



**Australian Government**  
**Australian Customs and  
Border Protection Service**

**International Trade Remedies Branch**

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**05 NOV 2012**

**EXPORTER QUESTIONNAIRE - CHINA**

**PRODUCT CONCERNED:**            **ZINC COATED (GALVANISED) STEEL  
AND 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:**                **27 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**  
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**Please note that a non-confidential version of the reply to this questionnaire must also be provided.**

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**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: Angang Steel Company Limited (“ANSTEEL”).**

Name: **Fu Yong**  
Position in the company: **Export Department Section Chief**  
Address: **No. 322 South Zhonghua Rd, Anshan,  
Liaoning, China**  
Telephone: **(86 412) 6366 804**  
Facsimile number: **(86 412) 6319 703**  
E-mail address of contact person: [fuyong@angangintl.com](mailto:fuyong@angangintl.com)

**Factory:**

Address: **No. 322 South Zhonghua Rd, Anshan,  
Liaoning, China**  
Telephone: **(86 412) 6366 804**  
Facsimile number: **(86 412) 6319 703**  
E-mail address of contact person: [fuyong@angangintl.com](mailto:fuyong@angangintl.com)

**This questionnaire response is submitted by ANSTEEL in a complete and independent form. ANSTEEL is an exporting producer of the subject merchandise to Australia during the POI and affiliated with ANSC-TKS Galvanizing Co., Ltd. (“TAGAL”).**

**Angang Group International Trade Corporation (“Angang International”), as an affiliated company, is actually an agent in the sale of subject merchandise to foreign markets including Australia. ANSTEEL doesn’t issue the VAT invoice to Angang International, and Angang International issues the commercial invoice to Angang Group Hong Kong Co., Ltd. (“Angang HK”) on ANSTEEL’s behalf. That is to say, Angang Internaitonal collects commission from ANSTEEL in consideration of dealing all the logistic and paper works for it. It also sells the goods in the domestic market by purchasing from ANSTEEL and resells to independent customers.**

**Angang HK re-issues the commercial invoice to and collects payment from independent Australian customers. Angang HK further makes such payment to Angang International accordingly. Angang HK only bears the bank charges and all other after-sale expenses are borne by ANSTEEL itself.**

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

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

Name: **Hu Fumao (Marco Hu)**  
Organisation: **Beijing Dacheng Law Offices**  
Position: **Attorney-at-law**  
Address: **5/F, Guohua Plaza, Dongzhimennan Avenue,  
Beijing, China 100007**  
Telephone: **(86 10) 5813 7694**  
Facsimile/Telex number: **(86 10) 5813 7778**  
E-mail address of contact person: **[fumao.hu@dachenglaw.com](mailto:fumao.hu@dachenglaw.com)**

*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.*

### 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.

**Response: The legal name of our company is Angang Steel Company Limited. It is a limited liability joint venture company, both listed in Hong Kong Stock Exchange and Shenzhen Stock Exchange. Please refer to Exhibit 1: Business License of ANSTEEL. There is no any other business names that used to export and/or sell goods.**

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

**Response: The shareholders of ANSTEEL are:**

- (1) Anshan Iron and Steel Group Complex, 67.29%;
- (2) Hong Kong Securities Clearing Company (Nominees) Limited (“HKSCC”), 14.73%; and
- (3) Other 194,284 public investors from the security market, 17.98%.

**As we stated above, ANSTEEL is a listed company and its shareholding structure is changing due to the trade in the security market. Thus, we provide the above shareholding structure at the end of the period of investigation (“POI”).**

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

**Response: The shareholder of Anshan Iron and Steel Group Complex is Angang Holding, 100%.**

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

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**Response:**

**The principal shareholders of Angang Holding is: State-Owned Assets Supervision and Administration Commission (“SASAC”), 100%.**

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

**Response: Please refer to Exhibit 2: External affiliation structure.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company’s commercial activities and sensitive business information, disclosure of which could harm the Company’s market and competitive position.]**

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

**Response: No management fees/corporate allocations charged to my business by parent or related companies.**

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

**Response: ANSTEEL is a producer of GUC, and also sells the goods in the domestic market and export to foreign markets including Australia via its affiliated trading company, namely Angang HK.**

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.

**Response: Please refer to the answer to question 7 as above.**

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

**Response: Please refer to Exhibit 3: Internal organization chart.**

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

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**Response:** List of board of directors and senior executives of ANSTEEL is as follows:

Name	Position
Zhang Xiaogang	Chairman
Yang Hua	Vice Chairman
Chen Ming	Vice Chairman, General Manager
Yu Wanyuan	Director
Fu Jihui	Director, Secretary to the Board
Ma Guoqiang	Independent Non-executive Director
Li Shijun	Independent Non-executive Director
Kwong Chi Kit, Victor	Independent Non-executive Director
Su Wensheng	Chairman of the Supervisory Committee
Shan Mingyi	Supervisor
Bai Hai	Supervisor
Wang Yidong	Deputy general manager
Liu Baoshan	Deputy general manager
Zhang Lifen	Deputy general manager
Ma Lianyong	Chief Accountant
Ren Ziping	Chief Engineer

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

**Response:** Please refer to Exhibit 4: Annual report of 2011 and Exhibit 5: Company brochure.

[Information contained in the above exhibit 4 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

**Response:** Not applicable. None of ANSTEEL's operations are in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area.

13. If your answer to question A-3.12 above is 'yes':
- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;

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**Response: Not applicable.**

- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

**Response: Not applicable.**

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

- Supplying/selling completed or partially completed products.
- Supplying/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.

**Response: Please refer to Exhibit 6: Transactions between related parties.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

### **A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION**

1. Indicate your accounting period.

**Response: The accounting period is from January 1 to December 31.**

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

**Response: The financial records of ANSTEEL are held at the company's address.**

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

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- the company overall.

**Response:** Please refer to **Exhibit 7:** Annual report of 2010 and Financial Statements covering the subsequent investigation period and **Exhibit 8:** Chart of accounts.

**[Information contained in the above exhibit 7 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**The Annual Report of 2011 has been provided above as Exhibit 4.**

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

**Response:** Not applicable. The audited accounts are provided as requested.

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

**Response:** There's no difference between the accounting practices of ANSTEEL and the generally accepted accounting principles in China.

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);
- 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);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts, and treatment thereof in your accounts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;

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- restructuring costs;
- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

**Response:** Please refer to the accounting policy in the annual report as provided in Exhibit 4 above.

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

**Response:** There has been no material changes to accounting policies in the last 2 years.

### A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the Exporter questionnaire - *Galvanised Steel and Aluminium Zinc Coated Steel- CHINA* – 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.*

**Response:** Please refer to **Exhibit 9: Income Statement.**

**[This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form.]**

### A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the *Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA* – accompanying spreadsheet provided alongside this questionnaire.

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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.

**Response:** Please refer to **Exhibit 10: Turnover.**

**[This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form.]**

**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).

**Response:** Please refer to **Exhibit 11: Australian Customers.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**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.

**Response:** For all the Australian sales, ANSTEEL directly delivers the goods to Australian ports designated by the customers.

- (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.

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**Response:** In the whole distribution chain, it involves 3 companies, namely ANSTEEL, Angang International, and Angang HK. As we stated above, ANSTEEL is a producer of the GUC, Angang International is conducting as an agent dealing with the logistic and paper works for ANSTEEL, and Angang HK is a trader which resells the goods to independent Australia customers. ANSTEEL will pay for the commission to Angang International and it is a pre exportation expense with regard to the date of sales.

- (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.

**Response:** The party who holds the original bill of lading possesses the ownership of the goods. There are no DDP sales for Australian sales.

- (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).

**Response:** No agency or distributor agreements exist in relation 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.

**Response:** Angang HK negotiates price with and receives purchase order from Australian customers on a transaction basis. After concluded the sales conditions with the foreign customers, it will further forward these information to Angang International and ANSTEEL to arrange the production. After the goods are prepared, ANSTEEL will directly deliver the goods to foreign destinations designated by Angang HK. Angang International issues the commercial invoice to Angang HK on behalf of ANSTEEL, and Angang HK further issues such invoice to foreign customers. Angang HK collects the payment from these customers. Such payment will finally transfers to ANSTEEL via Angang International. The delivery and collection of payment will be made according to the terms of sales and payment. Export prices are not based on price lists.

- (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).

**Response:** ANSTEEL is not related to and has no financial or other arrangements with any of its Australian customers.

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

**Response:** There are no such forward orders of the goods under consideration.

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**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.

**Response:** ANSTEEL sells the good to its Australian Customers through Angang International and the distribution channel is basically the same for all the Australian customers, no matter whether it is a wholesaler or end user. Prices are negotiated according to the market situation.

**B-4** Complete the spreadsheet entitled ‘**Australian sales**’ within the *Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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 and aluminium zinc coated 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 e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.

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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 affects 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*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

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\*\* 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.

**Response:** ANSTEEL sells its products to Angang HK via Angang International as an agent. Please refer to Exhibit 12: ANSTEEL Australian sales. The export sales price in this exhibit is affiliated one. Since all the sales expenses as allowances for adjustment are borne by ANSTEEL, we illustrate these expenses in this exhibit. Please also refer to Exhibit 13: Angang HK Australian sales. It shows the first resale price to independent third parties, namely from Angang HK to independent Australian customers. The price in Exhibit 13 shall be taken as a start to calculate the export price.

**[Information contained in the above exhibit 12 & 13 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**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.

**Response:** All of the costs, charges or expenses incurred in relation to the export sales to Australia by ANSTEEL have been identified in the above Exhibit 12. Angang HK did not incur any other costs, charges or expenses other than the bank charges, and the bank charges incurred by Angang HK have been identified in the above Exhibit 13.

**B-6** For each type of discount, rebate, or allowance offered on export sales to Australia:

- provide a description; and

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- 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.

**Response: There are no discount, rebate, allowance offered on export sales to Australia.**

**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.

**Response: ANSTEEL did not issue credit notes to the customers in Australia.**

**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)

**Response: ANSTEEL is not responsible for arrival of the goods within Australia.**

**B-9** Select two shipments of each product (*galvanised steel and aluminium zinc coated steel*), 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.

**Response: Please refer to Exhibit 14: Australian Sales Documents.**

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**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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**SECTION C – EXPORTED GOODS & LIKE GOODS**

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

**Response:** ANSTEEL produces ALZn Coated Steel and Galvanized Steel and exported to Australia during the POI. Please refer to Exhibit 5: Company brochure for the detailed illustration of specifications and technical aspects. Basically speaking, we take the goods that have the same “Production Flow” as like products no matter whether it sold in the domestic market or Australia.

**C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “Australian Sales” – See section B of this questionnaire).

**Response:** There are 2 types of Product exported to Australia during the POI (classified by Production Flow): (1) ALZn Coated Steel; (2) Galvanized Steel .

**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 (i.e. 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 and aluminium zinc coated steel Exporter Questionnaire – CHINA* – 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

**Response:** As we replied in question C-1, those goods exported to Australia are generally comparable to domestic ones which have the same “Production Flow”. The minor differences between the proposed identical products are negligible.

**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.

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**Response:** Please refer to Exhibit 5: Company brochure for the detailed illustration of specifications and technical aspects.

**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;

**Response:** The domestic customers of ANSTEEL include trading companies and end users. The distribution channels are relatively simple since only ANSTEEL and those purchasers involved in the sales process.

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

**Response:** Please refer to the answer to the question above. Generally speaking, ANSTEEL signs contracts or makes order confirmation in relation to domestic sales, and ANSTEEL then engages in the production of the goods and delivered the goods to its customers.

- 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.

**Response:** No agency or distributor agreements exist.

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**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.

**Response:** ANSTEEL directly sells the good to its domestic customers and the domestic selling price is basically at the same level for all the domestic customers, no matter whether it is a trader or end user. Prices are negotiated according to the market situation.

**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.

**Response:** ANSTEEL negotiates the price with its customers on the basis of the cost of production. The domestic customer lays purchase orders directly to ANSTEEL. Upon the sales term is agreed, the company will arrange for production. Some of the transactions are made on EXW while others are delivered to the customers. That is to say, some of the prices include the freight. The sales are not in accordance with price lists.

**D-4** Complete the spreadsheet entitled ‘**Domestic sales**’ *within the Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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.

<b>Column Heading</b>	<b>Explanation</b>
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 and aluminium zinc coated steel sold

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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*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

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

**Response: Please refer to Exhibit 15: Domestic sales.**

## PUBLIC RECORD VERSION

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**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.

**Response:** All of any other costs, charges or expenses incurred in relation to the domestic sales have been identified in the above Exhibit 15: Domestic sales.

**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.

**Response:** There are no discount, rebate, allowance offered on domestic sales. No credit notes were issued directly or indirectly to the customers.

**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.

**Response:** Please refer to Exhibit 16: Domestic Sales Documents.

**PUBLIC RECORD VERSION**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**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.

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**Response:** The inland transportation costs as reported in the Australian Sales is actually an “All-in” charge including all the handling, loading and ancillary expenses from the factory gate to the export port which is collected by the logistic company as a whole, and quantified by multiplying the unit rate and the weight on the commercial invoice. Such expense is recorded in the general ledger account - “Sales Expense”.

### 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.

**Response:** Please refer to the answer to question E-1.1, all the handling, loading and ancillary expenses have been included in the “All-in” charge as reported in Inland Transportation Costs above.

### 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.

**Response:** The export prices are fixed by the commercial invoice and not influenced by the collection days, thus, there is no credit cost applicable to the company.

### 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**’.

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**Response:** The GUC has no significant difference on the packaging in the domestic and export markets, and it will not specially packed for those export products, thus, the packing costs is not applicable to the company.

### 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.

**Response:** ANSTEEL exports its products to Angang HK via Angang International as an agent, and ANSTEEL pays commission to Angang International for these logistic arrangement services and paper works as provided to it. The commission is calculated by [Confidential:the commission rate per Ton.] of commercial invoice quantity and have been identified in the Exhibit 12: ANSTEEL Australian sales. The commission is recorded in the general ledger account - “sales expenses”.

### 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.

**Response:** No expenses of warranties, guarantees, and after sales services are paid to any third parties for all the transactions of the company.

### 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.

**Response:** No other factors that affect the price comparability exist and require an adjustment.

## **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.

**Response: The currency conversion between Australia and China is relatively stable, this adjustment concerning foreign currency translation is not applicable to the subject investigation.**

## **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.

**Response: No significant differences exist on the physical characteristics and manufacturing cost for those domestic and export goods, thus, this question is not applicable in the subject investigation.**

### **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;

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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.

**Response: No such import charges and indirect taxes claimed by the company.**

### **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.

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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.

**Response: No difference on the level of trade is claimed for adjustment.**

#### **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:

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- 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,<sup>1</sup> 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.

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

**Response: No difference on the credit cost is claimed for adjustment.**

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

**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.

**Response:** ANSTEEL classified the transaction by contract. Each contract has a total freight, and the company further calculates the inland transportation costs on such basis. As stated above, such expense is recorded in the general ledger account - “sales expenses”. The inland transportation costs reported in Domestic Sales is also an “All-in” charge with handling, loading and ancillary expenses included.

**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.

**Response:** Please refer to the answer to question E-2.5 as above.

**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**”.

**Response:** No difference on packing is claimed for adjustment.

**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.

**Response:** No commission is paid in relation to the domestic sales.

**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.

**Response:** No expenses of warranties, guarantees, and after sales services are paid to any third parties for all the transactions of the company.

**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*.

**Response:** No other factors that affect the price comparability exist and require an adjustment.

**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.

**Response:** No such duplication exists in all the items of adjustment.

**PUBLIC RECORD VERSION**

**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 and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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 and Aluminium Zinc Coated 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.

**Response:** Please refer to **Exhibit 17: Third Country sales.**

**PUBLIC RECORD VERSION**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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

**Response: There are no differences in sales to third countries that may affect the comparison to sales to Australia.**

**SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE**

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

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

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

*In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.*

*If, in response to question B4 (Sales to Australia, Export Price) you:*

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

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

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

**G-1 PRODUCTION PROCESS AND CAPACITY**

1. Describe the production process for the GUC. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the GUC. Also specify all scrap or by-products that result from producing the GUC.

**Response:** Please refer to Exhibit 5: Company brochure for the description and flowchart of production process of the GUC. The company produces galvanized steel and Aluminium Zinc Coated Steel using the production facilities. No by-products resulted from producing the GUC.

2. Complete the spreadsheet entitled ‘**Production**’ within the Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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.

**Response:** Please refer to **Exhibit 18: Production.**

**[This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form.]**

## **G-2. COST ACCOUNTING PRACTICES**

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

**Response:** The management accounting system and cost accounting of ANSTEEL is the same. In addition, ANSTEEL adopts actual cost system which is in accordance with the generally accepted accounting principles in China and the audited financial statements can be worked out directly based on the cost accounting information.

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

**Response:** ANSTEEL does not use standard cost accounting system.

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

**Response:** ANSTEEL does not use standard cost accounting system.

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

**Response:** We regard the entire factory as one profit/cost center in our business cost accounting system.

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

**Response:** Since the company only produces the galvanized steel, all the costs of direct materials, direct labor and manufacture overhead are recorded on actual basis and no allocation is applied. All the costs are accounted on a monthly basis. There are no capital expenditures.

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

**Response:** Since the company only produces galvanized steel, it is not necessary to record the costs by product specificity. All the costs are accounted in one cost center on actual basis.

## PUBLIC RECORD VERSION

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

**Response:** There are no production costs incurred by the company which are valued differently for cost accounting purposes than for financial accounting purposes.

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

**Response:** The company doesn't engage in any start-up operations in relation to the goods under consideration.

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

**Response:** Please refer to the answer to the previous question.

### G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

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

1. Complete the spreadsheet entitled '**Domestic CTMS**' within *the Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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 doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

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

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

Please specify unit of currency.

**Response:** Please refer to **Exhibit 19: Domestic CTMS**.

<sup>2</sup> Customs and Border Protection applies the tests set out in s.269TAAD of the *Customs Act 1901* to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

## PUBLIC RECORD VERSION

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

### **G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)**

Complete the spreadsheet entitled 'Australian CTMS' within the *Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – CHINA – 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 doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

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

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

Please specify unit of currency.

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

**Response: Please refer to Exhibit 20: Australian CTMS.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**G-5** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**Response: There is no cost difference between goods exported to Australia and that of goods sold in domestic market.**

## PUBLIC RECORD VERSION

**G-6** Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**Response:** There are no such differences.

**G-7** In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**Response:** There are no such differences.

**G-8** List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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

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

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

The term associate is defined in section 269TAA of the Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

**Response:** The major raw material for the GUC is hot rolled steel which is produced by ANSTEEL itself. and the major raw material of hot rolled steel is iron ore which produced by Angang Group Mine Co., Ltd. Please refer to Exhibit 21: Cost of production of iron ore.

## **PUBLIC RECORD VERSION**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

**SECTION II – EXPORTER/PRODUCER'S DECLARATION**

I hereby declare that Angang Steel Company 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 : Fu Yong

Signature:.....

Position in  
Company : Export Sales Manager

Date :.....2012-11-5.....

**PUBLIC RECORD VERSION**

**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
<b>Section A – general information</b>	
<b>Section B – export price</b>	
<b>Section C – like goods</b>	
<b>Section D – domestic price</b>	
<b>Section E – fair comparison</b>	
<b>Section F – exports to third countries</b>	
<b>Section G – costing information</b>	
<b>Section H – declaration</b>	

Electronic Data	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	
<b>TURNOVER</b> – sales summary	
<b>AUSTRALIAN SALES</b> – list of sales to Australia	
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	
<b>THIRD COUNTRY</b> – third country sales	
<b>PRODUCTION</b> – production figures	
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	
<b>HRS PURCHASES</b> – purchase cost of HRS during the investigation period	

# 企业法人营业执照

编号: N9 0398899

(副本)

注册号 210000400006026

(副本号 1-1)

### 须知

- 1 《企业法人营业执照》是企业法人资格和合法经营的凭证。
- 2 《企业法人营业执照》分为正本和副本，正本和副本具有同等法律效力。
- 3 《企业法人营业执照》正本应当置于住所的醒目位置。
- 4 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
- 5 登记事项发生变化，应当向公司登记机关申请变更登记，换领《企业法人营业执照》。
- 6 每年三月一日至六月三十日，应当参加年度检验。
- 7 《企业法人营业执照》被吊销后，不得开展与清算无关的经营活动。
- 8 办理注销登记，应当交回《企业法人营业执照》正本和副本。
- 9 《企业法人营业执照》遗失或损毁的，应当在公司登记机关指定的报刊上声明作废，申请补领。

6312270 150 121 112

名称 鞍钢股份有限公司  
住所 中国辽宁省鞍山市铁西区鞍钢厂区  
法定代表人 张晓刚  
注册资本 柒拾贰亿叁仟肆佰捌拾万柒仟捌佰肆拾柒元人民币  
实收资本 柒拾贰亿叁仟肆佰捌拾万柒仟捌佰肆拾柒元人民币  
公司类型 股份有限公司(中外合资、上市)(外资比例小于25%)  
经营范围 黑色金属冶炼及钢压延加工; 兼营: 炼焦及焦化产品、副产品, 化肥, 钢材轧制的副产品, 电力供应、输配电, 工业气体, 通用零配件, 计量仪器、仪表检定, 冶金原燃材料、铁合金加工, 金属材料(不含专营)批发、零售及佣金代理(不含拍卖), 仓储, 技术咨询、开发、转让、服务, 标准物资、小型设备研制, 理化性能检验, 检验试样加工, 化检验设备维修。 二

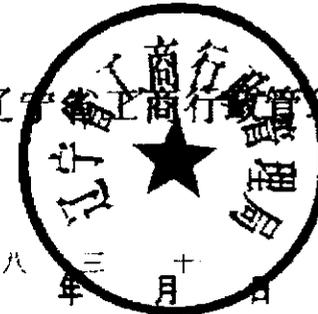
### 年度检验情况

2008.5.9	2009.5.11	2010.5.26
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股东(发起人) 鞍山钢铁集团公司。

营业期限 自 一九九八年九月十四日 至 长期  
成立日期 一九九八年九月十四日

登记机关 辽宁省工商行政管理局



二〇〇八年三月十日

**Business License for Enterprise Legal Person**

**(Duplicate )**

**License No:** 0398899

**Registration No:** 210000400006026 (1-1)

**Name:** Angang Steel Company Limited  
**Address:** Angang Factory Zone, Tiexi District, Anshan City, Liaoning  
**Legal Representative:** Zhang Xiaogang  
**Registered Capital:** RMB 7,234,807,847.00  
**Paid-in Capital:** USD 7,234,807,847.00  
**Type of Enterprise:** Limited Liability Company (Public, Sino-foreign joint venture, foreign capital less than 25%)

**Scope of Business:** Black metal smelt and process; also: coking and coke chemicals and side products, chemical fertilizer, electric and electric transport, industrial gas, measure instrument, metal alloy processing, metal materials (non-excluded), storage, tech-consult, develop and transfer, equipment repair.

**Shareholder (Promoter):** Anshan Iron and Steel Group Complex

**Date of Establishment:** September 14<sup>th</sup>, 1998  
**Operation Period:** From September 14<sup>th</sup>, 1998 To long term.

Notes

1. Enterprise legal person’s business license is the proof that the enterprise has obtained the status of an enterprise legal person and to operate legally.
2. Enterprise legal person’s business license has one original copy and one duplicate copy. Both copies have equally legal effect.
3. The original copy has to be placed at a significant place in the address of the enterprise.
4. The business license may not be forged, leased, lent or transferred.
5. If any items registered with the authority incurred any changes, they must be registered with the original authority.
6. The annual examination takes place from 1 March to 30 June each year.
7. If the business has been withdrawn by the registration authority, enterprise legal persons shall not carry out business except liquidation .
8. When applying for cancellation, the original and duplicate copies have to be returned.
9. When the enterprise has deregistered or cancelled of its business, it has to hand in the copies of its business license.

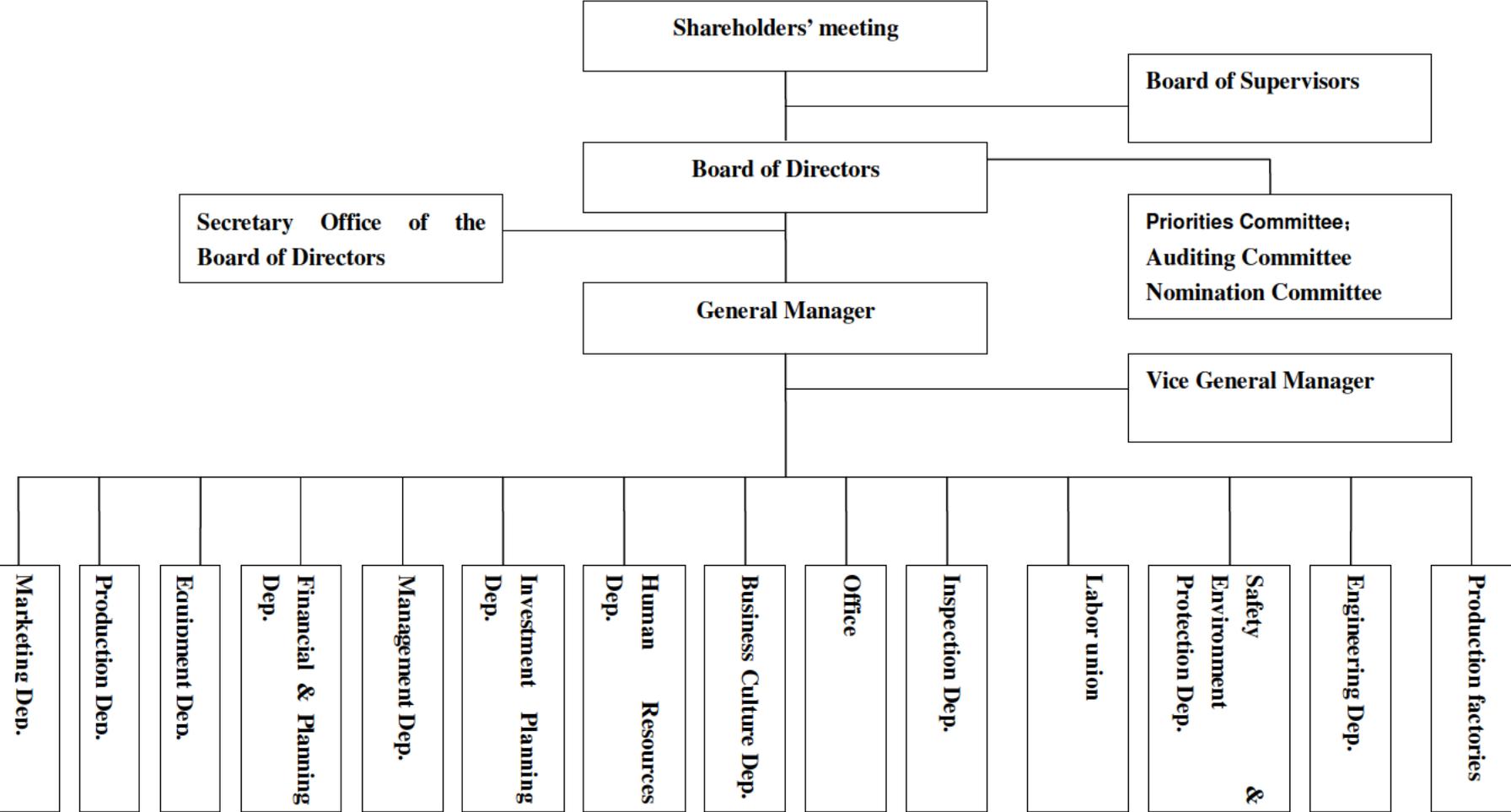
Records of the annual checking

Reviewed	in			
2012		(Seal)		

Registration Authority: Bureau of Commercial and Industrial Administration of Liaoning Province (seal)

March 11<sup>th</sup>, 2008

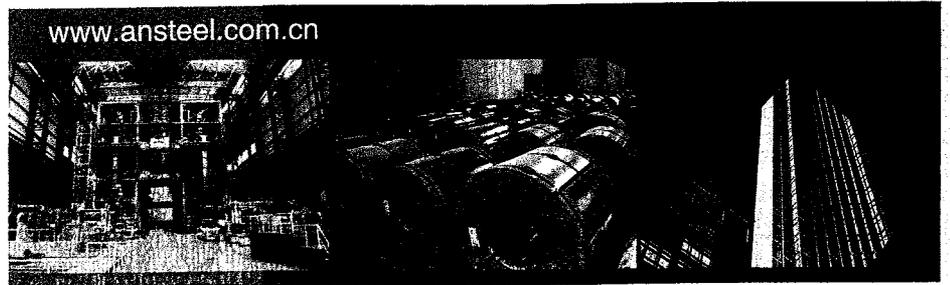
Internal Organization Chart



C



Product manual of  
**galvanized plate**  
**镀锌产品手册**



**鞍钢股份有限公司**  
**ANGANG STEEL COMPANY LIMITED**

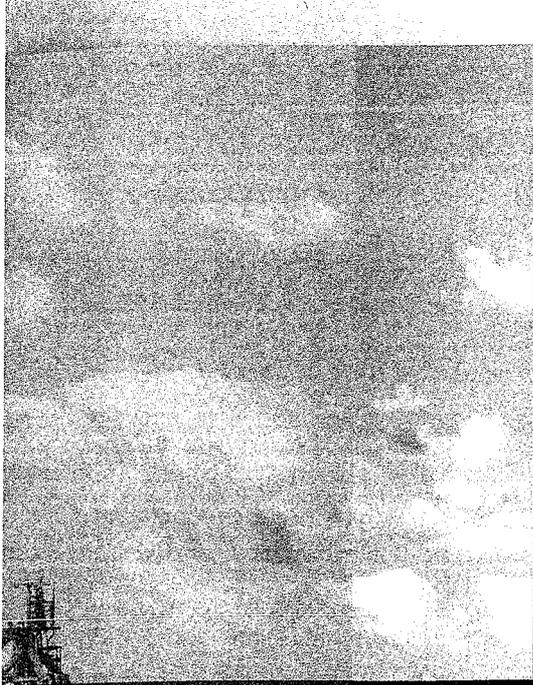
## 鞍钢股份有限公司

鞍钢股份有限公司是鞍山钢铁集团公司的控股上市子公司（深圳证交所A股、香港联交所H股）。公司具有大型烧结、焦化、炼铁、炼钢、轧钢、动力等技术、装备与人员的综合资源配置。公司主体装备达到国际先进和国内领先水平，能够生产高质量、高附加值的产品。

公司目前能够生产150种用途、850个牌号、50000个规格的钢铁产品和近40种焦化产品，广泛应用于机械、冶金、石油、化工、煤炭、电力、铁路、船舶、汽车、建筑、家电、航空、国防等行业，还可以根据顾客的特殊要求和国家重点工程项目研制、开发、生产特种产品，满足市场需求和顾客的特性需要。

公司先后获得GB/T 19001-2000质量管理体系认证、GB/T 24001-2004环境管理体系认证、GB/T 28001-2001职业健康安全管理体系认证。造船用钢通过中、美、德、英、意、法、挪、韩、日九国船级社认证，石油油管、套管通过美国API Spec 5CT认证，汽车用钢产品通过ISO/TS 16949:2002认证。

公司将以一流的装备、一流的产品、一流的服务与您携手共创美好的未来！



## Angang Steel Company Limited

Angang Steel Company Limited (Ansteel) is a listed company controlled by Anshan Iron and Steel Group Corporation (A shares in Shenzhen Stock Exchange and H shares in Hong Kong Stock Exchange). Ansteel possesses overall resource distribution of techniques, facilities and staff integrating large-scale sintering, coking, iron-making, steel-making, rolling, power supply and the like. The main equipments have been up to the international advanced and domestic leading level with the products of high quality and high value added.

Ansteel can manufacture steel products with more than 150 appliances, 850 steel grades and more than 50000 specifications and coking products with 40 varieties. The products are widely used in the industries of mechanical, metallurgy, petroleum, chemical, coal, power, railway, ship, automotive, construction, household appliances, aerospace, national defense and the like. Ansteel can also research, develop and manufacture special products for the special customers' requirements and national major projects to meet the market demand and special requirements.

Ansteel has passed the certifications of GB/T 19001-2000 quality management system, GB/T 24001-2004 environment management system and GB/T 28001-2001 vocational health and safety management system. The shipbuilding steel has been certified by 9 classification societies from China, USA, England, Italy, France, Norway, South Korea and Japan. The petroleum tube and casing tube have passed the certification of API Spec 5CT. The automotive steel has been certified by ISO/TS 16949:2002. Ansteel will create the bright future with you hand in hand with the top facilities, top products and top services.

## 「产品概述」

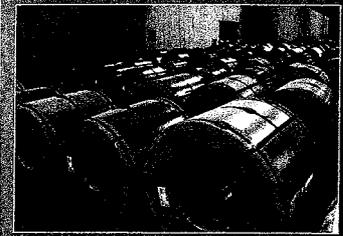
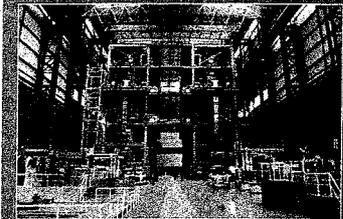
### Introduction of products

鞍钢股份有限公司有四条镀锌线，年生产能力达160万吨，关键技术和设备从英、美、德、法国引进，采用世界先进的连续退火技术、锌层控制工艺、在线光整工艺，整体装备达到世界先进水平。

鞍钢股份有限公司镀锌线可生产正常锌花、光整锌花和无锌花产品。板卷厚度为0.30-2.5mm，宽度为750-1550mm，锌层重量为40-350g/m<sup>2</sup>（双面），钢卷重量5-30t。表面后处理为光整钝化（环保钝化）、涂油、耐指纹。产品性能和表面质量稳定，耐腐蚀性能良好，广泛应用于家用电器、建筑结构等领域。如果您所需产品的品种、规格、特殊要求在本公司样本中未覆盖，请告知本公司，本公司将予以及时答复。

Ansteel possesses 4 galvanizing lines with annual output capacity of 1.6 million ton. The key techniques and equipments are introduced from England, USA, German and France adopting the technology of the advanced continuous annealing, technique of controlling zinc coating and on-line skin pass. The whole set of facilities have been up to the world advanced level.

Ansteel can manufacture the products with normal spangle, skin-passed spangle and non-spangle. The thickness of the coil is 0.30-2.5mm. The width is 750-1550mm. The weight of zinc coating is 40-350g/m<sup>2</sup> (including both sides). The weight of the coil is 5-30t. The aftertreatments of the surface are skin pass, passivation (environmentally friendly), oiling and fingerprint resistance. The products have stable performance and surface quality and excellent resistance to atmosphere corrosion. The products are widely used in the fields of household appliances, construction and the like. If the varieties, specifications and special requirements of products are not covered in the manual, please feel free to contact us. Ansteel will reply you as soon as possible.



01 公司简介

02 产品概述

04 生产流程

05 主要装备及工艺特点

08 标准与性能

18 产品包装

20 产品应用

21 保证体系

22 认证证书

01 Profile of Ansteel

02 Introduction of products

04 Production flow

05 Main equipments and technical characteristics

08 Standard and properties

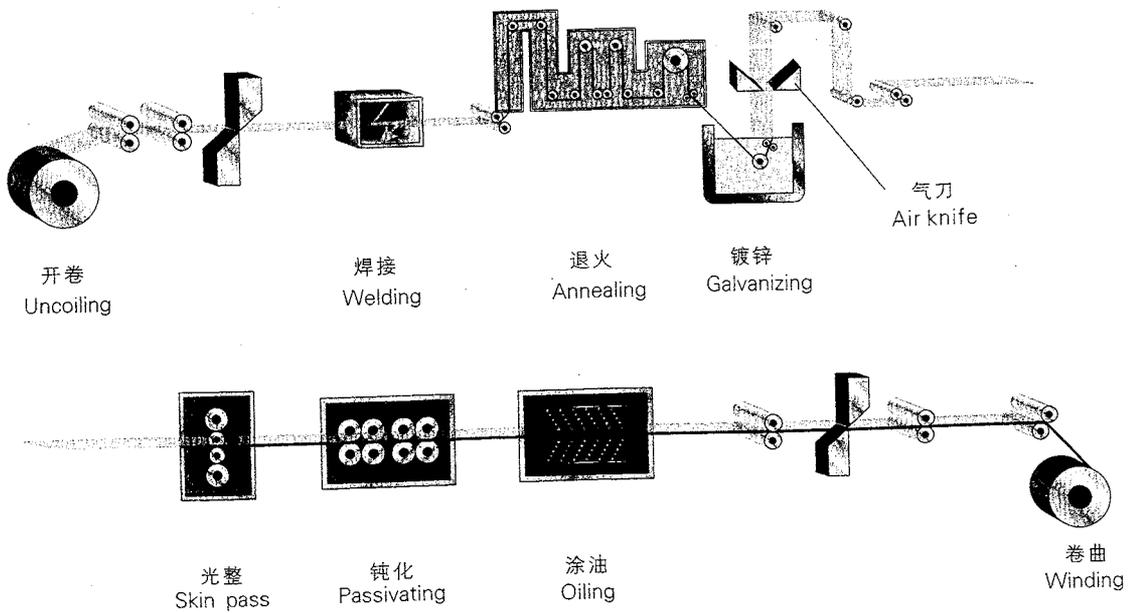
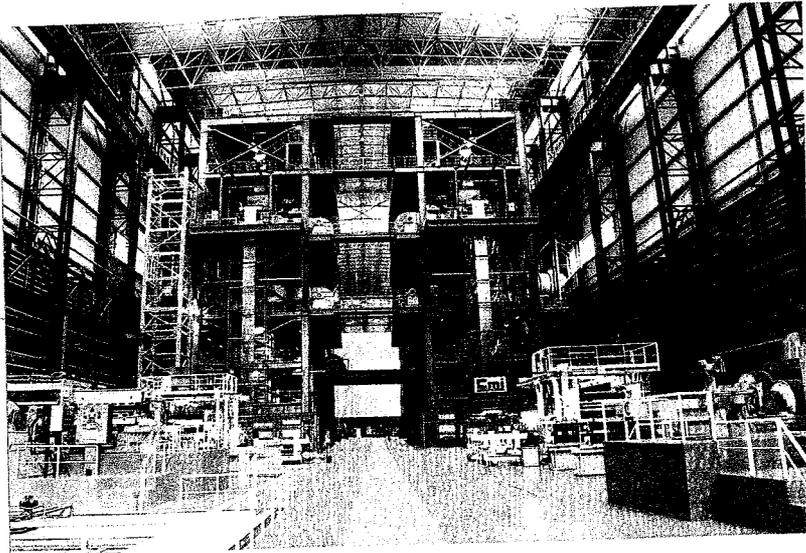
18 Product packing

20 Product application

21 Guarantee system

22 Certificates

# 生产流程 Production Flow



## 主要装备及工艺特点

# Main equipments and technical characteristics

### 清洗机组

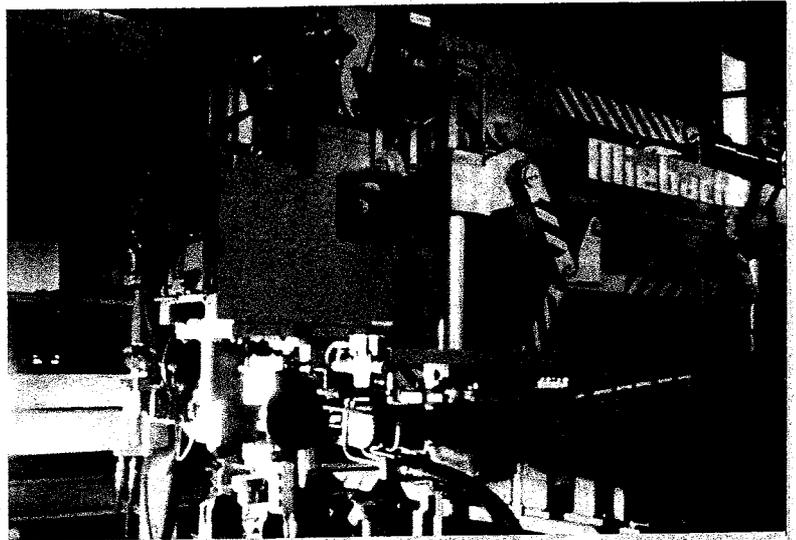
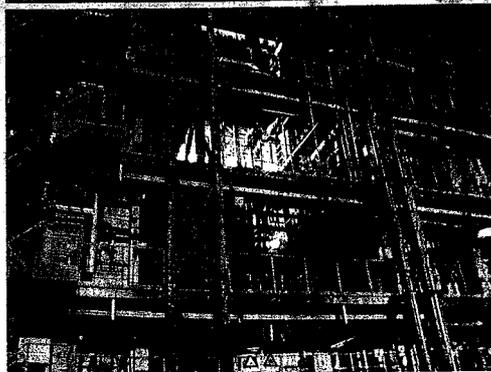
#### Cleaning machine

美国EF公司的连续立式退火炉:

立式炉型可以无过烧, 无斑点, 无划痕, 炉况稳定性好, 炉内设热张力辊和控制辊, 便于调节张力使带钢沿着正确的轨迹前进, 以获得好的板形和镀层质量。

Vertical continuous annealing furnace from USA EF:

The vertical furnace can realize the functions of no over-burning, no spots and no scratch. The furnace condition has good stability. The hot tension roller and control roller are designed in the furnace to make the strip moving forward in the right direction and get good shape and good quality of zinc coating.



德国Miebach公司的窄搭接电阻焊机:

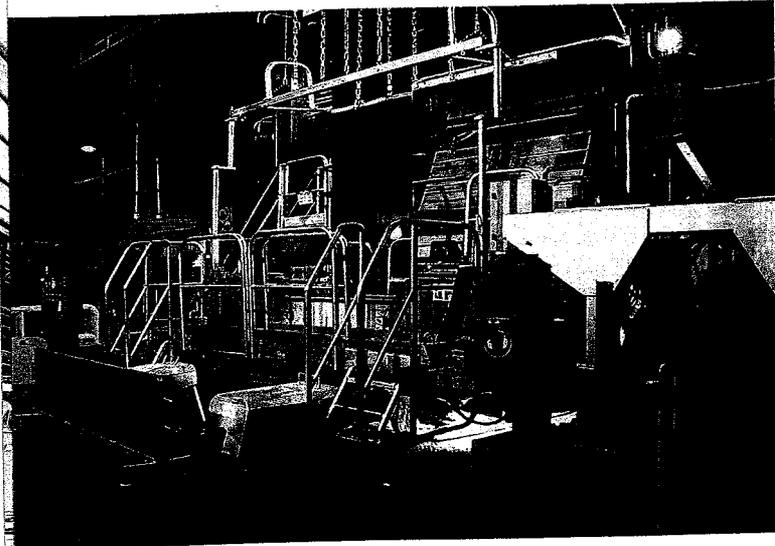
带有前后自动对中功能, 实现全自动焊接, 并有冲孔装置, 实现全线焊缝跟踪功能。

Resistance welder with narrow lap from German Miebach:

The welder has the function of automatic centering from front to rear that can realize the full-automatic welding. The welder has the punching facilities that can realize the function of welding tracking on the whole line.

## 主要装备及工艺特点

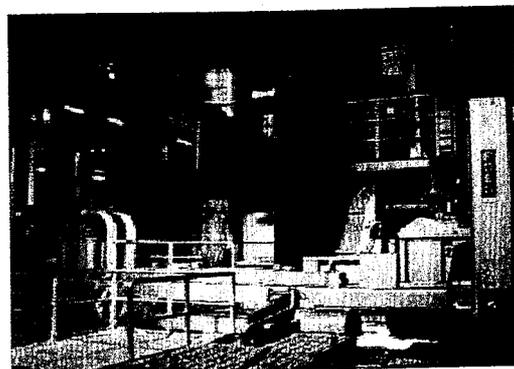
### Main equipments and technical characteristics



英国AJAX公司的陶瓷感应锌锅：每个锌锅带有升降装置和横移轨道，用于改变锌锅中锌液成分以生产不同镀层产品。

Ceramic induction zinc pot from England AJAX: Every zinc pot has hoisting device and traversing track that can produce products with different coating by changing liquid zinc composition in the zinc pot.

德国FOEN公司的气刀  
Air knife from German FOEN

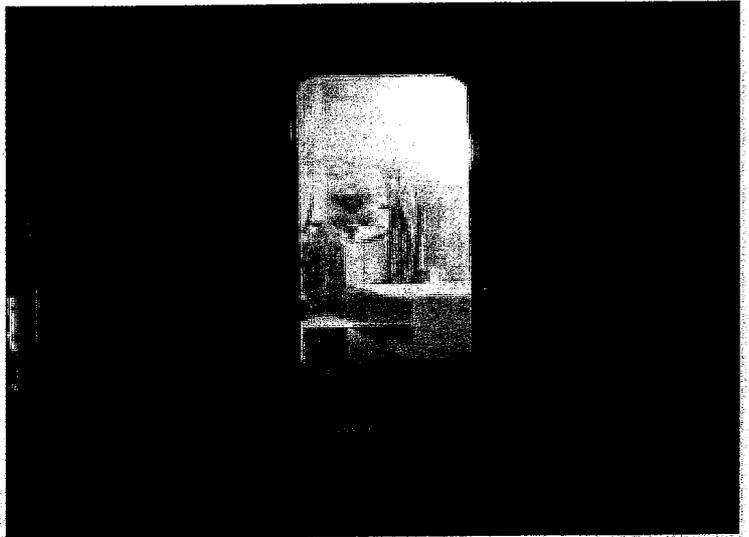
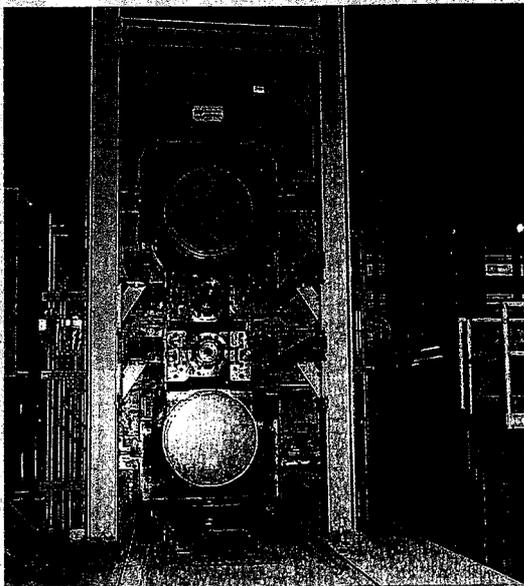


## 主要装备及工艺特点

# Main equipments and technical characteristics

法国CLECIM公司的光整机:具有四辊式机架,配有弯辊和湿光整操作系统,能有效控制板形和机械性能,并能实现在线自动换辊,轧制参数及延伸率可实现闭环控制。

**Skin pass machine from French CLECIM:**  
This machine has 4-roller stand with the operation system of roll bending and wet skin pass that can efficiently control the shape and the mechanical properties and can realize the automatic on-line roller changing and the closed-loop control of the rolling parameters and elongation.



德国DUMA公司的静电涂油机:油膜均匀,精度高。

**Electrostatic oiling machine from German DUMA:**  
The machine has uniform oil film and high precision.

# 标准与性能

## Standard and properties

钢种及牌号 Steel grade

牌号 Steel grade	锌层重量代号 Code of zinc coating weight	执行标准 Executive standard	主要用途 Main application
DX51D+Z ( St02Z )	Z60-Z350	Q/ASB 385	普通用 Normal
DX52D+Z ( St03Z )			冲压用 Drawing
DX53D+Z ( St04Z )			深冲压用 Deep drawing
S220GD+Z、S250GD+Z S280GD+Z、S320GD+Z S350GD+Z、S550GD+Z			结构用 Construction
SGCC	Z60-Z350	Q/ASB 387	普通用 Normal
SGCD1			冲压用 Drawing
SGCD2、SGCD3			深冲压用 Deep drawing
SGC340、SGC400、SGC440、 SGC490、SGC570			结构用 Construction
CS A、CS B、CS C	Z60-Z350 ( 公制 metric system ) G20-G115 ( 英制 English system )	Q/ASB 10	普通用 Normal
FS A、FS B			冲压用 Drawing
DDSA、DDSC			深冲压用 Deep drawing
SS33(230)、SS37(255)、SS40(275) SS50(340)、SS80(550)			结构用 Construction

# 标准与性能

## Standard and properties

镀层种类、表面结构、后处理方式

Variety, surface structure and after-treatment mode of zinc coating

项目 Item	类别 Type
镀层种类 Variety of zinc coating	纯锌 Pure zinc
表面结构 Surface structure	正常锌花 Normal spangle
	无锌花 No spangle
	光整锌花 Skin-passed spangle
后处理方式 After-treatment mode	类别普通钝化 Normal passivation
	环保钝化 Environmental passivation
	耐指纹 Fingerprint resistance
	涂油 Oiling
	钝化+涂油 Passivating and oiling
表面质量等级 Surface quality level	普通级fa Normal level
	较高级fb High level
	高级fc Higher level

# 标准与性能

## Standard and properties

牌号和化学成分 Steel grade and chemical composition  
Q/ASB 385

牌号 Steel grade	化学成分 <sup>a</sup> , %, 不大于 Chemical composition %, not greater than					
	C	Si	Mn	P	S	Ti <sup>b</sup>
DX51D+Z ( St02Z ) DX52D+Z ( St03Z ) DX53D+Z ( St04Z )	0.12	0.50	0.60	0.10	0.03	0.30
S220GD+Z、S250GD+Z S280GD+Z、S320GD+Z S350GD+Z、S550GD+Z	0.20	0.60	1.70	0.10	0.035	-

a. 表中“-”为不要求。

-in the table means no requirements.

b. 可以添加Nb代替部分Ti, 此时Nb和Ti的总含量≤0.30%。

Nb can be added to substitute parts of Ti and at the time the total content of Nb and Ti is equal to or less than 0.30%.

成品钢板和钢带的化学成分允许偏差应符合GB/T 222的规定  
The permissible deviation of the chemical composition of the finished sheet and strip should be up to the regulation of GB/T 222.

Q/ASB 387

牌号 Steel grade	化学成分%, 不大于 Chemical composition%, no greater than			
	C	Mn	P	S
SGCC	0.15	0.80	0.05	0.030
SGCD 1	0.12	0.60	0.04	0.030
SGCD 2	0.10	0.45	0.03	0.030
SGCD 3	0.08	0.45	0.03	0.030
SGC340	0.25	1.70	0.20	0.035
SGC400	0.25	1.70	0.20	0.035
SGC440	0.25	2.00	0.20	0.035
SGC490	0.30	2.00	0.20	0.035
SGC570	0.30	2.50	0.20	0.035

成品钢板和钢带的化学成分允许偏差应符合GB/T 222的规定  
The permissible deviation of the chemical composition of the finished sheet and strip should be up to the regulation of GB/T 222.

# 标准与性能

## Standard and properties

牌号和化学成分 Steel grade and chemical composition

Q/ASB 10

牌号 Steel grade	化学成分 <sup>a</sup> , % Chemical composition, %							残余元素 Residual elements
	C	Mn	P	S	Als	Ti <sup>b</sup>	Nb <sup>b</sup>	
	不大于 Not greater than				不小于 Not less than	不大于 Not greater than		
CS A	0.10	0.60	0.030	0.035	-	0.025	0.008	Cr≤0.15 Ni≤0.20 Cu≤0.20 Mo≤0.06 V <sup>b</sup> ≤0.008
CS B	0.02~0.15	0.60	0.030	0.035	-	0.025	0.008	
CS C	0.08	0.60	0.100	0.035	-	0.025	0.008	
FS A	0.10	0.50	0.020	0.035	-	0.025	0.008	
FS B	0.02~0.10	0.50	0.020	0.030	-	0.025	0.008	
DDS A	0.06	0.50	0.020	0.025	0.01	0.025	0.008	
DDS C	0.02	0.50	0.020~0.100	0.025	0.01	0.150	0.008	
SS33(230)	0.20	1.35	0.040	0.040	-	0.025	0.008	
SS37(255)	0.20	1.35	0.100	0.040	-	0.025	0.008	
SS40(275)	0.25	1.35	0.100	0.040	-	0.025	0.008	
SS50(340)	0.25	1.35	0.200	0.040	-	0.025	0.008	
SS80(550)	0.20	1.35	0.040	0.040	-	0.025	0.015	

a 表中“-”为不要求，但应提供分析结果。

- in the chart means no requirements but the analysis result should be provided.

b 当C%≤0.02%时，允许添加V、Nb、Ti等化学元素，其V、Nb含量均不大于0.10%，Ti含量不大于0.15%。

The chemical elements of V, Nb and Ti are permitted to be added while the content of C is not greater than 0.02%. Among them, the contents of V and Nb are separately not greater than 0.10% and the content of Ti is not greater than 0.15%.

成品钢板和钢带的化学成分允许偏差应符合GB/T 222的规定

The permissible deviation of the chemical composition of the finished sheet and strip should be up to the regulation of GB/T 222.

# 标准与性能

## Standard and properties

钢板和钢带的力学性能和工艺性能

Mechanical properties and processing properties of sheet and strip

Q/ASB 385

牌号 Steel grade	拉伸试验 <sup>a</sup> Tensile test			$\eta_{90}$	$\epsilon_{90}$
	下屈服强度 <sup>b</sup> Lower yield strength $R_{el}$ MPa	抗拉强度 Tensile strength $R_m$ MPa	断后伸长率,% Breaking elongation ( $L_0=80mm, b=20mm$ )		
DX51D+Z(St02Z)	-	270~550	22		
DX52D+Z ( St03Z )	140~300	270~420	26		
DX53D+Z ( St04Z )	120~260	270~380	30		
S220GD+Z	$\geq 220$	$\geq 300$	20		
S250GD+Z	$\geq 250$	$\geq 330$	19		
S280GD+Z	$\geq 280$	$\geq 360$	18		
S320GD+Z	$\geq 320$	$\geq 390$	17		
S350GD+Z	$\geq 350$	$\geq 420$	16		
S550GD+Z	$\geq 550$	$\geq 560$	-		

- a 拉伸试样取横向。  
The tensile sample is taken horizontally.
- b 当没有明显的屈服时, 屈服强度取 $R_{p0.2}$ 。  
The yield strength is  $R_{p0.2}$  without obvious yield.

# 标准与性能

## Standard and properties

钢板和钢带的力学性能和工艺性能

Mechanical properties and processing properties of sheet and strip

Q/ASB 387

牌号 Steel grade	拉伸试验 <sup>a</sup> Tensile test		
	下屈服强度 <sup>b</sup> $R_{eL}$ , MPa Lower yield strength	抗拉强度 $R_m$ , MPa Tensile strength	断后伸长率, % Breaking elongation ( $L_0=50\text{mm}, b=20\text{mm}$ )
	不小于 Not less than		
SGCC	205	270	—
SGCD1	—	270	38
SGCD2	—	270	40
SGCD3	—	270	42
SGC340	245	340	20
SGC400	295	400	18
SGC440	335	440	18
SGC490	365	490	16
SGC570	560	570	—

a 拉伸试样取横向。

The tensile sample is taken horizontally.

b 当没有明显的屈服时, 屈服强度取  $R_{p0.2}$ 。

The yield strength is  $R_{p0.2}$  without obvious yield.

# 标准与性能

## Standard and properties

钢板和钢带的力学性能和工艺性能

Mechanical properties and processing properties of sheet and strip

Q/ASB 10

牌号 Steel grade	拉伸试验 <sup>a</sup> Tensile test					n <sub>90</sub>	r <sub>90</sub>
	下屈服强度 <sup>b</sup> , R <sub>el</sub> Lower yield strength		抗拉强度R <sub>m</sub> Tensile strength		断后伸长率, % Breaking elongation L <sub>0</sub> =50mm, b=12.5mm (L <sub>0</sub> =2in, b=0.5in)		
	MPa	KSI	MPa	KSI	不小于 Not less than		
CS A	170~380	25~55	-	-	20	-	-
CS B	205~380	30~55	-	-	20	-	-
CS C	170~410	25~60	-	-	15	-	-
FS A、FS B	170~310	25~45	-	-	26	0.17	1.0
DDS A	140~240	20~35	-	-	32	0.19	1.4
DDS C	170~280	25~40	-	-	32	0.17	1.2
SS33(230)	≥230	33	≥310	45	20	-	-
SS37(255)	≥255	37	≥360	52	18	-	-
SS40(275)	≥275	40	≥380	55	16	-	-
SS50(340)	≥340	50	≥450	65	12	-	-
SS80(550)	≥550	80	≥570	82	-	-	-

a 拉伸试样取横向。

The tensile sample is taken horizontally.

b 当没有明显的屈服时, 屈服强度取R<sub>p0.2</sub>。

The yield strength is R<sub>p0.2</sub> without obvious yield.

# 标准与性能

## Standard and properties

钢板和钢带的力学性能和工艺性能

Mechanical properties and processing properties of sheet and strip

工艺性能 Processing properties

牌号 Steel grade			弯心直径mm Pin diameter ( $b \geq 100\text{mm}, 4\text{in}$ ),
DX51D+Z(St02Z) DX52D+Z(St03Z) DX53D+Z(St04Z)	SGCC、SGCD1、 SGCD2、SGCD3	CS A、CS B、CS C、 FS A、FS B、 DDS A、DDS C	0
S220GD+Z S250GD+Z	SGC340	SS33(230)	1a
S280GD+Z	SGC400	SS37(255) SS40(275)	2a
S320GD+Z S350GD+Z	SGC440 SGC490		3a
S550GD+Z	SGC570	SS50(340) SS80(340)	-

# 标准与性能

## Standard and properties

尺寸、外形允许偏差(Q/ASB 392)  
Permissible deviation of dimension and outline

1、厚度允许偏差  
Permissible deviation of thickness

1.1 钢板和钢带厚度允许偏差应符合表中的规定  
Permissible deviation of thickness of sheet and strip should be up to the regulation of table.

单位：毫米unit: mm

公称厚度 Nominal thickness	普通精度 PT. A Normal precision			高级精度 PT. B High precision			高级精度 PT. C High precision		
	公称宽度 Nominal width			公称宽度 Nominal width			公称宽度 Nominal width		
	≤1200	>1200~1500	>1500	≤1200	>1200~1500	>1500	≤1200	>1200~1500	>1500
0.30~0.40	±0.05	±0.05	-	±0.03	±0.04	-	±0.05	±0.05	±0.05
>0.40~0.60	±0.06	±0.06	±0.07	±0.04	±0.05	±0.06	±0.05	±0.05	±0.05
>0.60~0.80	±0.07	±0.07	±0.07	±0.05	±0.06	±0.06	±0.05	±0.05	±0.05
>0.80~1.00	±0.07	±0.08	±0.09	±0.06	±0.07	±0.07	±0.05	±0.05	±0.05
>1.00~1.20	±0.08	±0.09	±0.10	±0.07	±0.08	±0.08	±0.05	±0.05	±0.05
>1.20~1.60	±0.10	±0.11	±0.12	±0.08	±0.09	±0.09	±0.05	±0.05	±0.05
>1.60~2.00	±0.12	±0.13	±0.14	±0.09	±0.10	±0.10	±0.08	±0.08	±0.08
>2.00~2.50	±0.14	±0.15	±0.16	±0.11	±0.12	±0.12	±0.15	±0.15	±0.18

按标准JIS G 3302及QAS/B 387订货的产品，订货厚度为基板厚度，公称厚度为订货厚度加上表中镀层等效厚度（双面之和）。

To the products ordered according to the standard of JIS G 3302 and QAS/B 387, the ordered thickness is the thickness of base sheet and the nominal thickness is the thickness of the ordered thickness plus the equivalent thickness of zinc coating in chart (the sum thickness of two sides)

# 标准与性能

## Standard and properties

尺寸、外形允许偏差(Q/ASB 392)

Permissible deviation of dimension and outline

镀层等效厚度 (双面之和)

Equivalent thickness of zinc coating (the sum thickness of two sides)

锌层代号 Code of zinc coating	Z80	Z90	Z100	Z120	Z140	Z150	Z160
等效锌层厚度, mm Equivalent thickness of zinc coating	0.011	0.013	0.014	0.017	0.02	0.021	0.022
锌层代号 Code of zinc coating	Z180	Z200	Z220	Z225	Z250	Z270	Z275
等效锌层厚度, mm Equivalent thickness of zinc coating	0.025	0.028	0.031	0.031	0.035	0.039	0.039

宽度允许偏差 Permissible deviation of thickness

单位: 毫米 unit: mm

公称宽度 Nominal width	宽度允许偏差 Permissible deviation of width	
	普通精度 PW.A Normal precision	高级精度 PW.B High precision
≤1200	+5	+2
>1200~1500	+6	+2
>1500	+7	+3

# 产品包装

## Product packing

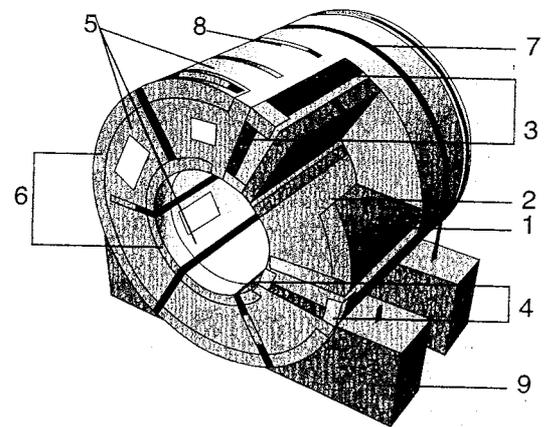
### 镀锌钢带标准包装方式

#### Standard packing mode of galvanized strip

根据产品和运输方式等分为不同包装方式，示意图如下。标识采用粘贴标签的方式。标签分为生产小标签和发货大标签两种，生产小标签粘贴在内径和外径，发货大标签粘贴在内径和断面。

There are different packing modes for different products and different transportation. The outline drawing is as follows. The marking method is to stick the labels. There are 2 kinds of labels of the small production label and big delivery labels. The small production labels are stick to the inner and outer diameters. The big delivery labels are stick to the inner diameters and the sections.

- |             |   |
|-------------|---|
| 1、镀锌钢带      | 1. Galvanized strip   |
| 2、工业包装膜     | 2. Industrial packing film                                    |
| 3、瓦楞纸外护板端护板 | 3. End back plate of the outer back plate of corrugated paper |
| 4、内外纸护角     | 4. Back angle of the inner and outer paper                    |
| 5、内外端钢护板    | 5. Steel back plates at the inner and outer end               |
| 6、内外钢护角     | 6. Steel back angle inside and outside                        |
| 7、钢捆带       | 7. Steel bundles  |
| 8、锁扣垫片      | 8. Locker shim  |
| 9、草支垫       | 9. Straw support pan  |



# 产品标签

## Product label

 <b>鞍钢股份有限公司</b> Angang Steel Company Limited		 <b>热镀锌钢卷</b> HOT DIP GALVANIZED COIL		
<b>标准</b> STANDARD				
<b>规格</b> SIZE				
<b>钢卷号</b> COIL NO.		<b>锌层重量</b> ZN-WEIGHT		<b>净重/毛重 (kg)</b> NET/GROSS-WEIGHT
<b>订单号</b> Order NO		<b>长度</b> LENGTH		<b>生产日期</b> DATE
<b>购单号</b> PURCHASE NO		<b>表面处理</b> SURFACE TREATMENT		
<b>订货单位</b> CUSTOMER				
<b>收货单位</b> CONSIGNEE				
<b>客户名称</b> CUSTOMER				
<b>到站港</b> DESTINATION			<b>中国 MADE IN CHINA</b>	
<b>出口目的港</b> EXPORT DESTINATION			<b>技术服务电话 +86 412 6751356</b> SERVICE TELE	

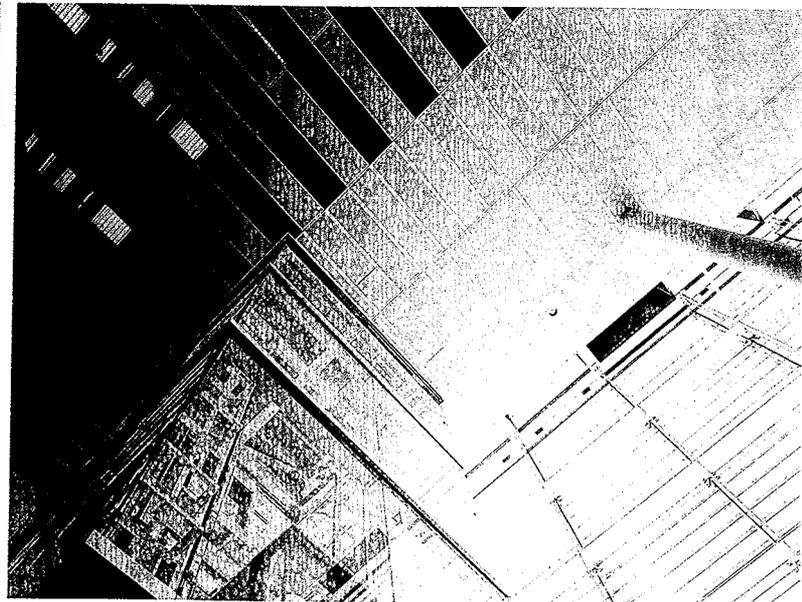
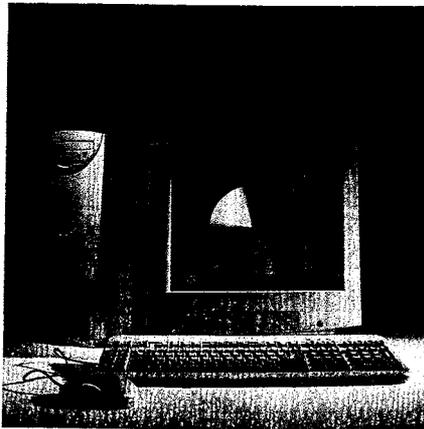
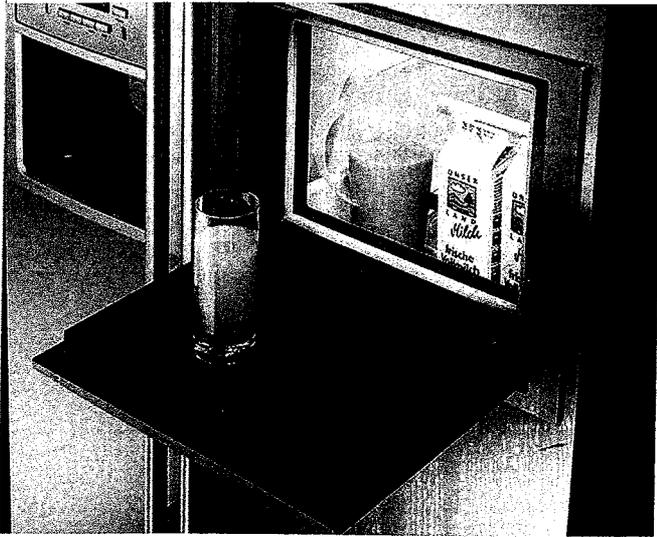
热镀锌钢卷产品标识 (普通钝化)  
 Product label of hot dip galvanized coil (normal passivation)

 <b>鞍钢股份有限公司</b> Angang Steel Company Limited		 <b>热镀锌钢卷</b> HOT DIP GALVANIZED COIL		
<b>标准</b> STANDARD				
<b>规格</b> SIZE				
<b>钢卷号</b> COIL NO.		<b>锌层重量</b> ZN-WEIGHT		<b>净重/毛重 (kg)</b> NET/GROSS-WEIGHT
<b>订单号</b> Order NO		<b>长度</b> LENGTH		<b>生产日期</b> DATE
<b>购单号</b> PURCHASE NO		<b>表面处理</b> SURFACE TREATMENT		
<b>订货单位</b> CUSTOMER				
<b>收货单位</b> CONSIGNEE				
<b>客户名称</b> CUSTOMER				
<b>到站港</b> DESTINATION			<b>中国 MADE IN CHINA</b>	
<b>出口目的港</b> EXPORT DESTINATION			<b>技术服务电话 +86 412 6751356</b> SERVICE TELE	

热镀锌钢卷产品标识 (耐指纹、环保钝化)  
 Product label of hot dip galvanized coil (fingerprint resistance and environmental passivation)

产品应用  
**Product application**

产品广泛应用于家电、建筑、IT等行业。  
The products are widely applied in the industries of household appliances, construction, IT and the like.



# 保证体系 Guarantee system



北京国金恒信管理体系认证有限公司  
(中国冶金工业质量体系认证中心)

## 质量管理体系认证证书

证书编号: 02200410495R31

鞍钢股份有限公司

GB/T19001-2000—ISO9001:2000

标准要求的职业健康安全管理体系  
质量管理体系产品范围:

热轧钢板(带)系列; 热轧中厚板系列; 热轧型钢、重轨和钢坯系列; 热轧线材系列; 冷轧薄板(带)系列; 冷轧硅钢系列; 连续热镀锌钢板(带)系列; 彩色涂层钢板(带)系列; 无缝铜管系列; 焦化产品系列和能源动力产品系列的设计、开发、生产和服务。

证书有效期至: 2009年7月12日




北京国金恒信管理体系认证有限公司  
(中国冶金工业质量体系认证中心)

## 职业健康安全管理体系认证证书

证书编号: 02200410495R31

鞍钢股份有限公司

GB/T28001—2001

标准要求的职业健康安全管理体系  
质量管理体系产品范围:

热轧钢板(带)系列; 热轧中厚板系列; 热轧型钢、重轨和钢坯系列; 热轧线材系列; 冷轧薄板(带)系列; 冷轧硅钢系列; 连续热镀锌钢板(带)系列; 彩色涂层钢板(带)系列; 无缝铜管系列; 焦化产品系列和能源动力产品系列的生产、销售、支持服务及相关的管理活动。

证书有效期至: 2009年7月12日




北京国金恒信管理体系认证有限公司  
(中国冶金工业质量体系认证中心)

## 环境管理体系认证证书

证书编号: 02200410495R31

鞍钢股份有限公司

GB/T24001-2004—ISO14001:2004

标准要求的职业健康安全管理体系  
质量管理体系产品范围:

热轧钢板(带)系列; 热轧中厚板系列; 热轧型钢、重轨和钢坯系列; 热轧线材系列; 冷轧薄板(带)系列; 冷轧硅钢系列; 连续热镀锌钢板(带)系列; 彩色涂层钢板(带)系列; 无缝铜管系列; 焦化产品系列和能源动力产品系列的生产、销售、支持服务及相关的管理活动。

证书有效期至: 2009年7月12日



### 符合性自我声明 Self-Declaration of Confirmation

符合指令: 欧洲 RoHS 环保指令  
Conformity: The RoHS Directive

公司名称: 鞍钢股份有限公司  
Company: Angang Steel Company Limited

公司地址: 中国辽宁省鞍山市铁西区  
Address: Tielixi District, Anshan City, China

鞍钢股份有限公司声明其生产符合欧盟 RoHS 环保指令并不含有下述有害物质, 以下是指明描述。  
It is announced by the Angang Steel Company Limited that the hazardous substances in the products are conformed to the RoHS Directive. The details are as follows.

产品类型: 冷轧产品、镀锌环保钝化产品、耐指纹热镀锌产品、冷轧硅钢产品、冷轧成形用热轧钢板带产品, 不包括包装材料。  
Products Type: The cold rolled products, the free-chromating hot dip galvanized products, Anti-finger Hot-Dip Galvanized Sheet products, the cold rolled silicon strip products, the cold rolled shape to use hot rolled steel sheet and strip products, excluding the packing materials.

产品状态: 未加工状态  
Products State: Not process

符合标准: 目前按 SGS、ITS、TUV 等检验机构检验, 我公司产品中的下述 6 种有害元素的含量远远低于标准值。  
Standard: Tested by the organization of the SGS, ITS and TUV, the content of the following six hazardous substances in the above products of our company are far from the standard value.

有害物质 Hazardous substances	标准值 Standard Value	声明值 Limit value
镉及其化合物 Cd and its compounds	<100ppm	<75ppm
铅及其化合物 Pb and its compounds	<2500ppm	<200ppm
汞及其化合物 Hg and its compounds	<1000ppm	<800ppm

第1页共2页

六价铬化合物 Cr(VI) compounds	<1000ppm	<800ppm
多溴联苯 PBB	<1000ppm	<800ppm
多溴二苯醚 PBDE	<1000ppm	<800ppm

注:  
Note:

- 欧盟 RoHS 指令中豁免的除外  
Those covered by immunity of the RoHS Directive are excluded
- 本保证书中英文对照, 以中文内容为准  
This Guarantee is written in Chinese and English, the Chinese version is the Official version

地址: 鞍钢股份有限公司产品制造部  
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鞍钢股份有限公司  
Angang Steel Company Limited  
产品制造部  
Product Manufacturing Department

声明日期: 2006年05月06日  
Date: 2006-05-06

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# 用户至上 合作共赢

**Centering on the customers  
Cooperating to obtain win-win**



## Exhibit 8 Chart of account

Account No.	Account name_CN	Account name_EN
1001	库存现金	Cash in hand
1002	银行存款	Bank deposit
1007	公司内部存款	Company's internal deposit
1012	其他货币资金	Other currency
1121	应收票据	Notes receivable
1122	应收账款	Payments receivable
1123	预付账款	Advance to supplier
1131	应收股利	Share interest receivable
1221	其他应收款	Other receivables
1231	坏账准备	Reserve for bad debt
1401	材料采购	Purchase of raw materials
1402	在途物资	Material in transit
1403	原材料	Raw materials
1404	材料成本差异	Cost variance for materials
1405	库存商品	Inventory
1406	发出商品	Goods shipped in transit
1408	委托加工物资	Oursourced
1411	周转材料	Revolving materials
1465	待摊费用	Deferred expense
1470	一年内到期的非流动资产	Non-current assets due within one year
1471	存货跌价准备	Reserve for falling of price for inventory
1503	可供出售金融资产	Transferrable financial assets
1504	可供出售金融资产减值准备	Reserve for falling price of transferrable financial assets
1511	长期股权投资	Long term equity investment
1512	长期股权投资减值准备	Reserve for falling price of long term equity investment
1521	投资性房地产	Investment property
1531	长期应收款	Long term receivable
1601	固定资产	Fixed asset
1602	累计折旧	Accumulated depreciation
1603	固定资产减值准备	Fixed assets depreciation reserves
1604	在建工程	Project in construction
1605	工程物资	Materials for construction
1606	固定资产清理	Disposal of fixed assets
1607	投资性房地产折旧	Depreciation for investment property
1609	在建工程减值准备	Reserve for falling price of project in construction
1610	工程物资减值准备	Reserve for falling price of materials for construction
1701	无形资产	Intangible assets
1702	累计摊销	Accumulated amortization
1703	无形资产减值准备	Reserve for falling price of intangible assets
1705	无形资产清理	Disposal of intangible assets
1801	长期待摊费用	Long term deferred expense
1811	递延所得税资产	Deferred income tax assets
1901	待处理财产损益	Waiting assets profit and loss
2001	短期借款	Short term loan
2201	应付票据	Notes payable
2202	应付账款	Accounts payable
2203	预收账款	Deposit received
2211	应付薪酬	Wages payable
2211	应付职工薪酬	Employees' wages payable
2221	应交税费	Tax payable
2231	应付利息	Interest payable
2232	应付股利	Share interest payable
2241	其他应付	Other payables
2241	其他应付款	Other accounts payable
2241	其它应付账	Other deposit payable
2350	预提费用	Drawing expense in advance
2360	一年内到期的长期负债	Long term debt due within one year

2401	递延收益	Deferred income
2501	长期借款	Long term loan
2502	应付债券	Bonds payable
2701	长期应付款	Long term payable
2702	未确认融资费用	Unrecognized finance fees
2901	递延所得税负债	Deferred income tax liabilities
4001	实收资本	Paid in capital
4002	资本公积	Capital reserve
4101	盈余公积	Surplus reserve
4104	利润分配	Profit distribution
4301	专项储备	Special reserve
5001	生产成本	Cost of production
5301	研发支出	Reserch expense
6001	主营业务收入	Main business income
6051	其他业务收入	Other business income
6101	公允价值变动损益	Profit and loss from change of fair value
6111	投资收益	Investment income
6301	营业外收入	Income from outside of business
6401	主营业务成本	Main business cost
6402	其他业务成本	Other business cost
6403	营业税金及附加	Business tax and surcharge
6601	销售费用	Sales expenses
6602	管理费用	Administration expenses
6603	财务费用	Financial expenses
6701	资产减值损失	Loss from falling price of assets
6711	营业外支出	Cost from outside of business
6801	所得税费用	Income tax expense
6901	以前年度损益调整	Prior year income adjustment
7000	BA调整科目	Adjustment account for BA
7000	COFI调整科目	Adjustment account for COFI
7000	订单成本转出	Transfer-out of order cost
7000	工程成本转出	Transfer-out of construction cost
9000	余额接收	Receipt of balance

**INSERT COMPANY NAME**

Angang Group Hong Kong Co., Ltd.

**INCOME STATEMENT**

	Most recent completed financial year			Investigation period:		
	All products	The Aluminium Zinc Coated Steel	The Galvanized Steel	All products	The Aluminium Zinc Coated Steel	The Galvanized Steel
<b>Gross Sales</b>	100	100	100	100	100	100
Including:Revenue from main operation	100	100	100	100	100	100
<b>Cost</b>	99	99	99	99	99	99
Including:Cost of Main Operation	99	99	99	99	99	99
Selling expenses	0	0	0	0	0	0
Financial expenses	0	0	0	1	1	1
Loss of impairment of assets	-0	-0	-0	-0	-0	-0
Investment income(losses will be filled "-")	0	0	0	0	0	0
Including: Investment Income from coopera	0	0	0	0	0	0
operating profit (losses will be filled "-")	1	1	1	-0	-0	-0
Less:Non-Operating expenses	0	0	0	0	0	0
Total Profit(Total loss amount is filled by "-")	1	1	1	-0	-0	-0
less:Income Taxes	0	0	0	0	0	0
Net Profit (Net loss is filled by "-")	0	0	0	-0	-0	-0

**INSERT COMPANY NAME**

Angang Group International Trade Corporation

**INCOME STATEMENT**

	Most recent completed financial year			Investigation period: 1 July 2011 - 30 June 2012		
	All products	The Aluminium Zinc Coated Steel	The Galvanized Steel	All products	The Aluminium Zinc Coated Steel	The Galvanized Steel
<b>Gross Sales</b>	100	100	100	100	100	100
1、 Revenue from main operation	100	100	100	100	100	100
2、 Sales from other operations	0	-	-	0	-	-
Less: Cost	98	98	98	98	98	98
1、 Cost of Main Operation	98	98	98	98	98	98
2、 Cost of Other operations	0	-	-	0	-	-
Tax and additional expense	0	0	0	0	0	0
Selling expenses	0	0	0	0	0	0
Administrative & general expenses	0	0	0	0	0	0
Financial expenses	0	0	0	1	1	1
Investment income(losses will be filled	0	0	0	0	0	0
Including : Investment Income from co	0	0	0	-0	-0	-0
operating profit (losses will be filled "-"	1	1	1	1	1	1
Add:Non-operating income	0	0	0	0	0	0
Less:Non-Operating expenses	0	0	0	0	0	0
Including : Loss on disposal of non-cu	0	0	0	0	0	0
Total Profit(Total loss amount is filled	1	1	1	1	1	1
less:Income Taxes	0	0	0	0	0	0
Net Profit (Net loss is filled by "-")	1	1	1	1	1	1

**INSERT COMPANY NAME**

Angang Steel Company Limited

**INCOME STATEMENT**

	Most recent completed financial year			Investigation period: 1 July 2011 - 30 June 2012		
	All product	The Aluminium Zinc Coated Steel	The Galvanized Steel	All products	The Aluminium Zinc Coated Steel	The Galvanized Steel
<b>Gross Sales</b>	100	100	100	100	100	100
1、 Revenue from main operation	100	100	100	100	100	100
2、 Sales from other operations	0	-	-	0	-	-
Less: Cost	95	95	95	98	98	98
1、 Cost of Main Operation	95	95	95	98	98	98
2、 Cost of Other operations	0	-	-	0	-	-
Tax and additional expense	0	0	0	0	0	0
Selling expenses	2	2	2	2	2	2
Administrative & general expenses	4	4	4	4	4	4
Financial expenses	1	1	1	2	2	2
Loss of impairment of assets	2	2	2	2	2	2
Investment income(losses will be filled "-")	0	0	0	0	0	0
Including : Investment Income from cooperative ventures and Joint ventures	0	0	0	0	0	0
operating profit (losses will be filled "-")	-3	-3	-3	-7	-7	-7
Add:Non-operating income	0	0	0	0	0	0
Less:Non-Operating expenses	0	0	0	0	0	0
Including : Loss on disposal of non-current assets	0	0	0	0	0	0
Total Profit(Total loss amount is filled by "-")	-3	-3	-3	-7	-7	-7
less:Income Taxes	-1	-1	-1	-2	-2	-2
Net Profit (Net loss is filled by "-")	-2	-2	-2	-5	-5	-5

**INSERT COMPANY NAME**

Angang Steel Company Limited

**SALES SUMMARY**

	All Products		Aluminium Zinc Coated Steel		Galvanized Steel	
	Most recent completed financial year		Investigation period: 1 July 2011 - 30		Investigation period: 1 July 2011 - 30	
	Volume	Value	Volume	Value	Volume	Value
Total company turnover (all products)		100		100		100
domestic market		90		91		91
exports to Australia		0		0		0
exports to other countries		9		9		9
Turnover of the sector including the goods						
domestic market						
exports to Australia						
exports to other countries						
Turnover of the goods	100	7	100	0	100	6
domestic market	74	5	90	0	72	4
exports to Australia	5	0	2	0	7	0
exports to other countries	22	2	8	0	21	1

**INSERT COMPANY NAME**

Angang Steel Company Limited

**PRODUCTION**

	Previous financial year (Galvanised & ALZn Coated Steel)	Most recent financial year (Galvanised & ALZn Coated Steel)	Investigation period (Galvanised & ALZn Coated Steel): 1 July 2011 -30 June 2012
<b>Production capacity*</b> (eg. units, kg, tonnes) [A]	100	100	100
<b>Actual production in volume</b> (eg. units, kg, tonnes) [B]	92	87	76
<b>Capacity utilisation (%)</b> (B/A x 100)	92	87	76

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