with its domestic sales of the GUC during the investigation period.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- 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.

ANSWER: This question is not applicable, as Asiazone did not incur any commission associated with its domestic sales of the GUC during the investigation period.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show 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.

ANSWER: This question is not applicable, as Asiazone did not incur any expenses on warranty, guarantee or after sale services associated with its domestic sales of the GUC during the investigation period.

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*.

ANSWER: This question is not applicable, as Asiazone did not incur any other expenses associated with its domestic sales of the GUC during the investigation period.

E-3 DUPLICATION

In calculating the amount of the adjustments you must ensure that 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 upon 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.

ANSWER: This question is not applicable, as Asiazone has not made any adjustment on its sales.

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

Your response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection 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** Complete the spreadsheet entitled '**Third country sales**' within the *Galvanised Steel Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (i.e. transaction by transaction) to countries other than Australia in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Product Type	Identify Galvanised Steel
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity e.g. kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country e.g. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

ANSWER: Please see Exhibit 17 for the spreadsheet entitled "Third Country" for Yieh Phui.

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

ANSWER: There is no difference in sales to third countries.

SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

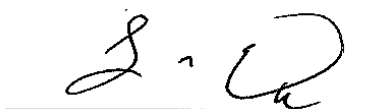
As Asiazone is a trader rather than manufacturer of the GUC, we have omitted this section.

SECTION H – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that **Asiazone Co., Limited** did, during the investigation period export the GUC and 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: Lin-Maw Wu

Signature:

A handwritten signature in black ink, appearing to be 'L. M. Wu', written over a horizontal line.

Position in Company: Chairman

Date: October 29, 2012

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 type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input type="checkbox"/>

**Asiazone Co., Limited
List of Exhibits**

- 1. Asiazone's affiliates**
- 2. E United Group brochure**
- 3. Internal organization chart**
- 4. Asiazone's transactions with affiliates during the investigation period**
- 5. Chart of accounts**
- 6. Annual audited financial statements of 2010**
- 7. Annual audited financial statements of 2011**
- 8. Internal monthly financial statements from July 2011 to June 2012**
- 9. Income statement**
- 10. Turnover**
- 11. Australian customers**
- 12. Australian Sales**
- 13. Sales documents for sales to Australia**
- 14. Like goods**
- 15. Domestic sales**
- 16. Sample domestic sales documents**
- 17. Third Country Sales**

Exhibit 1

PUBLIC RECORD

Asiazone's affiliates

#	Company	Company	Country of Incorporation/Establis hment		Yieh Phui's Direct Shareholding	Yieh Phui's Direct and Indirect Shareholding	Affiliation	a	b	C	Board Members/Manager (Chinese)	Board Members/Manager (English)	Representative	Representative	Controlled by Mr. Lin or his family members	Business Operations	Involved in the Production/sales of the Goods Under Consideartion during the Investigation Period?
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PUBLIC RECORD

歷經一番的洗禮
才能展出耀眼的光輝
積極的向前邁進
才能嘗到甜美的果實
創新、成長、責任、永續
是我們遵循的方向
堅持做到最好
是我們唯一的原則
一步一腳印
與您一同成長



創新
Innovation



成長
Growth



責任
Responsibility



永續
Continuity

*Smelting and polishing
produces glaring shine.*

*Assertive steps ahead
promise us the fruitful results.*

*Innovation, growth, responsibility and continuity
are our guiding posts.*

*Commitment to the best
is our only insistence.*

Step by step forward;

let us grow together.

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創辦人的話

Words From The Founder



醫學微觀至小無小
宇宙宏觀至大無大

林義守題



事業發展軌跡，佈下創造永幸福歷程。義聚集團自民國67年首創博興公司迄今，已從鋼鐵基礎產業發展至教育事業，並興建醫療體系，顯現了企業「取之於社會，用之於社會」的理念。期間雖歷經艱辛，但仍秉持著「創新、成長、責任、永續」經營哲學，迎接挑戰，揮灑出新穎的格局。隨著義大國際中小學與義大醫院的建構完成，義聚集團已邁向以人一生的照護體系。

- 幼有所教：中小學、大學能培養社會所需的人才
- 壯有所用：生產事業能提供安身立命的工作環境
- 老有所養：醫院與護理之家能安享平安健康的晚年

滿懷感恩的心，義聚集團仍一本創業的初衷，不斷掙扎的實質回饋社會，以臨臨義大共濟為主軸，回饋親朋長朋以策對本集團的聲援與支持。

義聚集團誠心望，也能慈祥您一生。

The path of business development is a journey of the continuous pursuit of excellence. Since the establishment of Yieh-Hing Enterprise in 1978, I-United Group has expanded from its core business, the steel industry, to the education sector, as well as the medical care service. This demonstrates the Group's main goal of contributing to society.

Having overcome several obstacles in the past, the I-United Group remains able to maintain its business philosophy of innovation, growth, responsibility and community. Today, the group is prepared to face challenges and make innovative breakthroughs. By establishing the I-Shue international school and I-Ede Hospital, I-United Group has committed to provide a life-time service for young and old. **Education:** Generate highly trained individuals for the benefit of society through the education of youth in its elementary schools, high schools and universities.

Employment: Provide employment and career development opportunities for talented individuals in its manufacturing business.

Care for the elderly: Ensure a pleasant and healthy living conditions for the elderly in its Hospital & Nursing Home. Since incorporation, the I-United Group has shown continuous dedication toward its intention to keep investing in and improving Taiwan. Furthermore, the Group is committed towards providing superior benefits to the public in return for their long-term support of the Group.

We are grateful for your support and will be your life-time companion.

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集團組織

Group's Organization



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集團大事

紀 Group's History



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1978	7月	創立輝興企業股份有限公司。	2005	12月	義大醫院舉行奠基土典禮。
1980	6月	輝興第一條連續生產線完成，生產各種鋼管及鋼管工程。	2005	11月	主辦「常熟欣瑞科技材料有限公司」正式獻土。
1985	12月	教育部核准設立「高雄工學院」。校址設於高雄縣大樹鄉觀音山。	12月	聯興一局工程舉行奠基典禮。	
1986	3月	聯興企業股份有限公司更名為輝興企業股份有限公司。	2003	3月	輝興鋼鐵鋼鐵鋼管及汽缸廠。
6月	輝興第一條連續工程開始施工。	3月	集團更名為「義聯集團」。		
1988	3月	輝興企業股份有限公司設立。	2004	1月	常熟欣瑞公司設備基礎開工。
10月	輝興股票公開發行正式上市。	1月	「義大國際中小學」核准立案。		
12月	輝興鋼鐵股份有限公司成立。	3月	義大醫院取得建築執照總床數共402床，科別：18科設置。一般急症病床150床、特殊病床152床。		
1989	11月	聯興鋼鐵股份有限公司成立。	4月	義大醫院正式營運。	
1990	1月	輝興第一條汽缸廠試車生產。	4月	高雄縣政府核准義大國際中小學開始招生。	
5月	「高雄工學院」奉教育部核准參加79年度大學聯合招生。	6月	義大醫院通過區域教學醫院評定之教學醫院評定。		
5月	輝興第一條熱處理線試車生產。	10月	義聯養生村、高店街、生態園區、SPA會館及景觀餐廳等工程動工。		
12月	輝興第一條連續線連續試車生產。	12月	常熟欣瑞公司製汽缸及第一座汽缸機試車生產。		
1991	3月	輝興第一條連續熱處理線試車生產。	12月	聯興連續汽缸廠汽缸正式投產。	
11月	輝興不銹鋼線材廠試車生產。	2005	1月	義大醫院總開放床數共1021床。	
12月	聯興鋼鐵股份有限公司更名為「聯興重工股份有限公司」。	2月	聯興煉鋼廠開始興建。		
1992	1月	「輝興集團」成立。	3月	常熟欣瑞公司第一條連續線連續及第一條連續熱處理線試車生產。	
1994	7月	聯興醫院內衛生署申請設立「一般600床、特殊122床、特種科26床、慢性重症400床」。	4月	聯興熱處理火型汽缸投產。	
1995	3月	輝興股票上市開始在臺灣各交易所股份有	7月	衛生署核定義大醫院為腎臟及肝臟病、移植手術之醫院。	
5月	輝興熱處理及汽缸廠開始生產。	8月	經濟部核准輝興與聯興重工合併案。		
9月	輝興煉鋼第一號電爐、轉爐、真空精煉爐及鑄鋼爐連續機開始生產。	11月	義大開發股份有限公司設立。		
1996	4月	輝興連續線小鋼錠連續機開始生產。	2006	3月	義大開發(義大世界廣場)購物及主題樂園動土開工典禮。
1997	6月	教育部核准高雄工學院改制為「義守大學」。	6月	聯興熱處理熱軋連軋投產。	
11月	輝興不銹鋼管線試車完成，投入生產行列。	10月	衛生署核准新增急症一般病床100床、急性一般病床總床數800床。		
1998	10月	山海鋼鐵股份有限公司設立。	10月	常熟欣瑞科技材料有限公司更名為輝興(中國)科技材料有限公司。	
2000	2月	集團更名為「義聯集團」。	12月	義大醫院成功完成合併計畫，聯興併入。	
2000	7月	衛生署同意聯興醫院更名為「財團法人義大醫院」。	2007	2月	聯興煉鋼廠投產。
9月	山海鋼鐵股份有限公司名稱變更為義聯股份有限公司。	7月	義大醫院榮獲2007年經典「節約能源績優」之傑出獎。		
9月	衛生署正式核准義大醫院總許可(急性一般病床1000床、慢性重症2000床)。	10月	聯興鋼鐵鋼鐵責任有限公司舉行奠基土典禮。		
2001	4月	「義聯鋼鐵股份有限公司」正式成立，開始土開工。	11月	義大醫院護理人員首度獲「台灣醫療界巴水獎」。	
12月	大陸聯興(廣州)不銹鋼有限公司核准設立。				

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July 1978	Yieh Hsing Enterprise Co., Ltd was established.	Dec. 2002	LISCO began its Stage One construction.
Sep. 1980	The commissioning of Yieh Hsing's No.1 Pipe and Tube Mill.	Mar. 2003	Yieh Phui took over Yieh Hsing's Steel Pipes and Cold Rolling operation.
Dec. 1985	Ministry of Education approved the establishment of "Kaohsiung Polytechnic Institute" located in Ta-Hsi Hsiung, Kaohsiung County.	Mar. 2003	Changshu Sino Leading Technomaterial Co., Ltd began its construction.
Mar. 1986	Kuo Chiao Enterprise Co., Ltd. was renamed as Yieh Phui Enterprise Co., Ltd..	Jan. 2004	I-Shou International School was approved for its establishment.
June 1986	Yieh Phui began its Stage One construction.	Mar. 2004	E-Da Hospital was granted the operation license, with a total of 402 beds, including 250 acute & general beds and 152 special beds in 18 medical departments.
Mar. 1986	Yieh Mau Corporation was incorporated.	Apr. 2004	E-Da Hospital officially began its operation.
Oct. 1988	Yieh Hsing had its common stock listed on Taiwan Stock Exchange.	Apr. 2004	I-Shou International School was approved by Kaohsiung County Government to begin enrolling students.
Dec. 1988	Yieh United Steel Corporation (YUSCO) was established.	Aug. 2004	E-Da Hospital was qualified as an Educational Hospital.
Nov. 1989	Lien Tong Steel Co., Ltd. was incorporated.	Oct. 2004	Elter International Corp. began its construction on projects such as "Silver Village," "Shopping Districts," "Dream Empire," "SPA Resort," and "Panoramic Restaurant," etc.
Jan. 1990	The commissioning of Yieh Phui's first Cold Rolling Mill.	Dec. 2004	The commissioning of Pickling line and the first Cold Rolling Mill in Changshu Sino Leading Technomaterial Co., Ltd., China.
May 1990	Kaohsiung Polytechnic Institute was approved by Ministry of Education to enroll students via the National University Entrance Exam Program.	Dec. 2004	The commissioning of LISCO's White Rolling Annealing and Pickling (WRAP) line.
May 1990	The commissioning of Yieh Phui's first Pickling line.	Jan. 2005	The No. of opening beds in E-Da Hospital was totaled 1021.
Dec. 1990	The commissioning of Yieh Phui's first Continuous Pre-painting line.	Fed. 2005	LISCO began its steel making plant construction.
May 1991	The commissioning of Yieh Phui's first Continuous Hot-dip Galvanizing line.	Mar. 2005	The commissioning of the first Continuous Pre-painting line and Continuous Hot-dip Galvanizing line in Changshu Sino Leading Technomaterial Co., Ltd., China.
Nov. 1991	The commissioning of Yieh Hsing's Stainless Steel Wire & Rod plant.	Apr. 2005	The commissioning of LISCO's Hot Rolling Annealing and Pickling Line.
Dec. 1991	Lien Tong Steel Co., Ltd. was renamed as Lien Kang Heavy Industrial Co., Ltd.	July 2005	E-Da Hospital became qualified kidney, cadaver liver and living-donor liver extirpation and transplantation hospital officially approved by Department Of Health.
Jan. 1992	The Yieh Loong Group was established.	Sep. 2005	Ministry of Economic Affairs approved the merger of Yieh Phui and Lien Kang Heavy Industrial Co., Ltd.
July 1994	Application was submitted to Department of Health for establishing Chi-An Hospital (800 acute general beds, 127 special beds, 20 psychiatry beds and 400 rehabilitation beds).	Nov. 2005	E-Da Development Corp. was incorporated.
Mar. 1995	Yieh Phui was approved for listing of common stocks by the Taiwan Stock Exchange Corporation.	Mar. 2006	E-Da Development Corp. began its construction on projects such as "E-Da World Plaza" and "E-Da Theme Park".
May 1995	YUSCO had its Hot Rolling Mill and Cold Rolling Mill begin production.	June 2006	LISCO had its Hot Rolling Mill begin production.
Sep. 1995	YUSCO had its first Electric Arc Furnace, Converter, Vacuum Oxygen Decarburization Facility and Slab Continuous Caster in Steel Making plant begin production.	Oct. 2006	E-Da Hospital increased one hundred acute beds officially. The totality of acute beds was nine hundred beds.
Apr. 1996	YUSCO had its Billet Continuous Caster in Continuous Casting Plant begin production.	Oct. 2006	Sino Leading Technomaterial Co., Ltd. was renamed as Yieh Phui (China) Technomaterial Co., Ltd.
Aug. 1997	Ministry of Education approved "Kaohsiung Polytechnic Institute" to be renamed as I-Shou University.	Dec. 2006	E-Da Hospital completed a liver transplantation and kidney transplantations successfully. That was the first instances of E-Da Hospital. The hospital transplanted a liver and two kidneys separately to three patients.
Nov. 1997	Yieh Hsing had its Stainless Steel Welded Pipe plant in Ping-Tung begin production.	Fed. 2007	LISCO had its steel making plant begin production.
Oct. 1998	The establishment of Formosa Construction Corp.	July 2007	E-Da Hospital had the honor to receive an Outstanding Award of 2007 Excellent Award for Energy Economizing awarded by Ministry of Economic Affairs.
Feb. 2000	The group was officially renamed as "Yieh United Group".	Oct. 2007	Guangshin Steel (VIETNAM) Co., Ltd. began its construction.
July 2000	Chi-An Hospital was approved by Department of Health to be renamed as E-Da Hospital.	Nov. 2007	E-Da Hospital had the first case of Humanitarian Rescue Action.
Sep. 2000	Formosa Construction Corp. was officially renamed as Elter International Corp.		
Sep. 2000	Department of Health officially approved the construction of E-Da Hospital (500 acute general beds, 500 nursing home beds).		
Apr. 2001	Changshu Sino Chief Leading Steel Construction Material Co., Ltd. (China) began its construction.		
Dec. 2001	The construction of LISCO was approved.		
Dec. 2001	E-Da Hospital began its construction.		
Nov. 2002	Changshu Sino Leading Technomaterial Co., Ltd. (China) began its construction.		

PUBLIC RECORD

四大事業體

The Four Business Sectors

• PUBLIC RECORD

• 教育事業體

• 醫療事業體

• 地產及休閒事業體

• 生產事業體

• 製造事業體

• 貿易事業體

• 服務事業體

• 金融事業體

• 媒體(中國)科技材料(大陸)

• 常熟君攝新興建材(大陸)

• 聯興鋼鐵

• 聯興(廣州)不銹鋼(大陸)

• 聯興企業

• 聯興實業

• Education:

I-Shou University

I-Shou International School

• Medical Services and Health Care:

E-Da Hospital

• Real Estate and Leisure Business:

Eliter International Corp.

E-Da Development Corp.

• Manufacturing:

Yieh Phui Enterprise Co., Ltd.

• Yieh Phui (China) Technomaterial Co., Ltd.

• Changshu Chief Leading Edge Construction Materials Co., Ltd.

Yieh United Steel Corp.

• Lian Zhong Stainless Steel Corp.

Yieh Hsing Enterprise Co., Ltd.

Yieh Hsing Corp.

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教育事業體
Education

醫療事業體
Medical Services and Health Care

PUBLIC RECORD

建構從幼兒園、小學、中學、大學、研究所的完整教育體系，是義聯集團教育文化事業體的目標願景。

E United Group's vision and goal for its education sector is to endorse a fully-integrated educational system ranging from kindergarten, elementary school, university to graduate school.

生產事業體

Manufacturing

鋼鐵產業為義聯集團的核心事業，強化各項產品的價值，提供客戶更好的服務，積極布局全球，建構更堅實的營運體系，創造競爭優勢，是生產事業體的目標願景。

Steel industry is the core business of E United Group. Adding value to our products, providing even better customer services, actively building a global network, constructing a solid operation and creating competitive advantages are the vision and goal of the manufacturing sector.



義聯集團
E UNITED GROUP

地產及休閒事業體

Real Estate and Leisure Business

掌握時代趨勢，有效運用資源，創造無限價值，成為形象的標竿企業，以創新的視野、恢宏的胸懷，創造具觀光、人文、休閒的優質生活環境，成為地產及休閒事業的標竿。

With a forward-looking vision and all-embracing mind, a high-quality life environment encompassing tourist attractions, humanistic features and recreational facilities is created. It will become a landmark for the real estate and leisure business industry.

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義守大學
I-SHOU UNIVERSITY

PUBLIC RECORD



創校日期：中華民國75年，原名高雄工學院，民國86年更名為義守大學

師資：博士師資佔總師資人數的87%

設立院系所：至民國97年共有理工、電機資訊、管理、語文暨傳播、醫學等五個學院，
包括31個學系暨一個管理學院學士班、17個碩士班、7個博士班及10個
碩士在職進修專班、13個進修學士班與6個二年制在職專班。

學生人數：超過15000人

校地面積：校本部20.59公頃，燕巢分部：8.19公頃

Date of Establishment: I-Shou University (ISU), formerly known as Kaohsiung Polytechnic Institute (KPI), was first founded in 1986, and has renamed to its current name since 1997.

Faculty: 87% of the faculty holds doctorate degree at ISU

Colleges: Electrical Engineering & Information Science, Science & Engineering, Language and Communication, Management and Medicine

Programs: 31 undergraduate programs plus one join program, 17 master programs, 7 doctoral programs, 13 continuing education programs, 6 two-year vocational programs and 10 executive master programs

Student enrollment: over 15,000

Campus Area: Main Campus 20.59 hectares, Yan-Chiao Campus: 8.19 hectares

教育
Education

PUBLIC RECORD



義守大學於1986年創建於高雄鳳山，是南部地區第一所私立大學。創校以來，義守大學秉持「以人為本，以學為重」之創辦宗旨，以「培養國際化人才，提升競爭力」為目標，以「提供優質教育，回饋鄉里之心」為願景，與鳳大國際中小學為鄰，形成鳳山教育區，為鳳山地區之教育發展做出貢獻。

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秉持「理論與實用並重，知識與實踐並重」之教育理念，鼓勵教師引導學生從事跨領域、具學術精神及實用價值之研究，除兼顧人文與科技的教育宗旨，滿足學生在專業知識的追求，並期能對台灣的商務、工業及醫療系統有所貢獻。近年來積極加強與姊妹校間的交流合作，推動國際性的研究和教學合作，未來除了以設立醫學院為目標外，並將朝向國際知名的綜合大學發展而努力。



With more than 15,000 students in 5 colleges, ISU is the most complete and the largest private university in southern Taiwan. Established in 1986, years of endeavors allow ISU to offer high-quality, student-focused, practical higher education to students worldwide. The school boasts a stellar cast of teaching professionals, who have both academic and on-the-job credentials. 87% of the faculty members have doctorate degrees, the most in any private university in Taiwan. ISU curriculum is designed to integrate local area's unique features so that our students are trained to meet the exact needs of local industry. School programs are continuously improved through vigorous globalization strategies.



PUBLIC RECORD



義大國際中小學
I-SHOU INTERNATIONAL SCHOOL

PUBLIC RECORD



創校日期：2004年5月開始招生（南台灣第一所國際雙語中小學）

位置：高雄縣大樹鄉觀音山，緊臨義守大學

校地面積：38,000平方公尺

招生級數：依美式學制年級1-10年級，每年級共4班

學校特色：綠意盎然的環境/學術性的領域/藝術與人文的陶冶/

獨立自主的學習/積極進取的志和態度/資源豐富的圖書世界/

互助共榮的同儕關係/充滿活力歡樂的校園/具前瞻性的教學目標

Date of establishment: May, 2004

The first international school offering bilingual program in Southern Taiwan.

Type of school: Boarding and day school

Location: Adjacent to I-Shou University, on Mount Guan-yin in Kaohsiung County

Lot Area: 38,000-square meters

Grade: 1-10

Class: Four classes per grade level

Specialty : Lower school : We are a candidate school implementing the PYP (Primary Years Program) of International Baccalaureate Organization (IBO)

Upper school : We offer two distinctive programs aiming for the students to enter national universities and foreign universities

教育
Education

PUBLIC RECORD



義大國際中小學教育旨在為每位學生提供具有方向、內容豐富、機會均等的學習。我們堅信誠實認真、正直和同理心，學校的基礎。我們致力於培養學生的批判性思維，並有原則的人格特質，藉由激勵交流使每位學生具備冒險精神，並能進一步發展成為終身學習者。我們努力提供身心均衡的課程，專注於學生自發性探索。最終目標為教育我們的學生使其懂得反思、讓世界更為美好和平，以貢獻社會。

PUBLIC RECORD



Shou International School fosters in each growing mind a love for learning. We firmly believe in promoting honesty, integrity and compassion. The foundation of the school is based on making every effort to instill caring, open-minded and principled characteristics in each student. By encouraging communication, each student is prepared to take risks and further develop into a lifelong learner. We strive to provide a well-balanced program that centers in the individual. The ultimate goal is to contribute to society by developing our graduates into reflective people that want a better and more peaceful world.



PUBLIC RECORD



義大醫院
E-DR HOSPITAL

PUBLIC RECORD



設立日期：中華民國93年4月15日正式營運

員工人數：約2,000人

設置科別：內科部、外科部、骨科部、婦產部、病理部、放射醫學部、急診部、麻醉科及其他專科共36科

床數規模：急性一般933床、特殊288床、護理之家500床(規劃中)

六大治療中心：急救創傷中心、癌症醫療中心、心臟治療中心、器官移植中心、重建治療中心、神經醫學中心

Date of Establishment： April, 2004

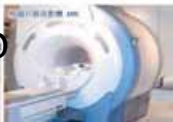
Number of Employees： 2,000

Departments： Internal Medicine, Surgery, Orthopedic Surgery, Gynecology and Obstetrics, Pathology, Radiology, Emergency Dept., Anesthesiology and Special Subjects, totally 36 subjects.

Opening Beds： Acute Beds 933, Special Beds 288, Home Care Center 500 (In Plan)

Six Centers of Therapy： Trauma & Emergency Center, Cancer Center, Cardiology and Cardiac Surgery Center, Transplantation Center, Center of Reconstructive and Aesthetic Surgery, Neurology Medicine Center.

Medical Services
Health Care



PUBLIC RECORD

環境空間猶如五星級飯店的空間營造，戶外名家雕塑、室內鋼琴演奏、入口的水舞噴泉，其特有的藝術與人文氣息，讓每一位來訪的貴賓，都對E-DA 醫院充滿水味、充滿創舉香，義大醫院不僅提供醫療服務，更提供高品質的休閒服務。

PUBLIC RECORD

義大醫院醫療科別完整，醫師陣容來自各大醫學中心，義大醫院的醫療專精項目包括食道重建手術、關節置換術、臂神經叢重建、內視鏡減重手術、手汗症治療、加馬刀手術、腦腫瘤雷射手術、睡眠監測、心導管手術等。義大醫院擁有許多先進的儀器設備，包括正子造影攝影機 (PET/CT Scan)、加馬刀 (Gamma Knife)、64切電腦斷層攝影 (64 Slices CT Scan) 等，提供病患高品質的醫療服務。



E-DA Hospital is comparable to a five star hotel: there are masters' sculptures, paintings, the lingering sound of the piano, and the water show of Life Fountain at the entrance. Walking into E-DA Hospital, you feel an atmosphere of unique art and humanity. Instead of the pungent odor of disinfectant, the aroma of coffee spreads all over the hospital. It completely changes the image of the traditional hospital because E-DA hospital is a place not only for medical treatment, but also for relaxation.



E-DA Hospital offers a wide variety of medical services. Most of the attending doctors come from major medical centers in Taiwan and are able to provide quality care in their medical specialties. We specialize in Esophageal and Voice Reconstruction, Total Joint Replacement, Treatment of Brachial Plexus Injury, Laparoscopic Bariatric Surgery, Treatment of Hyperhidrosis, Gamma Knife Radiosurgery, Prostate Laser Surgery, Polysomnography and Cardiac Catheterization Examination with Intervention. We also own the most technologically advanced equipment such as PET/CT Scan, Gamma Knife, 64 Slices CT and MRI. We provide customers with high quality medical service.

PUBLIC RECORD



泛喬股份有限公司
ELITE REAL ESTATE CO., LTD.

PUBLIC RECORD



設立日期：中華民國87年10月

資本額：新台幣23.225億元

員工數：約60人

營業項目：不動產投資開發。

設計規劃・興建與銷售

Date of Establishment : October, 1998

Capital : NTS2.3225 billion

Number of Employees : 60

Services : Real estate development,
design, planning,
construction, sale and lease

Real Estate
Development

PUBLIC RECORD



泛島公司是義聚集團地產及休閒事業體之核心成員。於1998年成立以來，首先以開發【義大城】為全國性的綜合開發特區為目標，並採設計劃單元整體開發方式(Planned Unit Development 簡稱PUD)去營造出自然舒適又兼具寧靜生活環境的社區，成為一個集學術、藝術、休閒娛樂於一體的度假城市，又兼具娛樂與感動的心靈休閒城市。

PUBLIC RECORD

【義大城】本身位於高雄縣知名的風景區內，緊鄰義守大學與義大國際中小學之間，是一處典型的人文教育住宅。在整體建築語彙與造型上強調休閒，大致採歐式及美式社區風格，將喧嘩減少環境壓迫感，想大棟距離保留居住之隱私。重視全面之整體意向，整合建物風格與外觀語彙，為地產市場打造出與眾非凡與價值不墜的建築傳奇。



As the core member of the real estate and leisure business sector of the E United Group, Eliter International Corporation was founded in 1998. The primary goal of the corporation is to develop the E-DA city to become a nationwide multifunctional district. The Planned Unit Development (PUD) method is employed to create a relaxed and serene living environment. Ultimately, the E-DA city will grow to be a spiritual resort which is full of academic, art and recreational atmosphere.

Locating in the renowned scenic resort in Kaohsiung County and neighboring the I-Shou University and the I-Shou Junior High School, the E-DA city villas are born to be classic literary residences. The European and American townhouse styles set up a tone of privacy, leisure and freedom and make the E-DA city villa precious in its kind.

PUBLIC RECORD



義大開發股份有限公司

E-DA DEVELOPMENT CORP.

PUBLIC RECORD



設立日期：中華民國82年9月

實本額：新台幣25億元

核心價值：致力商業地產開發，營造生活歡樂休閒空間

營業項目：休閒、娛樂、購物、餐飲及飯店等商業地產開發與經營

Date of Establishment： September, 1993

Capital： NT\$ 2,500million.

Core Value： Devoted to commercial real estate development and creating joyful relaxation space of life.

Services： Commercial development and operation of recreation, theme park, mall, restaurants and hotel properties.

Real Estate
Development

PUBLIC RECORD



義大開發營業範圍包括休閒、娛樂、購物、餐飲、及飯店等商業綜合開發。為義聯集團地產及休閒事業體主要成員，並主導高雄縣觀音山義大城全區數百億元投資規模之國內最完整休閒造鎮計畫整體開發。目前義大開發公司正積極興建義大城全區開發案中屬於國內首創國際級複合式休閒娛樂大型購物中心之「義大世界購物廣場」。內含室內主題樂園、多間客房之全國最大五星級城市休閒渡假旅館「義大皇家酒店」。大悅溫泉休閒公司則將繼續動屏東縣城鄉四重溪溫泉公園民間投資開發案之「天悅溫泉飯店」，並將打造為台灣最具競爭力的觀光溫泉飯店。

PUBLIC RECORD



E-Da Development Corp. (EDD) is one of the major members of the real estate and leisure business sector under E United Group. EDD provides services of relaxation, amusement, retail, restaurant and hotel.

EDD plays the main role of developing the E-Da City Project in Mt. Guanyin, Kaohsiung County. The total investments of the E-Da City Project are estimated exceed tens of billions N.T. dollars and will be the most completed mass leisure business project in Taiwan. E-Da World Plaza and E-Da Theme Park are the major two projects under-developed by EDD. E-Da World Plaza is the first international scale recreation mall and E-Da Theme Park is the largest indoor theme park in Taiwan. E-Da Royal Hotel is the largest 5-star city-resort hotel in Taiwan with 600 guest rooms.

In the meantime, Skylark Hot Spring Resort Hotel in Pingtung, a BOT project in association with County Government, is under progress by Tian-Yue Hot Spring & Resort International Corp. This hotel project will become the most popular hot spring



PUBLIC RECORD



燁輝企業股份有限公司
YIEH PHIN STEEL CO., LTD.

PUBLIC RECORD



設立日期：1986年3月

資本額：新台幣139億元

員工人數：約1,500人

產線：二條酸洗線、四座冷軋機、四條連續式熱浸鍍鋅線、
三條連續式烤塗線、九條製管線

主要產品：酸洗鋼捲、冷軋鋼捲、熱浸鍍鋅/鍍5%鋅鉍/鍍55%鋅鉍
鋼捲、彩塗烤塗鋼捲、鋼管、鋼構、運搬起重設備

Date of Establishment: March, 1986

Capital: NT\$ 13.9 billion

Number of Employees: 1,500

Production Lines: 2 pickling lines, 4 cold rolling mills,
4 continuous hot-dip galvanizing lines,
3 continuous pre-painting lines, 9 pipe-forming lines

Main Products: Pickled Steel Coils, Cold Rolled Steel Coils,
Hot-Dip Zinc / 5% / 55% Al-Zn Coated & Color Steel
Sheets, Steel Pipes, Steel Structure, Material
Handling Equipment

鋼鐵
Manufacturing

PUBLIC RECORD



燁輝企業於1986年設立，目前主要產線設於高雄鳳岡與屏東麟鳳，每年生產鍍鋅鋼捲130萬噸，捲塗鋼捲43萬噸，為台灣及東南亞地區最大的鍍鋅鋼品專業製造廠，也是全世界產量最大的鍍鋅廠，同時也是台灣最大鋼管製造廠，每年生產鋼管可達1萬噸以上。燁輝公司榮獲ISO 9001、ISO 14001、OHSAS 18001等管理系統認證外，也是全球第一家取得IECQ QC 080000 HSPM認證之鋼捲公司自開辦生產以來，歷經15年的擴建，雖然國內外市場競爭非常激烈，本著以創造利潤、精益求精及贏得信任的經營方針服務客戶，每年業績均能大幅成長。今後將在回饋社會之理念下，繼續降低成本及開發高附加價值之產品，成為不僅是產量最大亦是效率最高、品質及服務最好之鍍鋅鋼品製造廠。

PUBLIC RECORD

Established in 1986, Yieh Phui's major production lines operate in its Kaohsiung Works and Pingtung Works. The annual capacity is 1.3 million tons of galvanized steel coils and 430,000 tons of pre-painted steel coils, which make Yieh Phui the largest specialized producer of coated steel in Southeast Asia, and the world's largest independent hot-dip galvanizer and coil coater. Furthermore, the company is the largest steel pipe manufacturer in Taiwan, capable of producing over 120,000 tons of steel pipes annually. Yieh Phui is not only registered by ISO 9001, ISO 14001 and OHSAS 18001, but the first company that acquires IECQ QC 080000 HSPM

approval among global steel industries. Since its establishment, Yieh Phui has experienced 15 years of continuous expansion. Regardless of the rigorous competition both in domestic and international markets, Yieh Phui has recorded significant growth in its sales each year. The company has been continuously improving and building the production capacity to contribute to the society. Yieh Phui will continue to reduce its costs and develop high value-added products. Its objective is not only to become the largest, but also the most efficient galvanizer and to produce the best quality products.



PUBLIC RECORD



常熟啟鵬新興建材有限公司

CHANGSHU CHIEF LEADING EDGE CONSTRUCTION MATERIALS CO., LTD.

PUBLIC RECORD



設立日期: 2001年4月
位置: 江蘇省常熟經濟開發區沿江工業區
投資金額: 約3千萬美元
土地面積: 13萬平方米
員工人數: 約300人
營業項目: 大樓鋼構、廠房鋼構設計、製造、安裝
各類鋼品之剪裁、分條

Date of Establishment: April, 2001
Location: Riverside Industrial Park, Changshu Economic Development Zone, Jiangsu, China
Initial investment: 30 Million USD
Lot Area: 130,000 m²
Number of Employees: 300
Main Service: Steel structure design, manufacturing and assembling for buildings and mills.
Coil cutting, shearing and slitting

常熟啟鵬新興建材有限公司是於2001年4月由僑匯投資設立，位於江蘇省常熟經濟開發區沿江工業區，投資金額為3千萬美元，土地面積達13萬平方米，主要從事大樓鋼構、廠房鋼構設計、製造及安裝，另外尚包括各類鋼品之剪裁、分條等，年產量規模可達30萬噸。

Changshu Chief Leading Edge Construction Materials was invested by Yieh Phui in April 2001. It is located inside the Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, China. The total investment has reached US\$30 million and the plant covers an area of 130,000 square meters. The company is engaged in design, manufacturing and assembly of steel structure of buildings and mills. It also provides services for cutting, slitting and shearing of a variety of steel products, with an annual capacity of 300,000 tons.

PUBLIC RECORD

Steel
Manufacturing

PUBLIC RECORD

燁輝企業工程事業部目前擁有兩處工廠，分別位於高雄縣路竹鄉與燕巢鄉，路竹廠為國內主要鋼構製造專業廠，擁有國內最新式型鋼組立(BH)生產線、全焊道全滲透製程之箱型柱(BOX)生產線、二次型料加工線及各式CNC活用加工設備、為提升生產技術，與日本川崎重工技術合作，於1998年3月通過英國勞氏驗船協會認證，成為

ISO9001:2000合格認證廠商。燕巢廠為運輸機械製造廠，擁有各式運搬起重設備製作能力，以「擎天牌AIRSTAR」品牌行銷全球，品質系統ISO9001:2000由SGS台灣檢驗科技認證合格。為目前台灣少數具有設計能力之最大起重機械專業製造廠。



Yieh Phui's Engineering Business Division has two production plants which are located at Luhtzu Township and Yanchao Township respectively. Luhtzu Plant focuses on steel structure production. The technology of fabricating steel structure was developed via the cooperation with Kawasaki Heavy Industries of Japan, which includes the state-of-the-art type of built-up H-beams and the well welded Box column with the goal of improving fabrication technique. Yanchao Plant has been approved as an ISO 9001:2000 registered firm by Lloyd's since March 1998. It is the largest material handling equipment manufacturer in Taiwan, whose production mainly focuses on design, manufacture and erection of diversified cranes, container cranes, and straddle carriers. "AIRSTAR" is the world famous brand for Yanchao Plant's cranes. Yieh Phui's quality system is also approved to meet the standards of ISO 9001:2000 by SGS Taiwan.

PUBLIC RECORD



炸輝(中國)科技材料有限公司

YIEH PHIEH CHAI TECHNOLOGY MATERIALS CO., LTD.

PUBLIC RECORD



設立日期：2001年12月

位置：江蘇省常熟經濟開發區沿江工業區輝路1號

投資金額：約2.313億美元

土地面積：23萬平方米

員工人數：約900人

產線：一條酸洗線、二座冷軋機、二條連續熱浸鍍鋅線、

二條連續鋼板噴漆線（第三條熱浸鍍鋅線建設中）

主要產品：酸洗鋼板、冷軋鋼板、熱浸鍍鋅/鍍5%鋅/鍍55%鋅鋼板、彩塗噴漆鋼板

Date of Establishment: December, 2001

Location: 1, Yiehphui Road, Riverside Industrial Park, Changshu Economic Development Zone, Jiangsu, People's Republic of China

Initial investment: US \$ 231.3 million

Lot Area: 230,000m²

Number of Employees: 900

Production Lines: 1 Pickling Line, 2 Reversing Cold Rolling Mills, 2 Continuous Hot-Dip Galvanizing Lines, 2 Continuous Pre-Painting Lines (No. 3 Continuous Hot-Dip Galvanizer Line under construction)

Main Products: Pickled Steel Coils, Cold Rolled Steel Coils, Hot-Dip Zinc / 5% / 55% Al-Zn Coated & Color Steel Sheets

生產
Manufacturing

PUBLIC RECORD




PUBLIC RECORD
 輝(中國)科技材料有限公司於2001年由輝公司建設管理。其生產廠位於江蘇省常熟經濟開發區江蘇工業園內。該廠佔地31萬平方米。已先後完成一條酸洗線、二座冷軋機、二條連續熱浸鍍鋅線、二條連續鋼帶塗漆線，並正建設第三條連續熱浸鍍鋅線。全部建廠完成，每年可生產90萬噸之酸洗鋼卷、60萬噸之冷軋鋼卷、90萬噸熱浸鍍鋅鋼卷，以及塗漆鋼卷36萬噸。


PUBLIC RECORD
 Established in 2001, Yieh Phui(China)Technomaterial is also invested by Yieh Phui. Same as Chief Leading, it is located in the Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, China. The total investment is about US\$231.3 million, and the plant occupies a land area of 230,000 square meters. One pickling line, two cold rolling mills, two continuous hot-dip galvanizing lines and two continuous pre-painted lines have been commissioned. Currently the third continuous hot-dip galvanizing line is under construction. Once the construction of the entire plant is completed, its annual capacity is expected to reach 900,000 tons of pickled steel coils, 600,000 tons of cold rolled steel coils, 900,000 tons of hot-dip galvanized steel coils, and 360,000 tons of pre-painted steel coils.





燁聯鋼鐵股份有限公司
YIEH UNITED STEEL CORP.

PUBLIC RECORD



設立日期：中華民國77年12月

實本額：新台幣166.3億元

員工人數：約2,100人

產線：一貫作業不銹鋼廠・含煉鋼・熱軋・冷軋

主要產品：熱軋不銹鋼黑皮鋼捲・熱軋不銹鋼NO.1鋼捲・
冷軋不銹鋼鋼捲

Date of Establishment: December, 1988

Capital: NT\$ 16.63 billion

Number of Employees: 2,100

Production Lines: Integrated manufacturing processes including
steel making, hot rolling and cold rolling

Main Products: Stainless Black HRC, Stainless No.1 HRC,
Stainless CRC

生產
Manufacturing

PUBLIC RECORD



燁聯鋼鐵為台灣唯一擁有煉鋼、熱軋、冷軋完整製程的一貫作業不銹鋼廠。總投資金額超過新台幣400億元，在全體員工的努力耕耘下，煉鋼年產量已超越百萬噸，熱軋與冷軋年產量分別已突破95萬噸及60萬噸，並已通過ISO9001品質管理系統及OHSAS18001職業安全衛生管理系統認證。燁聯是不銹鋼的製造業者，更是不銹鋼的服務業者，因此，自成立以來，除了產量的不斷提升外，更秉持著以顧客為導向，並以建構一「更大、更快、更好」之國際專業不銹鋼廠為發展策略，以更快的交期、更快的服務及更好的品質，提供下游客戶更好的服務，期能提升公司整體價值創造競爭優勢。

PUBLIC RECORD



YUSCO is the one and only integrated stainless steel producer in Taiwan. The company invest over NT\$40 billion. There are currently more than 2,100 employees serving in YUSCO, contributing to a annual capacity of over 1 million tons of steel making, 950,000 tons of hot rolling, and 600,000 tons of cold rolling. YUSCO is proud to be certified with ISO9001 for the quality management, 14001 for the environmental management and OHSAS18001 for the occupational safety and health management. YUSCO is not only a manufacturer of stainless steel, but also a service provider. Since its establishment, it not only works hard to maximize its output, but also strives to provide a customer oriented services. YUSCO's vision is to be a "larger, faster and better" international industrialized stainless steel producer, which means that YUSCO sets high standards for its services and higher quality. YUSCO is expected to march forward with recognized overall value and competitive advantages.



PUBLIC RECORD

YUSCO is expected to march forward with recognized overall value and competitive advantages.



燁興企業股份有限公司
YIEH HSIN STEEL INDUSTRIES CO., LTD.

PUBLIC RECORD



設立日期：中華民國67年7月

實本額：新台幣73億元

員工人數：約277人

產線：軋延線、固溶化、酸洗線

主要產品：各類線材製品-包括不銹鋼、碳鋼、合金鋼、快削鋼
不銹鋼管之製造及銷售

Date of Establishment: July, 1978

Capital: NT\$ 7.3 billion

Number of Employees: 277

Production Lines: Rolling Mill, Solution Annealing, Pickling Line

Main Products: Stainless Steel Wire Rod, Carbon Steel Wire Rod,
Free Cutting Steel Wire Rod, Alloy Steel Wire Rod

生產
Manufacturing

PUBLIC RECORD



燁興公司為義聯集團於民國67年7月創立之第一家公司，創立初期以碳鋼、鍍鉻鋼管為主要產品，民國80年加入岡山線材廠，民國86年加入屏東線材廠，目前主要產品為各類線材盤元，包括不銹鋼、碳鋼、合金鋼、快削鋼，年產能約200,000噸。為國內少數可完整提供各種種、尺寸盤元之工廠，供應下游客戶製成各式螺絲、螺帽及各式螺絲、螺帽等產品，並設有完整之檢驗設備，並通過ISO 9001品質認證，確保所生產產品符合國際標準及客戶需求，成立之初便與加以快速回應客戶需求，快速交貨、快速反應市場資訊之三快服務客戶，未來亦將秉持著相同精神提供客戶所需，並期望能持續發展成為最專業、最具競爭力的線材專業生產廠商。

PUBLIC RECORD



Yieh Hsing is the first company of E United Group. Yieh Hsing started as a steel producer in carbon steel tube and pipe. In 1992, Yieh Hsing commissioned its first SMS wire rod line as well as production and sales of stainless steel wire rod, carbon steel wire rod, free cutting steel wire rod and alloy steel wire rod which made it one of the most professional manufacturers in Taiwan, now. Our products are available for various application for downstream customers, such as nuts screw wires, automobile parts, machine parts hardware and tools etc. In order to meet customers' requirement, Yieh Hsing sets up a complete quality control system. We are also awarded the ISO 9001 certificate. Yieh Hsing established 3Qs in its service policy to ensure customer satisfaction: Quick response, Quick delivery, Quick money back. Yieh Hsing's vision lies in continuous advancement, and to become a renowned professional steel producer.

PUBLIC RECORD





燁茂實業股份有限公司
YIEH MU GROUP

PUBLIC RECORD



設立日期：中華民國77年3月

實本額：新台幣16.2億元

員工人數：約105人

產線設備：分條機、整平及裁板機、拋砂研磨機、鏡面研磨機

主要產品：不銹鋼不同表面之加工生產、鋼鐵貿易及銷售

集合住宅、辦公室之投資興建、銷售。

Date of Establishment : March, 1988

Capital : NT\$ 1.62 billion

Number of Employees : 105

Production Facilities : Slitting Line/ Leveling and Cut to Length Line/
Grinding And Polishing Line/ Mirror Finishing

Product and Service : Steel Products Trading, Production and sales of
Stainless Steel, Alloy Steel and specialty Steel.

生產
Manufacturing

PUBLIC RECORD



煒茂實業初期從事鋼品之進出口貿易及國內銷售，扮演集團內貿易商角色。1994年起，轉入製造業，生產及銷售不銹鋼、合金鋼等特殊鋼材料，但仍維持與集團貿易商功能，其中貿易及製造業約佔一半。並於1996年起，專不銹鋼下遊加工業發展，目前除繼續進行鋼品開拓生產，產品含鏡面，髮絲不銹鋼捲板等。2008年起將陸續引進厚板數剪設備，將成為不銹鋼中端製品之主力供應商。

PUBLIC RECORD



Yieh Mau corporation (YM) act as a trading house for all the metal products. In 1994, YM constructed a stainless steel wire rod processing plant to expand business scope to the manufacturing field with an annual sales volume up to NTD 5 billion level. From 1996, a new plant started to produce high value added stainless steel surface products. In 2008, to length business of hot rolled stainless will be launched in 2008. YM is a key provider with wide range of stainless steel in flat in global market.

PUBLIC RECORD



联众(广州)不锈钢有限公司

LIANZHONG (GUANGZHOU) STAINLESS STEEL CO., LTD.

PUBLIC RECORD



設立日期：2001年12月

位置：廣州經濟技術開發區東區

投資金額：約8億美元

土地面積：120萬平方米

員工人數：約2500人

產線：煉鋼、熱軋、冷軋一貫作業不銹鋼廠

最終產品：不銹鋼扁鋼胚、不銹鋼鋼板、熱軋不銹鋼黑皮鋼卷、

熱軋不銹鋼白皮鋼卷和冷軋不銹鋼鋼卷

Date of Establishment: December, 2001

Location: Economy and Technology Development Zone, Gungzhou, China

Initial Investment: 800 million USD

Lot Area: 1.2 million m²

Number of Employees: 2500

Production Lines: integrated manufacturing processes including steel making, hot rolling and cold rolling

Main Products: Stainless slab, Stainless plate, Stainless black hot rolled coil, Stainless No.1 hot rolled coil, Stainless cold rolled coil



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未來
展望

Prospects

Manufacturing
Manufacturing

不斷的創新與成長，是企業永續經營的動力。誠望未來，在生產事業體系，除了繼續增強核心產品之競爭力外，「立足台灣，全球佈局」更是未來重要的營運方針。在教育體系方面，在現有的基礎上，期許能兼顧人本與科技的教育宗旨，滿足學生在專業知識的追求，積極與全球知名大學合作，期盼培養具宏觀的優秀人才，並以設立醫學院為目標，朝具國際水準之綜合大學發展。

在醫療體系，除了持續引進全球頂尖的儀器設備外，未來將朝醫學中心及高品質醫療團隊發展，並成立六大醫療中心，以仁心與聖愛的醫療團隊來服務民衆。在地產及休閒方面，積極進行觀音山大學城整體開發計畫，創造大高雄地區獨具風格、休閒、娛樂、購物與人文的觀光地標，以提升南台灣民衆的生活品質。義聯集團已經多次不景氣循環的考驗，也深切體會唯有建構精實的營運體系，不斷的創新與發展，才能讓事業永續經營，以善盡企業的責任，樹立企業在社會中的價值。

PUBLIC RECORD



PUBLIC RECORD

Education
Education

Real Estate and Leisure Business
Real Estate and Leisure Business

*C*onstant innovation and growth is impetus for business continuity. Looking to the future, by securing a foothold in Taiwan, while maintaining a global perspective, is the major operating policy of the manufacturing sector as well as continuing to improve the competitiveness of our core products.

For the education sector, we expect to build on the existing foundation and satisfy students' pursuit of professional knowledge in both the areas of humanities and technology. We will actively seek collaboration with renowned universities throughout the world, in order to provide training across a broad collection of disciplines. Our goal is to establish a medical school in ISU and develop it towards the direction of an international university.

For the medical services and health care sector, apart from introducing state-of-the-art equipment and facilities from all over the world, the hospital expects to develop itself into a well respected research facility and health care center. The company also wishes to establish six therapy centers, each serving the public with a kind hearted and skilled medical teams.

For the real estate and leisure business sector, the main projects currently underway include the E-Da Community at Guan-Yin Mountain. These projects will create a tourist landmark with unique style, recreational, theme park, mall and humanistic features in the entire Kaohsiung region. Each subsequently enhancing the quality of life among citizens of southern Taiwan.

E United Group has withstood many economic downturns and developed a profound understanding of the qualities required for long term business growth and prosperity, namely, development of operational strength and continual innovation and development.

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義聯集團

E UNITED GROUP

高雄縣燕巢鄉角厝村義大路6號

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Kaohsiung Hsien, Taiwan

Tel: 886-7-6151111

Fax: 886-7-6151111

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Exhibit 3

Asiazone Co., Limited’s Internal Organization

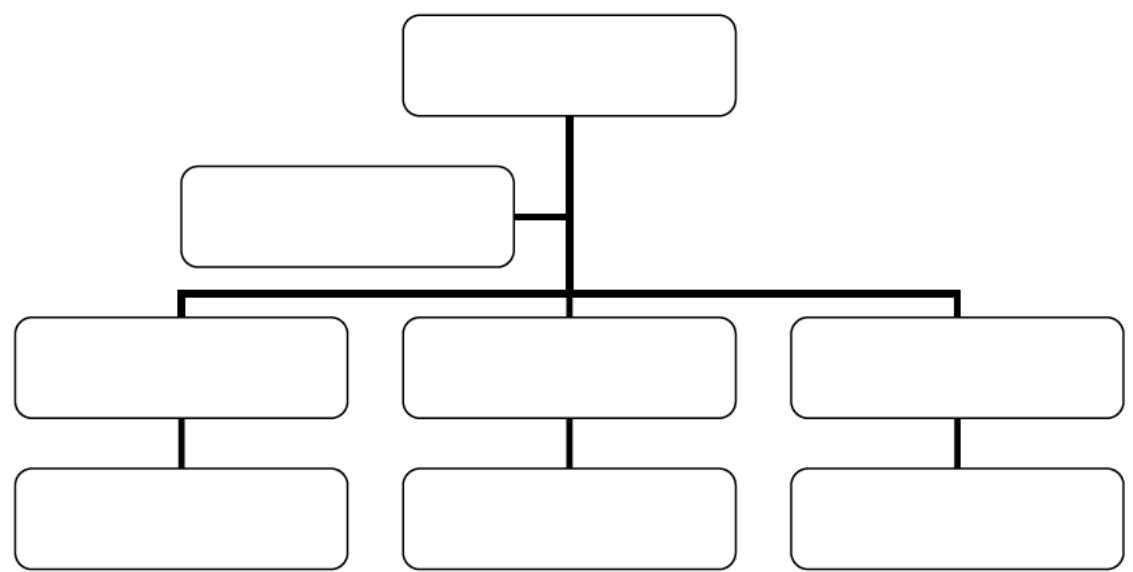


Exhibit 4

PUBLIC RECORD

Detail trasaction between Asiazone and its related companies

Asiazone's Purchase from Affiliates during the Investigation Period

Affiliates	Products/Serices Provided to Asiazone

Asiazone's Sales to Affiliates during the Investigation Period

Affiliates	Products/Serices Sold by Asiazone

Exhibit 5

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 6

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 7

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 8

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 9

Asiazone Co., Limited

INCOME STATEMENT

		Most recent completed financial year		Investigation period 1 July 2011 - 30 June 2012	
Asiazone's Income Statement Item (Page 32 of 2011 Audit Report)					
Gross Sales (1)	Trunover				
Sales returns, rebates and discounts (2)	Trunover				
Net sales (3) = (1-2)					
Raw materials (4)					
Direct labour (5)					
Depreciation (6)					
Manufacturing overheads (7)					
Cost of Sales (8)	Cost of sales				
Total cost to make (9) = (4+5+6+7+8)					
Operating income (10) = (3-9)					
Selling expenses (11)					
Administrative & general expenses (12)	Administrative expenses				
Financial expenses (13)	Finance costs				
SG&A expenses (14) = (11+12+13)					
Income from normal activities (15) = (10-14)					
Interest income (16)					
Interest expense (enter as negative) (17)					
Extraordinary gains/losses (enter losses as negative) (18)	Other income				
Abnormal gains/losses (enter losses as negative) (19)	Share of loss from an associate/impairment of interests in a subsidiary				
Profit before tax (20) =(15+16+17+18+19)					
Tax (21)	Income Tax				
Net profit (22) = (20-21)					

Exhibit 10

Asiazone Co., Limited**SALES SUMMARY**

	All Products		The Aluminium Zinc Coated Steel	
	Most recent completed financial year		Investigation period: 1 July 2011 - 30 June 2012	
	Volume (MT)	Value (USD)	Volume (MT)	Value (USD)
Total company turnover (all products)				
domestic market				
exports to Australia				
exports to other countries				
Turnover of the sector including the goods				
domestic market				
exports to Australia				
exports to other countries				
Turnover of the goods (GL)				
domestic market				
exports to Australia				
exports to other countries				

Exhibit 11

PUBLIC RECORD

Name	Address	Contact Information	Level of Trade

Exhibit 12

Please Refer to Electronic File

Exhibit 13

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SUMMARY

Exhibit 14

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Exhibit 15

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Exhibit 16

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SUMMARY

Exhibit 17

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