



Australian Government
Australian Customs and
Border Protection Service

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE 265

Trade Measures Branch

Exporter Questionnaire

Product: Aluminium Road Wheels (ARWs)

From: The People's Republic of China (China).

Period of Investigation: 1 July 2010 to 30 June 2011

Response due by: 23 December 2011

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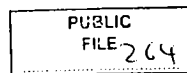
www.customs.gov.au

**Return completed
questionnaire to:**

International Trade Remedies
Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 2

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



SECTION A COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name: [An Individual Name]
Position in the company: General Manager
Address: [An Address]
Telephone: [A Number]
Facsimile number: [A Number]
E-mail address of contact person: [An Address]

Factory:

Address: [An Address]
Telephone: [A Number]
Facsimile number: [A Number]
E-mail address of contact person: [An Address]

A-2 Representative of the company for the purpose of investigation

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

Name: [An Individual Name]
Firm Name: [An Individual Name]
Address: [An Address]

Telephone: [A Number]
Fax number: [A Number]
E-mail address of contact person: [An Address]

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 (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

The legal name of the company is Zhejiang Shuguang Industrial Co., Ltd. (the "Company" or "Shuguang"). Shuguang is a limited liability company incorporated pursuant to the Company Law of China.

Besides the legal name, the Company also adopted "PDW International Co., Ltd." ("PDWI") as its trade name to export the goods to Australian, because PDWI is easier for western people to accept and remember than Shuguang.

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).

The Company was established, owned and controlled by a Chinese family, i.e. Family Yan. During the POI, the shareholding structure of the Company is as follows:

| Name | Shareholding Percentages (%) |
|----------------------|------------------------------|
| [An Individual Name] | 60% |
| [An Individual Name] | 20% |
| [An Individual Name] | 20% |

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

Due to all the shareholders of the Company are individuals, this question is not applicable.

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

Due to the shareholders of the Company are individuals, this question is not applicable.

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

The individual shareholders of the Company also owns some equity shares of another Australian trading company, the legal name of which is Prestige Wheels & Accessories Pty. Ltd. ("PWA"). Therefore, there are two affiliated companies involves into the commercial activities of the goods under consideration (the "GUC").

Please refer to Exhibit-1 for the diagram indicating the affiliated companies' structure.

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

There are no such fees/allocations charged to the Company.

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

The Company is an exporting producer of the GUC, and, it also sells the GUC in the domestic market of China.

8. If your business does not perform all of the following functions in relation to the goods under consideration, 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.

The Company performed all the above mentioned activities.

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

Please refer to **Exhibit-2** for the internal organisation chart and the functions of the department concerned.

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

Due to the Company is not a public listed company, it does not have annual report. Please refer to **Exhibit-3** for the brochures of the Company.

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

The Company does not have the Board of Directors, instead, it has a Managing Director. The name and title of the Managing Director and the Senior Executives are as follows:

| S.No. | Name | Title |
|-------|----------------------|--------------------|
| 1 | [An Individual Name] | Managing Director |
| 2 | [An Individual Name] | President |
| 3 | [An Individual Name] | General Manager |
| 4 | [An Individual Name] | General Accountant |

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?

No. The Company locates in a quite ordinary area, which does not belong to any of the said special 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;

- 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).

Due to the Company does not locate in any of the special areas indicated in section A-13.2, this question is 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.

As explained in section A-3.5, the Company only has one affiliated company (i.e. PWA) acting as the importer and distributor in Australia.

All related transactions between Shuguang and PWA were carried out in arm length mode because during the POI:

- (1) the equity shares of PWA held by Family Yan were less than 50%;
- (2) the managing director of PWA was another member;
- (3) among the three directors of PWA, Family Yan only appointed one director and each director has one vote, thus, Family Yan did not have control power in the Board; and
- (4) the transaction prices between PWA and the Company were decided as per the fair market value.

Please refer to the spread sheet "Export Sales Summary" enclosed for the details of the related transactions incurred during the POI.

A-4 General accounting/administration information

1. Indicate your accounting period.

The accounting period of the Company is from January 1 to December 31.

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

All the financial records are kept in the same address with the Company.

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

- chart of accounts;
- 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 consideration.

These documents should relate to:

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

Please refer to **Exhibit-4** for the chart of accounts requested, refer to **Exhibit-5** for the Audit Report for the year 2009 and 2010, and refer to **Exhibit-6** for the financial statement for the first half year of 2011.

The Company does not prepare internal management reports as the above described.

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

Since the Company has all its financial accounts audited every year

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

All accounting practice of the Company is strictly in line with the General Acceptance Accounting Practice (the "GAAP") of China.

6. Describe:

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

Please refer to the accounting notes of the Audit Reports for the detailed description of the general accounting policies of the Company.

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

The Company adopts weighted average method to value the inventories of materials, work-in-process and finished goods.

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

The major material, i.e. aluminium, is counted based on the actually consumed quantity, and other auxiliary materials are allocated to different patterns (the most detailed category of GUC) according to the actually consumed quantity of aluminium.

Total labour cost is calculated as per the effective working hours multiply with the hourly rate of different working position, and the total labour cost is allocated to the finished products as per the standard working hour of the pattern concerned. Manufacture overheads are allocated as per the allocated value of the labour cost.

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

Sub-standard goods are directly recycled during the production process, therefore, no sub-standards products are generated.

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

There are no scrap or by products generated during the normal production process. Just as the sub-standard goods, all scraps are directly recycled within the production process.

- valuation and revaluation methods for fixed assets;

Fixed assets are booked as per their actual purchase cost.

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

The average useful life and the residual rate for the fixed assets are as follows:

| Type | Average Useful Life (years) | Residual Rate (%) |
|-------------------------|--------------------------------|----------------------|
| House and buildings | 20 | 5 |
| Vehicles | 5 | 5 |
| Equipments and machines | 10 | 5 |
| Electric Facilities | 5 | 5 |

The Company adopts straight line method to calculate the depreciation.

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

The Company use the first working day's exchange rate to book all foreign related transactions incurred in the month. Every month, the Company calculates and books the foreign exchange gains and losses as per the same first day's rate in the month end.

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

The Company only use RMB to book the value of its assets, therefore, this question is not applicable.

- inclusion of general expenses and/or interest;

Administrative expenses, operation expenses and financial expenses (including the interest income/expense) will be booked separately.

- provisions for bad or doubtful debts;

The Company does not have the said situation, therefore, this question is not applicable.

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

The Company does not have the said situation, therefore, this question is not applicable.

- costs of plant closure;

The Company does not have the said situation, therefore, this question is not applicable.

- restructuring costs;

The Company does not have the said situation, therefore, this question is not applicable.

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

There were no by-products generated during the normal production process. Scraps and deficient products were recycled directly within the manufacturing process. The Company only booked the raw materials inputs and the final finished products outputs, and did not book the recycled scraps or deficient products respectively.

- effects of inflation on financial statement information.

The Company does not have the said situation, therefore, this question is not applicable.

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

The Company has not changed its accounting methods during the last two years, therefore, this question is not applicable.

A-5 Income statement

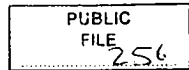
Please fill in the following table. It requires information concerning all products produced and for the goods under consideration ('goods under consideration' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

Prepare this information on a spreadsheet named "Income statement".

Please refer to the spread sheet "**Income Statement**" for details.

The consumption quantity of raw aluminium is allocated to different patterns as per the theoretical consumption quantity; other raw materials' consumption quantity is allocated as per the allocated quantity of aluminium; labour cost is allocated as per the theoretical working hours, and manufacture overheads are allocated as per the allocated labour cost.

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.



A-6 Sales

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

Prepare this information in a spreadsheet named "TURNOVER".

Please refer to the spread sheet TURNOVER for details.

This information will be used to verify the cost allocations to the goods under consideration 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.

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 the ex factory level.

*You should report prices of **all** Goods Under Consideration (the goods) **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 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.*

During the POI, the selling price of the GUC kept increasing, therefore, the Company requests to compare the export price and the domestic sales price on monthly basis. In detail, the Company requests to compare the monthly weighted average export price with the monthly weighted average domestic selling price to calculate the monthly dumping margin.

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).

Please refer to **Exhibit-7** for the information requested above.

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.

All GUCs are directly exported and shipped from the Company to the Australian 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.

The entire distribution chain only has two ends, i.e. directly from the Company to its Australian customer, and there are no other parties involved. There are no commission incurred.

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

All transactions are carried out in FOB or CIF term, therefore, the ownership of the goods is transferred from the Company to the Australian customers upon or after the goods physically crossing the board of the ship.

- (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).

The Company has never signed any agency or distributor agreements.

- (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.

When receiving inquiries, the Company provides a quotation to the potential client as per its inquiries, after several turns of negotiation both sides may come into an agreement on the sales terms, and then, a pro forma invoice will be signed, and then, the Company will arrange production and shipment affairs accordingly. The clients will arrange payment as per the payment terms.

The Company does not use price list.

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

The Company is affiliated with one of the Australian customers, i.e. PWA. Please refer to **Exhibit-8** for the company registration documents of PWA, which can demonstrate the members, the directors and the shareholding structure of PWA during the POI.

During the POI, the Board of Directors of PWA is as follows:

| Title | Name | Place of Birth | Appointed |
|----------|----------------------|-----------------|---------------|
| Director | [An individual Name] | Melbourne, VIC | 14 Aug 2006 |
| Director | [An individual Name] | Hongkong, China | 22 April 2009 |
| Director | [An individual Name] | Zhejiang, China | 22 April 2009 |
| Director | [An individual Name] | Zhejiang, China | 22 April 2009 |

As per the above information, it can be seen that during the POI Family Yan did not obtain the major equity shares of PWA and did not obtain controlling voting rights in the Board of Directors either.

In case comparing the selling prices of Shuguang to PWA with the prices to other unaffiliated Australian customers, it can be seen that the related transaction prices are slightly higher than the unrelated transactions. And, PWA and the other Australian importers were at the same trade level, thus, the related transactions carried out between Shuguang and PWA are actually in arms length mode. There were no special arrangement between PWA and the Company.

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

The Company has suspended all the export sales to Australia, therefore, there are no forward orders.

- 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.

All export sales are made at almost the same pricing policies, which are generally applicable to international importers and wholesalers.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Please refer to spread sheet AUSTRALIAN SALES for details.

- 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 (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.

There are no other costs or expenses incurred.

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

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

The Company did not provide discounts.

- 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.

The Company have never issued credit notes to its customers in Australia.

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

All transactions are carried out under the terms of FOB or CIF, therefore, this question is not applicable.

- B-9** Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

Please refer to Exhibit-9 for the sample export documents requested above.

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.

The GUCs exported by the Company to Australia during the POI are all aiming to the "After Service" market ("**AS Market**"), the end users of which are all individual consumers and they purchase the GUCs to refit their private cars. Besides the AS Market, there is another "Original Equipment" market ("**OE Market**"), the end user of which are motor car manufactures and they purchase the GUCs as spare parts and install the same into their finished products (i.e. the brand new cars).

In the AS Market consumers have more detailed requirements for the ARWs with respect to the surface finishing treatment, colour, milling or lathe processing, because, the purposes of the consumers to refit their cars often include identifying or showing off their unique personalities or tastes.

Therefore, comparing with the OE suppliers, the AS market suppliers have to prepare more specifications with different patterns or colours, and of course, the cost and price of the AS products will usually higher than the OE products and the selling quantity will be less. Only in this way the AS suppliers may satisfy the various demands of the individual consumers.

However, as for the selling price, it cannot rule out the possibilities that some OE products for certain luxury cars will be much higher than the AS products.

Generally speaking, the specifications of the GUCs manufactured and exported by the Company can be categorized by three major parameters: outer diameter, rim width and the finishing treatment. The finishing treatment may be further categorized by some other detailed characters: the colour of the paint (or chrome), whether requiring milling or lathe processing, whether requiring the second chromatic colour etc.

In the products coding system, the first character/number indicates the outer diameter: number "1" to "9" representing "11" inches to "19" inches, and character "A" to "E" representing "20" inches to "24" inches; the middle three numbers indicates different patterns; one to five English characters indicate different finishing treatment. Each pattern may include several sizes, and each size of the same pattern may have several different colours or processing treatment. In this way, the Company codifies thousands of its products into regular codes.

As for the composition of the cost of production, the most important two items are raw materials cost of aluminium and the chrome processing fees, thus, the GUCs with finishing code "C" or "CBK" will be much more expensive than other products with normal finishing treatment.

All GUCs produced by the Company are made by aluminium alloy.

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

Please refer to **Exhibit-10** for the Specifications List exported to Australia.

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

| EXPORTED TYPE | DOMESTIC TYPE | 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 |

Some of the GUC exported to the Australian market were also sold in the domestic market of China. In case the code numbers are the same, the products concerned shall be identical with each other.

Please refer to the spread sheet **LIKE GOODS** for information requested.

- 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.

As explained in the above, different specifications have different size, different patterns and different finishing treatment, therefore, in case the product codes for export sales are different from the domestic sold ones, the GUC concerned will be different from each other accordingly.

The Company would like to show the samples physically to the officials during the on-site verification, so as to indicate the different patterns and specifications more vividly.

SECTION D DOMESTIC SALES

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

*All domestic sales made during the 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 officer **before** completing the questionnaire. If the case officer 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 officer who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

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

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

All products were sold directly to the customers and there were no agency or contractual distributors involved into the distribution channel. All domestic clients were required to pick up the GUCs by themselves.

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.

The Company did not provide different pricing policies to different channel.

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.

Domestic customers usually make a phone call to enquire the quotation for certain pattern(s) or visit the Company in person. The Company will provide a counter offer accordingly, and after several turns of negotiation, a sales contract will be made in writing or in oral. The domestic customers will pay cash and then deliver the GUC from the Company by itself. Therefore, no credit will be given to domestic customers.

The Company does not use price list for its domestic sales.

- D-4** Prepare a spreadsheet named "**domestic sales**" listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Please refer to the spread sheet **Domestic Sales** for information requested.

- 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.

There were no such costs or charges incurred during the POI.

- 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.

The Company made no such discounts, rebates or allowances to its domestic customers during the POI.

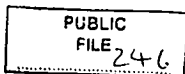
If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

The Company made no such credit notes as the above mentioned during the POI.

- 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.

Please refer to Exhibit-11 for the Sample Domestic Selling Documents requested.



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 (ie. 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.

The Company engaged several third party logistics agents to arrange all the export concerned logistics affairs. The logistics companies will calculate an overall logistics fee for each export transaction, in which the inland transportation cost will be included. The inland transportation costs and other auxiliary costs were booked in the ledger account of "operation expenses – transportation fees".

The inland transportation costs were reported as per the actual booked value.

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.

As explained in the above, the logistics agent will charge an overall fee for each export transaction, in which all the handling, loading and auxiliary fees will be included. The handling and auxiliary fees were booked in the account of "operation expenses".

Bank charges were booked in the general ledger account of "finance expenses", and the amount reported was the actual incurred value.

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 eg, short term borrowing in the currency concerned.

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

The credit cost has been reported as per the LIBOR rate for USD with the credit terms concerned.

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'.

There are no differences between the domestic sales and export sales with respect to the packing materials or packing cost.

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.

There were no commission incurred for the export transactions concerned.

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.

There were no such costs incurred for the export transactions concerned.

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.

There were no such costs incurred for the export transactions concerned.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of investigation (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.

The Company does not apply for adjustment in this regard.

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.

Some domestic sold GUCs are electroplated with chrome, which usually costs higher than the other ordinary finished products of the same pattern. Therefore, the Company apply to make an adjustment in this regard so as to duly reflect the differences between the electroplated GUC and the other ordinary finished ones.

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;

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

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *"Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs"*

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

The GUC exported to the Australia and the ones sold in the domestic market of China are standing on the same level with respect to the tax or duties. therefore, the Company does not apply for adjustment in this regard.

3. **Level of trade**

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

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

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

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

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

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- 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.

The Company does not claim adjustment in this regards.

4. Credit

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

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

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

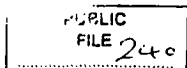
Provide the applicable interest rate over each month of the investigation period.

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

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

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



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.

Payment terms for most of the domestic sales transactions are conducted under "at sight" term. There were no such "credit costs" incurred as indicated as above.

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

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.

Domestic clients are required to arrange delivery by themselves, therefore, there were no inland transportation incurred.

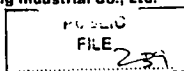
6. **Handling, loading and ancillary expenses**

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.

As explained in the above, all domestic sales were carried out under "EXW" term, therefore, there were no such cost incurred/assumed by the Company.

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**".



Domestic sales package was almost the same with the export sales, therefore, the Company does not claim adjustment for this regard.

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.

The Company provides no commission to its clients, therefore, this question is not applicable.

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.

There were no such cost/expenses incurred for the domestic sales, therefore, this question is not applicable.

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*.

The Company does not have other factors request to make 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.

In case the Customs deducts the inland transportation and other auxiliary costs incurred from the gross value of sales to calculate and compare the export price and domestic selling price on the level of "EXW", then, when calculating the cost to make and sell ("CTMS"), the said transportation and auxiliary costs generated after the EXW shall also be deducted from the total CTMS. Otherwise, when the Customs uses the CTMS to construct "Normal Value" or to conduct the "ordinary course of trade" test, the CTMS will stand on different level with the sales price.

Therefore, to avoid duplication with respect to the transportation costs, in the spread sheet "Australian CTMS" and "Domestic CTMS", the Company requests to deduct the transportation cost from the total CTMS just as the same treatment as the "Australian Sales" and "Domestic Sales".

SECTION F
EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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

Please refer to the spread sheet "Third Country" for details requested.

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

There were no material differences between the export sales to third countries and the ones sold to Australia with respect to the products, customers' level of trade or other sales terms.

SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE

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

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the Goods Under Consideration (the goods) - ie of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. 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 goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

The entire production process of the product concerned can be divided into three stages:

- 1) cast raw aluminium alloy into rough blank;
- 2) further process rough blank into fine blank through heating and grinding treatment;
- 3) process fine blank into semi-finished products through CNC machine and MC machine; and
- 4) process the semi-finished products into finished products through painting line or electroplating.

During the production process, some scrap or under-grade products with defects will be directly recycled as raw aluminium and re-input into casting process.



Please refer to **Exhibit-12** for the flowchart of the process.

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

Please refer to the spread sheet "**Production**" for the information requested.

G-3. Cost accounting practices

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

There are two kinds of major products manufactured by the Company, the motor bicycles wheels and the GUC. The Company booked the cost of production of the said two products separately and on accrual basis.

The Company has a cost allocation reference table for all its products, in which the theoretic net weight and man-hour consumption quantity are specified for each of the patterns. Actual consumed raw materials were allocated to different patterns as per the theoretic net weight, and, actual incurred labour cost (i.e. salaries paid to workers) and the manufacture overheads are allocated as per the theoretic man-hour consumption rate. For some special cost item, such as chrome electroplate fees, they were accounted into the specific chromed patterns on accrued basis.

The Company calculate and booked cost of productions for each pattern, and the value and quantities of each pattern can be reconciled with the accounting records.

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 (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

The Company does not use standard cost method. As explained in the above, the cost was calculated on accrued basis.

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

There was no significant or unusual cost variances occurred during the POI.

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

The Company only has one cost center, however, cost of production is booked and calculated to the most detailed category (i.e. the patterns).

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. 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.

As explained in the above, cost was allocated on accrued basis. Expenses are allocated into the cost by month.

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

The cost was calculated directly into patterns, which is the most detailed level of product specificity. As for the meaning of the product code system, please refer to response to section C-1.

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

There were no significant differences between costing accounting system and financial accounting purpose.

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

The Company is not engaged in any start-up operations.

- 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.

As explained in the above, the Company is not engaged in any start-up operations, therefore, this question is not applicable.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Please provide (in the format shown in the table below) 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.

Please refer to spread sheet "Domestic CTMS" for detailed information.

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

² Customs 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.

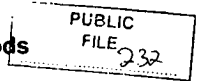
As explained in the above, the actual incurred quantity of raw materials, labour costs and other expenses were booked monthly, and the actual incurred costs were allocated to the respective patterns as per a theoretic unit consumption rate table, in which unit net weight and man-hour rate of each patterns are specified in detail. And the additional processing fees, i.e. fees generated for Chrome Electroplate, were booked to the specific patterns on accrued basis.

The Company prepared the cost monthly and please refer to the spread sheet "Domestic CTMS" for the information requested. As for the supporting documents, due to the original statistics documents are quit bulky, the Company would like to present the documents to the Custom during the on-site verification.

However, some of the working table supporting the calculation of the CTMS of the GUC was attached after the spread sheet "Domestic CTMS" and some of the quotations were also imbedded for easy reference of the Customs. Moreover, the Company would like to explain that the cost of production of the GUC was not booked as per the selling market, instead, it was booked as per the different patterns. Therefore, as long as the product code is same the cost of production shall be the same either, no matter the products was sold to foreign market or in the domestic market.

All cost items were booked in RMB. Please refer to spread sheet "Domestic CTMS" for details.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)



Prepare this information in a spreadsheet named "Australian CTMS".

Please refer to the spread sheet "Australian CTMS" for details.

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

The GUC produced and sold by the Company are for After-Service market, in which individual consumers purchase the wheels to refit their beloved cars. therefore, the Company produced and sold hundreds of patterns of the products to different markets. Different patterns have different out appearance design, different net weight, different colour or finishing. thus, their cost of production will be quite different.

So, in case the patterns sold in the domestic market are different from the ones exported, the cost concerned will be different.

Please refer to Exhibit-3 for the Company Brochure, in which there is some introduction on the different patterns of the Company.

- 2 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.

Aluminium consumed quantity, man-hour rate and finishing requirements are the three major aspects affecting the unit cost of different patterns. There were significant differences between the cost show and the accounting records.

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

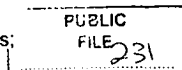
Selling expenses, financial expenses and administrative expenses are allocated as per the sales income of different patterns. And, the inland transportation costs are deducted from the CTMS, because those costs was incurred beyond ex-factory and has been deducted from the Australian Export Price as indicated in the spread sheet "Australian Sales".

There were no significant differences as the above mentioned.

G-6 Major raw material costs

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

For these major inputs:



- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg 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 Customs 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.

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

There is only one major raw material as per the definition of the above, i.e. the Aluminium. All of the raw Aluminium was purchased from unaffiliated suppliers and were booked as per the actual purchased price.

Please refer to spread sheet "Aluminium Purchases" for the suppliers' name and other information requested.

SECTION H – PARTICULAR MARKET SITUATION

The applicants claim that a 'market situation' exists in respect of ARWs from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods.

The existence of a 'market situation' could affect Customs and Border Protection's approach to calculating normal value within its dumping assessment.

In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a 'particular market situation' exists).

One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.

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Through this questionnaire, Customs and Border Protection is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under market conditions. In examining the matter, Customs and Border Protection will also send questionnaires to the GOC and continue to examine information available from third-party sources.

It may be necessary for Customs and Border Protection to request additional information following receipt and review of your response.

There are three parts to this section:

- PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.
- PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.
- PART H-3 - Requests information concerning the ARWs sector in the region where your company is located.

PART H-1 GENERAL INFORMATION

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):

- a) reporting requirements;
- b) payment of taxes;
- c) senior management representation within your business;
- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
- e) licensing;
- f) restrictions on land use;
- g) provision of loans; or
- h) provision of grants, awards or other funds.

Generally speaking, the Company operates independently and autonomously in line with the applicable laws of China, and, GOC performs its administrative authorities strictly pursuant to the governing laws also. Except for filing taxation returns and paying tax in due time, the Company are not required to report to any other organ of the GOC.

The Company is a pure private company which is ultimately owned and controlled by individual shareholders, thus, all senior officials or high-rank officers are appointed or nominated by the shareholders according to the Articles of Association as well as the applicable laws and regulations. The Company has extreme right and discretion to make its daily operation decisions, for example signing contracts, making sales policies, making production or sales plans etc. The Company has obtained its Business Licence in accordance with the applicable law long before. There were no special restrictions on land use in China, and the Company obtains its loans from different commercial banks with fair market terms.

2. Business structure, ownership and management

- a) Indicate whether your company is an SOE (refer to the Glossary of Terms for definition).

The Company is a pure private company and is ultimately owned and controlled by individuals, which does not have any state-owned investment, therefore, the Company is not an SOE.

- b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Indicate the names of common directors and officers between yours and related businesses, where applicable.

The Company is owned and controlled by Family Yan, and all the equity shares are owned by four family members, i.e. father, mother, elder brother and younger brother.

During the POI, the shareholding structure of the Company is as follows:

| Name | Share Ratio (%) | Relationship | Position |
|-------------------|-----------------|--------------|-------------------|
| [An Individual Na | 60 | Father | Managing Director |
| [An Individual Na | 20 | Mother | - |
| [An Individual Na | 20 | Elder Son | - |
| [An Individual Na | - | Younger Son | President |

On 10 August 2011, the above shareholding structure was changed into:

| Name | Share Ratio (%) | Relationship | Position |
|-------------------|-----------------|--------------|-------------------|
| [An Individual Na | 40 | Father | Managing Director |
| [An Individual Na | 20 | Mother | - |
| [An Individual Na | 20 | Elder Son | - |
| [An Individual Na | 20 | Younger Son | President |

It's easy to see that the Company is a family enterprise and ultimately owned and controlled by Family Yan.

The Company hereby provide its company registration information as the supporting documents to prove the above information. Please refer to **Exhibit-13** for details.

During the POI, the Directors of PWA are as follows:

| Title | Name | Place of Birth | Appointed |
|----------|----------------------|-----------------|---------------|
| Director | [An Individual Name] | Melbourne, VIC | 14 Aug 2006 |
| Director | [An Individual Name] | Hongkong, China | 22 April 2009 |
| Director | [An Individual Name] | Zhejiang, China | 22 April 2009 |
| Director | [An Individual Name] | Zhejiang, China | 22 April 2009 |

Please refer to **Exhibit-18** for the company registration documents of PWA which indicates the members, the directors and the shareholding structure of PWA during the POI.

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

None of the members or officers of the Company is affiliated with GOC.

- d) Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If so, identify their name and title and indicate their position at the board level.

There were no such representatives appointed by the CCP in the Company.

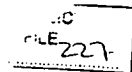
- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

None of the members, directors or officials are appointed or recommended by the GOC, the Company has full discretion to determine its officials' appointment.

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:

Please refer to the answer in the above question for the shareholding situation of the Company.

- an affiliate, representative, agency or otherwise representative of the GOC;
- employees of your business;
- foreign investors; or



- other (please specify).

- g) Provide the details of any significant changes in the ownership structure of your business during the investigation period.

During the POI, there were no significant changes in the ownership structure.

- h) Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

There were no such positions in the Company.

- i) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

There are no such requirements, thus, this question is not applicable.

- j) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

The Company is not a public listed company, thus, this question is not applicable.

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 01 July 2010 to 30 June 2011.

The Company is not a public listed company, thus, this question is not applicable.

- l) Who has the ability to reward fire or discipline your business' senior managers?

The Managing Director and the CEO of the Company may fire or discipline the senior managers pursuant to their specific authority empowered by the Articles of Association.

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

There were no senior managers or other officials of the Company holding positions in any GOC.

- n) Provide the names and positions of your company's pricing committee.

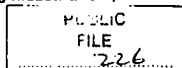
The Company does not have pricing committee.

3. Licensing

- a) Provide a copy of your business license(s).

Please refer to **Exhibit-14** for the Business License of the Company.

- b) Identify the GOC departments or offices responsible for issuing the license(s).



The GOC department issuing the Business License is the Administration of Industrial and Commerce of Wuyi County (the "Wuyi AIC"), the address of which is No. 83 Jiefang South Road, Wuyi County, Jinhua City, Zhejiang Province, China.

c) Describe the procedures involved in applying for the license(s).

The applicant needs to fill out and file an application form with the Wuyi AIC, and shall provide all required enclosures as well. In case the submission satisfies all prima face requirements, the Wuyi AIC will issue the Business License to the applicant as per the applicable law.

Generally speaking, the procedure is only a filing process not an administrative approving process.

d) Describe any requirements or conditions that must be met in order to obtain the license(s).

The paid in capital shall meet the basic threshold requirement for the limited liability company, the number of the shareholders shall be more than 2, the Articles of Association and the Capital Verification Reports shall be filed with the Wuyi AIC. In case all the said major conditions are satisfied, the Business License shall be issued accordingly.

e) Describe and explain any restrictions imposed on your business by the business license(s).

There is no limitation indicated by the Business License.

f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

In case the business is not prohibited by law, the Company may carry out any business activity freely, and such activities shall be deemed effective and valid by the law.

g) Describe and explain any rights or benefits conferred to your business under the license(s).

Business License is only a company registration document in China, which indicates that the legal person concerned has duly established and may carry out legal actions as an entity. Except for the said function, there were no other special benefits conferred.

h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Only if the company concerned significantly violate the law, the business license may be revoked. Only the issuing authority, i.e. Wuyi AIC, has the power to revoke the license.

4. Decision-making, planning and reporting

- a) Provide a description of your business' decision-making structure in general and in respect of aluminium products. This should identify the persons or bodies primarily responsible for deciding:
- (i) what goods are produced;
 - (ii) how the goods are produced;
 - (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
 - (iv) how the use of your outputs, such as how your product mix is determined; and
 - (v) how your business' profit is distributed, etc., is determined.

The decision-making structure of the Company is designed and actually operated strict in line with the Articles of Association. In detail, the Meeting of Shareholders have authority to determine significant issues like development plan (i.e. what goods are produced); the Managing Director has authority to determine the appointment of the CEO as well as other very important transactions exceeding certain amount; the CEO presides the daily operation and other senior managers perform their respective functions accordingly.

For export sales, the production is arranged as per the purchase order; for domestic sales, the Company will arrange the production according to the demand situation of the market and will maintain the inventory at certain level.

The CEO, General Manager and other senior managers hold meetings from time to time, in which the pricing policies and new products developing directions will be discussed and decided.

- b) Provide a description of any GOC input into the decision-making process respecting your manufacture, marketing and sale of aluminium products.

The GOC does not involve in any decision-making process of the Company.

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of aluminium products.

There are no government departments/offices involved in the daily operation of the Company.

- d) List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government department/office where each report is filed.

Except for taxation returns need to be filed with the Administration of Tax, the Company does not need to file any other reports to the GOC.

- e) Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

The Company does not have the said documents.

- f) Does your business develop any five-year plans or similar planning documents? If so, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the GOC (including the National Development and Reform Commission).

The Company does not prepare any five-year plan or similar planning.

- g) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the investigation period.

Please refer to **Exhibit-15** for the Shareholders' Meeting Minutes. The Company does not have Board of Directors, thus, it does not have Boarding Meeting Minutes during the POI.

- h) Provide copies of the notes to company meetings where pricing decisions on aluminium products have been made over the investigation period.

The market situation changes very quickly, thus, the CEO and the General Manager decides the pricing decisions case by case. There were no such special meeting for making pricing policies.

PART H-2 GOC MEASURES IN THE ALUMINIUM SECTOR

The information requested in this part will allow for a better understanding of the GOC's measures in respect of aluminium in China, in addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Are there any other GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the investigation period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning aluminium to your company over the investigation period.

To the knowledge of the Company, there probably were no and probably have never been the said documents or policies as described in the above.

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the aluminium industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

Currently, there were no such special government departments responsible for the ARW industry in China. Just like other enterprises, the Company autonomously operates in accordance with the governing laws and regulations. However, to cooperate with the Authority to conduct the current investigation, the Company hereunder provides the department's name and the contact information responsible for the general affairs concerned.

- industrial policy and guidance on the aluminium industry sector;

To the knowledge of the Company, there were no special government department responsible for the industrial policy on the aluminium industry sector.

- market entry criteria for the aluminium industry sector;

To the knowledge of the Company, there were no special requirements to invest in the aluminium industry sector in China.

- environmental enforcement for the aluminium industry sector;

Wuyi Environment Protection Bureau:

Address: No. 103 Chengdong Road, Wuyi County, Jinhua City, Zhejiang Province, China.

Tel: [A number]

Email:

- management of land utilization;

Wuyi Land and Natural Resources Bureau:

Address: Beiling New Zone, Wuyi County, Jinhua City, Zhejiang Province, China

Tel: [A number]

Email:

- the China Banking Regulatory Commission for the aluminium industry sector;

To the best knowledge of the Company, the Banking Regulatory Commission has never involved in the operation of the ARW or aluminium industry.

- investigation and inspection of new aluminium expansion facilities;

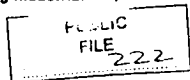
To the best knowledge of the Company, there were no such special government department responsible for the investigation or inspection of new aluminium expansion facilities.

- the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and

There were no special department of the National Development and Reform Commission (the "NDRC") responsible for the aluminium industry sector, the contact information of the local bureau of NDRC are as follows:

Wuyi NDRC

Address: No. 63 Hushanxia Road, Wuyi County, Jinhua City, Zhejiang Province, China



Tel: [A number]
Email:

- import licensing for aluminium and other aluminium raw materials.

There were no special approval or licensing required for import aluminium. Wuyi Foreign Economic and Trade Bureau is the local government department responsible for administration of the international economic and foreign trade affairs, the contact information of which is as follows:

Address: [An Address]
Tel: [A number]
Email:

3. Other government approvals

The below questions address the approvals that are necessary from various GOC agencies, including the National Development and Reform Commission, in order to continue or initiate aluminium investments.

- a) Explain whether your company has undertaken an approval process through the GOC for any aluminium or aluminium related investments in the last 10 years.

Ever since the establishment, the Company has never undertaken any such approvals for the aluminium or aluminium investment.

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

The Company has never received any special approval in this regard.

- c) If your investment was not approved, provide the reasons given for the refusal.

There were no such situations as indicated above.

- d) Describe the process your company has to follow to obtain these approvals.

Due to the Company has never applied such approvals, this question is not applicable.

- e) Provide a translated copy of the application form along with the original Chinese version.

Due to the Company has never applied such approvals, this question is not applicable.

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

Due to the Company has never applied such approvals, this question is not applicable.

4. Accelerating the Restructure of Aluminium Industry

Customs and Border protection is aware of the GOC's *guidelines for the restructuring of the Aluminium Industry*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from GOC that have been communicated to your business since the inception of these guidelines?

The Company has never received any communications in this regard.

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

There were no government department or other association communicate the said guidelines or other related measures to the Company.

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

The Company does not know which department is responsible for the said affairs.

- d) Explain in detail how has these guidelines impacted your business investment plans. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (aluminium, pre-alloyed product etc).

The Company does not feel any impact in this regard.

- e) Explain the on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

To the known of the Company, there was no mechanism or measures applicable to the Company.

PART H-3 THE ARW SECTOR

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of ARWs.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

1. Export quotas and licensing

- a) Are ARWs sold by your company subject to any export quotas?

If so, explain why ARWs are subject to quotas and the method by which the quotas are allocated.

Does this process involve any GOC participation in determining the selling prices of the goods? If so, explain.

There were no export quotas for ARWs, therefore, this question is not applicable.

- b) If ARWs is not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

There were no export quotas for ARWs during the POI.

- c) Identify which GOC agency legislates and monitors any such quotas.

There were no export quotas for ARWs, therefore, this question is not applicable.

- d) Has the GOC set any targets or limits regarding the quantity of ARWs that you may sell on the domestic or export markets? If so, provide details.

There were no such targets or limitations exist.

- e) Are there any export licence requirements for ARWs? If so, provide details.

There were no special export licences required for export ARWs.

2. Taxation

- a) Were there any export taxes on the exports of ARWs during the investigation period?

There were no export taxes for export ARWs during the POI.

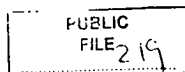
- b) What was the VAT rebate applicable to ARWs exports during the investigation period?

The VAT rebate rate applicable to ARWs is 17%, and the tax base is FOB price.

- c) Have there been any changes to the value-added tax rebate applicable to aluminium exports in the last 5 years? If yes, provide:
- a detailed chronological history of the value-added tax rebate rates;
 - products affected;
 - the effective dates of the rate changes;
 - fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

There were no changes to the VAT rebate rate applicable to the ARWs.

- d) Are you aware of any tax changes being planned that would impact the ARWs sector?



The Company does not aware of the said changes.

3. Sales terms

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of ARWs by your business.

General Manager of the Company has the authority to review or approve the sales terms prepared by the sales managers.

- b) Explain how the selling prices of ARWs by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

The selling prices is determined as per the supplying and demanding situation of the market, and, the Company also considers the complete cost of production and sell when determine certain price. The Company autonomously determine the sales terms and the selling prices according to the market situation, none of the government department involves in the daily operation affairs including the pricing decisions.

- c) Does your business coordinate the selling prices or supply of ARWs with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association? If so, provide details.

The Company determines its own prices independently and has never coordinated with other suppliers. Selling prices are quite sensitive business proprietary information, thus, no company can obtain such information from other competitors. Moreover, China has promulgated the Anti-monopoly Law in 2007, thus any malicious price control will be punished.

- d) Explain whether your business provides ARWs price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

The Company has never provides ARWs price information to GOC or other organizations. As explained in the above, all those information are quite sensitive and are treated as confidential information by the Company.

- e) Explain whether your business provides ARWs price data to any other person at the provincial, regional or special economic zone level of government.

The Company has never provided ARWs price data to governmental officials.

5. Industry associations

- a) Is your business a member of any industry associations? If so, explain your business' relationship with the association and the involvement of the GOC with the association.

The Company is a member of Jinhua Association of Automobile & Motorcycle Manufactures (the "JAAM"), which is a Non-Governmental Organization ("NGO") organized and established by the manufactures of automobiles, motorcycles and spare parts thereof of Jinhua City on a equal and voluntary basis. The JAAM organizes its members to attend some exhibitions or visiting activities, and shares some commercial information within its members, such as anti dumping investigation news etc. To the knowledge of the Company, the JAAM does not have any special relationship with the GOC.

- b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the aluminium industry.

The attendance to the JAAM is extremely voluntary. As explained in the above, the major function of the JMWA is to organize its members to attend exhibitions or visiting activities. The Company does not think the JMWA has any involvement in the said GOC's activities.

6. Statistics submission/recording

- a) Indicate if your business makes submissions³ to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

The Company submits to the Municipal Bureau of Statistics every month. The purpose of such submission is to survey the general operation situation of the national economy, and the information reported are mainly the operation data with respect to raw materials purchase, production, and sales revenue etc.

- b) Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

Please refer to **Exhibit-16** for the Statistics Submission Sample.

- c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

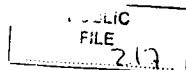
The Municipal Statistic Bureau does not approve or assess the submission, however, in case any apparent mistakes were found in the submission, the Municipal Statistic Bureau may remind the Company to make necessary corrections.

- d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

There were no feedbacks to be provided by the Municipal Statistic Bureau.

7. Manufacturing inputs

³For example, monthly data relating to sales, production and costs.



- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

Generally speaking, the purchase prices of aluminium were all stipulated as per the spot price of the Shanghai Metal Exchange, thus, there were no significant price differences between the suppliers.

- b) Is there a price difference between purchase price of raw materials from SOEs and non-SOEs? Provide explanation.

As explained in above, the purchase price were all stipulated as per the spot price of the Shanghai Metal Exchange (the "SHE Price"), thus, there were no significant differences between the suppliers, no matter the supplier concerned is a SOE or not.

During the POI, the SHE Price were almost at the same level with the LME price consistently, (the former was slight higher than the latter by 3% to 5%). Therefore, in case LME price is widely recognized as reflecting the fair market value, then, there were no reasons to challenge the market driven nature of the SHE price.

Moreover, during the POI, the SHE price was consistently higher than the LME price by 3% to 5%, so, there were no price space or possibilities for GOC to provide subsidiary to the ARWs producers by means of lowering the aluminium supply price.

Please refer to **Exhibit-17** for the Comparison Table of LME price and the SHE price.

Note: the applicant alleges that producers in China of ARWs have benefited from the provision of primary aluminium by the GOC at less than fair market value (see Program 1 in Section I of this questionnaire).

Further questions regarding primary aluminium supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. aluminium or other raw material)?

During the POI, all aluminium purchased were sourced from domestic market, thus, this question is not applicable.

- d) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc) ? If so what is the rate of concession?

The Company has never obtained any concession.

8. Regional differences

- e) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

The Company does not have other production facilities, thus, this question is not applicable.

9. ARWs production/output during the investigation period

- a) Is any part of your production of ARWs subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

The Company has been operating with full autonomy, and it may decide all its production with extreme discretion.

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

There were no production of the Company subject to any policy or guidance, thus, this question is not applicable.

- c) Where applicable, how did your business respond to the policies/guidelines?

This question is not applicable.

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of ARWs that may be imposed by the GOC.

There were no such restrictions or limitations.

10. Sales price during the investigation period

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to domestic aluminium prices.

No, there were no such price guidance or controls with respect to aluminium purchase prices.

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to raw material inputs (i.e. aluminium, etc.).

No, there were no such price guidance or controls with respect to raw material inputs.

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

No, the Company has never encountered any price guidance or controls as the above mentioned.

11. Adding capacity and/or joint ventures

- a) Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

It's not subject to any approvals to add production capacity or establish joint ventures with other domestic companies. However, in case any sino-foreign joint ventures are intended to be established, a foreign investment approval shall be obtained from the commerce department concerned.

- b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

NO, the GOC does not have the right to request modifications with respect to the production capacity expansion or establishing joint ventures.

SECTION I – COUNTERVAILING

The applicant alleges that producers in China of ARWs and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that Customs and Border Protection is currently investigating:

Program 1: Aluminium provided by government at less than fair market value

Program 2: Transitional preferential tax policies for tax resident enterprise

Program 3: Preferential policies on Enterprise Income Tax

Program 4: Preferential income tax for hi-tech enterprises

Program 5: "Go west" strategy

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive

Program 10: Preferential tax policies for enterprises which provide employment to unemployed people

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs

Program 12: 100% refund of income tax paid on direct reinvestment

Program 13: Preferential tax policies for enterprises transferring technology

Program 14: Preferential tax policies for enterprises making little profits

Program 15: Preferential tax policies for enterprises with foreign investment in the border cities

Program 16: Preferential tax policies for FIEs in central and western China

Program 17: Preferential tax policies for FIEs established in the Pudong area of Shanghai

Program 18: Preferential tax policies for domestic companies and FIEs in the western regions

Program 19: Preferential tax policies for FIEs in the *Three Gorges of Yangtze River Economic Zone*

Program 20: Preferential tax policies for enterprises established in poverty stricken areas

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones

Program 23: Preferential policies in industrial zones in China including Economic & Technological Development Zones (ETDZ), High & New Technological Development Zones (High Tech Parks), Export Processing Zones (EPZ), Special Economic Zones (SEZ), Free Trade Cooperation Zones (FTZ), Industrial Zones (IZ) and Export Processing Zones (EPZ) - Provinces include Beijing, Dalian, Fujian, Guangdong, Guangzhou, Lianyungang, Nantong, Ningbo, Qingdao, Qinhuangdao, Shanghai

Program 24: Preferential Policies in Xinzhuang Industrial Zone, Shanghai

Program 25: Preferential policies in Shanghai

Program 26: Preferential policies in Weihai Economic Development, High-tech Industry Development and Export Processing zones, Shandong province

Program 27: Tax incentives for manufacturing FIEs in Jiangsu province

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 29: Patent award of Guangdong Province

Program 30: Termination of tax refund policies for FIEs on their purchase of domestically manufactured equipment

Program 31: Exemption of tariff and import VAT for imported technologies and equipments

Program 32: Full refund of VAT to FIEs on purchasing unused domestic equipment with currency in China

Program 33: Preferential tax treatment for casting and forging products

Program 34: Preferential tax treatment to dies product

Program 35: Matching funds for international market development for SMEs

Program 36: *"Innovative Experimental Enterprise Grant"*

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs)

Program 38: *"Venture Investment Fund for Hi-Tech Industry"*

Program 39: Superstar Enterprise Grant

Program 40: One-time awards to enterprises whose products qualify for *"Well-Known Trademarks of China"* or *"Famous Brands of China"*

Please answer the questions within parts I-1 to I-3 in relation to these programs.

**PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 2,3,4,
6-20,22,28,33 AND 34)**

1. Did your business or any company/entity related to your business receive any benefit⁴ under the following programs during the investigation period (1 July 2010 to 30 June 2011):

No, the Company did not receive any benefits under the following programs.

Program 2: Transitional preferential tax policies for tax resident enterprise

Program 3: Preferential policies on Enterprise Income Tax

Program 4: Preferential income tax for hi-tech enterprises

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive

Program 10: Preferential tax policies for enterprises which provide employment to unemployed people

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs

Program 12: 100% refund of income tax paid on direct reinvestment

Program 13: Preferential tax policies for enterprises transferring technology

Program 14: Preferential tax policies for enterprises making little profits

Program 15: Preferential tax policies for enterprises with foreign investment in the border cities

Program 16: Preferential tax policies for FIEs in central and western China

Program 17: Preferential tax policies for FIEs established in the Pudong area of Shanghai

Program 18: Preferential tax policies for domestic companies and FIEs in the western regions

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

Program 19: Preferential tax policies for FIEs in the *Three Gorges of Yangtze River Economic Zone*

Program 20: Preferential tax policies for enterprises established in poverty stricken areas

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 33: Preferential tax treatment for casting and forging products

Program 34: Preferential tax treatment to dies product

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010.

Correct. The income tax rate applicable to the Company during the POI was 25%.

3. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above), or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

The income tax rate applicable to the Company during the POI was 25%, thus, this question is not applicable.

4. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part I-1 above in relation to the income tax rate reduction.

The income tax rate applicable to the Company during the POI was 25%, thus, this question is not applicable.

For each program that you have identified above as conferring benefit on your entity, answer the following.

Due to none of the above programs conferred benefits to the Company, none of the below questions are applicable.

5. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.

Not applicable.

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

Not applicable.



7. Describe the application and approval procedures for obtaining a benefit under the program.

Not applicable.

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Not applicable.

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Not applicable.

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Not applicable.

11. State whether your eligibility for the program was conditional on one or more of the following criteria:

Not applicable.

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Not applicable.

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Not applicable.

14. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.

Not applicable.

15. To your knowledge, does the program still operate or has it been terminated?

Not applicable.

16. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Not applicable.

17. For each taxation year, complete the table below.

Prepare this information in the attached spreadsheet named **"Income Tax"** included as part of the *ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Please refer to the spread sheet "Income Tax" for the information requested.

18. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all

- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2008, 2009 and 2010 tax years; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2008, 2009 and 2010 tax years.

Please refer to **Exhibit-18** for the Income Tax Returns for the year 2008, 2009 and 2010, and refer to **Exhibit-19** for the Income Tax Payment Receipt concerned.

Note: If your company did not file an income tax return in any of the tax years indicated, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.

**PART I-2 GRANTS AND PREFERENTIAL POLICIES (PROGRAMS
5,21,23,24,25,26,28,35,36,37,38,39 AND 40)**

It is Customs and Border Protection's understanding that the GOC may be providing grants to enterprises in China including the following identified programs:

Program 5: "Go west" strategy

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment

Program 23: Preferential policies in industrial zones in China including Economic & Technological Development Zones (ETDZ), High & New Technological Development Zones (High Tech Parks), Export Processing Zones (EPZ), Special Economic Zones (SEZ), Free Trade Cooperation Zones (FTZ), Industrial Zones (IZ) and Export Processing Zones (EPZ) - Provinces include Beijing, Dalian, Fujian, Guangdong, Guangzhou, Lianyungang, Nantong, Ningbo, Qingdao, Qinhuangdao, Shanghai

Program 24: Preferential Policies in Xinzhuang Industrial Zone, Shanghai

Program 25: Preferential policies in Shanghai

Program 26: Preferential policies in Weihai Economic Development, High-tech Industry Development and Export Processing zones, Shandong province

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 35: Matching funds for international market development for SMEs

Program 36: *"Innovative Experimental Enterprise Grant"*

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs)

Program 38: *"Venture Investment Fund for Hi-Tech Industry"*

Program 39: Superstar Enterprise Grant

Program 40: One-time awards to enterprises whose products qualify for *"Well-Known Trademarks of China"* or *"Famous Brands of China"*

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2006 to 30 June 2011**?

Yes, the Company did receive a sum of grant under the Program 35 (i.e. matching funds for international market development for SMEs) in 2011.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 July 2006 to 30 June 2011**?

Except for the grant previously described, the Company does not think it received other specific benefits during the period of investigation.

However, in case the Customs and Border Protection (the "Customs") thinks there are/might be any other specific issues or programs that shall be defined as "benefits" or "subsidies", the Company would like to fully cooperate with the Customs to conduct the investigation, including but not limited to answering questions, providing supporting documents, or accepting on-site verification.

For each program identified in your answer to I-2.1 and I-2.2 above, answer the following.

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

The grant was received in a lump sum, which was received on 6 April 2011.

4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

Due to the grant was to support the Company to attend an international exhibition, on which all products of the Company were exhibited, therefore, all products of the Company shall be deemed as being benefited from the grants.

5. Describe the application and approval procedures for obtaining a benefit under the program.

The Company used to file an application to the competent department of the local government, in which the purpose and nature of the exhibition were detailed described and the total amount of the expenses were reported. Then, the competent departments carried out a review on the materials and supporting documents concerned, and then, the funds were granted to the Company accordingly.

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Please refer to **Exhibit-20** for the Application Form filed by the Company for the program.

7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

The Company was not charged by the GOC for applying or receiving the funds.

8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

The funds were provided on the basis of actual incurred amount paid for attending international exhibition and the applicant shall be in compliance with certain definition of "small or medium enterprises".

As for more detailed criteria, the Company can hardly understand.

9. State whether your eligibility for the program was conditional on one or more of the following criteria:

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

None of the above were included as criteria for the Program. According to the Company, the said Program shall be a program generally applicable within the state.

10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Please refer to Exhibit-20 for detailed information.

11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

The Company only has the bank statements attached to its accounting voucher. Please refer to **Exhibit-20** for the said documents.

12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Yes. The said benefits were booked under the sub ledger account of "non-operation income".

13. To your knowledge, does the program still operate or has it been terminated?

The Company does not know whether the program still operates.

14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

As explained in the above, the Company does not know whether the program has been terminated or not.

15. Identify the body responsible for administering the grant.

According to the Company, the local Foreign Trade and Commerce Bureau are mainly responsible for administering the grant.

16. Identify the date of approval of the grant and the date the grant was received.

The Company does not know when the grant was approved. As for the receiving date, please refer to response to question I-2-(3).

17. Indicate where the grant was accounted for on your business' financial statements.

The grant was booked in the "non-operation income" ledger in the income and loss statement.

PART I-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAMS31 AND 32)

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipments including the following identified programs

Program 31:Exemption of tariff and import VAT for imported technologies and equipments

Program 32:Full refund of VAT to FIEs on purchasing unused domestic equipment with currency in China

If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2001 to 30 June 2011**, please answer the following questions.

The Company has never received the benefits as the above indicated, therefore, none of the following questions is applicable.

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipments.
Not applicable.
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.
Not applicable.
3. Describe the application and approval procedures for obtaining a benefit under these programs.
Not applicable.
4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
Not applicable.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.
Not applicable.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.
Not applicable.
7. State whether your eligibility for these programs was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.

Not applicable.

8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Not applicable.

9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.

Not applicable.

10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Not applicable.

11. To your knowledge, do these programs still operate or have they been terminated?

Not applicable.

12. If these programs have been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

Not applicable.

13. If any of these programs has been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Not applicable.

14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

Not applicable.

Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs including technologies and equipments at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;

- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (f.o.b., c.i.f., etc);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

Not applicable.

15. Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

Not applicable.

16. Explain how the GOC determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and
- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

Not applicable.

17. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

Not applicable.

18. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Not applicable.

19. Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

Not applicable.

**PART I-4 ALUMINIUM PROVIDED BY GOVERNMENT AT LESS THAN FAIR
MARKET VALUE (PROGRAM 1)**

The applicant claims that public bodies (in the form of state-owned enterprises (SOEs)) are supplying aluminium, directly or indirectly, to manufacturers of ARWs at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the period **1 July 2010 to 30 June 2011**?

No, the Company did not receive any benefits under the said program during the POI. All aluminium was purchased from limited liability companies at fair market price. And the purchase price was determined as per the SHE price which was consistently higher than the LME price by 3-5 %, thus, there is no possibilities or price space for any public bodies to provide benefits.

2. Does your business purchase any goods/services from SOEs, e.g., raw materials (energy, water, other utilities, etc)?

To the best knowledge of the Company, all its suppliers are limited liability companies incorporated and operating as per the governing law of China. None of the suppliers are owned or controlled by the GOC.

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

Please refer to **Exhibit-21** for the Aluminium Suppliers List.

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the investigation period.

Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Please add more space for additional suppliers and aluminium categories as required.

Please refer to the spread sheet "**Aluminium Purchases**" for the information requested.

5. Did your business receive any reduction/reduced price for the purchase of these goods/services during the investigation period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

No, the Company has never received any deduction for the raw materials purchase.

6. Provide copies of all contractual agreements that detail the obligations of the SOE and your business with reference to the granting and receipt of the assistance/benefits.

The Company did not receive any benefits from the SOE with respect to aluminium purchase, therefore, this question is not applicable.

7. Did your business import any raw material during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount and price.

No, the Company did not import any aluminium during the POI.

8. Explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

The Company did not purchase imported aluminium, thus, this question is not applicable.

PART I-5 ANY OTHER PROGRAMS

If the GOC, any of its agencies or any other authorised body has provided any other benefit⁵ under any other assistance programs to your entity not previously addressed, identify the program(s).

There were no other benefits provided by the GOC or other public agencies, thus, below questions are not applicable.

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, transport, etc));
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market interest rates; or
- any other form of assistance.

For each program that you have identified above as conferring benefit on your entity, answer the following.

⁵ Refer to the Glossary of Terms for a definition of benefit in this context.

1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
2. Describe the application and approval procedures for obtaining a benefit under the program.
3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?
11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

SECTION J
EXPORTER'S DECLARATION

PUBLIC
FILE 199



I hereby declare that Zhejiang Shuguang Industrial Co., Ltd. did, during the period of investigation export the goods under consideration 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.



I hereby declare that.....(company)
did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name : Adrian Russell

Signature : 

Position in
Company : General Manager

Date : 23 December 2011

SECTION K CHECKLIST

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

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

| Electronic Data | Please tick if you have provided spreadsheet |
|--|--|
| INCOME STATEMENT | <input checked="" type="checkbox"/> |
| TURNOVER – sales summary | <input checked="" type="checkbox"/> |
| AUSTRALIAN SALES – list of sales to Australia | <input checked="" type="checkbox"/> |
| DOMESTIC SALES – list of all domestic sales of like goods | <input checked="" type="checkbox"/> |
| THIRD COUNTRY – third country sales | <input checked="" type="checkbox"/> |
| PRODUCTION – production figures | <input checked="" type="checkbox"/> |
| DOMESTIC COSTS – costs of goods sold domestically | <input checked="" type="checkbox"/> |
| AUSTRALIAN COSTS – costs of goods sold to Australia | <input checked="" type="checkbox"/> |
| ALUMINIUM PURCHASES – purchase cost of aluminium during the investigation period | <input checked="" type="checkbox"/> |
| INCOME TAX – details of income tax paid for the last 3 financial years | <input checked="" type="checkbox"/> |

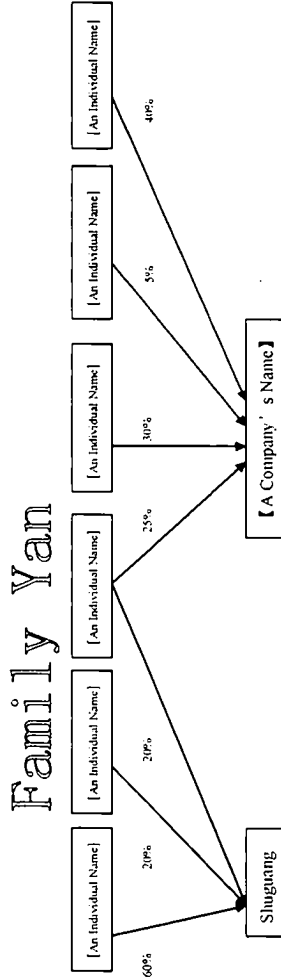
Exhibit List

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| 4 | Chart of Accounts | 22-23 |
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Exhibit-1

Exhibit-1

External Affiliates Diagram



Note:

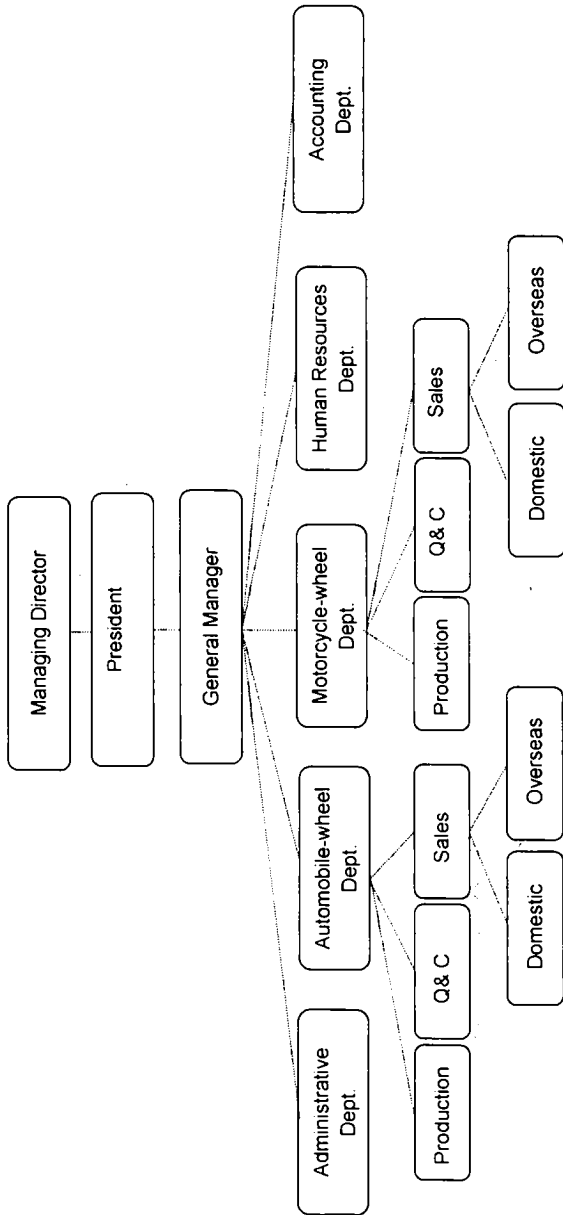
1. Zhejiang Shuguang Industrial Co., Ltd. ("Shuguang");
2. [A Company's Name]



Exhibit-2

Exhibit-2

Internal Structure Diagram



Note: 1. Departure ("Dept.") 2. Quality and Control ("Q & C")

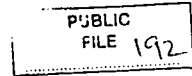


Exhibit-3

THE PDW LIFESTYLE MAGAZINE 2011

PDW

Public

lifestyle

THE FOUNDATION
STORY

NEW WEBSITES
LAUNCHED

A-Z PDW WHEELS

UNLEASHED

TRANSFORMER

KAISER

PDW KAISER THE HOTTEST WHEEL IN 2011

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PUBLIC

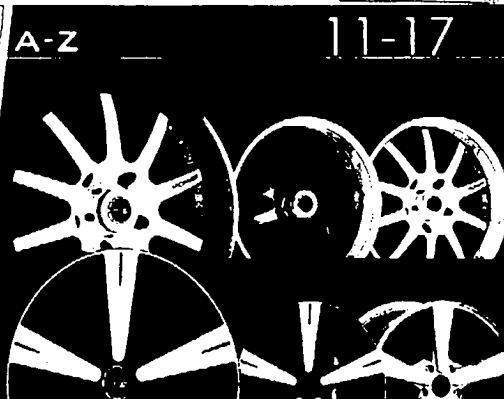
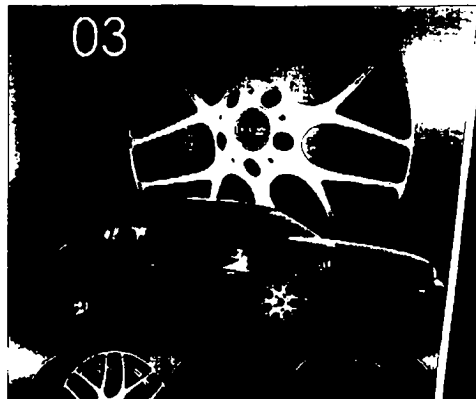
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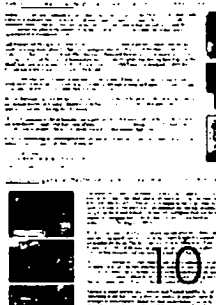
03

A-Z

11-17



THE PUNT



FOUNDATION



ARTICLES

| | |
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| 2 | THE COMMUNITY |
| 4 | THE DYNAMICS |
| 4 | THE JOURNEY |
| 6 | THE FOUNDATION |

| | |
|----|-----------------|
| 8 | THE GUIDANCE |
| 10 | THE PUNT |
| 10 | THE SPONSORSHIP |

WHEELS SPOTLIGHT

| | |
|---|-------------|
| 1 | TRANSFORMER |
| 3 | KAISER |
| 5 | SIGNATUREZ |

| | |
|----|-----------|
| 7 | SOVEREIGN |
| 9 | VERTIGO |
| 17 | OASIS |

A-Z

| | |
|----|-----|
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| 12 | C-G |
| 13 | H-K |
| 14 | K-O |

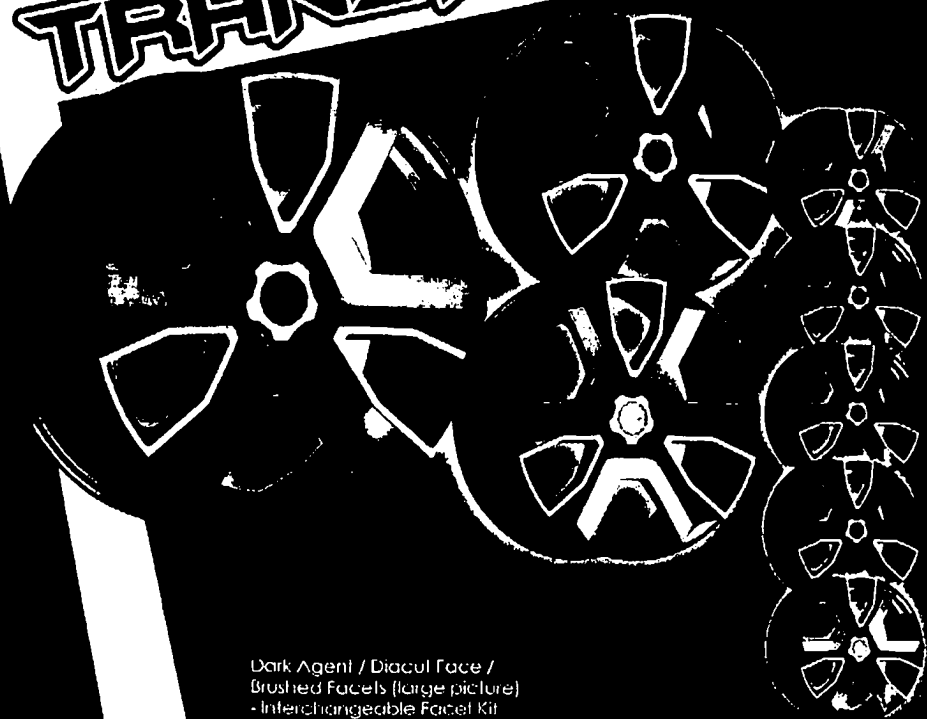
| | |
|----|-----|
| 15 | R-S |
| 16 | S-V |
| 17 | Z |

PDW 

THE NEW DEFINITION OF ALLOY WHEELS



TRANSFORMER



Dark Agent / Diabol Face /
Brushed Facets (large picture)
- Interchangeable Facet Kit
SVE20-A.5

THE COMMUNITY

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE 188

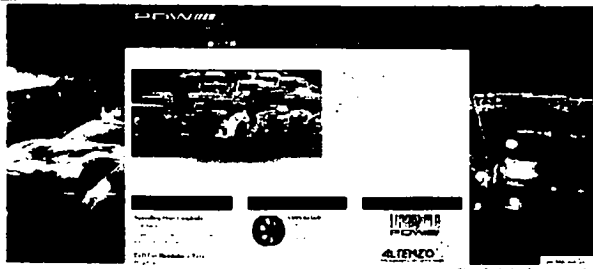
PDW GROUP OFFICIAL PDW GROUP INTERNATIONAL & DISTRIBUTOR WEBSITES

In this new age where social medium is a must for all companies, where can we be without technology. PDW has decided to embark on an ongoing journey allowing for easy communication between a website and a robust system to ensure the corporate image of PDW is kept the same wherever you may see it. All sites also feature a localization language module that allows for the user to view the site in his or her language depending on which country the user is visiting the site from. The complete list of features can be seen below.

The Group Site: PDW has concluded a new PDW Group site which showcases the Groups businesses and the likes of how to partake in the business whether you may be a government official, banker, supplier or even someone wanting to work for the group. The Group site will be located at www.pdwgroup.com



The International Site: This site will feature all the latest wheels and tyres PDW has to offer and will also include latest news, articles and car images from around the world. The most exciting tool however is the distributor login feature where distributors can login ad hoc to view and download the latest stock available and also chat with the PDW team at headquarters. The International site is featured at www.intl.pdwgroup.com



The Distributor Site: This site will be a replica site where any distributors joining the family can use instantly ad hoc as their very own site with products feature, news feature and their own private dealer login section for them to showcase stock on hand and specials on offer. Having this site site means the distributor will be able to concentrate more on business rather than updating or creating websites. This site will have it all including a chat feature for your very own customers that visit your site. The site address respective to a distributor country will be www.cc.pdwgroup.com (where cc will be replaced with the country code i.e. Australia will be au). Altenzo only distributors will also have their very own site replica at www.praltenzo.com

WEBSITE FEATURES

| | PDW Group Website | PDW International Website | PDW Distributor Website |
|------------------------------|-------------------|---------------------------|-------------------------|
| Interchangeable Background | Yes | Yes | Yes |
| Admin Area | Yes | Yes | Yes |
| User Login Area | No | Yes | Yes |
| Products Feature | No | No | Yes |
| Product Management | No | Yes | Yes |
| Wheel Stock / Specials | No | No | Yes |
| Live Chat / Customer Support | No | Yes | Yes |
| Product Search | No | Yes | Yes |
| Downloadable Area | No | Yes | Yes |
| Gallery Module | No | Yes | Yes |
| News Module | Yes | Yes | Yes |
| Social Network Connectivity | Yes | Yes | Yes |
| Interchangeable Site Logo | No | No | Yes |
| Contact Form | Yes | Yes | Yes |

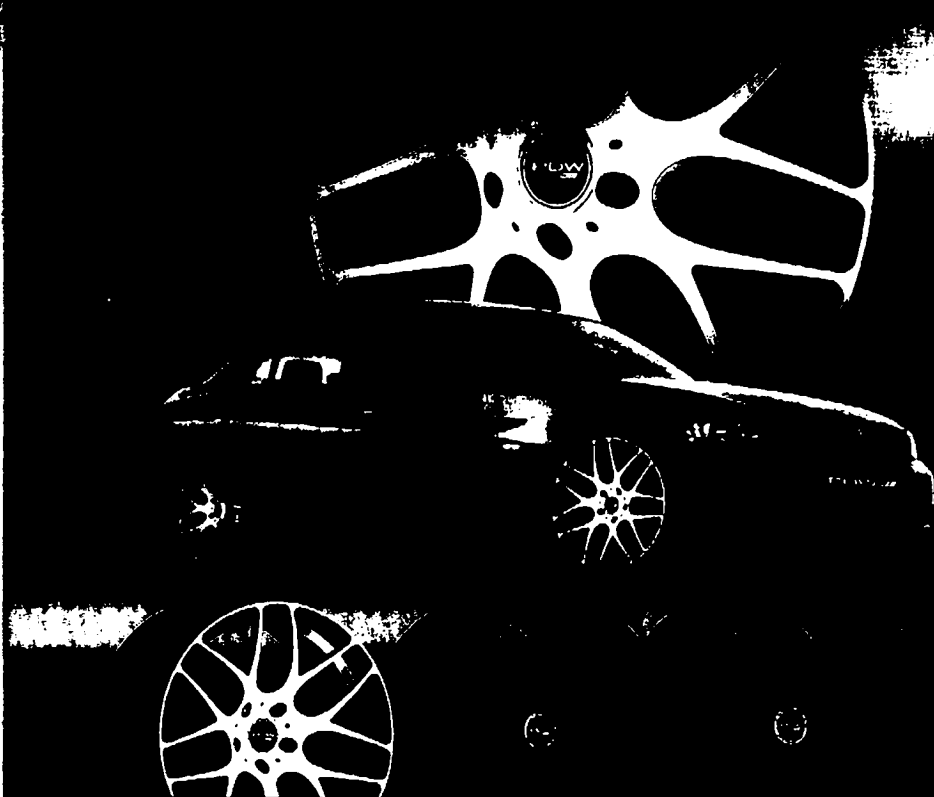
PUBLIC
FILE

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

187

PDW

THE NEW DEFINITION OF ALLOY WHEELS



KAISER

Black / Dark Face (also), Dark Agent /
Diamond Face, Dark Agent, Matte Gun Metal
SIZE: 18x5, 18x6, 18x7.5, 19x8, 19x9, 20x8, 20x9

THE DYNAMICS

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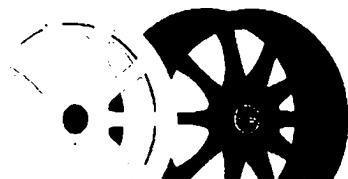
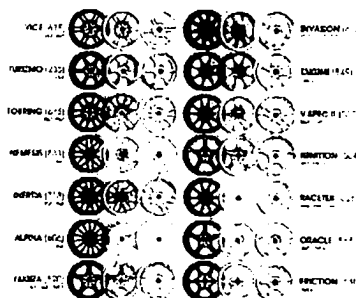
PUBLIC
FILE

18C

THE DYNAMICS RANGE OF R&B WHEELS - Highlight Selection

In 2009, PDW decided to launch a project targeted for the Japanese market with a specific aim. To make available a standard wheel design that is small, easy to fit, has a wide range of colour pallet, was easy to buy, but, also ended in a unanimous outcome of a Gold and Black suite hence the name R&B. The Dynamics R&B of today is sold across the world in various colour ranges up from your regular plate to matte and a layered, easily enhanced technology using treated and twill (anti-damage) finishes. The array of colour choices is another benefit for R&B buyers with the in the colour image on the right.

The R&B-TEK has been the most popular R&B wheel sold to date however, we invite you to try our other styles to see what suits your market. Go ahead and take your pick on the array of R&B wheels on offer.



For more information or to preview finishes in the flesh, pay us a visit at the factory and we will be more than happy to show you around.

THE JOURNEY TO THE CENTRE OF V8 UTE RACING

2009 was a busy year for PDW with the start of the Alzenzo tyre project and new wheel designs being made. But what made us what we are today is the involvement we had in the V8 Ute Racing scene in Australia. In 2010 the Australian V8 Ute Racing Category celebrated its 10 years of exciting on-track action. The V8 Ute Race was conceived in 2000 and launched March 2001 at the Clipsal 500 in Adelaide. The series was a smash, literally, and the fans loved it. Now, 16 identical Ford BF Falcon XR6 V8's and 16 Holden SS Commodores make up the entire field with a stellar cast of drivers that just have showed us.

The Ute's are production based, and with limited modifications and extremely close lap times it makes for some serious on-track bump 'n' grind! Holden driver Rod Wilson was the inaugural V8 Ute Champion, and since then it has been an exciting mix of Ford and Holden wins, with two Fords and three Holdens taking the coveted top spot since 2001. There have been two multiple series winners - Warren Little and Damien White - who dominated the championships between 2002 and 2005. The series has proved a real breeding ground for new talent with Luit, Dean Caste and TV weatherman, Grant Denner all moving into V8 Supercars and George Miedelcke moving to NASCAR development after cutting the mustard at the front of the Ute series.

The Yokohama V8 Racing Ute Series covers eight rounds at various tracks throughout Australia that coincide with the V8 Supercar drivers. The unique reverse grid racing format is extremely popular with the fans, ensuring there's always loads of on-track action. Drivers come from a range of career backgrounds and include former Australian NASCAR champion Kim Lane, actor George Elliot, Adelaide's own Charlie 'Handlebars' Kovacs, driving instructor Gary Baxter, former Warrarake Rugby Union player Ben Dunn and former NRL Roosters player Jack Elsegood.

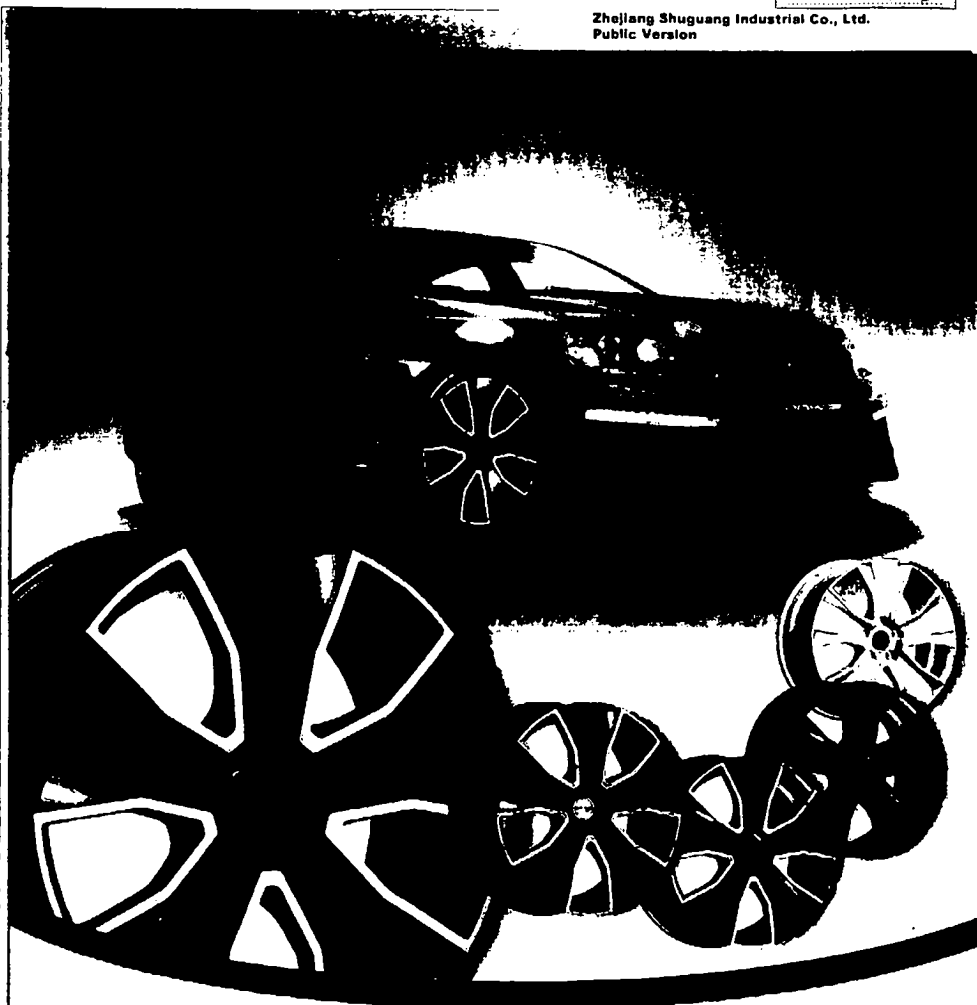
PDW's participation in the V8 Ute Race series in 2009 and 2010 was as the controlled wheel for the race. Which meant all racers had to use the approved PDW wheel. This meant serious business for us as far as making a wheel that can take the motorsport pounding whilst looking great. We did just that and up until today, the PDW Vega V6 is still used in its races.

Visit www.v8utes.com.au for more information.



THE JOURNEY

Zhejiang Shuguang Industrial Co., Ltd.
Public Version



SIGNATUREZ

Black / Diacut Face (large picture)
- Customisable Face and Decal Kits
SIZE: 18x8, 19x8

12

PDW 
THE NEW DEFINITION OF ALLOY WHEELS

THE FOUNDATION

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE 184

THE FOUNDATION OF PDW

Many whom have dealt with PDW will tell you that we are not your regular "flay wheel" brand. Combining our western ideas with eastern work ethics, we have built a force that many of our competitors envy. In fact, some other wheel brands have tried to replicate our flavor, but have failed to get the right taste. The PDW brand, although young, has achieved success that mature wheel brands only dream of. Our complete team from top management all the way to our ground staff are a focused set of individuals with a like-minded vision. To be a serious player in the alloy wheel industry. From inception till today, our story continues, and we invite you to be a part of an exciting journey that sees our brand grow bigger and better year by year.

The very acronym "PDW" that we so often say and hear today was born on the 4th of July 2007 (yes coincidentally on Independence Day). It derived from the joint understanding between a company in Australia called "Prestite Wheels" started by Matthew Ng and a wheel manufacturer called "Dawning" headed by George Yan. Taking the first letters of the name "Prestite Wheels" and striking the first letter of "Dawning" right in the middle, the thought process for this was quite easy (to the extent of 5 minutes). Then came the next step. The creation of a logo. An identity that we still keep till today.

Matthew Ng being the more creative party with prior marketing and design experience came up with the idea of integrating a vision within the logo. The lead us to the current PDW logo with the 5 strokes after it signifying the first five years of business. As each stroke of the logo grows bigger, the intention was the same for our business. Now in 2011, we can say that we are on track in achieving just that exemplified with the signing of newer and bigger distributors and the launch of more unique product designs leading to our continual market capitalisation.

As soon as it began, the excitement of the birth of PDW was evident with the immediate invitation by the Yokohama V8 Ute Racing series in Australia for PDW to propose a wheel to be used as the controlled wheel for the event. At the start of the 2009 series, the PDW "Vega" wheel was used for the first race of the season and truth be told, there was something about this wheel that the racers loved. The VR Ute series organizers decided that they've found the right partner and asked us to design a limited edition wheel specifically for their race. In 2010, all participants of the race purchased and raced using the PDW "Vega VR" a limited edition design made specifically for this glorious motorsport event. This wheel is still used in 2011, and why wouldn't it, as this wheel has proven to be the most unbreakable wheel the V8 Ute series in Australia and New Zealand has ever used.

Midway in 2009 after passing our two year anniversary mark, the founder decided to launch a tyre program as a value added product to the PDW range. As most will know, the tyre industry is an extremely competitive one with the likes of only a few premium brands monopolising the top sector of the market and the likes of other Chinese cheap brands competing in the lower sectors. As our product positioning strategy has always been mid-tier to high, the name, design and unique selling points of the PDW tyre had to be a compelling one. This lead us to a few months of serious research and development on our tyre product.

A few months later, the name "Intenza" was put on the table by Matthew Ng for the PDW tyre which came from a random euphony after a long day of tire researching. Although this was not the actual name officially used for the PDW tyre of today, this gave us our starting point. Because later on in the week, we found out that the name "Intenza" was already used on another tyre, but instead of going back to the drawing board to rethink of a new name, the name "Intenza" was liked so much that one of the founders decided to switch ("alternate") the same name removing the "In" to "Alt" and the last letter "a" to "o" which gave a proper and a more fitting meaning to the name "Altlenzo". "Alt" meaning "Alternate" or "Other" and "Enzo" in Italian meaning "Ruler of land" or "Premier". So by putting this in terms of where we would like our brand in the tyre market, the name "Altlenzo" suits well as it now meant in short to be the "Other Premier" or in long descriptive, the other premium brand that consumers can choose besides those that currently monopolise the top sector of the market.

The professionalism, dedication and willingness of the PDW family is what moves our business forward. In the first annual global conference launched in 2009, our theme (P.D.W.) derived from this very meaning, "Professionalism", "Dedication" and "Willingness", and this set the bar for our future conferences and for the rest of the industry. Over 15 countries were represented and over 70 attendees were present. In 2011, our invite-only conference includes representation from over 30 countries and over 150 participants thus proving the growth steps we are taking year by year.

The business of PDW is about satisfying the end consumer. It is as simple as that. PDW has achieved its success because of that and will continue to do so for years to come by sticking to this very philosophy. The new definition of "flay wheels" is what is read at the bottom of the PDW logo and this is true to the point of what has happened and what will happen for us in the future.

For more information on PDW visit our website at www.pdwgroup.com.



George Yan and Matthew Ng, the founders of PDW just after its start in 2007 in Melbourne, Australia.



The PDW Logo with its 5 strokes of growth.



The PDW Vega used as a VR Ute Racing Car of the 2009 series.



Vega VR limited edition designed for the VR Ute Racing series.



PDW's own tyre brand, "Altlenzo" launched in 2010.



The first PDW globalised sales conference, held in 2009.



Dark Agent Diacut Face (large picture), Black /
Diacut Face, Silver /
Diacut Face, Matte Gun Metal /
Brushed Face

SIZE 18x8.20x8.5 20x10.22x8.5 22x10

PDW

THE NEW DEFINITION OF ALLOY WHEELS

THE GUIDANCE

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE

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WHEELS MAKE THE WORLD GO ROUND

After all, you know that alloy wheels make your car look hot but what exactly is this wheel thing all about? Here is a beginners guide to alloy wheels which should answer your questions...

Alloy wheels are the term usually given to wheels cast from a mixture of Aluminium which is extremely light and other metals which add rigidity and strength. Alloy wheels are lighter and better at dissipating brake heat than their steel counterparts. Fitting alloy wheels also reduces your car's unsprung weight. This means less rotating mass on the end of your suspension which gives you improved steering and braking. So the bottom line is they look hot and add make your car handle better!

Some Jargon Explained...

PCD: This is a measurement of the diameter (distance) between the centre of the bolt holes. PCD stands for "pitch circle diameter".

Offset: This measurement determines how close or far away the rim of the wheel sits from the car. The offset (ET) measurement is important as it effects fitment and alters the handling characteristics of the car.

Rim Size: This is measured in inches. A larger wheel looks great, fills those arches and can provide better performance. Be aware that acceleration, top speed and the speedo indicated speed will change.

Now here's how to treat your wheels well...

Treat the finish of your wheels as you would treat the finish of your car!

Most alloy wheels on the market today feature a painted surface, machined lip or face with a clear coated finish. To take care of your wheels without damaging the protective finish frequent washing with a quality car wash, such as Mothers™ or Polyglaze™, and water is highly recommended. Periodic use of a bug and stain remover can prevent permanent staining and waxing will protect the wheels finish from the elements. Never use abrasive cleaners, steel wool, pad's or polishing compounds. Always be wary of automatic car washes. Some use acidic cleaners to remove dirt and grime. Others may use

stiff brushes for cleaning wheels and tyres. Both of these could harm your wheels so always use about equipment and procedures before entering the car wash.

Never allow your wheels and tyres to be steam cleaned. Hot steam can dull the paint and clearcoat finish on your wheels. Never clean hot wheels, always wait until they cool down. Water dries far faster at higher temperatures which can cause your solution to dry too quickly leaving spots or a film or soap on your wheels. Cleaning wheels in direct sunlight also causes the wheels to dry too quickly, leaving spots in the finish. This is a particular problem with chrome plated and machined face wheels. Clean your wheels on a regular basis, they are often the dirtiest part of your vehicle and they're constantly exposed to the elements, corrosive brake dust, clean and road salt and sticky tar.

Dirt brake dust is a big problem. If not removed it can actually burn small marks into the wheel, which in turn can lead to pitting of the wheel. This can then lead to various problems, especially in chrome plated or machined lip / face wheels as it can damage the protective clearcoat or chrome plating. If you don't clean chrome plated wheels regularly moisture, which is harbored in the brake dust and grime, can lead to severe pitting and rusting of the wheel surface.

Below is the official warranty information applicable to all PDW alloy wheels.

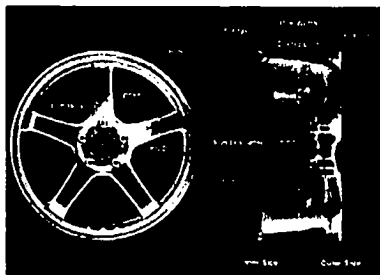
PDW warrants to the first purchaser that its wheels are free from defects in material and workmanship for one (1) year on wheel face finish and lifetime on construction from the date of purchase under normal, reasonable and intended use.

PDW's obligation under this warranty is limited to the repair or at PDW's option, replacement without charge except for transportation of any wheel that in PDW's opinion is defective in material and workmanship.

This warranty is valid only for wheels purchased in the purchasers country and when the wheel is returned to the authorized dealer from whom it was purchased.

This Warranty shall not apply to:

1. Wheels that have been altered or repaired.
2. Wheels that have been mounted incorrectly or installed with the incorrect tyre sizes or used with excessive vehicle loads.
3. Any defect or failure caused by damage due to misuse, off road use, vehicle modification, racing, accident or negligence.
4. Wheel corrosion or cosmetic flaws occurring after purchase due to chemicals, abrasives, caustic or acidic cleaners, high pressure water devices climate conditions or neglect.



Zhejiang Shuguang Industrial Co., Ltd.
Public Version

Black / Diacut Face /
Stainless Lip (large picture), Dark Agent /
Stainless Lip

SIZE: 18×8.19×8.19×9.20×8.5, 20×9.5



THE PUNT THAT CAME AND BUT GAVE ALTENZO STREET CRED

Being the Class A sponsor of the Bathurst 12 Hour Endurance, the PDW team decided to take a punt on a team sponsorship to give the Altengo a little bigger meaning if the team that Altengo sponsored would have won. Needless to say, the team consisting of Warren Luff in an Audi R8 (same R8) however this gave more excitement to the fact as Warren Luff was more of an International figurehead than the winner itself.

Cult Western Oil VR Supercar driver Warren Luff has had an almost perfect preparation for the week's opening round of the VR Supercar Championship, the 34 year old finishing second in the Bathurst 12 Hour on the weekend. While his Lucas Dumorell Motorsport team-mates were busy leading his #30 Gulf Western Oil Commodore race car onto the plane for the long haul flight to Abu Dhabi, Luff co-drove an Audi R8 LMS GT3 to second place at Mt Panorama alongside fellow Holden VR Supercar driver Craig Lowndes, and Mark Sedy.

"There's nothing like the miles to sharpen your skills and 12 hours of race pace is a great way to get ready for the first round of the V8s. Any time you can get laps around Mt Panorama is also a bonus, especially with October's 1000km race in mind," Luff said.

Prior to Bathurst, Luff had his first hit-out for the year in the LDM Commodore during the official pre-season test day at Sydney's Eastern Creek Raceway on January 29. Luff happy with improvements made during the off-season.

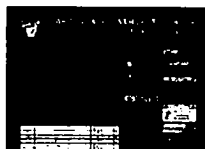
"The LDM team put in a lot of long days during the short Christmas break and they've done a great job with the car. It hasn't just had a coat of paint, there are a lot of changes under the bodywork that should allow us to push a lot further towards the front this season," Luff said.

For those interesting in following Warren Luff and where his career takes him, feel free to visit the following social pages of Warren Luff himself:

Twitter: @warren_luff
Facebook.com/people/Warren-Luff



ALTENZO CLASS A MAJOR SPONSOR AT BATHURST 12 HOUR ENDURANCE



The Bathurst 12 Hour is an endurance event for production racing cars held at the Mount Panorama Circuit, near Bathurst, Australia in February annually. The event was inspired by the long running Bathurst 1000 touring car race, which began in the early 1960s as a race for cars with minimal modifications. As the Bathurst 1000 evolved the touring cars that raced moved further and further away from the minimal modifications of the original race. The Bathurst 12 Hour was created to achieve the original feel of the Bathurst 1000, while providing a unique race in the longer distance, rather than replicating the 1000 kilometre event.

The first race saw just 24 cars entered, spread over six different classes dependent on engine capacity and sporting specification. Despite the event's length the competitive proved extremely reliable with 20 making the finish. The first race was won by Allan Grice, Peter Fitzgerald and Nigel Arkell racing Fitzgerald's 1989 APCC specification Toyota Supra. Second place was taken by the Ford Laser TX3 turbo of Ken Douglas and brothers Kent and Brett Youlden.

In 2002 the concept of a large production car endurance race returned to Mount Panorama as the Bathurst 24 Hour. The race was the centrepiece of the PROCAR series of racing categories which included Nations Cup GT series, the GT Performance series for Sports Saloons and the GT Production Car series for sedans. While its focus was closer to GT racing, the race successfully attracted Porsche, Ferrari, Lamborghini, Audi and Maser teams from Europe.

The star of good movies like Chopper and Munich (and the face of bad films like Troy and Hulk) is returning to the Bathurst 12 Hour to attempt to improve upon his team's 10th place overall finish. No stranger to motorsports (those familiar with his excellent car love epic Love the Beast know this), Bana has done quite a bit of racing, including several Farga Tasmania events, a Porsche GT3 Challenge and the Australian GT Championship.

PDW Australia entered in the brand Altengo as a major sponsor for the Class A event which meant every Class A car wore an Altengo number plate, all in-car cams will bear the Altengo logo and the appearance of the Altengo logo on all TV event live and replays. The result, an instant stardom of celebrity status for an unknown tyre to a well associated tyre in the motorsport industry in Australia.

International TV networks will be using the replay of this rigorous event all over the world over and over again for years to come. This makes for an investment worth spending.

For more information on the Bathurst 12 Hour Endurance Race, please visit www.bathurst12hour.com.au.

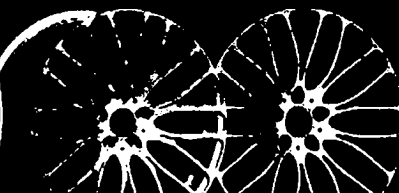
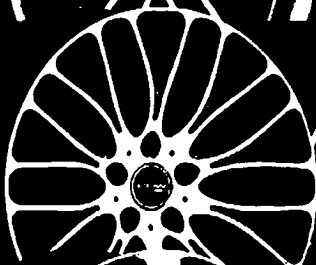
THE SPONSORSHIP

A-Z



ANTRA-5 (555)

18x8 19x8



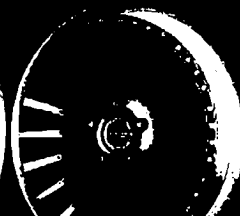
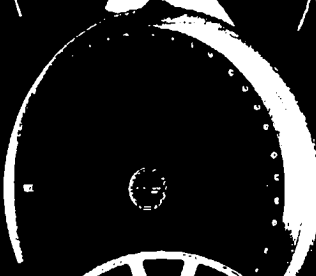
ATGM (867)

17x7 18x8 19x8



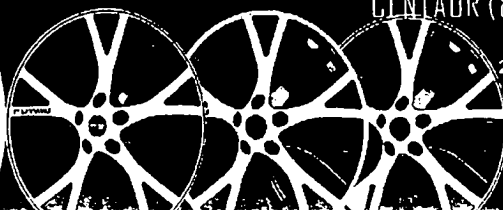
AVINGI (567)

17x8



C-16 (890)

19x8.5 19x9.5 20x8.5 20x9.5



CENTAUR (827)

22x10

A-Z

STYLE-Z (433)

24x10



TRANSFORMER (675)

20x8.5



VEGA (574)

18x8 19x8



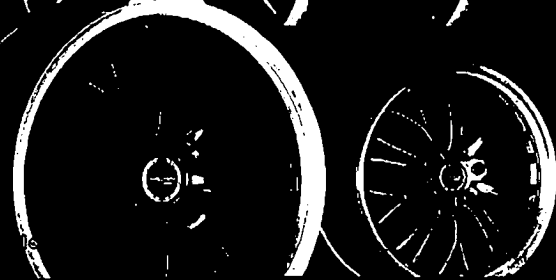
VERTIGO (738)

18x8 19x8
19x9 20x8.5
20x9.5



VN-10 (572)

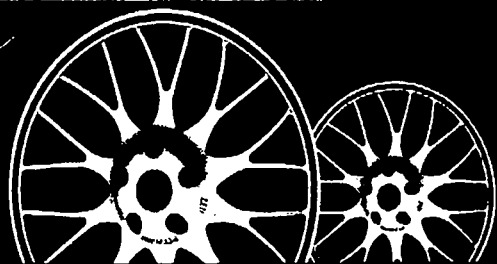
18x8 19x8



A-Z

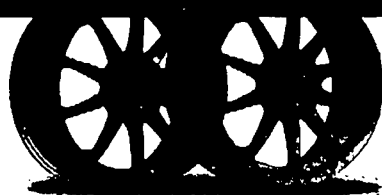
ZETI (817)

17x8 18x8



PDW

THE NEW DEFINITION OF ALLOY WHEELS



OASIS

Shadow Black (above), Gloss Black,
Matte Gun Metal

SIZE: 15x6, 16x7, 17x7, 18x8

PUBLIC
FILE

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Zhejiang Shuang Industrial Co., Ltd.
Public



PDW

W

DWGROUP.COM

Exhibit-4

Exhibit-4

Chart of Accounts

| Account Number | Account Name (Chinese) | Account Name (English) |
|----------------|------------------------|--------------------------------------|
| 1001 | 现金 | Cash |
| 1002 | 银行存款 | Bank deposit |
| 1009 | 其他货币资金 | Other cash and cash equivalents |
| 1111 | 应收票据 | Note receivable |
| 1131 | 应收账款 | Account receivable |
| 1133 | 其他应收款 | Other receivables |
| 1141 | 坏账准备 | Bad debt reserves |
| 1211 | 原材料 | Raw materials |
| 1231 | 低值易耗品 | Low-value consumption goods |
| 1241 | 自制半成品 | Semi-Finished goods |
| 1243 | 库存商品 | Finished goods |
| 1251 | 委托加工物资 | Work in process-outsourced |
| 1291 | 发出商品 | Send out the goods |
| 1301 | 待摊费用 | Deferred and prepaid expenses |
| 1401 | 长期股权投资 | Long-term investment on stocks |
| 1501 | 固定资产 | Fixed assets |
| 1502 | 累计折旧 | Accumulated depreciation |
| 1603 | 在建工程 | Construction-in-process |
| 1801 | 无形资产 | Intangible assets |
| 2101 | 短期借款 | Short-term borrowing |
| 2111 | 应付票据 | Notes payable |
| 2121 | 应付账款 | Account payable |
| 2151 | 应付工资 | Salary payable |
| 2153 | 应付福利费 | Welfarism payable |
| 2171 | 应交税金 | Tax payable |
| 2176 | 其他应付款 | Other fund in conformity with paying |
| 2181 | 其他应付款 | Other payables |
| 2191 | 预提费用 | Drawing expense in advance |
| 3101 | 实收资本 | Paid-up capital |
| 3121 | 盈余公积 | Surplus reserves |
| 3131 | 本年利润 | Current year profits |
| 3141 | 利润分配 | Profit distribution |
| 4101 | 生产成本 | Cost of manufacture |
| 4105 | 制造费用 | Manufacturing overhead |
| 5101 | 主营业务收入 | Prime business revenue |
| 5102 | 其他业务收入 | Other business revenue |
| 5203 | 补贴收入 | Subsidy revenue |
| 5301 | 营业外收入 | Non-operating income |
| 5401 | 主营业务成本 | Prime business cost |
| 5402 | 主营业务税金及附加 | Tax and associate charge |
| 5405 | 其他业务支出 | Other business expense |
| 5501 | 营业费用 | Operation expenses |
| 5502 | 管理费用 | Administrative expenses |
| 5503 | 财务费用 | Finance expenses |
| 5504 | 利息收入 | Interest revenue |
| 5505 | 利息支出 | Interest expense |
| 5601 | 营业外支出 | Non-business expenditure |
| 5701 | 所得税 | Income tax |
| 5801 | 以前年度损益调整 | Prior year income adjustment |

PUBLIC
FILE

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Exhibit-5

[A Company's Name]

Zhejiang Shuguang Industrial Co., Ltd.

AUDIT REPORT

YONGWUJINKUAISHENZI [2010] No.40

[An Address]

[A Number]

[A COMPANY'S NAME]
YONGWUJINKUAISHENZI [2010] No.40

Auditor's Report

To Zhejiang Shuguang Industrial Co., Ltd.

We have audited the appended financial statements of Zhejiang Shuguang Industrial Co., Ltd. (the "Company"), including the balance sheet of December 31 2009, income statement and notes to the financial statements for 2009.

Management's responsibility for the financial statements

It is the responsibility of the managements of the Company is to make up financial statement in accordance with provisions of accounting standards and accounting rulings for enterprises. This responsibility including: (1) designing, executing and maintaining the internal control relevant to preparation of the financial statements so as to avoid material misstatements leaded by embezzlement or mistake; (2) electing and implementing appropriate accounting policies; (3) making reasonable accounting estimate.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Chinese Auditing Standards for Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether these financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement leaded by embezzlement or error. In making those risk assessments, we considers internal control relevant to preparation of the financial statements in order to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the company have been made up in accordance with provisions of accounting standards enterprises and accounting rulings for enterprise and give a

true and fair view of the state of affairs as of December 31, 2009 and of the operating results for the year of 2009.

[A company's name]

CPA [An individual's name]

CPA [An individual's name]

China-Yongkang

Feb 1st, 2010

Balance sheet

December 31, 2009

Prepared by Zhejiang Shuguang Industrial Company Limited

| Assets | No. | Opening balance | Closing balance | Liabilities and Owners' equity | No. | Opening balance | Closing balance |
|--|-----|-----------------|-----------------|--|-----|-----------------|-----------------|
| Current assets | | | | Current liabilities | | | |
| Cash and bank balance | 1 | | | Short-term borrowings | 68 | | |
| Current investment | 2 | | | Bills payable | 69 | | |
| Bills receivable | 3 | | | Accounts payable | 70 | | |
| Dividend receivable | 4 | | | Receivables in advance | 71 | | |
| Interest receivable | 5 | | | Payroll payable | 72 | | |
| Accounts receivable | 6 | | | Prepaid expenses | 73 | | |
| Other receivable | 7 | | | Other long-term liabilities | 74 | | |
| Equipment | 8 | | | Other long-term liabilities | 75 | | |
| Surplus assets receivable | 9 | | | Other long-term liabilities | 80 | | |
| Long-term investments | 10 | | | Other long-term liabilities | 81 | | |
| Prepaid expenses | 11 | | | Accrued expenses | 82 | | |
| Long-term investments within one year | 21 | | | Estimated liabilities | 83 | | |
| Other current assets | 24 | | | Long-term liabilities within one year | 86 | | |
| Total of current assets | 31 | | | Other current liabilities | 90 | | |
| Long-term investment | | | | Total current liabilities | 100 | | |
| Long-term equity investment | 33 | | | Long-term liabilities | | | |
| Long-term debt investment | 34 | | | Long-term borrowings | 101 | | |
| Total of long-term investment | 38 | | | Bills payable | 102 | | |
| Among which: the difference of equity investment | | | | Long-term payable | 103 | | |
| Fixed assets | | | | Grants & Subsidies receivable | 106 | | |
| Costs of fixed assets | 39 | | | Other long-term liabilities | 108 | | |
| Less: accumulated depreciation | 40 | | | Total of long-term liabilities | 110 | | |
| Net bal of fixed assets | 41 | | | Deferred tax | | | |
| Less: provision for impairment on fixed assets | 42 | | | Deferred tax liabilities | 111 | | |
| Net bal of fixed assets | 43 | | | Total liabilities | 114 | | |
| Projects materials | 44 | | | Minority interests | | | |
| Construction in progress | 45 | | | Shareholders' equity | | | |
| Liquidation of fixed assets | 46 | | | Paid-up capital | 115 | | |
| Total of fixed assets | 50 | | | Capital reserve | 116 | | |
| Intangible assets and other assets | | | | Net bal of fixed assets | 117 | | |
| Intangible assets | 51 | | | Capital reserve | 118 | | |
| Long-term deferred expenses | 52 | | | Surplus reserve | 119 | | |
| Long-term deferred expenses | 53 | | | Among which: Statutory reserves | 120 | | |
| Total of intangible assets and other assets | 60 | | | Retained profits after appropriation | 121 | | |
| Deferred income | | | | Translation reserve | | | |
| Deferred income | | | | Total shareholders' equity | 122 | | |
| Deferred Tax assets | 61 | | | Total of liabilities and shareholders' | 135 | | |
| Total assets | 67 | | | | | | |

Income statements

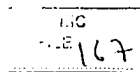
Year 2009

Prepared by Zhejiang Shuguang Industrial Company Limited

| Item | No. | Amount of last year | Amount of this year |
|--|-----|---------------------|---------------------|
| I Revenue from operation | 1 | | |
| Among which: revenue from export | 2 | | |
| Less: cost of sales | 4 | | |
| Sales taxes | 5 | | |
| II Gross profit | 10 | | |
| Add: other operating income | 11 | | |
| Less: operating expenses | 14 | | |
| Administrative expenses | 15 | | |
| Financial expenses | 16 | | |
| III Profit from operation | 18 | | |
| Add: investment income | 19 | | |
| subsidies | 22 | | |
| Non-operation incomes | 23 | | |
| Less: non-operation expenses | 25 | | |
| Add: adjustment of income of the last year | 26 | | |
| IV Total Profits | 27 | | |
| Less: income taxes | 28 | | |
| Minority interest | 29 | | |
| V net profits | 30 | | |
| Add: retained profits | 31 | | |
| Other transfer-in | 32 | | |
| VI Profit available for distribution | 33 | | |
| Less: Appropriation of statutory surplus reserves | 35 | | |
| Appropriation of statutory welfare funds | 36 | | |
| Appropriation of staff incentive and welfare fund | 37 | | |
| Appropriation of reserve funds | 38 | | |
| Appropriation of development funds of enterprise | 39 | | |
| Capital redemption | 40 | | |
| VII Profit available for investors' distribution | 41 | | |
| Less: Appropriation of preference share's dividend | 42 | | |
| Appropriation of discretionary surplus reserve | 43 | | |
| Appropriation of ordinary share's dividend | 44 | | |
| Transfer from ordinary share's dividend to paid-in capital | 45 | | |
| VIII Retained profit after appropriation | 46 | | |

Supplementary materials for income statements

| Item | Amounts of this year | Amounts of last year |
|--|----------------------|----------------------|
| Gains on disposal of operating divisions or investments | | |
| Losses from natural disaster | | |
| Increase (decrease) in profit due to changes in accounting policies | | |
| Increase (decrease) in profit due to changes in accounting estimates | | |
| Losses from debt restructuring | | |
| Other losses | | |



Notes to the financial statements for 2009

I. The Basic Information of the Company

The Company was established by contribution of Yan guanwei, Yan Shenggang and Yan Aier and obtained the business license issued by Yongkang Administration of Industrial and Commercial Administration on December 24, 2002 (registration number: 330723000014920). The registered capital of the company is RMB 26,000,000.00. The business scope and method of the company: car wheel, autobike wheels, metals processing machinery, aluminum alloy products, manufacture, processing and sale of metal instruments for gardening and sale of autobikes' parts thereof. The operating period is 50 years.

II. Account Policies, Accounting Estimates and Basis for Preparation of the Consolidated Financial Statements

1. Accounting Standards and Accounting Rulings

The company executes Chinese Accounting Standards for Enterprises and relevant accounting rulings.

2. Fiscal Year

The fiscal year of the company coincides with the calendar year, from January 1 to December 31 for a fiscal year.

3. Reporting Currency

The reporting currency of the company is Renminbi.

4. Basis of preparation and principle of measurement

The company's financial statements have been prepared on an accrual basis and under the historical cost convention.

5. Cash equivalents

Cash equivalents held by the company represent short-term (within three months from the purchasing date) and highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of value change.

6. Current investment

- (1) Current investments are investments that are readily realizable and are intended to be held for not more than one year (including one year), including shares, bonds and investment funds.
- (2) A current investment is recorded at investment cost on acquisition. The investment cost is actual price paid for the shares, bonds and investment funds. Cash dividends declared but unpaid, or bond interest due but unpaid that are included in the price

paid is accounted for separately and does not form part of the investment cost. Cash dividends or interest on a current investment should offset against the carrying amount of the investment upon receipt. On disposal of a current investment, the balance of the carrying amount subtracting the book value of the current investment and unpaid dividends and interest which have been recorded into the receivable account is recognized as an investment gain or loss for the current period.

- (3) Current investments are measured at the lower of cost and market value at the end of a period. A provision for decline in value of current investments is made for the shortfall of market value below cost.

7. Losses due to bad debt

- (1) Bad debt: an account receivable that is not recoverable due to the debtor's bankrupt after liquidation, or an accounts receivable unlikely to be recovered due to the debtor's death, which has no heritage and obligor, or an account receivable has been outstanding for more than three years, or others receivable account approved by shareholders' meeting or board of directors meeting to be treated as bad debt.

- (2) Methods for making provisions for bad debts:

Provision for bad debts is calculated as 0.5% of the balance of the receivable accounts at the end of each year. When the losses due to bad debt occur, the losses should offset the provision for bad debt.

8. Inventory

- (1) Inventories of the Company are commodities.
- (2) Inventories are recorded at actual cost. For inventories received in a non-monetary transaction, the recorded value is the measured in accordance with Accounting Standards for Enterprises – Non-monetary Transaction.
- (3) The inventory taking system shall be on a perpetual basis.
- (4) Provision for decline in value of inventories: the provision for inventories impairment is made by comparing cost with net realizable value on an individual item basis.

9. Long-term investment

- (1) Long-term equity investment is recorded at its initial investment cost on acquisition.
- a. When the company holds less than 20% of the voting shares of the investee enterprise, or where it holds 20% or more of the voting shares of the investee enterprise but does not have significant influence over the investee enterprise, it should use the cost method.
- b. When the company holds 20% or more of the voting shares of the investee enterprise, or where it holds less than 20% of the voting shares of the investee

enterprise but has a significant influence over the investee enterprise, it should adopt the equity method.

- c. When the company holds more than 50% of the voting shares of the investee enterprise, or where it holds less than 50% of the voting shares of the investee enterprise but actually control the investee enterprise, it should prepare consolidated financial statements.
- d. When the equity method is adopted, the investment should initially be measured at the initial investment cost. The difference between the initial investment cost and the investor's share of owners' equity in the investee enterprise is referred to as "equity investment difference" and is amortized evenly over a defined period. The equity investment difference is amortized over the "investment period", if this is stipulated in the investment contract. If an investment period is not stipulated in the contract, the equity investment difference is amortized over a period of not more than 10 years.

A shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise is amortized over a period set in the Answers to Problems Concerning the Implementing of the Accounting Rulings and Relevant Accounting Standards promulgated by Ministry of Finance on March 17, 2003. In case a shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise occurs before the promulgation of this document, the equity investment difference is amortized over the "investment period", if this is stipulated in the investment contract. If an investment period is not stipulated in the contract, the equity investment difference is amortized over a period of not more than 10 years. In case a shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise occurs before the promulgation of this document, the equity investment difference is recorded as capital reserve – provision for equity investment as stipulated in the document.

(2) Long-term debt investments

- a. A long-term bond investment is recorded at its actual cost on acquisition as the initial investment cost. The difference between the initial investment cost of a long-term bond investment reduced by relevant expenses and any bond interest due but unpaid and the par value of the bond is treated as investment premium or discount. The premium or discount is amortized over the period between the acquisition date and the maturity date in which the relevant bond interest is calculated periodically and is recognized as an investment income for the current period. The amortization method used is straight-line method.
- b. Other equity investment is recorded at its actual cost on acquisition as the initial

investment cost. Due interest is recognized as an investment income for the current period.

- (3) Impairment test method and impairment provision: the company should examine the book value of the long-term investment one by one at each balance sheet date. If the recoverable amount is lower than its book value due to the standing decrease of market value or the operation depravation of the investee enterprise, the difference is recognized as provision for impairment loss on long-term investments.

10. Fixed assets and accumulated depreciation

Fixed assets are assets that have useful lives of more than one year, including properties, buildings, machinery, equipment, transportation vehicles, and other equipment, utensils and tools used in production and operating activities. Items that have a unit price over RMB 2,000 and have useful lives of more than one year should also be treated as fixed assets, even if they are not directly used as main equipments in production and operating activities.

Fixed assets are recorded at actual cost on acquisition. For fixed assets obtained by non-monetary transaction, its recorded value is the measured in accordance with Accounting Standards for Enterprises – Non-monetary Transaction.

The company adopts straight – line method to calculate the depreciation of fixed assets and determine the depreciation rate as per expected useful lives and 5% of the expected estimated net residual values.

Impairment test method and impairment provision: A physical count of fixed assets is carried out at each balance sheet date. If the recoverable amount is lower than the carrying amount due to the standing decrease of market value, destroy and long-term unused, the difference is recognized as provision for impairment loss on fixed assets.

11. Construction in progress

Construction in progress is recorded at actual costs incurred, including all direct expenditures incurred for construction projects and other related expenses, and is transferred to fixed assets on the basis of actual project cost when the construction in progress has been put into use.

Impairment test method and impairment provision: the company should carry out major overhauls to fixed assets regularly. If a construction in progress has stopped for a long time and is not planned to commence with 3 years, or the construction in progress cannot insure the economic interest to the company due poor performance and technology, the losses are recognized as provision for impairment loss on construction in progress.

12. Intangible assets measurement and amortization method

- (1) An intangible asset is measured at the actual cost of acquisition.
- (2) The cost of an intangible asset is amortized over its expected useful life starting in the month in which it is obtained to be recorded as income.
- (3) Impairment test method and impairment provision: the company should assess the profitability of the intangible asset. Where the recoverable amount is lower than the carrying amount, the difference is recognized as a provision for impairment loss on intangible assets.

13. Capitalization of borrowing costs

Be treated in accordance with relevant provisions of Accounting Standards for Enterprise – Borrowing Costs.

14. Revenue recognition

Revenue from sales of goods:

- (1) company has transferred to the buyer the significant risks and rewards of ownership of the goods to the purchaser;
- (2) company retains neither continuing managerial involvement nor effective control over the goods;
- (3) the economic benefits associated with the transaction has flow to the enterprise;
- (4) the relevant amount of revenue and costs can be measured reliably.

Revenue from provision of services

- (1) total revenues and costs from provision of services could be measured reliably;
- (2) the economic benefits associated with the transaction has flow to the enterprise;
- (3) the completion level can be measured reliably.

Revenue from transfer of assets use right

- (1) the economic benefits associated with the transaction has flow to the enterprise;
- (2) the amount of revenues can be measured reliably.

15. Income tax

Income tax is recognized as payable tax.

16. Accounting policies and accounting estimate alternation

There are no accounting policies and accounting estimate alternations in this balance sheet date.

17. Accounting errors

There are no accounting errors to disclose.

18. Accounting policies of subsidiaries: the accounting policies of subsidiaries coincide with the accounting policies of the company.
19. Preparation of consolidated financial statements: prepared on the basis of offsetting between the equity investment and shares, Creditor and debtor owners' equity of the company and the subsidiaries and merging the amount of the assets, borrowings, owners' equity and income.

III. Taxation

Value-added Tax: 17% of the sales revenue is recognized as output VAT, and the balance of output VAT minus the input VAT is the payable amount.

Urban maintenance and construction tax: 5% of the payable turnover tax.

Education surtax: 3% of the payable turnover tax

Education surcharge: 2% of the payable turnover tax

Income tax: the income tax rate applicable to the Company is 25%.

IV. Note to major items in financial statements

1. Cash and bank balances

| Item | closing balance |
|------------------------------|-----------------|
| Cash | |
| Cash in bank | |
| Other cash and bank balances | |
| Total | |

2. Accounts receivable

(1) Aging Analysis

| Aging | Within one year | More than one year | Bad debt | Total |
|------------------|-----------------|--------------------|----------|-------|
| Closing balances | | | | |
| Ratio | | | | |

(2) Closing balances of major clients

| Name | | Closing balance |
|--------------------|-------------------|-----------------|
| [A company's name] | Payment for goods | |
| [A company's name] | Payment for goods | |
| [A company's name] | Payment for goods | |
| [A company's name] | Payment for goods | |
| [A company's name] | Payment for goods | |

3. Prepayments

Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

4. Other accounts receivable

Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

5. The closing balance of the subsidies receivable is 0 Yuan.

6. Inventories

| Item | Total |
|------------------|-------|
| Closing balances | |

7. Deferred Expenses

| Item | Closing balance |
|-------------------------------|-----------------|
| Network service fee | |
| Mold | |
| Information and magazines fee | |
| Total | |

8. Fixed assets and accumulated depreciation

| Original value | Opening balances | Increase | Decrease | Closing balances |
|--------------------|------------------|----------|----------|------------------|
| Buildings | | | | |
| Machinery | | | | |
| Vehicles | | | | |
| Electronic devices | | | | |
| Other | | | | |
| Total | | | | |
| Depreciation | Opening balances | Increase | Decrease | Closing balances |
| Total | | | | |

9. Constructions in progress

| Item | Closing balance |
|---|-----------------|
| Dormitory buildings | |
| Product line of paint and assembly of the wheel | |
| Office buildings | |
| No. 3 factory building | |
| No. 5 factory building | |
| No. 6 factory building | |
| Infrastructure | |
| Total | |

10. Intangible assets

| Item | Closing balance |
|--------------|-----------------|
| Land | |
| Land | |
| Land | |
| Trade mark | |
| Total | |

11. Short-term borrowings

| Item | Closing balance |
|--|-----------------|
| Wuyi Industrial and Commercial Bank (RMB) | |
| Wuyi Agriculture Bank(RMB) | |
| Wuyi Construction Bank(RMB) | |
| Hangzhou Merchants Bank | |
| Hangzhou Shenzhen Development Bank Chengxi Branch(RMB) | |
| Hangzhou Huaxia Bank(RMB) | |
| Jinhua Commercial Bank(RMB) | |
| China Minsheng Bank(RMB) | |
| China CITIC Bank Yiwu Branch(RMB) | |
| Wuyi Construction Bank(USD) | |
| Total | |

12. Bills payable

| Item | Closing balance |
|------------------------------------|-----------------|
| Hangzhou Merchants Bank | |
| Hangzhou Huaxia Bank | |
| Jinhua Commercial Bank | |
| Wuyi Agriculture Bank | |
| Minsheng Bank | |
| China CITIC Bank Yiwu Branch | |
| Jinhua Commercial Bank Wuyi Branch | |
| Wuyi Construction Bank | |
| Total | |

13. Accounts payable

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

(2) Closing balances of major clients

| Name | | Closing balances |
|--------------------|-------------------|------------------|
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |

14. Advance from customers

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

(2) Closing balances of major clients

| Name | | Closing balances |
|------|-------------------|------------------|
| RU | Payment for Goods | |
| RM | Payment for Goods | |
| SS | Payment for Goods | |
| IT | Payment for Goods | |
| BBS | Payment for Goods | |

15. Other accounts payable

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

(2) Closing balances of major clients

| Name | | Closing balance |
|---|--|-----------------|
| China Export Credit Insurance Co., Ltd. Zhejiang Branch | | |
| Work education funds | | |

16. Taxes payable

| Tax types | Opening balance | Increase | Decrease | Closing balance |
|--|-----------------|----------|----------|-----------------|
| Income tax | | | | |
| VAT | | | | |
| Urban maintenance and construction tax | | | | |
| Stamp duty | | | | |
| Property tax | | | | |
| Personal income tax | | | | |
| Total | | | | |

17. Other fees payable

| Item | Opening balance | Increase | Decrease | Closing balance |
|--|-----------------|----------|----------|-----------------|
| Education surtax | | | | |
| Education surcharge | | | | |
| Water conservancy construction funds | | | | |
| Social insurance/ disability insurance | | | | |
| Total | | | | |

18. Paid-in capital

| Investor | Closing balance |
|------------------------|-----------------|
| [An individual's name] | |

| | |
|------------------------|--|
| [An individual's name] | |
| [An individual's name] | |
| Total | |

19. Operating expenses

| Item | Amount |
|--------------|--------|
| Total | |

20. Administration expenses

| Item | Amount |
|--------------|--------|
| Total | |

21. Finance expenses

| Item | Amount |
|--------------------------|--------|
| Interest income | |
| Interest expenditure | |
| Handling charges | |
| Exchange gains or losses | |
| Other | |
| Interest so deducted | |
| Total | |

22. Non-operation expenditures

| Item | Amount |
|--------------------------------------|--------|
| Water conservancy construction funds | |
| Penalty and late fees | |
| Donation | |
| Total | |

V. Important matters disclosure

Zhejiang Shuguang Industrial Co., Ltd.

February 27, 2010

Business License for Enterprise's Legal Person

(Duplicate copy)

Registered No. 33078400003822

NAME: Yongkang Wujin Certified Public Accountants Co., Ltd.

ADDRESS: People's Bank annex building, Jincheng Road No. 9, Yongkang city

LEGAL REPRESENTATIVE: Li Fengjie

REGISTERED CAPITAL: RMB1,000,000.00

PAID-IN CAPITAL: RMB1,000,000.00

COMPANY TYPE: Limited Liability Company

BUSINESS SCOPE: Audit attestation, capital verification, auditing operations for merger, division and liquidation affairs of enterprises; other auditing operations in accordance with relevant laws and administrative regulations, accounting consultation and accounting service, conducting bankruptcy, dissolution and liquidation of enterprises.

Establishment Date: August11, 2004

Operational Term: to August 10, 2024

Notation

1. Business License for Enterprise's Legal Person is the certificate for enterprise to obtain legal person qualification and legal operation.
2. Business License for Enterprise's Legal Person has an original copy and duplicate copy. Both of the two copies have the same legal forces.
3. The original copy of Business License for Enterprise's Legal Person shall place in an eye-catching position in the address of enterprise's legal person.
4. The business license shall not be fabricated, altered, leased, lent or transferred.
5. The enterprise's legal person shall apply an alternation registration to the original registration office for a change of the registered items.
6. The registration office shall conduct yearly check on the enterprise's legal person between March 1 and June 30 every year.
7. After revocation of the Business License, the enterprise may not engage in any business activity unrelated to the liquidation.
8. Return the original and duplicate copies of business license when canceling the registration.
9. The enterprise who has lost or destroyed its Business License must announce the loss in the newspaper specified by the registration administration organ before it can apply for a replacement.

Status of Annual Review

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

August25, 2009

(Seal of Yongkang Administration of Industry and Commerce)

PUBLIC
FILE

156

Business Scope

**Capital Verification for companies' establishment or variation;
financial statements audit; fiscal study report drafting and
review; financial management consultation; accounting training;
financial software.**

Public Version

PUBLIC
FILE

ISS

[A Company's
Name]

公司

CO. LTD

浙江曙光实业有限公司

审计报告

(2010)第40号



地址: [An
Address]
电话: [A Number]

邮编: [A Number]

[A Company's
Name]

公司

CO. LTD

(2010) 第 40 号

审 计 报 告

浙江曙光实业有限公司：

我们审计了后附的浙江曙光实业有限公司财务报表，包括 2009 年 12 月 31 日的资产负债表，2009 年度的利润表及利润分配表和现金流量表以及财务报表附注。

一、管理层对财务报表的责任

按照企业会计准则和《企业会计制度》的规定编制财务报表是浙江曙光实业有限公司管理层的责任。这种责任包括：(1)设计、实施和维护与财务报表编制相关的内部控制，以使财务报表不存在由于舞弊或错误而导致的重大错报；(2)选择和运用恰当的会计政策；(3)作出合理的会计估计。

二、注册会计师的责任

我们的责任是在实施审计工作的基础上对财务报表发表审计意见。我们按照中国注册会计师审计准则的规定执行了审计工作。中国注册会计师审计准则要求我们遵守职业道德，计划和实施审计工作以对财务报表是否不存在重大错报获取合理保证。

审计工作涉及实施审计程序，以获取有关财务报表金额和披露的审计证据。选择的审计程序取决于注册会计师的判断，包括对由于舞弊或错误而导致的重大错报风险评估。在进行风险评估时，我们考虑与财务报表编制相关的内部控制，以及设计恰当的审计程序，但目的并非对内部控制制度的有效性发表意见。审计工作还包括评价管理层选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

三、审计意见

我们认为，浙江曙光实业有限公司财务报表已按照企业会计准则和《企业会计制度》的规定编制，在所有重大方面公允反映 2009 年 12 月 31 日的财务状况以及 2009 年度的经营成果和现金流量。

中国注册会计师：[An Individual
Name]

中国注册会计师：[An Individual
Name]

二〇一〇年二月一日

资产负债表

2009年12月31日

单位: 人民币元

编制单位: 浙江曙光实业有限公司

单位: 人民币元

| 资产 | 行 | 期初数 | 年末数 | 负债和股东权益 | 行 | 年初数 | 年末数 |
|--------------|----|------------|------------|------------|-----|------------|------------|
| 流动资产: | | | | 流动负债: | | | |
| 货币资金 | 1 | [a number] | [a number] | 短期借款 | 88 | [a number] | [a number] |
| 短期投资 | 2 | - | - | 应付票据 | 89 | [a number] | [a number] |
| 应收票据 | 3 | - | - | 应付账款 | 70 | [a number] | [a number] |
| 应收账款 | 4 | - | - | 预收账款 | 71 | [a number] | [a number] |
| 应收利息 | 5 | - | - | 应付工资 | 72 | - | - |
| 应收账款 | 6 | [a number] | [a number] | 应付福利费 | 73 | [a number] | [a number] |
| 其他应收款 | 7 | [a number] | [a number] | 应付股利 | 74 | - | - |
| 预付账款 | 8 | [a number] | [a number] | 应交税金 | 75 | [a number] | [a number] |
| 应收补贴款 | 9 | - | - | 其他应交款 | 80 | [a number] | [a number] |
| 存货 | 10 | [a number] | [a number] | 其他应付款 | 81 | [a number] | [a number] |
| 待摊费用 | 11 | [a number] | - | 长期借款 | 82 | - | - |
| 一年内到期的长期债权投资 | 21 | - | - | 预计负债 | 83 | - | - |
| 其他流动资产 | 24 | - | - | 一年内到期的长期负债 | 86 | - | - |
| 流动资产合计 | 31 | [a number] | [a number] | 其他流动负债 | 90 | - | - |
| | | | | 流动负债合计 | 100 | [a number] | [a number] |
| 长期投资: | | | | 长期负债: | | | |
| 长期股权投资 | 32 | - | [a number] | 长期借款 | 102 | - | - |
| 长期债权投资 | 34 | - | - | 应付债券 | 103 | - | - |
| 长期投资合计 | 38 | - | [a number] | 长期应付款 | 104 | - | - |
| 其中: 股权投资差额 | | | | 专项应付款 | 105 | - | - |
| 固定资本: | | | | 其他长期负债 | 108 | - | - |
| 固定资产原价 | 39 | [a number] | [a number] | 长期负债合计 | 110 | - | - |
| 减: 累计折旧 | 40 | [a number] | [a number] | | | | |
| 固定资产净值 | 41 | [a number] | [a number] | 递延税项: | | | |
| 减: 固定资产减值准备 | 42 | - | - | 递延税款贷项 | 111 | - | - |
| 固定资产净额 | 43 | [a number] | [a number] | | | | |
| 工程物资 | 44 | - | - | 负债合计 | 114 | [a number] | [a number] |
| 在建工程 | 45 | [a number] | [a number] | 少数股东权益 | | | |
| 固定资产净值 | 46 | - | - | 股本: | | | |
| 固定资产合计 | 50 | [a number] | [a number] | 股本 | 115 | [a number] | [a number] |
| | | | | 减: 已归还投资 | 116 | - | - |
| 无形资产及其他资产: | | | | 股本净额 | 117 | [a number] | [a number] |
| 无形资产 | 51 | [a number] | [a number] | 资本公积 | 118 | - | - |
| 长期待摊费用 | 52 | - | - | 盈余公积 | 119 | [a number] | [a number] |
| 其他长期资产 | 53 | - | - | 其中: 法定公积金 | 120 | - | - |
| 无形资产及其他资产合计 | 60 | [a number] | [a number] | 未分配利润 | 121 | [a number] | [a number] |
| | | | | 外币报表折算差额 | | | |
| 递延税项: | | | | | | | |
| 递延税款借项 | 61 | - | - | 股东权益合计 | 122 | [a number] | [a number] |
| | | | | 负债和股东权益总计 | 135 | [a number] | [a number] |
| 资产总计 | 63 | [a number] | [a number] | | | | |

法定代表人:

主管会计:

制表:

利润及利润分配表

2009年

Public Version

PUBLIC
FILE

151

编制单位：浙江曙光实业有限公司

| 项 目 | 行次 | 上年数 | 本年数 |
|--------------|----|------------|------------|
| 一、主营业务收入 | 1 | [a number] | [a number] |
| 其中：出口收入 | 2 | | |
| 减：主营业务成本 | 4 | [a number] | [a number] |
| 主营业务税金及附加 | 5 | [a number] | [a number] |
| 二、主营业务利润 | 10 | [a number] | [a number] |
| 加：其他业务利润 | 11 | | [a number] |
| 减：营业费用 | 14 | [a number] | [a number] |
| 管理费用 | 15 | [a number] | [a number] |
| 财务费用 | 16 | [a number] | [a number] |
| 三、营业利润 | 18 | [a number] | [a number] |
| 加：投资收益 | 19 | | |
| 补贴收入 | 22 | | [a number] |
| 营业外收入 | 23 | | |
| 减：营业外支出 | 25 | [a number] | [a number] |
| 加：以前年度损益调整 | 26 | | |
| 四、利润总额 | 27 | [a number] | [a number] |
| 减：所得税 | 28 | [a number] | [a number] |
| 少数股东损益 | 29 | [a number] | [a number] |
| 五、净利润 | 30 | [a number] | [a number] |
| 加：年初未分配利润 | 31 | [a number] | [a number] |
| 其他转入 | 32 | | |
| 六、可供分配利润 | 33 | | |
| 减：提取法定盈余公积 | 35 | | |
| 提取法定公益金 | 36 | | |
| 提取职工奖励及福利基金 | 37 | | |
| 提取储备基金 | 38 | | |
| 提取企业发展基金 | 39 | | |
| 利润归还投资 | 40 | | |
| 七、可供投资者分配的利润 | 41 | [a number] | [a number] |
| 减：应付优先股股利 | 42 | | |
| 提取任意盈余公积 | 43 | | |
| 应付普通股股利 | 44 | | |
| 转作股本的普通股股利 | 45 | | |
| 八、未分配利润 | 46 | [a number] | [a number] |

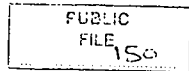
利润表补充资料：

| 项 目 | 本年发生数 | 本年发生数 |
|----------------------|-------|-------|
| 1. 出售、处置部门或被投资单位所得收益 | | |
| 2. 自然灾害发生的损失 | | |
| 3. 会计政策变更增加（或减少）利润总额 | | |
| 4. 会计估计变更增加（或减少）利润总额 | | |
| 5. 债务重组损失 | | |
| 6. 其他 | | |

法定代表人：

主管会计：

制表：



浙江曙光实业有限公司

2009 年会计报表附注

一、公司基本情况

[An Individual

本公司现由 [An Individual Name] [An Individual Name] 出资组建, 2002 年 12 月 24 日取得永康市工商行政管理局颁发的注册号为 [a number] 的营业执照。本公司注册资本为

万元。经营范围及经营方式: 汽车轮、摩托车轮、金属加工机械、铝合金制品、园林用金属工具制造、加工、销售; 摩托车配件销售。经营期限 50 年。现对本年度会计报表作如下说明:

二、公司采用的主要会计政策、会计估计和合并财务报表的编制方法

1、会计准则和会计制度

公司执行中华人民共和国《企业会计准则》和相关具体会计准则; 公司执行《企业会计制度》。

2、会计年度

会计年度为公历年度, 即 1 月 1 日至 12 月 31 日。

3、记账本位币

以人民币为记账本位币。

4、记账基础和计价原则

以权责发生制为记账基础, 以历史成本为计价原则。

5、现金等价物的确定标准

现金等价物是指公司持有的期限短(一般是指从购买日起, 三个月内到期)、流动性强、易于转化为已知现金、价值变动风险很小的投资。

6、短期投资核算方法:

(1) 短期投资核算公司购入能随时变现并且持有时间不准备超过一年(含一年)的投资, 包括各种股票、债券、基金等。

(2) 短期投资在取得时, 按取得时的投资成本入账。投资成本是指公司取得各种股票、债券、基金时实际支付的价款或者放弃非现金资产的账面价值等。如取得短期投资实际支付的价款中包含已宣告发放但尚未领取的现金股利或已到付息期但尚未领取的债券利息, 则单独核算, 不构成投资成本。短期投资持有期间所收到的股利、利息等收益作为冲减投资成本处理。出售短期投资时, 按所获得的价款减去短期投资的账面价值以及未收到的已计入应收项目的股利、利息

等后的余额，作为投资收益或损失，计入当期损益。

(3) 短期投资跌价准备的确认标准和计提方法：期末短期投资按成本与市价孰低计量，当市价低于成本时，按投资单个项目计提跌价准备。

7、坏账损失核算方法

(1) 坏账的确认：凡因债务人破产，依据法律清偿后确实无法收回的应收款项；债务人死亡，既无遗产可供清偿，又无义务承担人，确实无法收回的应收款项；债务人逾期三年未能履行偿债义务，经股东大会或董事会批准列作坏账的应收账款和其他应收款。

(2) 公司坏账准备的核算方法：采用备抵法核算，按应收账款年末余额的千分之五计提坏账准备，坏账损失发生时冲销已提取的坏账准备。

8、存货核算方法

(1) 公司存货为库存商品。

(2) 公司购入的存货采用实际成本入账，通过非货币性交易换入的存货，其入账价值按《企业会计准则—非货币性交易》的规定确定。

(3) 公司存货采用永续盘存制。

(4) 存货跌价准备的确认标准和计提方法：期末存货按成本与可变现净值孰低计价，并按单个存货项目的成本高于其可变现净值的差额提取存货跌价准备。

9、长期投资核算方法：

(1) 长期股权投资：在取得时，按取得时的实际成本作为初始投资成本入账。

① 公司对其他单位的投资占该单位有表决权资本总额 20% 以下，或对其他单位的投资虽占该单位有表决权资本总额 20% 或 20% 以上，但不具有重大影响，采用成本法核算；

② 公司对其他单位的投资占该单位有表决权资本总额 20% 或 20% 以上，或虽投资不足 20%，但有重大影响，采用权益法核算；

③ 公司对其他单位的投资占该单位有表决权资本总额 50% 以上（不含 50%），或虽不足 50%，但具有实质控制权的，编制合并会计报表；

④ 股权投资差额的摊销：采用权益法核算的长期股权投资，取得时的初始投资成本与其在被投资单位所有者权益中所占份额的差额，作为股权投资差额，调

整初始投资成本。股权投资差额出现借方差额时进行摊销, 合同规定了投资期限的按投资期限摊销; 合同没有规定投资期限的, 按不超过 10 年的期限摊销。

股权投资差额出现贷方差额时则以 2003 年 3 月 17 日财政部颁布财会[2003]10 号文《关于执行〈企业会计制度〉和相关会计准则有关问题解答(二)》的通知时间为界, 对于该文颁布以前发生的股权投资贷方差额进行摊销, 合同规定了投资期限的按投资期限摊销; 合同没有规定投资期限的, 按不低于 10 年的期限摊销。对于该文颁布之后发生的股权投资贷方差额则按照该文的规定直接计入资本公积—股权投资准备。

(2) 长期股权投资:

①债券投资: 在取得时, 按取得时的实际成本作为初始投资成本入账。公司购入的长期债券, 初始投资成本减去相关费用及尚未到期的债券利息, 与债券面值之间的差额, 作为债券溢价或折价, 在债券存续期间内于确认相关债券利息收入时采用直线法摊销; 债券投资按期计提利息, 应计的债券投资利息收入, 经摊销债券溢价或折价后, 计入当期投资收益; ②其他股权投资, 取得时按实际成本作为初始投资成本入账; 按期计算应计利息, 计入当期投资收益。

(3) 长期投资减值准备的确认标准和计提方法: 公司在期末对长期投资的账面价值逐项进行检查, 如果由于市价持续下跌或被投资单位经营状况恶化等原因导致其可收回金额低于账面价值, 按可收回金额低于长期投资账面价值的差额, 计提长期投资减值准备。

10、固定资产及累计折旧

固定资产标准为使用期限在一年以上的房屋、建筑物、机器设备、运输设备、仪器仪表以及与生产经营有关的工具、器具等资产; 不属于生产经营的主要设备, 但单位价值在 2000 元以上, 使用期限超过两年的物品也列入固定资产。

固定资产按实际成本计价; 通过非货币性交易换入的固定资产, 其入账价值按《企业会计准则—非货币性交易》的规定确定。

固定资产折旧采用直线法计算, 并按各类固定资产的预计使用年限和预计净残值 5% 确定折旧率。

固定资产减值准备的确认标准和计提方法: 公司在期末对固定资产逐项进行

检查,如果由于市价持续下跌,或技术陈旧、损坏、长期闲置等原因导致其可收回金额低于账面价值的,按单项资产可收回金额低于其账面价值的差额计提固定资产减值准备。

11、在建工程

在建工程根据实际发生的支出入账,按工程项目分类核算,并在工程完工交付使用时,按工程的实际成本,结转固定资产。

在建工程减值准备的确认标准和计提方法:公司期末对在建工程进行全面检查,如果出现在建工程长期停建并且预计未来3年内不会重新开工;或所建项目无论在性能上,还是在技术上已经落后,并且给企业带来的经济利益具有很大的不确定性;或其他足以证明在建工程已经发生减值的情形时计提在建工程减值准备。

12、无形资产计价及摊销方法:

(1)无形资产在取得时按实际成本计价。

(2)无形资产自取得当月起按预计使用年限分期平均摊销,计入损益。

(3)无形资产减值准备的确认标准和计提方法:公司期末检查各项无形资产预计带来未来经济利益的能力,按单项无形资产的预计可收回金额低于其账面价值的差额计提无形资产减值准备。

13、借款费用的资本化

按照《企业会计准则——借款费用》的有关规定处理。

14、收入的确认方法

销售商品:

(1)公司已将商品所有权上的主要风险和报酬转移给购买方;

(2)公司不再对该商品实施继续管理权和实际控制权;

(3)相关的收入价款已经收到或取得收取货款的凭据;

(4)与该商品相关的收入和成本能够可靠计量时确认销售收入实现。

提供劳务:

- (1) 劳务总收入和总成本能可靠地计量;
- (2) 与交易相关的经济利益能够流入企业;
- (3) 劳务的完成程度能够可靠地确定

让渡资产使用权

- (1) 与交易相关的经济利益能够流入企业;
- (2) 收入的金额能够可靠地计量

15、所得税核算方法

所得税采用应付税款法核算。

16、会计政策、会计估计的变更

本期会计政策、会计估计均无变更事项。

17、会计差错

本期公司无需披露的重大会计差错。

18、子公司执行的会计政策：子公司执行的会计政策与公司执行的会计政策一致。

19、合并会计报表编制方法：按照《合并会计报表暂行规定》，以母公司和纳入合并范围的子公司的个别会计报表及其他有关资料为依据，在将其相互之间的权益性投资与所有者权益中所持份额、债权与债务以及内部销售收入等进行抵销的基础上，合并资产、负债、所有者权益及损益类各项项目的数额而编制。

三、税项

增值税：按销售收入 17% 计算销项税额抵扣进项税额后计缴。

城市维护建设税：按应交流转税额的 5% 计缴。

教育费附加：按应交流转税额的 3% 计缴。

地方教育费附加：按应交流转税额的 2% 计缴。

所得税：本公司执行所得税税率为 25%。



四、会计报表主要项目注释：（单位：元）

1、货币资金

| 项 目 | 期末余额 |
|--------|------------|
| 现金 | [a number] |
| 银行存款 | [a number] |
| 其他货币资金 | |
| 合 计 | [a number] |

2、应收账款：

(1)账龄分析

| 帐 龄 | 1年内 | 1年以上 | 坏帐准备 | 合计 |
|------|-----|------|------------|------------|
| 期末余额 | | | [a number] | [a number] |
| 比例 | | | [a number] | [a number] |

(3)主要客户期末余额

| 单位名称 | 内容 | 期末余额 |
|------|----|------------|
| 1 | 货款 | [a number] |
| 2 | 货款 | [a number] |
| 3 | 货款 | [a number] |
| 4 | 货款 | [a number] |
| 5 | 货款 | [a number] |

3、应付账款

(1)账龄分析

| 帐 龄 | 1年内 | 1年以上 | 合计 |
|------|---------------|------|------------|
| 期末余额 | 36,400,551.49 | | [a number] |
| 比例 | 100.00 | | [a number] |

4、其他应收款：

(1)账龄分析

| 帐 龄 | 1年内 | 1年以上 | 合计 |
|------|---------------|------|------------|
| 期末余额 | 27,118,168.29 | | [a number] |
| 比例 | 100.00 | | [a number] |

5、应收补贴款期末余额为0元。

6、存货：

类 别

| 期末余额 | 合计 |
|------|------------|
| | [a number] |

7、待摊费用

| 项 目 | 期末金额 |
|-------|------|
| 网络服务费 | |
| 模具 | |
| 信息杂志费 | |
| 合 计 | |

8、固定资产及累计折旧

| 原 值 | 期初数 | 增加数 | 减少数 | 期末数 |
|--------|------------|------------|------------|------------|
| 房屋及构筑物 | [a number] | [a number] | [a number] | [a number] |
| 机器设备 | [a number] | [a number] | | [a number] |
| 运输设备 | [a number] | [a number] | | [a number] |
| 电子设备 | [a number] | | | |
| 其他 | [a number] | | | |
| 合 计 | [a number] | [a number] | [a number] | [a number] |
| 折 出 | | | | 期末数 |
| 合 计 | [a number] | [a number] | | [a number] |

9、在建工程

| 项 目 | 期末金额 |
|-----|------|
| 宿舍楼 | |
| 生产线 | |

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办公楼
3#厂房
5#厂房
6#厂房
其他综合
合 计

10、无形资产

项 目
土地
土地
土地
商 标
合 计

期末金额
[a number]
[a number]
[a number]
[a number]

11、短期借款

项 目

期末数

武义县工行(人民币)

[a number]

武义县农行(人民币)

[a number]

武义县建行(人民币)

[a number]

杭州招商银行(人民币)

[a number]

杭州深圳发展银行城西支行(人民币)

[a number]

杭州华夏银行(人民币)

[a number]

金华市商业银行(人民币)

[a number]

中国民生银行(人民币)

[a number]

中信银行义乌支行(人民币)

[a number]

武义县建行(美元)

[a number]

合 计

12、应付票据

项 目

期末数

杭州招商银行

杭州华夏银行

金华市商业银行

武义县农行

民生银行

中信银行义乌支行

金华市商业银行武义支行

武义县建行

合 计

13、应付账款:

(1)账龄分析

账 龄 1年内 1年以上
期末余额 14,116,729.78
比例 100.00

合计

(2)主要客户期末余额

单位名称

内容

期末余额

货款

货款

货款

货款

货款

14、预收账款:

(1)账龄分析

帐 龄 1年内 1年以上
期末余额 16,149,364.89
比例 100.00

合计

(2)主要客户期末余额

名称

内容

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RW 货款
SS 货款
IT 货款
BBS 货款

15、其他应付款:

(1)帐龄分析

帐 龄 1年内 1年以上

期末余额 16451055.48

比例 100

(2)主要客户期末余额

中国出口信用保险公司浙江分公司

借借款

浙江鑫源经贸

借借款

16、应交税金:

税 种

期初数

增加数

减少数

期末数

所得税

[a number]

[a number]

[a number]

[a number]

增值税

[a number]

[a number]

[a number]

[a number]

城建税

[a number]

[a number]

[a number]

[a number]

印花税

[a number]

[a number]

[a number]

[a number]

房产税

[a number]

[a number]

[a number]

[a number]

个人所得税

[a number]

[a number]

[a number]

[a number]

合 计

[a number]

[a number]

[a number]

[a number]

17、其他应交款:

项 目

期初数

增加数

减少数

期末数

教育附加费

[a number]

[a number]

[a number]

[a number]

地方教育附加费

[a number]

[a number]

[a number]

[a number]

水利建设基金

[a number]

[a number]

[a number]

[a number]

住房公积金

[a number]

[a number]

[a number]

[a number]

合 计

[a number]

[a number]

[a number]

[a number]

18、实收资本

投 资 人

期末余额

[a number]

[a number]

[a number]

[a number]

合 计

19、营业费用

项 目

发生额

[a number]

20、管理费用

项 目

发生额

[a number]

21、财务费用

项 目

发生额

[a number]

利息收入

[a number]

利息支出

[a number]

手续费

[a number]

汇兑损益

[a number]

其他

[a number]

贴现息

[a number]

合 计

[a number]

22、营业外支出

项 目

发生额

[a number]

水利基金

[a number]

罚款及滞纳金

[a number]

捐赠

[a number]

合 计

[a number]

PUBLIC
FILE

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五、重要事项披露

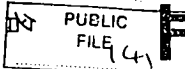
浙江曙光实业有限公司

二〇一〇年二月二十七日

企业法人营业执照

(副 本)

注册号330784000038222 (1/1)



Zhejiang Shuguang Industrial Co., Ltd.

Public Version

名称 住所 法定代表人姓名 注册类型 经营范围
 住所 注册类型 经营范围
 住所 注册类型 经营范围

[A Company's Name]

[Address]

[Number]

[a number]

有限责任公司

审查企业会计报表，验证企业资本，办理企业合并、分立、清算事宜中的审计业务，出具有关审计报告，并出具验资报告，企业登记（电子执照）



须知

- 《企业法人营业执照》是企业法人资格和合法经营的凭证。
- 《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。
- 《企业法人营业执照》正本应当置于住所的醒目位置。
- 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
- 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》。
- 每年三月一日起至六月三十日，应当参加年度检验。
- 《企业法人营业执照》遗失时，不得声明与谁发生的经营活动。
- 办理注销登记，应当交回《企业法人营业执照》正本和副本。
- 《企业法人营业执照》遗失或者被损坏的，应当在公司登记机关指定的报刊上声明作废，申请补领。

年度检验情况

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

每年3月1日至6月30日报送年检资料，不再另行通知。

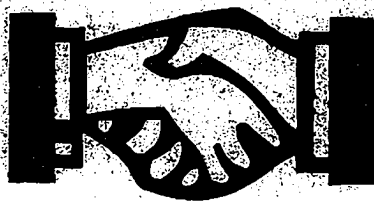
成立日期 2004年8月11日
 营业期限 自 2004年8月11日 至 2024年8月10日止

2004年 八月 十五日

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业务范围

公司设立验资、变更验资；会计报表审计；
项目可行性报告编制及评审；财务管理咨询；
会计培训；财务软件。



[A COMPANY'S NAME]

Zhejiang Shuguang Industrial Co., Ltd.

AUDIT REPORT

YONGWUJINKUAISHENZI [2011] No.63

[An Address]

[A Number]

[A COMPANY'S NAME]

YONGWUJINKUAISHENZI [2011] No.63

Auditor's Report

To Zhejiang Shuguang Industrial Co, Ltd.

We have audited the appended financial statements of Zhejiang Shuguang Industrial Co (the "Company"), including the balance sheet of December 31 2010, income and loss statement, and the notes to the financial statements for 2010.

Management's responsibility for the financial statements

It is the responsibility of the managements of the Company to make up financial statement in accordance with provisions of accounting standards and accounting rulings for enterprises. This responsibility including: (1) designing, executing and maintaining the internal control relevant to preparation of the financial statements so as to avoid material misstatements leaded by embezzlement or mistake; (2) electing and implementing appropriate accounting policies; (3) making reasonable accounting estimate.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Chinese Auditing Standards for Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether these financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement leaded by embezzlement or error. In making those risk assessments, we considers internal control relevant to preparation of the financial statements in order to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the company have been made up in accordance

with provisions of accounting standards enterprises and accounting rulings for enterprise and give a true and fair view of the state of affairs as of December 31, 2010 and of the operating results for the year 2010.

[A company's name]

CPA [An individual's name]

CPA [An individual's name]

China-Yongkang

Feb 27th, 2011

Balance sheet

Prepared by Zhejiang Shuguang Industrial Co., Ltd.

December 31, 2010

| Assets | No. | Opening balance | Closing balance | Liabilities and Owners' equity | No. | Opening balance | Closing balance |
|--|-----------|-----------------|-----------------|--|------------|-----------------|-----------------|
| Current assets | | | | Current liabilities | | | |
| Cash and bank balance | 1 | | | Short-term borrowings | 68 | | |
| Current investment | 2 | | | Bills payable | 69 | | |
| Bills receivable | 3 | | | Accounts payable | 70 | | |
| Dividend receivable | 4 | | | Receipts in advance | 71 | | |
| Interest receivable | 5 | | | Payroll payable | 72 | | |
| Accounts receivable | 6 | | | Welfare payable | 73 | | |
| Other receivable | 7 | | | Dividend payable | 74 | | |
| Prepayment | 8 | | | Taxes payable | 75 | | |
| Subsidiaries receivable | 9 | | | Other fees payable | 80 | | |
| Inventories | 10 | | | Other payable | 81 | | |
| Deferred expenses | 11 | | | Accrued expenses | 82 | | |
| Long-term investments within one year | 21 | | | Estimated liabilities | 83 | | |
| Other current assets | 24 | | | Long-term liabilities within one year | 86 | | |
| Total of current assets | 31 | | | Other current liabilities | 90 | | |
| Long-term investment | | | | Total current liabilities | 100 | | |
| Long-term equity investment | 33 | | | Long-term liabilities | | | |
| Long-term debt investment | 34 | | | Long-term borrowings | 101 | | |
| Total of long-term investment | 38 | | | Bills payable | 102 | | |
| Amount which the difference of equity investment | | | | Long-term payable | 103 | | |
| Fixed assets | | | | Grants & Subsidies receivable | 106 | | |
| Costs of fixed assets | 39 | | | Other long-term liabilities | 108 | | |
| Less: accumulated depreciation | 40 | | | Total of long-term liabilities | 110 | | |
| Net bal of fixed assets | 41 | | | | | | |
| Less: provision for impairment on fixed assets | 42 | | | Deferred tax | | | |
| NBV of fixed assets | 43 | | | Deferred tax liabilities | 111 | | |
| Projects materials | 44 | | | Total liabilities | 114 | | |
| Construction in progress | 45 | | | Minority interests | | | |
| Liquidation of fixed assets | 46 | | | Shareholders' equity | | | |
| Total of fixed assets | 50 | | | Paid-in Capital | 115 | | |
| Intangible assets and other assets | | | | Less: Capital redemption | 116 | | |
| Intangible assets | 51 | | | Not bal of Paid-in capital | 117 | | |
| Long-term deferred expenses | 52 | | | Capital reserve | 118 | | |
| Other long-term investment | 53 | | | Surplus reserve | 119 | | |
| Total of intangible assets and other assets | 60 | | | Among which: Statutory reserves | 120 | | |
| Deferred taxes | | | | Retained profits after appropriation | 121 | | |
| Deferred Tax assets | | | | Transition reserve | | | |
| | 61 | | | | | | |
| Total assets | 67 | | | Total shareholders' equity | 122 | | |
| | | | | Total of liabilities and shareholders' equity | 135 | | |

Zhejiang Shuguang Industrial Co., Ltd.
Public Version
Income statements and Profit appropriation
Year 2010

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Prepared by Zhejiang Shuguang Industrial Co., Ltd.

Unit: CNY

| Item | No. | Opening balance | Closing balance |
|--|-----|-----------------|-----------------|
| I Revenue from operation | 1 | | |
| Among which: revenue from export | 2 | | |
| Less: cost of sales | 4 | | |
| Sales taxes | 5 | | |
| II Gross profit | 10 | | |
| Add: other operating income | 11 | | |
| Less: operating expenses | 14 | | |
| Administrative expenses | 15 | | |
| Financial expenses | 16 | | |
| II Profit from operation | 18 | | |
| Add: investment income | 19 | | |
| subsidies | 22 | | |
| Non-operation incomes | 23 | | |
| Less: non-operation expenses | 25 | | |
| Add: adjustment of income of the last year | 26 | | |
| IV Total Profits | 27 | | |
| Less: income taxes | 28 | | |
| Minority interest | 29 | | |
| V net profits | 30 | | |
| Add: retained profits | 31 | | |
| Other transfer-in | 32 | | |
| VI Profit available for distribution | 33 | | |
| Less: Appropriation of statutory surplus reserves | 35 | | |
| Appropriation of statutory welfare funds | 36 | | |
| Appropriation of staff incentive and welfare fund | 37 | | |
| Appropriation of reserve funds | 38 | | |
| Appropriation of development funds of enterprise | 39 | | |
| Capital redemption | 40 | | |
| VII Profit available for investors' distribution | 41 | | |
| Less: Appropriation of preference share's dividend | 42 | | |
| Appropriation of discretionary surplus reserve | 43 | | |
| Appropriation of ordinary share's dividend | 44 | | |
| Transfer from ordinary share's dividend to paid-in capital | 45 | | |
| VIII Retained profit after appropriation | 46 | | |

Supplementary materials for income statements

| Item | Amounts of this year | Amounts of last year |
|--|----------------------|----------------------|
| Gains on disposal of operating divisions or investments | | |
| Losses from natural disaster | | |
| Increase (decrease) in profit due to changes in accounting policies | | |
| Increase (decrease) in profit due to changes in accounting estimates | | |
| Losses from debt restructuring | | |
| Other losses | | |

Zhejiang Shuguang Industrial Co., Ltd.

Notes to the financial statements of 2010

I. The Basic Information of the Company

The Company was established by contribution of Yan guanwei, Yan Shenggang and Yan Aier and obtained the business license issued by Yongkang Administration of Industrial and Commercial on December 24, 2002 (registration number: 330723000014920). The registered capital of the company is RMB 26,000,000.00. The business scope and method of the company: car wheel, motorcycle wheels, metals processing machinery, aluminum alloy products, manufacture, processing and sale of metal instruments for gardening and sale of autobikes' parts thereof. The operating period is 50 years.

II. Account Policies, Accounting Estimates and Basis for Preparation of the Consolidated Financial Statements

1. Accounting Standards and Accounting Rulings

The Company executes Chinese Accounting Standards for Enterprises and relevant accounting rulings. The Company adopted enterprise accounting system.

2. Fiscal Year

The fiscal year of the company coincides with the calendar year, from January 1 to December 31 for a fiscal year.

3. Reporting Currency

The reporting currency of the company is Renminbi.

4. Basis of preparation and principle of measurement

The company's financial statements have been prepared on an accrual basis and under the historical cost convention.

5. Cash equivalents

Cash equivalents held by the company represent short-term (within three months from the purchasing date) and highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of value change.

6. Current investment

- (1) Current investments are investments that are readily realizable and are intended to be held for not more than one year (including one year), including shares, bonds and investment funds.
- (2) A current investment is recorded at investment cost on acquisition. The investment cost is actual price paid for the shares, bonds and investment funds. Cash dividends declared but unpaid, or bond interest due but unpaid that are included in the price paid is accounted for

separately and does not form part of the investment cost. Cash dividends or interest on a current investment should offset against the carrying amount of the investment upon receipt. On disposal of a current investment, the balance of the carrying amount subtracting the book value of the current investment and unpaid dividends and interest which have been recorded into the receivable account is recognized as an investment gain or loss for the current period.

- (3) Current investments are measured at the lower of cost and market value at the end of a period. A provision for decline in value of current investments is made for the shortfall of market value below cost.

7. Losses due to bad debt

- (1) **Bad debt:** an account receivable that is not recoverable due to the debtor's bankrupt after liquidation, or an accounts receivable unlikely to be recovered due to the debtor's dead, which has no heritage and obligor, or an account receivable has been outstanding for more than three years, or others receivable account approved by shareholders' meeting or board of directors meeting to be treated as bad debt.

- (2) **Methods for making provisions for bad debts:**

Provision for bad debts is calculated as 0.5% of the balance of the receivable accounts at the end of each year. When the losses due to bad debt occur, the losses should offset the provision for bad debt.

8. Inventory

- (1) The inventories of the Company are commodity stocks and raw materials etc.
- (2) Inventories are recorded at actual cost. For inventories received in a non-monetary transaction, the recorded value is the measured in accordance with Accounting Standards for Enterprises – Non-monetary Transaction.
- (3) The inventory taking system shall be on a perpetual basis.
- (4) Provision for decline in value of inventories: the provision for inventories impairment is made by comparing cost with net realizable value on an individual item basis.

9. Long-term investment

- (1) Long-term equity investment is recorded at its initial investment cost on acquisition.
 - a. When the company holds less than 20% of the voting shares of the investee enterprise, or where it holds 20% or more of the voting shares of the investee enterprise but does not have significant influence over the investee enterprise, it should use the cost method.
 - b. When the company holds 20% or more of the voting shares of the investee enterprise, or where it holds less than 20% of the voting shares of the investee enterprise but has a significant influence over the investee enterprise, it should adopt the equity method.
 - c. When the company holds more than 50% of the voting shares of the investee enterprise, or where it holds less than 50% of the voting shares of the investee enterprise but

actually control the investee enterprise, it should prepare consolidated financial statements.

- d. When the equity method is adopted, the investment should initially be measured at the initial investment cost. The difference between the initial investment cost and the investor's share of owners' equity in the investee enterprise is referred to as "equity investment difference" and is amortized evenly over a defined period. The equity investment difference is amortized over the "investment period", if this is stipulated in the investment contract. If an investment period is not stipulated in the contract, the equity investment difference is amortized over a period of not more than 10 years.

A shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise is amortized over a period set in the Answers to Problems Concerning the Implementing of the Accounting Rulings and Relevant Accounting Standards promulgated by Ministry of Finance on March 17, 2003. In case a shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise occurs before the promulgation of this document, the equity investment difference is amortized over the "investment period", if this is stipulated in the investment contract. If an investment period is not stipulated in the contract, the equity investment difference is amortized over a period of not more than 10 years. In case a shortfall of the initial investment cost over the investor's share of owners' equity of the investee enterprise occurs before the promulgation of this document, the equity investment difference is recorded as capital reserve – provision for equity investment as stipulated in the document.

(2) Long-term debt investments

- a. A long-term bond investment is recorded at its actual cost on acquisition as the initial investment cost. The difference between the initial investment cost of a long-term bond investment reduced by relevant expenses and any bond interest due but unpaid and the par value of the bond is treated as investment premium or discount. The premium or discount is amortized over the period between the acquisition date and the maturity date in which the relevant bond interest is calculated periodically and is recognized as an investment income for the current period. The amortization method used is straight - line method.
 - b. Other equity investment is recorded at its actual cost on acquisition as the initial investment cost. Due interest is recognized as an investment income for the current period.
- (3) Impairment test method and impairment provision: the company should examine the book value of the long-term investment one by one at each balance sheet date. If the recoverable amount is lower than its book value due to the standing decrease of market value or the operation depravation of the investee enterprise, the difference is recognized as provision for impairment loss on long-term investments.

10. Fixed assets and accumulated depreciation

Fixed assets are assets that have useful lives of more than one year, including properties, buildings, machinery, equipment, transportation vehicles, and other equipment, utensils and tools used in production and operating activities. Items that have a unit price over RMB 2,000 and have useful lives of more than one year should also be treated as fixed assets, even if they are not directly used as main equipments in production and operating activities.

Fixed assets are recorded at actual cost on acquisition. For fixed assets obtained by non-monetary transaction, its recorded value is the measured in accordance with Accounting Standards for Enterprises – Non-monetary Transaction.

The company adopts straight – line method to calculate the depreciation of fixed assets and determine the depreciation rate as per expected useful lives and 5% of the expected estimated net residual values.

Impairment test method and impairment provision: A physical count of fixed assets is carried out at each balance sheet date. If the recoverable amount is lower than the carrying amount due to the standing decrease of market value, destroy and long-term unused, the difference is recognized as provision for impairment loss on fixed assets.

11. Construction in progress

Construction in progress is recorded at actual costs incurred, including all direct expenditures incurred for construction projects and other related expenses, and is transferred to fixed assets on the basis of actual project cost when the construction in progress has been put into use.

Impairment test method and impairment provision: the company should carry out major overhauls to fixed assets regularly. If a construction in progress has stopped for a long time and is not planned to commence with 3 years, or the construction in progress cannot insure the economic interest to the company due poor performance and technology, the losses are recognized as provision for impairment loss on construction in progress.

12. Intangible assets measurement and amortization method

- (1) An intangible asset is measured at the actual cost of acquisition.
- (2) The cost of an intangible asset is amortized over its expected useful life starting in the month in which it is obtained to be recorded as income.
- (3) Impairment test method and impairment provision: the company should assess the profitability of the intangible asset. Where the recoverable amount is lower than the carrying amount, the difference is recognized as a provision for impairment loss on intangible assets.

13. Capitalization of borrowing costs

Be treated in accordance with relevant provisions of Accounting Standards for Enterprise – Borrowing Costs.

14. Revenue recognition

Revenue from sales of goods:

- (1) company has transferred to the buyer the significant risks and rewards of ownership of the goods to the purchaser;
- (2) company retains neither continuing managerial involvement nor effective control over the goods;
- (3) the economic benefits associated with the transaction has flow to the enterprise;
- (4) the relevant amount of revenue and costs can be measured reliably.

Revenue from provision of services

- (1) total revenues and costs from provision of services could be measured reliably;
- (2) the economic benefits associated with the transaction has flow to the enterprise;
- (3) the completion level can be measured reliably.

Revenue from transfer of assets use right

- (1) the economic benefits associated with the transaction has flow to the enterprise;
- (2) the amount of revenues can be measured reliably.

15. Income tax

Income tax is recognized as payable tax.

16. Accounting policies and accounting estimate alternation

There are no accounting policies and accounting estimate alternations in this balance sheet date.

17. Accounting errors

There are no accounting errors to disclose.

18. Accounting policies of subsidiaries: the accounting policies of subsidiaries coincide with the accounting policies of the company.

19. Preparation of consolidated financial statements: prepared on the basis of offsetting between the equity investment and shares, Creditor and debtor owners' equity of the company and the subsidiaries and merging the amount of the assets, borrowings, owners' equity and income.

III. Taxation

Value-added Tax: 17% of the sales revenue is recognized as output VAT, and the balance of output VAT minus the input VAT is the payable amount.

Urban maintenance and construction tax: 5% of the payable turnover tax.

Education surtax: 3% of the payable turnover tax

Education surcharge: 2% of the payable turnover tax

Income tax: the income tax rate applicable to the Company is 25%.

IV. Note to major items in financial statements

1. Cash and bank balances

| Item | closing balance |
|------------------------------|-----------------|
| Cash | |
| Cash in bank | |
| Other cash and bank balances | |
| Total | |

2. Accounts receivable

(1) Aging Analysis

| Aging | Within one year | More than one year | Bad debt | Total |
|------------------|-----------------|--------------------|----------|-------|
| Closing balances | | | | |
| Ratio | | | | |

(2) Balances of related party

| Name | Closing balances |
|------|------------------|
| Null | |

(3) Closing balances of major clients

| Name | Closing balance |
|--------------------|-------------------|
| [A company's name] | Payment for Goods |
| [A company's name] | Payment for Goods |
| [A company's name] | Payment for Goods |
| [A company's name] | Payment for Goods |
| [A company's name] | Payment for Goods |

3. Prepayments

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

4. Other accounts receivable

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

5. The closing balance of the subsidies receivable is 0 Yuan.

6. Inventories

| Item | Total |
|------------------|-------|
| Closing balances | |

7. Deferred Expenses

| Item | Closing balance |
|-------|-----------------|
| Null | |
| Total | |

8. Fixed assets and accumulated depreciation

| Original value | Opening balances | Increase | Decrease | Closing balances |
|--------------------|------------------|----------|----------|------------------|
| Buildings | | | | |
| Machinery | | | | |
| Vehicles | | | | |
| Electronic devices | | | | |
| Other | | | | |
| Total | | | | |
| Depreciation | Opening balances | Increase | Decrease | Closing balances |
| Total | | | | |

9. Constructions in progress

| Item | Closing balance |
|---|-----------------|
| Dormitory buildings | |
| Product line of paint and assembly of the wheel | |
| Office buildings | |
| No. 3 factory building | |
| No. 5 factory building | |
| No. 6 factory building | |
| Infrastructure | |
| No. 8 factory building | |
| No. 7 factory building | |
| Total | |

10. Intangible assets

| Item | Closing balance |
|------|-----------------|
|------|-----------------|

| | |
|--------------|--|
| Land | |
| Trade mark | |
| Total | |

11. Short-term borrowings

| Item | Closing balance |
|--|-----------------|
| Wuyi Industrial and Commercial Bank (RMB) | |
| Wuyi Agriculture Bank(RMB) | |
| Wuyi Construction Bank(RMB) | |
| Hangzhou Merchants Bank | |
| Hangzhou Shenzhen Development Bank Chengxi Branch(RMB) | |
| Hangzhou Huaxia Bank(RMB) | |
| Jinhua Commercial Bank(RMB) | |
| China Minsheng Bank(RMB) | |
| China CITIC Bank Yiwu Branch(RMB) | |
| Wuyi Construction Bank(USD) | |
| Wuyi Industrial and Commercial Bank (USD) | |
| Shanghai Pudong Development Bank Yiwu Branch (RMB) | |
| Hengfeng Bank Yiwu Branch (RMB) | |
| Nanjing Bank (RMB) | |
| Total | |

12. Bills payable

| Item | Closing balance |
|--|-----------------|
| Hangzhou Merchants Bank | |
| Jinhua Commercial Bank | |
| Wuyi Agriculture Bank | |
| Minsheng Bank | |
| China CITIC Bank Yiwu Branch | |
| Industrial and Commercial Bank Yiwu Branch | |
| Shanghai Pudong Development Bank Yiwu Branch | |
| Hengfeng Bank Yiwu Branch | |
| Nanjing Bank | |
| Total | |

13. Accounts payable

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

(2) Closing balances of major clients

| Name | Nature | Closing balances |
|--------------------|-------------------|------------------|
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |

14. Advance from customers

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

(2) Closing balances of major clients

| Name | Nature | Closing balances |
|--------------------|-------------------|------------------|
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |
| [A company's name] | Payment for Goods | |

15. Other accounts payable

(1) Aging Analysis

| Aging | Within one year | More than one year | Total |
|------------------|-----------------|--------------------|-------|
| Closing balances | | | |
| Ratio | | | |

16. Taxes payable

| Tax types | Opening balance | Increase | Decrease | Closing balance |
|-------------------|-----------------|----------|----------|-----------------|
| VAT | | | | |
| Urban maintenance | | | | |

| | | | | |
|-----------------------|--|--|--|--|
| and construction tax | | | | |
| Stamp duty | | | | |
| Enterprise income tax | | | | |
| Individual income tax | | | | |
| Taxation adjustment | | | | |
| Total | | | | |

17. Other fees payable

| Item | Opening balance | Increase | Decrease | Closing balance |
|---------------------------------------|-----------------|----------|----------|-----------------|
| Education surtax | | | | |
| Education surcharge | | | | |
| Water conservancy construction funds | | | | |
| Social insurance/disability insurance | | | | |
| Total | | | | |

18. Paid-in capital

| Investor | Closing balance |
|---------------|-----------------|
| Yan Guanwei | |
| Yan Shenggang | |
| Yan aier | |
| Total | |

19. Operating expenses

| Item | Amount |
|--------------|--------|
| Total | |

20. Administration expenses

| Item | Amount |
|--------------|--------|
| Total | |

21. Finance expenses

| Item | Amount |
|----------------------|--------|
| Interest income | |
| Interest expenditure | |
| Handling charges | |

| | |
|--------------------------|--|
| Exchange gains or losses | |
| Other | |
| Interest so deduced | |
| Total | |

22. Non-operation expenses

| Item | Amount |
|--------------------------------------|--------|
| Water conservancy construction funds | |
| Others | |
| Total | |

V. Important matters disclosure

Zhejiang Shuguang Industrial Co., Ltd.

February 27, 2011

Business License for Enterprise's Legal Person

(Duplicate copy)

Registered No. 33078400003822

NAME: YongkangWujin Certified Public Accountants Co., Ltd.
ADDRESS: People's Bank annex building, Jincheng Road No. 9,
Yongkang city

LEGAL REPRESENTATIVE: Li Fengjie
REGISTERED CAPITAL: RMB 1,000,000.00
PAID-IN CAPITAL: RMB 1,000,000.00
COMPANY TYPE: Limited Liability Company

BUSINESS SCOPE: Audit attestation, capital verification, auditing operations for merger, division and liquidation affairs of enterprises; other auditing operations in accordance with relevant laws and administrative regulations, accounting consultation and accounting service, conducting bankruptcy, dissolution and liquidation of enterprises.

Establishment Date: August 11, 2004

Operational Term: to August 10, 2024

Notation

1. Business License for Enterprise's Legal Person is the certificate for enterprise to obtain legal person qualification and legal operation.
2. Business License for Enterprise's Legal Person has an original copy and duplicate copy. Both of the two copies have the same legal forces.
3. The original copy of Business License for Enterprise's Legal Person shall place in an eye-catching position in the address of Enterprise's legal person.
4. The business license shall not be fabricated, altered, leased, lent or transferred.
5. The enterprise's legal person shall apply an alternation registration to the original registration office for a change of the registered items.
6. The registration office shall conduct yearly check on the enterprise's legal person between March 1 and June 30 every year.
7. After revocation of the Business License, the enterprise may not engage in any business activity unrelated to the liquidation
8. Return the original and duplicate copies of business license when canceling the registration.
9. The enterprise who has lost or destroyed its Business License must announce the loss in the newspaper specified by the registration administration organ before it can apply for a replacement.

Status of Annual Review

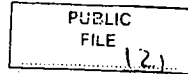
| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

August 25, 2009

(Seal of Yongkang Administration of Industry and Commerce)

Business Scope

Capital Verification for companies' establishment or variation; financial statements audit; fiscal study report drafting and review; financial management consultation; accounting training; financial software.



[A Company's
Name]

..有限公司

浙江曙光实业有限公司

审 计 报 告

— '2011)第 63 号

地址: [An

电二: Address]
[a number]

邮编: [a number]

[A Company's 有限公司 Name]

(2011) 第 63 号

审 计 报 告

浙江曙光实业有限公司：

我们审计了后附的浙江曙光实业有限公司财务报表，包括 2010 年 12 月 31 日的资产负债表，2010 年度的利润表及利润分配表和现金流量表以及财务报表附注。

一、管理层对财务报表的责任

按照企业会计准则和《企业会计制度》的规定编制财务报表是浙江曙光实业有限公司管理层的责任。这种责任包括：(1)设计、实施和维护与财务报表编制相关的内部控制，以使财务报表不存在由于舞弊或错误而导致的重大错报；(2)选择和运用恰当的会计政策；(3)作出合理的会计估计。

二、注册会计师的责任

我们的责任是在实施审计工作的基础上对财务报表发表审计意见。我们按照中国注册会计师审计准则的规定执行了审计工作。中国注册会计师审计准则要求我们遵守职业道德，计划和实施审计工作以对财务报表是否不存在重大错报获取合理保证。

审计工作涉及实施审计程序，以获取有关财务报表金额和披露的审计证据。选择的审计程序取决注册会计师的判断，包括对由于舞弊或错误而导致的重大错报风险评估。在进行风险评估时，我们考虑与财务报表编制相关的内部控制，以及设计恰当的审计程序，但目的并非对内部控制制度的有效性发表意见。审计工作还包括评价管理层选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是充分、适当的，为发表审计意见

提供了基础。

三、审计意见

我们认为，浙江曙光实业有限公司财务报表已按照企业会计准则和《企业会计制度》的规定编制，在所有重大方面公允反映 2010 年 12 月 31 日的财务状况以及 2010 年度的经营成果和现金流量。

中国注册会计师：

[An Individual
Name]

中国注册会计师：

[An Individual
Name]

中国·永康

二〇一一年二月二十七日

Public Version

PUBLIC
FILE 118

资 产 负 债 表

2010年12月31日

合企0:張

单位: 人民币元

印刷单位：浙江阳光实业有限公司

[illegible]

利润及利润分配表

2010年

会企02表

单位：人民币元

编制单位：浙江曙光实业有限公司

| 项 目 | 行次 | 上年数 | 本年数 |
|--------------|----|------------|------------|
| 一、主营业务收入 | 1 | [a number] | [a number] |
| 其中：出口收入 | 2 | | |
| 减：主营业务成本 | 4 | [a number] | [a number] |
| 主营业务税金及附加 | 5 | [a number] | [a number] |
| 二、主营业务利润 | 10 | [a number] | [a number] |
| 加：其他业务利润 | 11 | [a number] | [a number] |
| 减：营业费用 | 14 | [a number] | [a number] |
| 管理费用 | 15 | [a number] | [a number] |
| 财务费用 | 16 | [a number] | [a number] |
| 三、营业利润 | 18 | [a number] | [a number] |
| 加：投资收益 | 19 | | |
| 补贴收入 | 22 | [a number] | |
| 营业外收入 | 23 | | |
| 减：营业外支出 | 25 | [a number] | [a number] |
| 加：以前年度损益调整 | 26 | | |
| 四、利润总额 | 27 | [a number] | [a number] |
| 减：所得税 | 28 | [a number] | [a number] |
| 少数股东损益 | 29 | | |
| 五、净利润 | 30 | [a number] | [a number] |
| 加：年初未分配利润 | 31 | [a number] | [a number] |
| 其他转入 | 32 | [a number] | [a number] |
| 六、可供分配利润 | 33 | [a number] | [a number] |
| 减：提取法定盈余公积 | 35 | | |
| 提取法定公益金 | 36 | | |
| 提取职工奖励及福利基金 | 37 | | |
| 提取储备基金 | 38 | | |
| 提取企业发展基金 | 39 | | |
| 利润归还投资 | 40 | | |
| 七、可供投资者分配的利润 | 41 | [a number] | [a number] |
| 减：应付优先股股利 | 42 | | |
| 提取任意盈余公积 | 43 | | |
| 应付普通股股利 | 44 | | |
| 转作股本的普通股股利 | 45 | | |
| 八、未分配利润 | 46 | [a number] | [a number] |

利润表补充资料：

| 项 目 | 本年发生数 | 上年同期数 |
|---------------------|-------|-------|
| 1.出售、处置部门或被投资单位所得收益 | | |
| 2.自然灾害发生的损失 | | |
| 3.会计政策变更增加（或减少）利润总额 | | |
| 4.会计估计变更增加（或减少）利润总额 | | |
| 5.债务重组损失 | | |
| 6.其他 | | |

法定代表人：

主管会计：

制表：

浙江曙光实业有限公司

2010 年会计报表附注

一、公司基本情况

本公司现由 Three Individual 出资组建, 2002 年 12 月 24 日取得永康市工商行政管理局颁发的注册号为 330723000014920 营业执照。本公司注册资本为 2600 万元。经营范围及经营方式: 汽车轮、摩托车轮、金属加工机械、铝合金制品、园林用金属工具制造、加工、销售; 摩托车配件销售。经营期限 50 年。现对本年度会计报表作如下说明:

二、公司采用的主要会计政策、会计估计和合并财务报表的编制方法

1、会计准则和会计制度

公司执行中华人民共和国《企业会计准则》和相关具体会计准则; 公司执行《企业会计制度》。

2、会计年度

会计年度为公历年度, 即 1 月 1 日至 12 月 31 日。

3、记账本位币

以人民币为记账本位币。

4、记账基础和计价原则

以权责发生制为记账基础, 以历史成本为计价原则。

5、现金等价物的确定标准

现金等价物是指公司持有的期限短(一般是指从购买日起, 三个月内到期)、流动性强、易于转化为已知现金、价值变动风险很小的投资。

6、短期投资核算方法:

(1) 短期投资核算公司购入能随时变现并且持有时间不准备超过一年(含一年)的投资, 包括各种股票、债券、基金等。

(2) 短期投资在取得时, 按取得时的投资成本入账。投资成本是指公司取得各种股票、债券、基金时实际支付的价款或者放弃非现金资产的账面价值等。如取得短期投资实际支付的价款中包含已宣告发放但尚未领取的现金股利或已到付息期但尚未领取的债券利息, 则单独核算, 不构成投资成本。短期投资持有期间所收到的股利、利息等收益作为冲减投资成本处理。出售短期投资时, 按所获得的价款减去短期投资的账面价值以及未收到的已计入应收项目的股利、利息

等后的余额，作为投资收益或损失，计入当期损益。

(3) 短期投资跌价准备的确认标准和计提方法：期末短期投资按成本与市价孰低计量，当市价低于成本时，按投资单个项目计提跌价准备。

7、坏账损失核算方法

(1) 坏账的确认：凡因债务人破产，依据法律清偿后确实无法收回的应收款项；债务人死亡，既无遗产可供清偿，又无义务承担人，确实无法收回的应收款项；债务人逾期三年未能履行偿债义务，经股东大会或董事会批准列作坏账的应收账款和其他应收款。

(2) 公司坏账准备的核算方法：采用备抵法核算，按应收账款年末余额的千分之五计提坏账准备，坏账损失发生时冲销已提取的坏账准备。

8、存货核算方法

(1) 公司存货为库存商品、材料等。

(2) 公司购入的存货采用实际成本入账，通过非货币性交易换入的存货，其入账价值按《企业会计准则—非货币性交易》的规定确定。

(3) 公司存货采用永续盘存制。

(4) 存货跌价准备的确认标准和计提方法：期末存货按成本与可变现净值孰低计价，并按单个存货项目的成本高于其可变现净值的差额提取存货跌价准备。

9、长期投资核算方法：

(1) 长期股权投资：在取得时，按取得时的实际成本作为初始投资成本入账。

① 公司对其他单位的投资占该单位有表决权资本总额 20% 以下，或对其他单位的投资虽占该单位有表决权资本总额 20% 或 20% 以上，但不具有重大影响，采用成本法核算；

② 公司对其他单位的投资占该单位有表决权资本总额 20% 或 20% 以上，或虽投资不足 20%，但有重大影响，采用权益法核算；

③ 公司对其他单位的投资占该单位有表决权资本总额 50% 以上（不含 50%），或虽不足 50%，但具有实质控制权的，编制合并会计报表；

④ 股权投资差额的摊销：采用权益法核算的长期股权投资，取得时的初始投资成本与其在被投资单位所有者权益中所占份额的差额，作为股权投资差额，调

整初始投资成本。股权投资差额出现借方差额时进行摊销,合同规定了投资期限的按投资期限摊销;合同没有规定投资期限的,按不超过 10 年的期限摊销。

股权投资差额出现贷方差额时则以 2003 年 3 月 17 日财政部颁布财会[2003]10 号文《关于执行〈企业会计制度〉和相关会计准则有关问题解答(二)》的通知时间为界,对于该文颁布以前发生的股权投资贷方差额进行摊销,合同规定了投资期限的按投资期限摊销;合同没有规定投资期限的,按不低于 10 年的期限摊销。对于该文颁布之后发生的股权投资贷方差额则按照该文的规定直接计入资本公积—股权投资准备。

(2) 长期债权投资:

①债券投资:在取得时,按取得时的实际成本作为初始投资成本入账。公司购入的长期债券,初始投资成本减去相关费用及尚未到期的债券利息,与债券面值之间的差额,作为债券溢价或折价,在债券存续期间内于确认相关债券利息收入时采用直线法摊销;债券投资按期计提利息,应计的债券投资利息收入,经摊销债券溢价或折价后,计入当期投资收益。②其他债权投资:取得时按实际成本作为初始投资成本入账;按期计算应计利息,计入当期投资收益。

(3) 长期投资减值准备的确认标准和计提方法:公司在期末对长期投资的账面价值逐项进行检查,如果由于市价持续下跌或被投资单位经营状况恶化等原因导致其可收回金额低于账面价值,按可收回金额低于长期投资账面价值的差额,计提长期投资减值准备。

10、固定资产及累计折旧

固定资产标准为使用期限在一年以上的房屋、建筑物、机器设备、运输设备、仪器仪表以及与生产经营有关的工具、器具等资产;不属于生产经营的主要设备,但单位价值在 2000 元以上,使用期限超过两年的物品也列入固定资产。

固定资产按实际成本计价;通过非货币性交易换入的固定资产,其入账价值按《企业会计准则—非货币性交易》的规定确定。

固定资产折旧采用直线法计算,并按各类固定资产的预计使用年限和预计净残值 5%确定折旧率。

固定资产减值准备的确认标准和计提方法:公司在期末对固定资产逐项进行

检查,如果由于市价持续下跌,或技术陈旧、损坏、长期闲置等原因导致其可收回金额低于账面价值的,按单项资产可收回金额低于其账面价值的差额计提固定资产减值准备。

11、在建工程

在建工程根据实际发生的支出入账,按工程项目分类核算,并在工程完工交付使用时,按工程的实际成本,结转固定资产。

在建工程减值准备的确认标准和计提方法:公司期末对在建工程进行全面检查,如果出现在建工程长期停建并且预计未来3年内不会重新开工;或所建项目无论在性能上,还是在技术上已经落后,并且给企业带来的经济利益具有很大的不确定性;或其他足以证明在建工程已经发生减值的情形时计提在建工程减值准备。

12、无形资产计价及摊销方法:

(1) 无形资产在取得时按实际成本计价。

(2) 无形资产自取得当月起按预计使用年限分期平均摊销,计入损益。

(3) 无形资产减值准备的确认标准和计提方法:公司期末检查各项无形资产预计带来未来经济利益的能力,按单项无形资产的预计可收回金额低于其账面价值的差额计提无形资产减值准备。

13、借款费用的资本化

按照《企业会计准则——借款费用》的有关规定处理。

14、收入的确认方法

销售商品:

(1) 公司已将商品所有权上的主要风险和报酬转移给购买方;

(2) 公司不再对该商品实施继续管理权和实际控制权;

(3) 相关的收入价款已经收到或取得收取货款的凭据;

(4) 与该商品相关的收入和成本能够可靠计量时确认销售收入实现。

提供劳务:

- (1) 劳务总收入和总成本能可靠地计量;
- (2) 与交易相关的经济利益能够流入企业;
- (3) 劳务的完成程度能够可靠地确定

让渡资产使用权

- (1) 与交易相关的经济利益能够流入企业;
- (2) 收入的金额能够可靠地计量

15、所得税核算方法

所得税采用应付税款法核算。

16、会计政策、会计估计的变更

本期会计政策、会计估计均无变更事项。

17、会计差错

本期公司无需披露的重大会计差错。

18、子公司执行的会计政策：子公司执行的会计政策与公司执行的会计政策一致。

19、合并会计报表编制方法：按照《合并会计报表暂行规定》，以母公司和纳入合并范围的子公司的个别会计报表及其他有关资料为依据，在将其相互之间的权益性投资与所有者权益中所持份额、债权与债务以及内部销售收入等进行抵销的基础上，合并资产、负债、所有者权益及损益类各项项目的数额而编制。

三、税项

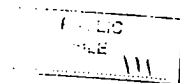
增值税：按销售收入 17% 计算销项税额抵扣进项税额后计缴。

城市维护建设税：按应交流转税额的 5% 计缴。

教育费附加：按应交流转税额的 3% 计缴。

地方教育费附加：按应交流转税额的 2% 计缴。

所得税：本公司执行所得税税率为 25%。



四、会计报表主要项目注释：（单位：元）

1、货币资金

| 项 目 | 期末余额 |
|--------|------------|
| 现金 | [a number] |
| 银行存款 | [a number] |
| 其他货币资金 | [a number] |
| 合 计 | [a number] |

2、应收账款：

| (1)账龄分析 | 1年内 | 1年以上 | 坏账准备 | 合计 |
|----------|------------|------------|------------|------------|
| 账 龄 | | | | |
| 期末余额 | [a number] | [a number] | [a number] | [a number] |
| 比例 | [a number] | [a number] | | [a number] |
| (2)关联方余额 | | | | |
| 单位名称 | 内容 | 期末余额 | | |

(3)主要客户期末余额

| 单位名称 | 内容 | 期末余额 |
|------|----|------------|
| 1 | 货款 | [a number] |
| 1 | 货款 | [a number] |
| 1 | 货款 | [a number] |
| 1 | 货款 | [a number] |
| 1 | 货款 | [a number] |

3、预付账款

| (1)账龄分析 | 1年内 | 1年以上 | 合计 |
|---------|------------|------------|------------|
| 账 龄 | | | |
| 期末余额 | [a number] | [a number] | [a number] |
| 比例 | [a number] | [a number] | [a number] |

4、其他应收款：

| (1)账龄分析 | 1年内 | 1年以上 | 合计 |
|---------|------------|------|------------|
| 账 龄 | | | |
| 期末余额 | [a number] | | [a number] |
| 比例 | [a number] | | [a number] |

5、应收补贴款期末余额为0元。

6、存货：

| 类 别 | 期末余额 | 合计 |
|-----|------|------------|
| | | [a number] |

7、长期待摊费用

| 项 目 | 期末金额 |
|-----|------|
| 无 | |
| 合 计 | |

8、固定资产及累计折旧

| 原 值 | 期初数 | 增加数 | 减少数 | 期末数 |
|--------|------------|------------|-----|------------|
| 房屋及构筑物 | [a number] | | | [a number] |
| 机器设备 | [a number] | [a number] | | [a number] |
| 电子设备 | [a number] | [a number] | | [a number] |
| 其他 | [a number] | [a number] | | [a number] |
| 合 计 | [a number] | [a number] | | |
| 折 旧 | | | 减少数 | |
| 合 计 | [a number] | [a number] | | [a number] |

9、在建工程

| 项 目 | 期末金额 |
|-----|------------|
| 宿舍楼 | [a number] |

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生产楼
办公楼
3#厂房
5#厂房
6#厂房
新建综合
8#厂房
7#厂房
合 计

10、无形资产

项 目

期末金额

土地
商标
合 计

11、短期借款

项 目

期末数

武义县工行(人民币)
武义县农行(人民币)
武义县建行(人民币)
杭州招商银行(人民币)
杭州源利发展银行城西支行(人民币)
杭州华联银行(人民币)
金华市商业银行(人民币)
中国民生银行(人民币)
中信银行义乌支行(人民币)
武义县建行(美元)
武义县工行(美元)
上海浦东发展银行义乌支行(人民币)
恒丰银行义乌支行(人民币)
南京银行(人民币)
合 计

12、应付票据

项 目

期末数

杭州源利发展银行
金华市商业银行
武义县农行
民生银行
中信银行义乌支行
武义县工行
上海浦东发展银行义乌支行
义乌恒生银行
南京银行
合 计

13、应付账款:

(1)账龄分析

账 龄 1年以内 1年以上
期末余额

合计

比例

(2)主要客户期末余额
单位名称

内容
货款
货款
货款

期末余额

货款
货款

14、预收账款:

(1)帐龄分析

帐 龄 1年内

1年以上

合计

期末余额

比例

(2)主要客户期末余额

广东新华球汽车用品有限公司

货款

浙江世风机械有限公司

货款

(阿婆湾) AL AQSA TYRES TRADING

货款

RM

货款

SS

货款

15、其他应付款:

(1)帐龄分析

帐 龄 1年内

1年以上

合计

期末余额

比例

16、应交税金:

税 种

期初数

增加数

减少数

期末数

增值税

城建税

印花税

企业所得税

个人所得税

附加费合计

合 计

17、其他应付款:

项 目

期初数

增加数

减少数

期末数

教育附加费

[a number]

[a number]

[a number]

[a number]

地方教育附加费

[a number]

[a number]

[a number]

[a number]

水利建设基金

[a number]

[a number]

[a number]

[a number]

社保/残疾人保险金

[a number]

[a number]

[a number]

[a number]

合计

[a number]

[a number]

[a number]

[a number]

18、实收资本

投资人

期末余额

[a number]

[a number]

[a number]

[a number]

合 计

19、营业费用

项 目

发生额

[a number]

合 计

20、管理费用

项 目

发生额

[a number]

合 计

21、财务费用

项 目

发生额

[a number]

利息收入

[a number]

利息支出

[a number]

手续费

[a number]

汇兑损益

[a number]

其他

[a number]

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| | |
|----------|------------|
| 利息 | [a number] |
| 22、营业外支出 | [a number] |
| 项 目 | 发生额 |
| 水利基金 | [a number] |
| 其他 | [a number] |
| 合计 | [a number] |
| 五、重要事项披露 | |

浙江曙光实业有限公司

二〇一一年二月二十七日

企业法人营业执照


(副 本)

注册号330784000038222 (1/1)

名称 住所 法定代表人姓名 注册资本 经营范围
住 址 注册 收 司 营 经

[A Company's
Name]
[An
Address]
[An Individual
Name]
[a number]
[a number]

年度检验情况

| | | | | |
|---|--|--|--|--|
|  | | | | |
|---|--|--|--|--|

审查企业会计报表，验证企业资本，办理企业合并、分立、清算事宜中的审计业务，承办会计咨询、会计服务业务，企业登记代理服务（凡涉及许可证或专项审批的凭有效证件经营）（电子执照）***



二〇〇四年八月十一日

成立日期 期限

二〇〇四年八月十一日 至 二〇二四年八月十日止

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，应当依法向登记机关申请变更登记，领取《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》遗失或者毁损的，应当在公司登记机关指定的报纸上声明作废，申请补领。

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

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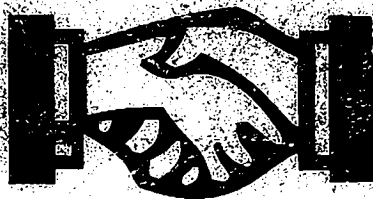
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每年3月1日至6月30日报送年检资料，不再另行通知

业务范围

公司设立验资、变更验资；会计报表审计；
项目可行性报告编制及评审；财务管理咨询；
会计培训；财务软件。



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Exhibit-6

Balance Sheet
30-Jun-11

| Assets | | No. | Opening Balance | Ending Balance | Debts & Ownership Interests | | No. | Opening Balance | Ending Balance |
|---|--|-----|-----------------|----------------|--|--|-----|-----------------|----------------|
| Current Assets | | | | | Current Liabilities | | | | |
| Monetary Fund | | 1 | 27.10 | 32.96 | Short-term Loan | | 68 | 58.69 | 64.07 |
| Short-term Investment | | 2 | - | - | Notes Payable | | 69 | 24.88 | 28.30 |
| Notes Receivable | | 3 | 2.69 | 8.66 | Accounts Payable | | 70 | 3.17 | - |
| Debtors Receivable | | 4 | - | - | Reserve in advance | | 71 | 4.86 | - |
| Interest Receivable | | 5 | - | - | Salary payable | | 72 | - | - |
| Accounts Receivable | | 6 | 20.72 | 17.61 | Employee Benefits Payable | | 73 | - | - |
| Other Receivables | | 7 | 18.40 | 13.38 | Dividends payable | | 74 | - | - |
| Accounts prepaid | | 8 | 5.39 | 0.01 | Tax payable | | 75 | -0.22 | -0.38 |
| Subsidiaries Receivable | | 9 | - | - | Other Payables | | 80 | 0.01 | 0.01 |
| Inventories | | 10 | 7.52 | 7.13 | Other Payables | | 81 | 1.27 | - |
| Deferred Expenses | | 11 | - | - | Accrued Expenses | | 82 | - | - |
| Long-term bond investment to be due within one year | | 21 | - | - | Estimated Liabilities | | 83 | - | - |
| Other Current Assets | | 24 | - | - | Long-term loan due within one year | | 86 | - | - |
| Current Assets Total | | 31 | 82.03 | 79.93 | Other Current Liabilities | | 90 | - | - |
| | | | | | Current Liabilities Total | | 91 | 92.75 | 92.01 |
| Long-term Investment | | | | | | | | | |
| Long-term Equity Investment | | 32 | 0.05 | 0.05 | Long-term Liabilities | | | - | - |
| Long-term Bond Investment | | 34 | - | - | Long-term Loans | | 101 | - | - |
| Total Long-term Investment | | 38 | 0.05 | 0.05 | Bond payable | | 102 | - | - |
| Including: Balance of Equity Investment | | | | | Long-term account payable | | 103 | - | - |
| | | | | | Special purpose payable | | 106 | - | - |
| | | | | | Other long-term liabilities | | 108 | - | - |
| Fixed Assets | | | | | Subtotal of long-term liabilities | | 110 | - | - |
| Original Fixed Assets | | 39 | 15.57 | 17.91 | Deferred tax | | | - | - |
| Less: Accumulative Depreciation | | 40 | 3.81 | 4.83 | Deferred tax credit item | | 111 | - | - |
| Fixed Assets Net Value | | 41 | 11.76 | 13.08 | Liabilities Total | | 114 | 92.75 | 92.01 |
| Less: Impairment of Fixed Assets | | 42 | - | - | Minorities Equity Total | | | - | - |
| Net Amount of Fixed Assets | | 43 | 11.76 | 13.08 | Owner's Equity | | | - | - |
| Project Materials | | 44 | - | - | Paid-in Capital | | 115 | 4.76 | 5.15 |
| Construction in Progress | | 45 | 5.05 | 5.76 | Less: Capital Redemption | | 116 | - | - |
| Fixed Assets Disposal | | 46 | - | - | Net Balance of Paid-in Capital | | 117 | 4.76 | 5.15 |
| Subtotal of Fixed Assets | | 50 | 16.81 | 18.84 | Capital Surplus | | 118 | - | - |
| | | | | | Surplus Reserves | | 119 | 0.12 | 0.13 |
| Intangible Assets & Others | | | | | Including: welfare fund | | 120 | - | - |
| Intangible Assets | | 51 | 1.10 | 1.18 | Undistributed Profits | | 121 | 2.37 | 2.71 |
| Long-term deferred expenses | | 52 | - | - | Foreign Exchange Settlement Difference | | | - | - |
| Other long-term assets | | 53 | - | - | Owner's Equity Total | | | - | - |
| Subtotal of Intangible Assets & Others | | 60 | 1.10 | 1.18 | Owner's Equity Total | | 122 | 7.26 | 7.99 |
| Deferred Taxation Item | | | - | - | Total Liabilities & Owner's Equity | | 135 | 100.00 | 100.00 |
| Deferred Taxation Debt Item | | 61 | - | - | | | | | |
| Total Assets | | 67 | 100.00 | 100.00 | | | | | |

Legal Representative: Yan Guanwei

Chief Accountant

Fill in

Income Statement

2011 June

Prepared by: Zhejiang Shuguang Industrial Co., Ltd.

| Items | No. | Current month | Current year accumulated |
|--|-----|---------------|-----------------------------|
| I. Major Business Sales Revenue | 1 | 100.00 | 100.00 |
| Less: Cost of Goods sold | 2 | 85.04 | 85.20 |
| Operating Expenses | 3 | 2.15 | 3.06 |
| Major Business Tax and Relavents | 4 | 0.08 | 0.32 |
| II. Major Business Profits | 5 | 12.73 | 11.42 |
| Add: Other Business Profits | 6 | 0.01 | 0.01 |
| Less: Administrative Expenses | 7 | 5.07 | 5.61 |
| Financial Expenses | 8 | 5.74 | 4.93 |
| III. Operating Profits | 9 | 1.94 | 0.89 |
| Add: Investment income | 10 | 0.00 | 0.00 |
| Subsidy Income | 11 | 0.00 | 0.00 |
| Non-operating Income | 12 | 0.00 | 0.01 |
| Less: Non-operating Expense | 13 | 0.10 | 0.10 |
| IV. Total Profits Before Tax | 15 | 1.84 | 0.79 |
| Less: Income Tax | 16 | 0.83 | 0.20 |
| V. Net Profits | 17 | 1.01 | 0.59 |

Legal Representative : Yan Guanwei

Chief Accountant: Mao Qunying

资产负债表

2017年12月31日

单位：万元

浙江曙光工业股份有限公司

2017年12月31日

| 资产 | 负债和所有者权益 | 资产 | 负债和所有者权益 |
|------------|----------|------------|----------|
| 流动资产： | | 流动资产： | |
| 货币资金 | 27.10 | 货币资金 | 58.69 |
| 应收账款 | 30.48 | 应收账款 | 24.98 |
| 预付款项 | | 预付款项 | 3.17 |
| 其他应收款 | 2.89 | 其他应收款 | 4.86 |
| 存货 | | 存货 | |
| 流动资产合计 | 20.72 | 流动资产合计 | |
| 其他流动资产 | 18.40 | 其他流动资产 | |
| 流动资产合计 | 5.39 | 流动资产合计 | -0.22 |
| | | 流动资产合计 | 0.01 |
| | 7.52 | 流动资产合计 | 1.27 |
| 一年内到期的长期资产 | | 一年内到期的长期资产 | |
| 其他流动资产 | | 其他流动资产 | |
| 流动资产合计 | 82.03 | 流动资产合计 | 92.75 |
| 流动资产合计 | 73.91 | 流动资产合计 | 85.08 |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | 0.05 | 流动资产合计 | |
| 流动资产合计 | 0.05 | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | 15.57 | 流动资产合计 | |
| 流动资产合计 | 3.81 | 流动资产合计 | |
| 流动资产合计 | 11.76 | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | 11.76 | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | 5.05 | 流动资产合计 | |
| 流动资产合计 | 16.81 | 流动资产合计 | 4.76 |
| 流动资产合计 | | 流动资产合计 | 4.76 |
| 流动资产合计 | 1.10 | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | 0.12 |
| 流动资产合计 | 1.10 | 流动资产合计 | 2.37 |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | |
| 流动资产合计 | | 流动资产合计 | 7.25 |
| 流动资产合计 | 100.00 | 流动资产合计 | 92.47 |

法定代表人：

主管会计：

制表：

损益表

2011年6月

编制单位：浙江双汇实业有限公司

| 项目 | 序号 | 本月数 | 本年累计数 |
|----------|----|--------|--------|
| 一、营业收入 | 1 | 100.00 | 100.00 |
| 减：主营业务成本 | 2 | 85.04 | 85.20 |
| 营业税金及附加 | 3 | 2.15 | 3.06 |
| 销售费用 | 4 | 0.08 | 0.32 |
| 二、主营业务利润 | 5 | 12.73 | 11/42 |
| 加：其他业务利润 | 6 | 0.01 | 0.01 |
| 减：期间费用 | 7 | 5.07 | 5.61 |
| 财务费用 | 8 | 5.74 | 4.93 |
| 三、营业利润 | 9 | 1.94 | 0.89 |
| 加：投资收益 | 10 | 0 | 0 |
| 补贴收入 | 11 | 0 | 0 |
| 营业外收入 | 12 | 0 | 0.01 |
| 减：营业外支出 | 13 | 0.10 | 0.10 |
| 四、利润总额 | 15 | 1.84 | 0.79 |
| 减：所得税 | 16 | 0.83 | 0.20 |
| 五、净利润 | 17 | 1.01 | 0.59 |

PUBLIC
FILE

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Exhibit-7

Exhibit-7 Australian Customers List

| S.No. | Company Name | Address | Contact Person | Telephone | Fax |
|-------|--------------------|--------------|---------------------|----------------|----------------|
| 1 | [a company's name] | [an address] | [individual's name] | [phone number] | [phone number] |
| 2 | [a company's name] | [an address] | [individual's name] | [phone number] | [phone number] |

PUBLIC
FILE 98

Exhibit-8

PRESTIGE WHEELS AND ACCESSORIES PTY LTD

ACN/ABN: 121 222 044

REGISTER OF MEMBERS AT 26 SEPTEMBER 2011

Quorum: 1
(* = pending transaction)

| | | | | | | | | | |
|-----------------------|-----------------------------------|-------|-----------------------|--|----------------|--------------|------------|-------------|------------|
| Name Address | [An Individual Name Address] | | | | | | | | |
| Security | ORD1 - ORDINARY SHARES FULLY PAID | | | | | | | | |
| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | 22/04/2009 | Date Ceased | 26/09/2011 |
| 22/04/2009 | Allotment | 5 | | | 4 | | | | 5 |
| 26/09/2011 | Transfer Out | (5) | | | | | | | 0 |
| Balance | | | | | | | | | |
| | | | | | | | | | |
| Name Address | [An Individual Name Address] | | | | | | | | |
| Security | ORD1 - ORDINARY SHARES FULLY PAID | | | | | | | | |
| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | 25/05/2011 | Date Ceased | 26/09/2011 |
| 25/05/2011 | Transfer In | 10 | | | 8 | | | | 10 |
| 26/09/2011 | Transfer Out | (10) | | | | | | | 0 |
| Balance | | | | | | | | | |
| | | | | | | | | | |
| Name Address | [An Individual Name Address] | | | | | | | | |
| Security | ORD1 - ORDINARY SHARES FULLY PAID | | | | | | | | |
| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | 17/04/2008 | Date Ceased | |
| 17/04/2008 | Balance | 2 | | | | | | | 2 |
| 21/04/2009 | Conversion | (2) | | | | | | | 0 |
| Balance | | | | | | | | | |
| | | | | | | | | | |
| Name Address | [An Individual Name Address] | | | | | | | | |
| Security | ORD1 - ORDINARY SHARES FULLY PAID | | | | | | | | |
| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | 21/04/2009 | Date Ceased | |
| | | | | | | | | | |
| Balance | | | | | | | | | |
| | | | | | | | | | |

- 1 -

PRESTIGE WHEELS AND ACCESSORIES PTY LTD

ACN/ARBN: 121 222 044

REGISTER OF MEMBERS AT 26 SEPTEMBER 2011

Quorum: 1
(* = pending transaction)

| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | Date Ceased | Balance |
|-----------------------|------------------|-------|-----------------------|--|----------------|--------------|-------------|---------|
| | | | | | | | | |
| 21/04/2009 | Allotment | 3 | | | 3 | | | 37 |
| 26/09/2011 | Transfer Out | (10) | | | | | | 27 |
| 26/09/2011 | Transfer Out | (27) | | | 10 | | | 0 |

Security ORD - ORDINARY SHARES FULLY PAID

| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | Date Ceased | Balance |
|-----------------------|------------------|-------|-----------------------|--|----------------|--------------|-------------|---------|
| | | | | | | | | |
| 17/04/2008 | Balance | 1 | | | | | | 1 |
| 21/04/2009 | Conversion | 2 | | | 2 | | | 3 |
| 26/09/2011 | Transfer Out | (3) | | | | | | 0 |

Name [An Individual
Address Name] Address

Security ORD1 - ORDINARY SHARES FULLY PAID

| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | Date Ceased | Balance |
|-----------------------|------------------|-------|-----------------------|--|----------------|--------------|-------------|---------|
| | | | | | | | | |
| 22/04/2009 | Allotment | 25 | | | 5 | | | 25 |
| 25/05/2011 | Transfer Out | (10) | | | 7 | | | 15 |
| 26/09/2011 | Transfer In | 10 | | | 14 | | | 25 |
| 26/09/2011 | Transfer In | 5 | | | 13 | | | 30 |
| 26/09/2011 | Transfer In | 10 | | | 12 | | | 40 |

Name [An Individual
Address Name] Address

Security ORD1 - ORDINARY SHARES FULLY PAID

| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share No | Unique Numbers | Date Entered | Date Ceased | Balance |
|-----------------------|------------------|-------|-----------------------|--|----------------|--------------|-------------|---------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

PRESTIGE WHEELS AND ACCESSORIES PTY LTD

ACN/ABN: 121 222 044

REGISTER OF MEMBERS AT 26 SEPTEMBER 2011

Quorum: 1
(* = pending transaction)

| | | | | | | | | | | |
|------------|-------------|----|----|--|--|--|--|--|--|----|
| 22/04/2009 | Allotment | 30 | 6 | | | | | | | 30 |
| 26/09/2011 | Transfer In | 27 | 11 | | | | | | | 57 |

NG MATTHEW TIEN LEONG

Security ORD - ORDINARY SHARES FULLY PAID

| Date Entered / Ceased | Transaction Type | Units | Amount Paid Per Share | Amount Unpaid Certificate Per Share | Unique Numbers | Date Entered | Date Ceased | Balance |
|-----------------------|------------------|-------|-----------------------|-------------------------------------|----------------|---|-------------|---------|
| 26/09/2011 | Transfer In | 3 | \$1.00 | 9 | | Transferred To/From, Redeemed, Reissued | | |
| | | | | | | | | 3 |

PRESTIGE WHEELS AND ACCESSORIES PTY LTD

ACN/ARBN: 121 222 044

REGISTER OF OFFICERS AT 26 SEPTEMBER 2011

Quorum: 1

| | | |
|-------------------------------------|----------------|---------------------|
| Name [An Individual Name] | Meeting | Non Attendee |
| Address [An Address] | | |

| | | | |
|----------------------|------------|-----------------------|-----------------|
| Date of Birth | 19/01/1971 | Place of Birth | HONGKONG, CHINA |
|----------------------|------------|-----------------------|-----------------|

| | |
|-----------------|-----------------------|
| Director | Appointed: 22/04/2009 |
|-----------------|-----------------------|

| | | |
|-------------------------------------|----------------|-----------------|
| Name [An Individual Name] | Meeting | Attendee |
| Address [An Address] | | |

| | | | |
|----------------------|------------|-----------------------|----------------|
| Date of Birth | 10/09/1983 | Place of Birth | MELBOURNE, VIC |
|----------------------|------------|-----------------------|----------------|

| | |
|-----------------|--|
| Director | Appointed: 14/08/2006 Resigned: 26/09/2011 |
|-----------------|--|

| | | |
|-------------------------------------|----------------|-----------------|
| Name [An Individual Name] | Meeting | Attendee |
| Address [An Address] | | |

| | | | |
|----------------------|------------|-----------------------|----------------|
| Date of Birth | 23/01/1961 | Place of Birth | MELBOURNE, VIC |
|----------------------|------------|-----------------------|----------------|

| | |
|-----------------|-----------------------|
| Director | Appointed: 26/09/2011 |
|-----------------|-----------------------|

| | | |
|-------------------------------------|----------------|---------------------|
| Name [An Individual Name] | Meeting | Non Attendee |
| Address [An Address] | | |

| | | | |
|----------------------|------------|-----------------------|---------------------------|
| Date of Birth | 22/12/1977 | Place of Birth | YONGKANG, ZHEJIANG, CHINA |
|----------------------|------------|-----------------------|---------------------------|

| | |
|-----------------|-----------------------|
| Director | Appointed: 22/04/2009 |
|-----------------|-----------------------|

| | | |
|-------------------------------------|----------------|------------------|
| Name [An Individual Name] | Meeting | Signatory |
| Address [An Address] | | |

| | | | |
|----------------------|------------|-----------------------|---------------------------|
| Date of Birth | 02/11/1982 | Place of Birth | YONGKANG, ZHEJIANG, CHINA |
|----------------------|------------|-----------------------|---------------------------|

| | |
|-----------------|-----------------------|
| Director | Appointed: 22/04/2009 |
|-----------------|-----------------------|

PRESTIGE WHEELS AND ACCESSORIES PTY LTD
ACN/ARBN: 121 222 044
REGISTER OF OFFICERS AT 31 AUGUST 2009

Quorum: 1

| | | | |
|---------------|-----------------------|----------------|---------------------------|
| Name | [An Individual | Meeting | Attendee |
| Address | [Name Address] | | |
| Date of Birth | 19/01/1971 | Place of Birth | HONGKONG, CHINA |
| Director | Appointed: 22/04/2009 | | |
| Name | [An Individual | Meeting | Signatory |
| Address | [Name Address] | | |
| Date of Birth | 10/09/1983 | Place of Birth | MELBOURNE, VIC |
| Director | Appointed: 14/08/2006 | | |
| Name | [An Individual | Meeting | Attendee |
| Address | [Name Address] | | |
| Date of Birth | 22/12/1977 | Place of Birth | YONGKANG, ZHEJIANG, CHINA |
| Director | Appointed: 22/04/2009 | | |
| Name | [An Individual | Meeting | Attendee |
| Address | [Name Address] | | |
| Date of Birth | 02/11/1982 | Place of Birth | YONGKANG, ZHEJIANG, CHINA |
| Director | Appointed: 22/04/2009 | | |

PUBLIC
FILE 96

Exhibit-9

PUBLIC
FILE



PDW International Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

PROFORMA INVOICE

1st WESTING WHEELS AND ACCESSORIES PTY LTD,
29 MERRI CONCOCKS, CAMPBELLFIELD VIC 3081 MELBOURNE AUSTRALIA

P/Number

Date 11/10/2010

Shipping Mark

Shipped By SEA

Normal Port Of Discharge

NINGBO, CHINA

Normal Port Of Destination PORT MELBOURNE

Payment Term

POB NINGBO, 100% TT AFTER 90 DAYS CREDIT

Other Terms & Conditions

The total value (ETD) is calculated from the date this invoice was sent.
The copy of this invoice, together with the packing list, must be presented to the bank to obtain payment.
Only when we get the bank's letter can we start the shipment.

| ITEM | QTY | PICT | SIZE | ET | CB | PCD | Finish | C/p | Logo | Center Hole | Ring Bolt | Quantity | Unit Price | Amount |
|------|------|------|------|----|------|--------|--------|-----|------|-------------|-----------|----------|------------|--------|
| 339 | NOVA | | 14x5 | 35 | 73.1 | 1700 | M8 | | PDW | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 69.6 | 5/12 | M8 | | PDW | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | PDW | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 45 | 73.1 | 5/14.3 | M8 | | TS | X | X | 14 | 5.15 | 72.10 |
| 371 | 108R | | 14x5 | 55 | 73.1 | 5/14.3 | M8 | | TS | | | | | |



920 W International, Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

PROFORMA INVOICE

To: PRESTIGE WHEELS AND ACCESSORIES PTY LTD
29 MERRI CONCOURSE, CAMPBELLFIELD VIC 3061 MELBOURNE AUSTRALIA


PI Number 2010PD01021
Date 26TH JULY 2010
Shipping Marks

Shipped By: SEA
Named Port Of Destination: PORT MELBOURNE
ETD: _____

FOB NINGBO, 100% TT AFTER 90 DAYS CREDIT

Payment Term:
Other Terms & Conditions

The lead time (ETD) is calculated from the date that the buyer has sent.
1. This copy of Proforma Invoice.
2. All product quantity & package requirement.
Only when we get the above 3 items, can we start fabrication.

| MPN | CEN | PIC | SIZE | ET | GB | PCD | Finish | Cap | Logo | Caster Rmg | New Bolt | Quantity | Unit Price (FOBUSD) | Amount | |
|---|-----------|---|-------|----|------|-------|---------------------------|----------|------|---------------|-------------|----------|------------------------|----------------|------------|
| 8734 | SOV-REIGN |  | 182.0 | 42 | 69.6 | 51.20 | MACHINED FACE BLACK | CAF619-1 | PDW | X | X | 500 | PCS | \$3.00 | \$2,500.00 |
| 8734 | SOV-REIGN | | 182.0 | 42 | 69.6 | 51.20 | MACHINED FACE DARK ARGENT | CAF619-1 | PDW | X | X | 200 | PCS | \$3.00 | \$1,000.00 |
| 8734 | SOV-REIGN | | 182.0 | 42 | 69.6 | 51.20 | MACHINED FACE SILVER | CAF619-1 | PDW | X | X | 100 | PCS | \$3.00 | \$5,300.00 |
| 8734 | SOV-REIGN | | 182.0 | 35 | 73.1 | 51.13 | MACHINED FACE BLACK | CAF619-1 | PDW | X | X | 100 | PCS | \$3.00 | \$5,300.00 |
| 8734 | SOV-REIGN | | 182.0 | 35 | 73.1 | 51.13 | MACHINED FACE DARK ARGENT | CAF619-1 | PDW | X | X | 80 | PCS | \$3.00 | \$3,180.00 |
| 8734 | SOV-REIGN | | 182.0 | 35 | 73.1 | 51.13 | MACHINED FACE SILVER | CAF619-1 | PDW | X | X | 40 | PCS | \$3.00 | \$2,120.00 |
| TOTAL: 1000 PCS | | | | | | | | | | | | | | US\$ 53,000.00 | |
| SAY US DOLLARS FIFTY THREE THOUSAND ONLY. | | | | | | | | | | | | | | 64.00 CNY | |



Buyer's Authorized Signature
Seller's Authorized Signature

2010/7/10
2010/7/20
* [Signature]

Public Version

78

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Setenv(SIGNATURE)

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2/6/2010

3/6/2010



PDW International Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

PUBLIC
FILE 85

PROFORMA INVOICE

To: PI

PI Number 2007070000
Date 27th JUNE 2010
Shipping Mark

Signed By: SEA
Name of Port of Destination
Payment Term:
Other Terms & Conditions:

MT160, CHINA

Name of Port of Destination: PORT MELEBOURNE

FOB NINGBO, 100% TT AFTER 30 DAYS CREDIT

The lead time (ETO) is calculated from the date that the Buyer has sent:

1. Payment of Goods Payment;

2. Payment of Goods Payment;

3. Payment of Goods Payment;

4. Payment of Goods Payment;

5. Payment of Goods Payment;

6. Payment of Goods Payment;

7. Payment of Goods Payment;

8. Payment of Goods Payment;

9. Payment of Goods Payment;

10. Payment of Goods Payment;

| ITEM | QTY | PICT | SIZE | ET | CH | PCD | Length | Cap | Logo | Center Bolt | Hub Bolt | Quantity | Unit Price (FOBUSD) | Amount |
|-------|-----------|------|--------|----|------|------------|----------------------|-----|-------|----------------|-------------|----------|------------------------|--------|
| 6679 | NOVA | | 15x6.5 | 46 | 73.1 | 4700 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$72.00 | |
| 6258 | BLADE | | 15x6.5 | 40 | 72.1 | 4700 | MACHINED FACE BLACK | Y | TS | X | X | 1 | \$22.00 | |
| 6253 | BLADE | | 15x6.5 | 40 | 73.1 | 5014.3 | MACHINED FACE BLACK | Y | TS | X | X | 1 | \$12.00 | |
| 6641 | NOVA | | 17x8.5 | 30 | 66.6 | 5012 | MACHINED FACE PURPLE | Y | HS/ZE | X | X | 1 | \$24.00 | |
| 6676 | FUZION | | 18x8.0 | 42 | 69.6 | 5020 | MACHINED FACE BLACK | Y | PDW | X | X | 5 | \$53.00 | |
| 6674 | VEGA | | 18x8.0 | 45 | 69.6 | 5020 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$24.00 | |
| 6674A | VEGA V8 | | 18x8.0 | 42 | 69.6 | 5020 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$51.00 | |
| 7529 | NOVA | | 17x7.0 | 40 | 67.1 | 4700 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$49.00 | |
| 7570 | NOVA | | 17x7.0 | 40 | 66.6 | 5005 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$49.00 | |
| 6670A | M345 | | 18x8.0 | 40 | 72.0 | 5010 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$53.00 | |
| 6670 | M340 | | 18x8.0 | 40 | 72.0 | 5012 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$61.00 | |
| AF34A | SOVEREIGN | | 20x8.5 | 45 | 73.1 | 5020 | MACHINED FACE BLACK | Y | PDW | X | X | 1 | \$76.00 | |
| 6717B | TORC | | 18x8.0 | 40 | 73.1 | 5020/114.3 | MACHINED FACE BLACK | Y | TS | X | X | 1 | \$53.00 | |

TOTAL:

50

SAY US DOLLARS SIXTY ONE THOUSAND SEVEN HUNDRED AND SIXTY ONLY.

Buyer's Authorized Signature

Seller's Authorized Signature

Public Version

Public Version

PUBLIC
FILE 84

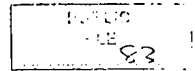
| Model | Year | Engine | Power | Speed | Weight | Volume | Price | Notes |
|-------|------|--------|-------|-------|--------|--------|-------|--------------|
| 125 | 1988 | 125cc | 10.5 | 140 | 110 | 0.15 | 1200 | 125cc 10.5 |
| 150 | 1988 | 150cc | 15.5 | 160 | 130 | 0.20 | 1500 | 150cc 15.5 |
| 175 | 1988 | 175cc | 20.5 | 180 | 150 | 0.25 | 1800 | 175cc 20.5 |
| 200 | 1988 | 200cc | 25.5 | 200 | 180 | 0.30 | 2000 | 200cc 25.5 |
| 250 | 1988 | 250cc | 35.5 | 220 | 220 | 0.40 | 2500 | 250cc 35.5 |
| 300 | 1988 | 300cc | 45.5 | 240 | 250 | 0.50 | 3000 | 300cc 45.5 |
| 350 | 1988 | 350cc | 55.5 | 260 | 280 | 0.60 | 3500 | 350cc 55.5 |
| 400 | 1988 | 400cc | 65.5 | 280 | 300 | 0.70 | 4000 | 400cc 65.5 |
| 450 | 1988 | 450cc | 75.5 | 300 | 320 | 0.80 | 4500 | 450cc 75.5 |
| 500 | 1988 | 500cc | 85.5 | 320 | 350 | 0.90 | 5000 | 500cc 85.5 |
| 550 | 1988 | 550cc | 95.5 | 340 | 380 | 1.00 | 5500 | 550cc 95.5 |
| 600 | 1988 | 600cc | 105.5 | 360 | 400 | 1.10 | 6000 | 600cc 105.5 |
| 650 | 1988 | 650cc | 115.5 | 380 | 420 | 1.20 | 6500 | 650cc 115.5 |
| 700 | 1988 | 700cc | 125.5 | 400 | 450 | 1.30 | 7000 | 700cc 125.5 |
| 750 | 1988 | 750cc | 135.5 | 420 | 480 | 1.40 | 7500 | 750cc 135.5 |
| 800 | 1988 | 800cc | 145.5 | 440 | 500 | 1.50 | 8000 | 800cc 145.5 |
| 850 | 1988 | 850cc | 155.5 | 460 | 520 | 1.60 | 8500 | 850cc 155.5 |
| 900 | 1988 | 900cc | 165.5 | 480 | 550 | 1.70 | 9000 | 900cc 165.5 |
| 950 | 1988 | 950cc | 175.5 | 500 | 580 | 1.80 | 9500 | 950cc 175.5 |
| 1000 | 1988 | 1000cc | 185.5 | 520 | 600 | 1.90 | 10000 | 1000cc 185.5 |
| 1050 | 1988 | 1050cc | 195.5 | 540 | 620 | 2.00 | 10500 | 1050cc 195.5 |
| 1100 | 1988 | 1100cc | 205.5 | 560 | 650 | 2.10 | 11000 | 1100cc 205.5 |
| 1150 | 1988 | 1150cc | 215.5 | 580 | 680 | 2.20 | 11500 | 1150cc 215.5 |
| 1200 | 1988 | 1200cc | 225.5 | 600 | 700 | 2.30 | 12000 | 1200cc 225.5 |
| 1250 | 1988 | 1250cc | 235.5 | 620 | 720 | 2.40 | 12500 | 1250cc 235.5 |
| 1300 | 1988 | 1300cc | 245.5 | 640 | 750 | 2.50 | 13000 | 1300cc 245.5 |
| 1350 | 1988 | 1350cc | 255.5 | 660 | 780 | 2.60 | 13500 | 1350cc 255.5 |
| 1400 | 1988 | 1400cc | 265.5 | 680 | 800 | 2.70 | 14000 | 1400cc 265.5 |
| 1450 | 1988 | 1450cc | 275.5 | 700 | 820 | 2.80 | 14500 | 1450cc 275.5 |
| 1500 | 1988 | 1500cc | 285.5 | 720 | 850 | 2.90 | 15000 | 1500cc 285.5 |
| 1550 | 1988 | 1550cc | 295.5 | 740 | 880 | 3.00 | 15500 | 1550cc 295.5 |
| 1600 | 1988 | 1600cc | 305.5 | 760 | 900 | 3.10 | 16000 | 1600cc 305.5 |
| 1650 | 1988 | 1650cc | 315.5 | 780 | 920 | 3.20 | 16500 | 1650cc 315.5 |
| 1700 | 1988 | 1700cc | 325.5 | 800 | 950 | 3.30 | 17000 | 1700cc 325.5 |
| 1750 | 1988 | 1750cc | 335.5 | 820 | 980 | 3.40 | 17500 | 1750cc 335.5 |
| 1800 | 1988 | 1800cc | 345.5 | 840 | 1000 | 3.50 | 18000 | 1800cc 345.5 |
| 1850 | 1988 | 1850cc | 355.5 | 860 | 1020 | 3.60 | 18500 | 1850cc 355.5 |
| 1900 | 1988 | 1900cc | 365.5 | 880 | 1050 | 3.70 | 19000 | 1900cc 365.5 |
| 1950 | 1988 | 1950cc | 375.5 | 900 | 1080 | 3.80 | 19500 | 1950cc 375.5 |
| 2000 | 1988 | 2000cc | 385.5 | 920 | 1100 | 3.90 | 20000 | 2000cc 385.5 |
| 2050 | 1988 | 2050cc | 395.5 | 940 | 1120 | 4.00 | 20500 | 2050cc 395.5 |
| 2100 | 1988 | 2100cc | 405.5 | 960 | 1150 | 4.10 | 21000 | 2100cc 405.5 |
| 2150 | 1988 | 2150cc | 415.5 | 980 | 1180 | 4.20 | 21500 | 2150cc 415.5 |
| 2200 | 1988 | 2200cc | 425.5 | 1000 | 1200 | 4.30 | 22000 | 2200cc 425.5 |
| 2250 | 1988 | 2250cc | 435.5 | 1020 | 1220 | 4.40 | 22500 | 2250cc 435.5 |
| 2300 | 1988 | 2300cc | 445.5 | 1040 | 1250 | 4.50 | 23000 | 2300cc 445.5 |
| 2350 | 1988 | 2350cc | 455.5 | 1060 | 1280 | 4.60 | 23500 | 2350cc 455.5 |
| 2400 | 1988 | 2400cc | 465.5 | 1080 | 1300 | 4.70 | 24000 | 2400cc 465.5 |
| 2450 | 1988 | 2450cc | 475.5 | 1100 | 1320 | 4.80 | 24500 | 2450cc 475.5 |
| 2500 | 1988 | 2500cc | 485.5 | 1120 | 1350 | 4.90 | 25000 | 2500cc 485.5 |
| 2550 | 1988 | 2550cc | 495.5 | 1140 | 1380 | 5.00 | 25500 | 2550cc 495.5 |
| 2600 | 1988 | 2600cc | 505.5 | 1160 | 1400 | 5.10 | 26000 | 2600cc 505.5 |
| 2650 | 1988 | 2650cc | 515.5 | 1180 | 1420 | 5.20 | 26500 | 2650cc 515.5 |
| 2700 | 1988 | 2700cc | 525.5 | 1200 | 1450 | 5.30 | 27000 | 2700cc 525.5 |
| 2750 | 1988 | 2750cc | 535.5 | 1220 | 1480 | 5.40 | 27500 | 2750cc 535.5 |
| 2800 | 1988 | 2800cc | 545.5 | 1240 | 1500 | 5.50 | 28000 | 2800cc 545.5 |
| 2850 | 1988 | 2850cc | 555.5 | 1260 | 1520 | 5.60 | 28500 | 2850cc 555.5 |
| 2900 | 1988 | 2900cc | 565.5 | 1280 | 1550 | 5.70 | 29000 | 2900cc 565.5 |
| 2950 | 1988 | 2950cc | 575.5 | 1300 | 1580 | 5.80 | 29500 | 2950cc 575.5 |
| 3000 | 1988 | 3000cc | 585.5 | 1320 | 1600 | 5.90 | 30000 | 3000cc 585.5 |
| 3050 | 1988 | 3050cc | 595.5 | 1340 | 1620 | 6.00 | 30500 | 3050cc 595.5 |
| 3100 | 1988 | 3100cc | 605.5 | 1360 | 1650 | 6.10 | 31000 | 3100cc 605.5 |
| 3150 | 1988 | 3150cc | 615.5 | 1380 | 1680 | 6.20 | 31500 | 3150cc 615.5 |
| 3200 | 1988 | 3200cc | 625.5 | 1400 | 1700 | 6.30 | 32000 | 3200cc 625.5 |
| 3250 | 1988 | 3250cc | 635.5 | 1420 | 1720 | 6.40 | 32500 | 3250cc 635.5 |
| 3300 | 1988 | 3300cc | 645.5 | 1440 | 1750 | 6.50 | 33000 | 3300cc 645.5 |
| 3350 | 1988 | 3350cc | 655.5 | 1460 | 1780 | 6.60 | 33500 | 3350cc 655.5 |
| 3400 | 1988 | 3400cc | 665.5 | 1480 | 1800 | 6.70 | 34000 | 3400cc 665.5 |
| 3450 | 1988 | 3450cc | 675.5 | 1500 | 1820 | 6.80 | 34500 | 3450cc 675.5 |
| 3500 | 1988 | 3500cc | 685.5 | 1520 | 1850 | 6.90 | 35000 | 3500cc 685.5 |
| 3550 | 1988 | 3550cc | 695.5 | 1540 | 1880 | 7.00 | 35500 | 3550cc 695.5 |
| 3600 | 1988 | 3600cc | 705.5 | 1560 | 1900 | 7.10 | 36000 | 3600cc 705.5 |
| 3650 | 1988 | 3650cc | 715.5 | 1580 | 1920 | 7.20 | 36500 | 3650cc 715.5 |
| 3700 | 1988 | 3700cc | 725.5 | 1600 | 1950 | 7.30 | 37000 | 3700cc 725.5 |
| 3750 | 1988 | 3750cc | 735.5 | 1620 | 1980 | 7.40 | 37500 | 3750cc 735.5 |
| 3800 | 1988 | 3800cc | 745.5 | 1640 | 2000 | 7.50 | 38000 | 3800cc 745.5 |
| 3850 | 1988 | 3850cc | 755.5 | 1660 | 2020 | 7.60 | 38500 | 3850cc 755.5 |
| 3900 | 1988 | 3900cc | 765.5 | 1680 | 2050 | 7.70 | 39000 | 3900cc 765.5 |
| 3950 | 1988 | 3950cc | 775.5 | 1700 | 2080 | 7.80 | 39500 | 3950cc 775.5 |
| 4000 | 1988 | 4000cc | 785.5 | 1720 | 2100 | 7.90 | 40000 | 4000cc 785.5 |
| 4050 | 1988 | 4050cc | 795.5 | 1740 | 2120 | 8.00 | 40500 | 4050cc 795.5 |
| 4100 | 1988 | 4100cc | 805.5 | 1760 | 2150 | 8.10 | 41000 | 4100cc 805.5 |
| 4150 | 1988 | 4150cc | 815.5 | 1780 | 2180 | 8.20 | 41500 | 4150cc 815.5 |
| 4200 | 1988 | 4200cc | 825.5 | 1800 | 2200 | 8.30 | 42000 | 4200cc 825.5 |
| 4250 | 1988 | 4250cc | 835.5 | 1820 | 2220 | 8.40 | 42500 | 4250cc 835.5 |
| 4300 | 1988 | 4300cc | 845.5 | 1840 | 2250 | 8.50 | 43000 | 4300cc 845.5 |
| 4350 | 1988 | 4350cc | 855.5 | 1860 | 2280 | 8.60 | 43500 | 4350cc 855.5 |
| 4400 | 1988 | 4400cc | 865.5 | 1880 | 2300 | 8.70 | 44000 | 4400cc 865.5 |
| 4450 | 1988 | 4450cc | 875.5 | 1900 | 2320 | 8.80 | 44500 | 4450cc 875.5 |
| 4500 | 1988 | 4500cc | 885.5 | 1920 | 2350 | 8.90 | 45000 | 4500cc 885.5 |
| 4550 | 1988 | 4550cc | 895.5 | 1940 | 2380 | 9.00 | 45500 | 4550cc 895.5 |
| 4600 | 1988 | 4600cc | 905.5 | 1960 | 2400 | 9.10 | 46000 | 4600cc 905.5 |
| 4650 | 1988 | 4650cc | 915.5 | 1980 | 2420 | 9.20 | 46500 | 4650cc 915.5 |
| 4700 | 1988 | 4700cc | 925.5 | 2000 | 2450 | 9.30 | 47000 | 4700cc 925.5 |
| 4750 | 1988 | 4750cc | 935.5 | 2020 | 2480 | 9.40 | 47500 | 4750cc 935.5 |
| 4800 | 1988 | 4800cc | 945.5 | 2040 | 2500 | 9.50 | 48000 | 4800cc 945.5 |
| 4850 | 1988 | 4850cc | 955.5 | 2060 | 2520 | 9.60 | 48500 | 4850cc 955.5 |
| 4900 | 1988 | 4900cc | 965.5 | 2080 | 2550 | 9.70 | 49000 | 4900cc 965.5 |
| 4950 | 1988 | 4950cc | 975.5 | 2100 | 2580 | 9.80 | 49500 | 4950cc 975.5 |
| 5000 | 1988 | 5000cc | 985.5 | 2120 | 2600 | 9.90 | 50000 | 5000cc 985.5 |

PDW

PDW International Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

Public Version

INVOICE



To:

PF

Invoice No. URP10029

Date 14 October 2010

Shipped By SEA

ETD 17 October 2010

Named Port Of Despatch NINGBO

Named Port Of Destination MELBOURNE

Payment Term: T-T

| MPN | CPN | SIZE | PCD | ET | CB | Finish | Quantity | Unit Price (FOBUSD) | Amount |
|--|-----|--------|---------|----|------|--------|----------|---------------------|--------|
| BLADE | | 15*6.5 | 4*100 | 40 | 73.1 | MB | 188 PCS | US\$ | US\$ |
| NOVA | | 15*6.5 | 5*114.3 | 40 | 66.6 | MB | 20 PCS | US\$ | US\$ |
| SL-M63 | | 18*8.5 | 5*112 | 33 | 66.6 | MG | 60 PCS | US\$ | US\$ |
| SL-M63 | | 18*9.5 | 5*112 | 35 | 66.6 | MG | 20 PCS | US\$ | US\$ |
| NOVA | | 18*8 | 5*114.3 | 45 | 73.1 | MB | 32 PCS | US\$ | US\$ |
| NOVA | | 18*8 | 5*120 | 42 | 69.6 | MB | 56 PCS | US\$ | US\$ |
| VEGA V8 | | 18*8.0 | 5*120 | 42 | 69.6 | MWO-MB | 48 PCS | US\$ | US\$ |
| FUZION | | 18*8.0 | 5*120 | 42 | 69.6 | MB | 100 PCS | US\$ | US\$ |
| M3-08 | | 18*8.0 | 5*120 | 40 | 72.6 | MB | 64 PCS | US\$ | US\$ |
| M3-08 | | 18*8.0 | 5*120 | 20 | 74.1 | MG | 64 PCS | US\$ | US\$ |
| HB-R | | 18*8.0 | 5*120 | 45 | 69.6 | MB | 52 PCS | US\$ | US\$ |
| SL-M63 | | 19*8.5 | 5*112 | 33 | 66.6 | MG | 64 PCS | US\$ | US\$ |
| SL-M63 | | 19*9.5 | 5*112 | 33 | 66.6 | MG | 20 PCS | US\$ | US\$ |
| SOVEREIGN | | 20*8.5 | 5*120 | 45 | 73.1 | MB | 96 PCS | US\$ | US\$ |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MS | 25 PCS | US\$ | US\$ |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MB | 30 PCS | US\$ | US\$ |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MB | 32 PCS | US\$ | US\$ |
| SOVEREIGN | | 18*8.0 | 5*120 | 42 | 69.6 | MTBS | 14 PCS | US\$ | US\$ |
| SOVEREIGN | | 18*8.0 | 5*120 | 42 | 69.6 | MS | 2 PCS | US\$ | US\$ |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MB | 8 PCS | US\$ | US\$ |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MTBS | 13 PCS | US\$ | US\$ |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MS | 2 PCS | US\$ | US\$ |
| Marine Freight | | | | | | | | | US\$ |
| Insurance Premium | | | | | | | | | US\$ |
| TOTAL: | | | | | | | | | US\$ |
| SAY US DOLLARS FIFTY FOUR THOUSAND THREE HUNDRED AND SIXTY THREE ONLY. | | | | | | | | | |
| Remark: | | | | | | | | | |

Public Version

PUBLIC
FILE 82



PDW International Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

Address: Qianqiang Industrial Park, Wuyang County, Jinhua City, Zhejiang, P.R. China 321200
Tel: +86-579-87960364 Fax: +86-579-87960309

PACKING LIST

To:

PRESTIGE WHEELS & ACCESSORIES PTY LTD
29 MERRI CONCOURSE, CAMPRELLFIELD VIC 3061
MELBOURNE AUSTRALIA CONTACT NUMBER
+61424830629/+61-403088380

Invoice No. URP101020

Date 14 October 2010

Shipping Mark

N/M

Shipped By SEA

Named Port Of Dispatch NINGBO

ETD 17 October 2010

Named Port Of Destination MELBOURNE

| MPN | CPN | SIZE | PCD | ET | CB | Finish | Packing Quantity | G.W. @KGS | N.W. @KGS | Measure- ment |
|---|-----|--------|---------|----|------|--------|---------------------|--------------|--------------|-----------------------|
| BLADE | | 15*6.5 | 5*100 | 40 | 73.1 | MB | | 8.20 KGS | 7.50 KGS | 7.144 |
| NOVA | | 15*6.5 | 5*114.3 | 40 | 66.6 | MB | | 7.00 KGS | 6.50 KGS | 0.710 |
| SL-M63 | | 18*8.5 | 5*112 | 33 | 66.6 | MG | | 11.20 KGS | 10.25 KGS | 3.900 |
| SL-M63 | | 18*9.5 | 5*112 | 33 | 66.6 | MG | | 11.40 KGS | 10.40 KGS | 1.300 |
| NOVA | | 18*8 | 5*114.3 | 45 | 73.1 | MB | | 12.00 KGS | 11.05 KGS | 2.080 |
| NOVA | | 18*8 | 5*120 | 42 | 69.6 | MB | | 12.00 KGS | 11.05 KGS | 3.640 |
| VEGA V8 | | 18*8.0 | 5*120 | 42 | 69.6 | MWO/MB | | 12.00 KGS | 10.96 KGS | 3.120 |
| FUZION | | 18*8.0 | 5*120 | 42 | 69.6 | MB | | 12.00 KGS | 10.98 KGS | 6.500 |
| M3-08 | | 18*8.0 | 5*120 | 40 | 72.6 | MIB | | 12.00 KGS | 10.02 KGS | 4.160 |
| M3-08 | | 18*8.0 | 5*120 | 20 | 74.1 | MIG | | 12.00 KGS | 10.02 KGS | 4.160 |
| H8-R | | 18*8.0 | 5*120 | 45 | 69.6 | MIB | | 12.60 KGS | 11.48 KGS | 3.380 |
| SL-M63 | | 19*8.5 | 5*112 | 33 | 66.6 | MIG | | 18.20 KGS | 17.10 KGS | 4.736 |
| SL-M63 | | 19*9.5 | 5*112 | 33 | 66.6 | MG | | 18.20 KGS | 17.10 KGS | 1.480 |
| SOVEREIGN | | 20*8.5 | 5*120 | 45 | 73.1 | MIB | | 17.00 KGS | 15.80 KGS | 7.968 |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MS | | 16.80 KGS | 15.40 KGS | 2.075 |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MB | | 16.80 KGS | 15.40 KGS | 2.490 |
| K-10 | | 20*8.5 | 5*114.3 | 35 | 73.1 | MIB | | 16.80 KGS | 15.40 KGS | 2.656 |
| SOVEREIGN | | 18*8.0 | 5*120 | 42 | 69.6 | MTBS | | 16.60 KGS | 15.30 KGS | 0.896 |
| SOVEREIGN | | 18*8.0 | 5*120 | 42 | 69.6 | MS | | 16.70 KGS | 15.50 KGS | 0.128 |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MIB | | 16.70 KGS | 15.50 KGS | 0.512 |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MTBS | | 16.80 KGS | 15.50 KGS | 0.832 |
| SOVEREIGN | | 18*8.0 | 5*114.3 | 35 | 73.1 | MS | | 16.80 KGS | 15.50 KGS | 0.128 |
| | | | | | | | 1010 CTN | 12878.60 KGS | 11736.50 KGS | 64.025 M ³ |
| SAY TOTAL ONE THOUSAND AND TEN CARTONS ONLY | | | | | | | | | | |

70. 庄 5 0579-8786489

Public Version

FILE 81

COMBINED TRANSPORT BILL OF LADING

| |
|--|
| Consignor: ZHEJIANG SHUGUANG INDUSTRIAL CO., LTD. QUANT INDUSTRIAL PARK 4300 COUNTY ZHEJIANG PROVINCE, CHINA 311200 |
|--|

| |
|--|
| Consigned to order of: PRESTIGE WHEELS & ACCESSORIES PTY LTD 19 MERRI CONCOURSE, CAMERONFIELD VIC 3061 MELBOURNE AUSTRALIA TEL: +61-2-4888600 / +61-44 1058880 |
|--|

| |
|--------------------------------------|
| Notify address: SAME AS CONSIGNEE |
|--------------------------------------|

| | |
|-------------------|--|
| Container Number: | Place of Receipt: NINGBO, CHINA, CY |
|-------------------|--|

| | |
|--|-----------------------------------|
| Ocean Vessel: SINOTRANS DALIAN / 100173 | Port of Loading: NINGBO, CHINA |
|--|-----------------------------------|

| | |
|--|--|
| Port of Discharge: MELBOURNE, AUSTRALIA | Place of Delivery: MELBOURNE, AUSTRALIA, CY |
|--|--|

| | |
|---------------------------|---|
| Marks and Numbers: N/A | Number and Kind of Packages: 2 x 40HC CONTAINER STC 2202 CARTON(S) ALLOY WHEEL |
|---------------------------|---|

| | | | | | | |
|--|------------------------------|-----------------------|--|-----------------------------------|-----------------------------------|-------------------------|
| Container Ref: CUA0000760 KGM0104493 | Seal No: 344851 144950 | Type: 40HC 40HC | Weight (KG): 11778.500 11718.700 | Volume (CBM): 64.025 60.000 | Packages: 1010 CTN 1052 CTN | Mode: CY/CY CY/CY |
|--|------------------------------|-----------------------|--|-----------------------------------|-----------------------------------|-------------------------|

| |
|--|
| BL No: 5860660119 |
| Shipper's Reference: |
| Forwarder's Reference: Consol No: C00485989 |

COPY

NEGOTIABLE
COMBINED TRANSPORT
BILL OF LADING



DIVISION OF UTI, United States, Inc.
FMC 1702 NF

SHIPPED ON BOARD IF-01-10

PRELIMINARY COLLECTY according to the declaration of the consignee

The goods and instructions are accepted and dealt with subject to the Standard Conditions printed overleaf.

Taken in charge in apparent good order and condition, unless otherwise noted herein, at the place of receipt for transport and delivery as mentioned above. UTI United States, Inc. has a policy against payment (or collection, or receipt of any rebate, directly or indirectly, which would be unlawful under the US Shipping Act of 1916 as amended.

One of these Combined Transport Bills of Lading must be surrendered duly endorsed in exchange for the goods. In Witness whereof the original Combined Transport Bill of Lading all of the tenor and date have been signed in the number stated below, one of which being accomplished the other(s) to be void.

| | | |
|---|---|---|
| Freight Amount: AS ARRANGED | Freight Payable at: MELBOURNE, AUSTRALIA | Place and date of issue: Stamp and signature: NINGBO, CHINA 16/10/10 |
| Cargo Insurance through the consignee's policy | Number of Original Bills of Lading: D (ZERO) | |
| For delivery of goods please apply to: UTL (AUST) PTY LTD 8-10 TRADE PARK DRIVE MILLMARTIN VICTORIA MELBOURNE VIC 3047 AUSTRALIA | | |
| Ph: 61 (3) 8318 5328 | FAX: 61 (3) 8318 5390 | As Orderer: Auto/food Signature(s) |

Zhejiang Province Ningbo City Local Tax Bureau General Machine-Printed Invoice

Invoice

Invoice Date: 2010-10-19 Industry: International Logistics Invoice Number: 01154983 Invoice Code: [omitted]

| | | | | | | | |
|--|---|--|-------------|-----------------------------------|-----------|-------------------------|--|
| RMB [reference number] | | Remitter: Zhejiang Shuguang Industrial Co., Ltd. | | Bill of Lading Number: 5860660119 | | Shipping Date: 10/15/10 | |
| | | Vessel & Voyage: SINO TRANS DALIAN 10007S | | Discharge Port: MELBOURNE | | | |
| | | Loading Port: NGB | | | | | |
| Charged for: | | Quantity: | Unit Price: | Amount: | Remark: | | |
| Document Fee | 1 | CNY: | | | ZHESHUHA1 | | |
| Ship Booking Fee | 1 | CNY: | | | 2X40' HQ | | |
| Loop wheel machine fee | 1 | CNY: | | | | | |
| E-Release Fee | 1 | CNY: | | | | | |
| THC | 1 | CNY: | | | | | |
| Total Amount (In Capital): RMB | | | | CNY | | | |
| Please indicate invoice number when paying. Many thanks. | | | | | | | |
| Yi | | | | Issuing Person: | | | |
| Tax Code: [Omitted] | | | | | | | |

PUBLIC
FILE 80

Public Version

浙江省宁波市通用机打发票

发票代码 233021001003
发票号码 01154983

开票日期: 10/15/10

行业分类: 印刷业

国际区号

人民币 54010155300002036

付款单位: 浙江曙光实业股份有限公司
纳税人识别号: SINOTRANS DALIAN 100075
起运地: NGB

发票号: 3660680119
目的地: MEEBOURNE

开票日期: 10/15/10

发票内容:
文件费 1,000
印刷费 1,000
电费 1,000
THC 1,000

单价

金额

备注:
ZHESHUJIA1
2X40HQ

金额合计 (大写): 人民币

支付时请注明发票号码、进调合作

开票人



第一联 发票联

上海市()
圖書館藏

(RMB) 1001212609200066236

DATE SAILED 10月16日

目的地
DESTINATION HELBOURNE

PARTICULARS (DESCRIPTIONS, QUANTITY, UNIT PRICE)

| AMOUNT | REMARKS |
|--------|---------|
|--------|---------|

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樹

~~密指/密指/密指~~ 20-21

付款时请注明发票号码

●

企 業 登 記 号 310109000488170
BUSINESS REGISTER NO.

税务登记号 31010967932323
TAX REGISTER NO.

复 核
 CHECKED BY
 (手开无效) (付款时请注明发票号码)
 HAND WRITING NULL AND VOID
 PLEASE INDICATE INVOICE NUMBER WHEN YOU PAY
 制 单
 ISSUED BY

PLEASE INDICATE INVOICE NUMBER WHEN YOU PAY

第二联 付款方记账



PPW International Subsidiary of Zhejiang Shuguang Industrial Co., Ltd.

To: ROBIANE CORPORATION

PROFORMA INVOICE

PI Number :
Date : 19TH JUNE 2010
Shipping Mark

Shipped By : SEA
Named Port Of Dispatch
Payment Term:
Other Terms & Conditions

NINGBO, CHINA
FOB NINGBO, LC 90 DAYS
ETD 28TH AUGUST 2010
Named Port Of Destination

The lead time (ETD) is calculated from the date that the buyer has paid.
The copy of (Down Payment)
7 all product, accessory & packaging requirement
Only when we get the above 2 items, can we start fabrication.

| MPN | NAME | C/PN | PIC | SIZE | ET | CR | PCD | Finish | C-49 | Logo | Centre Range | Qty | Unit Price (FOB USD) | Amount |
|-------|------|---------------|-----|--------|----|------|--------|--------|--------|------|-----------------|-----|-------------------------|------------|
| 4289 | HYFE | W289142510000 | | 14*5.5 | 38 | 67.1 | 4100 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 5289 | HYFE | W289142510040 | | 15*6.0 | 40 | 67.1 | 4100 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 5289 | HYFE | W289142511438 | | 15*6.0 | 38 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 5289 | HYFE | W289142511440 | | 15*6.0 | 40 | 73.1 | 4114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 6289A | HYFE | W289162510040 | | 16*6.5 | 40 | 67.1 | 4100 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 6289A | HYFE | W289162511440 | | 16*6.5 | 41 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 6289B | HYFE | W289162712038 | | 16*7.0 | 38 | 73.1 | 5120 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 6289B | HYFE | W289162711436 | | 16*7.0 | 38 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 7289A | HYFE | W289170710042 | | 17*7.0 | 47 | 67.1 | 4100 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 7289A | HYFE | W289170711445 | | 17*7.0 | 46 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 7289B | HYFE | W289170811435 | | 17*8.0 | 36 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 7289B | HYFE | W289171012046 | | 17*8.0 | 46 | 73.1 | 5120 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 8289 | HYFE | W289180811445 | | 18*8.0 | 36 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 8289 | HYFE | W289180812046 | | 18*8.0 | 46 | 73.1 | 5120 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| 9289 | HYFE | W289190811435 | | 18*8.0 | 46 | 73.1 | 5114.3 | GMF | CAPB03 | RJR | X | X | PCS | [A number] |
| TOTAL | | | | | | | | | | | | | | [A number] |

SAY US DOLLARS TWO HUNDRED AND FORTY SIX THOUSAND FOUR HUNDRED AND FIFTY NINE POINT TWELVE ONLY

Buyer's Authorized Signature

Seller's Authorized Signature

Handwritten signature

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE

77

Zhejiang Shuguang Industrial Co., Ltd.

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE 76

INVOICE

To:

Invoice No. BIC100902
Date SEP 4 2010

Shipped By SEA
Named Port Of Dispatch NINGBO, CHINA
Payment Term: L/C
ETD SEP 9, 2010
Named Port Of Destination SYDNEY

| MPN | CPN | SIZE | PCD | ET | CB | Finish | Quantity | Unit Price (FOBUSD) | Amount |
|--|-----|--------|---------|----|------|--------|----------|---------------------|-------------|
| 428905 | | 14*5.5 | 4/100 | 38 | 67.1 | M/TBS | 436 PCS | | |
| 528905 | | 15*6.0 | 4/100 | 40 | 67.1 | M/TBS | 352 PCS | | |
| 528907 | | 15*6.0 | 5/114.3 | 38 | 73.1 | M/TBS | 400 PCS | | |
| 528909 | | 15*6.0 | 4/114.3 | 40 | 73.1 | M/TBS | 80 PCS | | |
| 6289A02 | | 16*6.5 | 4/100 | 40 | 67.1 | M/TBS | 40 PCS | | |
| 6289A04 | | 16*6.5 | 5/114.3 | 40 | 73.1 | M/TBS | 280 PCS | | |
| 7289A04 | | 17*7.0 | 4/100 | 42 | 67.1 | M/TBS | 60 PCS | | |
| 7289A05 | | 17*7.0 | 5/114.3 | 45 | 73.1 | M/TBS | 60 PCS | | |
| | | | | | | | | Marine Freight | US\$ |
| | | | | | | | | Insurance Premium | US\$ |
| | | | | | | | | TOTAL: | US\$ |
| SAY US DOLLARS FIFTY SIX THOUSAND AND EIGHTY TWO AND SIXTY CENTS ONLY. | | | | | | | | | |
| Remark: | | | | | | | | | |

Zhejiang Shuguang Industrial Co., Ltd.

PACKING LIST

To:

BOB JANE CORPORATION P/L
471 WILLIAMSTOWN RD PORT MELBOURNE VIC 3207

Invoice No. BIC100902

Date SEP 4, 2010

Shipping Mark

N/M

Shipped By SEA

ETD SEP 9, 2010

Named Port Of Despatch NINGBO, CHINA

Named Port Of Destination SYDNEY

| MPN | CTN | SIZE | PCD | ET | CB | Finish | Packing Quantity | G.W. GGS | N.W. GGS | Measure-ment |
|---|-----|--------|---------|----|------|--------|------------------|----------|----------|---------------------------|
| 428905 | | 14*5.5 | 4/100 | 38 | 67.1 | M/TBS | 436 CTN | 7.00 | 6.40 | KGS 12.21 |
| 528905 | | 15*6.0 | 4/100 | 40 | 67.1 | M/TBS | 352 CTN | 8.20 | 7.70 | KGS 13.02 |
| 528907 | | 15*6.0 | 5/114.3 | 38 | 73.1 | M/TBS | 400 CTN | 8.20 | 7.70 | KGS 14.80 |
| 528909 | | 15*6.0 | 4/114.3 | 40 | 73.1 | M/TBS | 80 CTN | 8.20 | 7.70 | KGS 2.96 |
| 6289A02 | | 16*6.5 | 4/100 | 40 | 67.1 | M/TBS | 40 CTN | 10.00 | 9.40 | KGS 1.84 |
| 6289A04 | | 16*6.5 | 5/114.3 | 40 | 73.1 | M/TBS | 280 CTN | 10.00 | 9.40 | KGS 12.88 |
| 7289A04 | | 17*7.0 | 4/100 | 42 | 67.1 | M/TBS | 60 CTN | 11.20 | 10.40 | KGS 3.36 |
| 7289A05 | | 17*7.0 | 5/114.3 | 45 | 73.1 | M/TBS | 60 CTN | 11.20 | 10.40 | KGS 3.36 |
| | | | | | | | 1708 CTN | 14418.40 | 13452.80 | KGS 64.432 M ³ |
| SAY TOTAL ONE THOUSAND SEVEN HUNDRED AND EIGHT CARTONS ONLY | | | | | | | | | | |

PUBLIC
FILE

75

東 EASTRONG INTERNATIONAL LOGISTICS CO.,LTD

BILL OF LADING

SHIPPER/EXPORTER(2)(Complete Name and Address)

BOOKING NO.(5)

BILL OF LADING NO

ZHEJIANG SHUGUANG INDUSTRIAL CO., LTD
QUANXI INDUSTRIAL PARK WUYI COUNTY JINHUA
CITY ZHEJIANG PROVINCE CHINA

EXPORT REFERENCES(8)

ENFE10090075

CONSIGNEE: (3) (Complete Name and Address)

FORWARDING AGENT REFERENCES(7)

TO THE ORDER OF SHIPPER

IFC GLOBAL LOGISTICS
10-20 JORRAN CLOSAL TONIA VIC 3018 AUSTRALIA

CONTACT: RENZO BEVINETTO
PORT AND COUNTRY OF ORIGIN(6)

NOTIFY PARTY (4)(Complete Name and Address)

ALSO NOTIFY PARTY ROUTING & INSTRUCTIONS

PER(10)

PLACE OF RECEIPT BY PARTICIPATING CARRIER

OCEAN VESSEL(11)

PORT OF LOADING

LOADING PERFORMER(12)

NUMBERS OF ORIGINAL

MSC FIRENZE 1017

NINGBO, CHINA

PORT OF DISCHARGE(13)

PLACE OF DELIVERY BY PARTICIPATING

TYPE OF MOVEMENT (IF APPLICABLE) DESCRIPTION OF PACKAGES AND GROSS WEIGHT

SYDNEY AUSTRALIA

SYDNEY AUSTRALIA

(CHECK IN COLUMN IF HAZARDOUS MATERIAL)

PARTICULARS FURNISHED BY SHIPPER

| CONTR NOS, WISEAL NOS, MARKS & NUMBERS (16) | QUANTITY, PACKAGES (17) | H M | DESCRIPTION OF PACKAGES AND GOODS (18) | GROSS WEIGHT (19) | MEASUREMENT (20) |
|--|----------------------------|--------|---|----------------------|---------------------|
| NIM TRLU6548311/40HQ/AF46172388 | 1706 CARTONS | | ALLOYS AS PER PROFORMA INVOICE FOR NINGBO PORT CHINA | 35 | 1 |
| SHIPPER'S LOAD COUNT & SEAL | | | CY-CY FREIGHT COLLECT | | |
| HIRE(13) | | | NINGBO SEP.09.2010 | | |
| SAY ONE 1X40HQ CONTAINER ONLY | | | ORIGINAL | | |

NOTICE: Clause 1 on the reverse side hereof limits Carrier's liability to a maximum of U.S. \$500 per package or customary freight unit and by virtue of incorporation therein U.S. Carriage of Goods by Sea Act 1924, unless Merchant declares a higher cargo value herein and pays Carrier an additional freight charge. Declared Cargo Value [US \$] _____ If Applicable enter a value. Carrier's liability shall not apply and the actual value rate will be charged.

These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulation, Division contrary to U.S. law prohibited.

| FREIGHT & CHARGES PAYABLE AT BY: | | HOUSE CODE | COMMODITY CODE | <p>Received from the shipper on this side, the goods of package herein mentioned to be transported to the port of discharge. Terms of this Bill of Lading continued on reverse side hereof. In witness whereof the carrier by its agent has signed the number of original Bills of Lading stated above, Attest this 9th day of September, 2010, one of which being accomplished the others to stand void.</p> <p>PLACE AND DATE OF ISSUE:</p> |
|----------------------------------|-------------|--------------|----------------|---|
| CODE | TARIFF ITEM | FREIGHTED AS | PREPAID | |
| | | | | |

ON BOARD

PUBLIC
FILE 73

国际货物运输代理业专用发票 发票代码: 233021073070

INTERNATIONAL FREIGHT FOR WAREHOUSING SPECIAL INVOICE 发票号码: 015741336

开票日期: 20090910

开票人: 王

BANK ACCOUNT

13/09/2010

开票日期

DATE ISSUED

ENFE10090075

09092010

MSC FIRENZE 1017

提单号

SYDNEY AUSTRALIA

开船日期

NINGBO CHINA

起运港

目的地

DIS. PORT

目的地

金

DATE SAILED

品名及规格

品名及规格

品名及规格

品名及规格

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Public Version

国际货物运单
INTERNATIONAL FREIGHT BILL OF LADING

发票代码: 233021073070
发票号码: 01500454

开户银行名称: 中信银行宁波分行
帐号: 723060107020008234
DANK ACCOUNT: 72306011402300002146

收货人: 浙江曙光工业有限公司

船名: 佛罗伦萨 / 佛罗伦萨

VESSEL (VON) / FRT / TRAIN NO.

装货港: NINGBO

卸货港: DIS. PORT

开单日期: 2010-09-10

DATE ISSUED

提单号: APLU065268276

B/C NO.

开航日期: 2010-09-09

DATE SAIL

运费 (货币单位)

运费

运费

318198342

运费: 4000/4000

备注

REMARKS

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付款时请在付款凭证上注明发票号码! 请直接汇入我司帐号! 不得以现金方式支付个人!

金额合计 (大写)

TOTAL IN CAPITAL

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TOTAL IN CAPITAL

TOTAL IN CAPITAL

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Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE

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Uniform Invoice for High-way and/or Inland River Cargo Delivery Industry
Invoice

Invoice Code: [Omitted]

Invoice Number: 00222668

Invoice Date: 2010-09-20

| | | | | | | | |
|---|-----------------------------|---|---------------------|-------------------------------|--------|---|--------|
| Machine Printing Code: Machine Printing Number: Machine Number: | | [Omitted] 00222668 [Omitted] | | Tax Control Code | | [Omitted] | |
| Consignee: Taxpayer ID Code: | | Zhejiang Shuguang Industrial Co., Ltd. [Omitted] | | Carrier: Taxpayer ID Code: | | [Omitted] | |
| Shipper: Taxpayer ID Code: | | Zhejiang Shuguang Industrial Co., Ltd. [Omitted] | | Tax Bureau: Code: | | Beilun Local Tax Bureau First Branch [Omitted] | |
| Delivery Item and amount | Cargo Transportation Fee | Quantity 0.000 | Unit Price 0.000 | Distance 0.000 | Amount | Expense Type | Amount |
| | | | | | | Other Item and Amount | Remark |
| Transportation Fee Subtotal | | | | Other Fees Subtotal | | ¥ 0.00 | |
| Total (in Capital) | | | | | | | |

公路、内河货物运输统一发票

| | |
|------|------|
| 发票代码 | 发票号码 |
|------|------|

发 票 联

开票日期: 2010-09-20

第一联 发票联 付款方记帐凭证

(手寫無效)

Zhejiang Shuguang Industrial Co., Ltd
Public Version

PUBLIC
FILE

[illegible]

承运人盖章

开票人：李旭

浙地规准字第0910号2010年2月印300000份×4联
浙江德邦印务有限公司承印

Zhejiang Baifu International Logistics Operation Breakdown
2010-09-20

| Reference Code | Shipper Party | Relevant Sales In Charge | Shipping Date | Bill of Lading Number | Currency | Invoice Date | Invoice Amount | Invoice Number | Export Delivery Code |
|----------------|-------------------|--------------------------|---------------|-----------------------|----------|--------------|----------------|----------------|----------------------|
| JL8106635 | Shuguang Shuguang | | 2010-09-04 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8106666 | Shuguang Shuguang | | 2010-09-04 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8108131 | Shuguang Shuguang | | 2010-09-07 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8108342 | Shuguang Shuguang | | 2010-09-09 | APL1065268276 | RMB | 2010-09-20 | | | |
| JL8108343 | Shuguang Shuguang | | 2010-09-07 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8108345 | Shuguang Shuguang | | 2010-09-09 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8108381 | Shuguang Shuguang | | 2010-09-12 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8109135 | Shuguang Shuguang | | 2010-09-10 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8110941 | Shuguang Shuguang | | 2010-09-11 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8110959 | Shuguang Shuguang | | 2010-09-14 | [Omitted] | RMB | 2010-09-20 | | | |
| JL8111100 | Shuguang Shuguang | | 2010-09-14 | [Omitted] | RMB | 2010-09-20 | | | |
| Total | 11 RMB | | | | | | | | |
| | USD | | | | | | | | |

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

PUBLIC
FILE

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Public Version

物流有限公司业务清单

2010-9-20

| 序号 | 委托人 | 物流公司 | 销售员 | 开票日期 | 发票编号 | 货币 | 开票日期 | 发票金额 | 发票号码 | 外币编号 | 外币币别 |
|-----------|-------|-------|-----|----------|----------------|-----|----------|------|---------|--------|------|
| JS06635 | 浙江曙光东 | 浙江曙光东 | | 10-09-04 | EPH02002890254 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JS136666 | 浙江曙光东 | 浙江曙光东 | | 10-09-04 | EPH02002890254 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL8103151 | 浙江曙光东 | 浙江曙光东 | | 10-09-07 | COS0003525740 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL8103142 | 浙江曙光东 | 浙江曙光东 | | 10-09-08 | AP11065268276 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL8103143 | 浙江曙光东 | 浙江曙光东 | | 10-09-07 | COS0003526650 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL8103145 | 浙江曙光东 | 浙江曙光东 | | 10-09-09 | 555393604 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL8103381 | 浙江曙光东 | 浙江曙光东 | | 10-09-12 | MSLKT03802236 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL5109135 | 浙江曙光东 | 浙江曙光东 | | 10-09-10 | CM000337927 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL810984 | 浙江曙光东 | 浙江曙光东 | | 10-09-11 | CM00034228460 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL811009 | 浙江曙光东 | 浙江曙光东 | | 10-09-14 | COS00035627730 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| JL811100 | 浙江曙光东 | 浙江曙光东 | | 10-09-14 | COS00035627300 | RMB | 10-09-20 | | 0222668 | 000-15 | |
| 合计: 11 | RMB | | | | | | | | 2449343 | | |
| | USD | | | | | | | | 0 | | |

Exhibit-10

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patem Code | Size | Finishing Code |
|-------|------------------|--------------|------------|------|----------------|
| 1 | 426402MS | 426402 | 4264 | 14 | MS |
| 2 | 426404MB | 426404 | 4264 | 14 | MB |
| 3 | 428905M/TBS | 428905 | 4289 | 14 | M/TBS |
| 4 | 4289N05M/TBS | 4289N05 | 4289 | 14 | M/TBS |
| 5 | 457102MB | 457102 | 4571 | 14 | MB |
| 6 | 457105MB | 457105 | 4571 | 14 | MB |
| 7 | 457108MS | 457108 | 4571 | 14 | MS |
| 8 | 464302MB | 464302 | 4643 | 14 | MB |
| 9 | 525823MB | 525823 | 5258 | 15 | MB |
| 10 | 525824MB | 525824 | 5258 | 15 | MB |
| 11 | 526402MB | 526402 | 5264 | 15 | MB |
| 12 | 526402MS | 526402 | 5264 | 15 | MS |
| 13 | 526404MS | 526404 | 5264 | 15 | MS |
| 14 | 526405MS | 526405 | 5264 | 15 | MS |
| 15 | 528905M/TBS | 528905 | 5289 | 15 | M/TBS |
| 16 | 528907M/TBS | 528907 | 5289 | 15 | M/TBS |
| 17 | 528909M/TBS | 528909 | 5289 | 15 | M/TBS |
| 18 | 528917CBK-2 | 528917 | 5289 | 15 | CBK-2 |
| 19 | 528918CBK-2 | 528918 | 5289 | 15 | CBK-2 |
| 20 | 528920CBK-2 | 528920 | 5289 | 15 | CBK-2 |
| 21 | 5289N05M/TBS | 5289N05 | 5289 | 15 | M/TBS |
| 22 | 5289N07M/TBS | 5289N07 | 5289 | 15 | M/TBS |
| 23 | 5289N09M/TBS | 5289N09 | 5289 | 15 | M/TBS |
| 24 | 553933MB | 553933 | 5539 | 15 | MB |
| 25 | 5571B02MB | 5571B02 | 5571 | 15 | MB |
| 26 | 564302MB | 564302 | 5643 | 15 | MB |
| 27 | 564318MS | 564318 | 5643 | 15 | MS |
| 28 | 621807MB | 621807 | 6218 | 16 | MB |
| 29 | 6289A02M/TBS | 6289A02 | 6289 | 16 | M/TBS |
| 30 | 6289A04M/TBS | 6289A04 | 6289 | 16 | M/TBS |
| 31 | 6289A28CBK-2 | 6289A28 | 6289 | 16 | CBK-2 |
| 32 | 6289A29CBK-2 | 6289A29 | 6289 | 16 | CBK-2 |
| 33 | 6289AN02M/TBS | 6289AN02 | 6289 | 16 | M/TBS |
| 34 | 6289AN04M/TBS | 6289AN04 | 6289 | 16 | M/TBS |
| 35 | 6289B04M/TBS | 6289B04 | 6289 | 16 | M/TBS |
| 36 | 6289B05M/TBS | 6289B05 | 6289 | 16 | M/TBS |
| 37 | 6289BN04M/TBS | 6289BN04 | 6289 | 16 | M/TBS |
| 38 | 6289BN05M/TBS | 6289BN05 | 6289 | 16 | M/TBS |
| 39 | 653745MWO/R/B | 653745 | 6537 | 16 | MWO/R/B |
| 40 | 664202MB | 664202 | 6642 | 16 | MB |
| 41 | 664231MB | 664231 | 6642 | 16 | MB |
| 42 | 664245MIB | 664245 | 6642 | 16 | MIB |
| 43 | 664324MB | 664324 | 6643 | 16 | MB |
| 44 | 664325MB | 664325 | 6643 | 16 | MB |
| 45 | 668704MB | 668704 | 6687 | 16 | MB |
| 46 | 6687A02MB | 6687A02 | 6687 | 16 | MB |
| 47 | 682659MC/UCR/R/B | 682659 | 6826 | 16 | MC/UCR/R/B |
| 48 | 7202ML4MG | 7202ML4 | 7202 | 17 | MG |

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patern Code | Size | Finishing Code |
|-------|---------------|--------------|-------------|------|----------------|
| 49 | 7289A04M/TBS | 7289A04 | 7289 | 17 | M/TBS |
| 50 | 7289A05M/TBS | 7289A05 | 7289 | 17 | M/TBS |
| 51 | 7289A14CBK-2 | 7289A14 | 7289 | 17 | CBK-2 |
| 52 | 7289A15CBK-2 | 7289A15 | 7289 | 17 | CBK-2 |
| 53 | 7289AN04M/TBS | 7289AN04 | 7289 | 17 | M/TBS |
| 54 | 7289AN05M/TBS | 7289AN05 | 7289 | 17 | M/TBS |
| 55 | 7289B02M/TBS | 7289B02 | 7289 | 17 | M/TBS |
| 56 | 7289B04M/TBS | 7289B04 | 7289 | 17 | M/TBS |
| 57 | 7289B05CBK-2 | 7289B05 | 7289 | 17 | CBK-2 |
| 58 | 7289B07CBK-2 | 7289B07 | 7289 | 17 | CBK-2 |
| 59 | 7289BN02M/TBS | 7289BN02 | 7289 | 17 | M/TBS |
| 60 | 7289BN04M/TBS | 7289BN04 | 7289 | 17 | M/TBS |
| 61 | 751812MG | 751812 | 7518 | 17 | MG |
| 62 | 753739MWO/R/B | 753739 | 7537 | 17 | MWO/R/B |
| 63 | 753741MWO/R/B | 753741 | 7537 | 17 | MWO/R/B |
| 64 | 753933MB | 753933 | 7539 | 17 | MB |
| 65 | 753934MB | 753934 | 7539 | 17 | MB |
| 66 | 753938MB | 753938 | 7539 | 17 | MB |
| 67 | 755328C | 755328 | 7553 | 17 | C |
| 68 | 755329C | 755329 | 7553 | 17 | C |
| 69 | 755330C | 755330 | 7553 | 17 | C |
| 70 | 755331MIB | 755331 | 7553 | 17 | MIB |
| 71 | 755332MIB | 755332 | 7553 | 17 | MIB |
| 72 | 755333MIB | 755333 | 7553 | 17 | MIB |
| 73 | 757602MB | 757602 | 7576 | 17 | MB |
| 74 | 757604MIB | 757604 | 7576 | 17 | MIB |
| 75 | 757608MB | 757608 | 7576 | 17 | MB |
| 76 | 757611MIB | 757611 | 7576 | 17 | MIB |
| 77 | 757628MB | 757628 | 7576 | 17 | MB |
| 78 | 782621UCR/R-W | 782621 | 7826 | 17 | UCR/R-W |
| 79 | 8001A07HS | 8001A07 | 8001 | 18 | HS |
| 80 | 8001A08HS | 8001A08 | 8001 | 18 | HS |
| 81 | 8202AML6MG | 8202AML6 | 8202 | 18 | MG |
| 82 | 820711MUG | 820711 | 8207 | 18 | MUG |
| 83 | 8207M05MB | 8207M05 | 8207 | 18 | MB |
| 84 | 8213B04MB | 8213B04 | 8213 | 18 | MB |
| 85 | 821718S | 821718 | 8217 | 18 | S |
| 86 | 821724MG | 821724 | 8217 | 18 | MG |
| 87 | 8282A05MG | 8282A05 | 8282 | 18 | MG |
| 88 | 8282B02MG | 8282B02 | 8282 | 18 | MG |
| 89 | 828904M/TBS | 828904 | 8289 | 18 | M/TBS |
| 90 | 828905M/TBS | 828905 | 8289 | 18 | M/TBS |
| 91 | 828907M/TBS | 828907 | 8289 | 18 | M/TBS |
| 92 | 828908CBK-2 | 828908 | 8289 | 18 | CBK-2 |
| 93 | 828911CBK-2 | 828911 | 8289 | 18 | CBK-2 |
| 94 | 828912CBK-2 | 828912 | 8289 | 18 | CBK-2 |
| 95 | 8289N04M/TBS | 8289N04 | 8289 | 18 | M/TBS |
| 96 | 8289N05M/TBS | 8289N05 | 8289 | 18 | M/TBS |

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patem Code | Size | Finishing Code |
|-------|---------------|--------------|------------|------|----------------|
| 97 | 8289N07M/TBS | 8289N07 | 8289 | 18 | M/TBS |
| 98 | 850611MB | 850611 | 8506 | 18 | MB |
| 99 | 8506M11MB | 8506M11 | 8506 | 18 | MB |
| 100 | 851805MG | 851805 | 8518 | 18 | MG |
| 101 | 851809MG | 851809 | 8518 | 18 | MG |
| 102 | 852707MS | 852707 | 8527 | 18 | MS |
| 103 | 852708MUB | 852708 | 8527 | 18 | MUB |
| 104 | 852709MS | 852709 | 8527 | 18 | MS |
| 105 | 852711MUB | 852711 | 8527 | 18 | MUB |
| 106 | 8539A12MB | 8539A12 | 8539 | 18 | MB |
| 107 | 8539B01MB | 8539B01 | 8539 | 18 | MB |
| 108 | 8539B04MB | 8539B04 | 8539 | 18 | MB |
| 109 | 8539B07MB | 8539B07 | 8539 | 18 | MB |
| 110 | 8541AML4MS | 8541AML4 | 8541 | 18 | MS |
| 111 | 855305MIB | 855305 | 8553 | 18 | MIB |
| 112 | 855307C | 855307 | 8553 | 18 | C |
| 113 | 855311MIB | 855311 | 8553 | 18 | MIB |
| 114 | 855322MIB | 855322 | 8553 | 18 | MIB |
| 115 | 855323MIHB | 855323 | 8553 | 18 | MIHB |
| 116 | 855325MIHB | 855325 | 8553 | 18 | MIHB |
| 117 | 855326C | 855326 | 8553 | 18 | C |
| 118 | 855358MIB | 855358 | 8553 | 18 | MIB |
| 119 | 8560M11MB | 8560M11 | 8560 | 18 | MB |
| 120 | 8572A13SCLC/B | 8572A13 | 8572 | 18 | SCLC/B |
| 121 | 8572A31MIB | 8572A31 | 8572 | 18 | MIB |
| 122 | 8574A11MB | 8574A11 | 8574 | 18 | MB |
| 123 | 8574A11MWO/MB | 8574A11 | 8574 | 18 | MWO/MB |
| 124 | 8574A12MB | 8574A12 | 8574 | 18 | MB |
| 125 | 8574A12MWO/MB | 8574A12 | 8574 | 18 | MWO/MB |
| 126 | 857604MIB | 857604 | 8576 | 18 | MIB |
| 127 | 857608MB | 857608 | 8576 | 18 | MB |
| 128 | 857611MIB | 857611 | 8576 | 18 | MIB |
| 129 | 857614MIB | 857614 | 8576 | 18 | MIB |
| 130 | 857615MB | 857615 | 8576 | 18 | MB |
| 131 | 857616MIB | 857616 | 8576 | 18 | MIB |
| 132 | 857617MB | 857617 | 8576 | 18 | MB |
| 133 | 864220MB | 864220 | 8642 | 18 | MB |
| 134 | 868704MB | 868704 | 8687 | 18 | MB |
| 135 | 8705A35R/UB | 8705A35 | 8705 | 18 | R/UB |
| 136 | 8705A36R/UB | 8705A36 | 8705 | 18 | R/UB |
| 137 | 872318HS | 872318 | 8723 | 18 | HS |
| 138 | 872322HS | 872322 | 8723 | 18 | HS |
| 139 | 872323HS | 872323 | 8723 | 18 | HS |
| 140 | 872324HS | 872324 | 8723 | 18 | HS |
| 141 | 872332HS | 872332 | 8723 | 18 | HS |
| 142 | 872333B | 872333 | 8723 | 18 | B |
| 143 | 873402MB | 873402 | 8734 | 18 | MB |
| 144 | 873403MTBS | 873403 | 8734 | 18 | MTBS |

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patem Code | Size | Finishing Code |
|-------|---------------------|--------------|------------|------|----------------|
| 145 | 873404MS | 873404 | 8734 | 18 | MS |
| 146 | 873405MB | 873405 | 8734 | 18 | MB |
| 147 | 873406MTBS | 873406 | 8734 | 18 | MTBS |
| 148 | 873407MS | 873407 | 8734 | 18 | MS |
| 149 | 873408MB | 873408 | 8734 | 18 | MB |
| 150 | 873802MWO/B/SCL | 873802 | 8738 | 18 | MWO/B/SCL |
| 151 | 873804MWO/TBS/SCL | 873804 | 8738 | 18 | MWO/TBS/SCL |
| 152 | 873805MWO/B/SCL | 873805 | 8738 | 18 | MWO/B/SCL |
| 153 | 873807MWO/B/SCL | 873807 | 8738 | 18 | MWO/B/SCL |
| 154 | 873811MWO/MXL/B/SCL | 873811 | 8738 | 18 | MWO/MXL/B/SCL |
| 155 | 873812MWO/MXL/B/SCL | 873812 | 8738 | 18 | MWO/MXL/B/SCL |
| 156 | 873813MWO/MXL/B/SCL | 873813 | 8738 | 18 | MWO/MXL/B/SCL |
| 157 | 8833B10MWO/TBS | 8833B10 | 8833 | 18 | MWO/TBS |
| 158 | 885824MUB | 885824 | 8858 | 18 | MUB |
| 159 | 885825MB | 885825 | 8858 | 18 | MB |
| 160 | 8860A11MB | 8860A11 | 8860 | 18 | MB |
| 161 | 8860A21MG | 8860A21 | 8860 | 18 | MG |
| 162 | 886812MB | 886812 | 8868 | 18 | MB |
| 163 | 886828CBK-2 | 886828 | 8868 | 18 | CBK-2 |
| 164 | 887101MB | 887101 | 8871 | 18 | MB |
| 165 | 887126MB | 887126 | 8871 | 18 | MB |
| 166 | 887136CBK-2 | 887136 | 8871 | 18 | CBK-2 |
| 167 | 887137CBK-2 | 887137 | 8871 | 18 | CBK-2 |
| 168 | 9001A07HS | 9001A07 | 9001 | 19 | HS |
| 169 | 9001A08HS | 9001A08 | 9001 | 19 | HS |
| 170 | 9202AML4MG | 9202AML4 | 9202 | 19 | MG |
| 171 | 9202BML4MG | 9202BML4 | 9202 | 19 | MG |
| 172 | 9282A06MG | 9282A06 | 9282 | 19 | MG |
| 173 | 9282B06MG | 9282B06 | 9282 | 19 | MG |
| 174 | 9541A09MG | 9541A09 | 9541 | 19 | MG |
| 175 | 9541AML6MG | 9541AML6 | 9541 | 19 | MG |
| 176 | 9541B02MG | 9541B02 | 9541 | 19 | MG |
| 177 | 9541BML2MG | 9541BML2 | 9541 | 19 | MG |
| 178 | 955302C | 955302 | 9553 | 19 | C |
| 179 | 955303C | 955303 | 9553 | 19 | C |
| 180 | 955305MIB | 955305 | 9553 | 19 | MIB |
| 181 | 955308MIB | 955308 | 9553 | 19 | MIB |
| 182 | 955309C | 955309 | 9553 | 19 | C |
| 183 | 955311C | 955311 | 9553 | 19 | C |
| 184 | 955317MIB | 955317 | 9553 | 19 | MIB |
| 185 | 955318MIHB | 955318 | 9553 | 19 | MIHB |
| 186 | 955321MIHB | 955321 | 9553 | 19 | MIHB |
| 187 | 955327UB | 955327 | 9553 | 19 | UB |
| 188 | 9572A12MIHB | 9572A12 | 9572 | 19 | MIHB |
| 189 | 9572A15B\SCLC | 9572A15 | 9572 | 19 | B\SCLC |
| 190 | 9572A17B\SCLC | 9572A17 | 9572 | 19 | B\SCLC |
| 191 | 9572A25HB\SCLC | 9572A25 | 9572 | 19 | HB\SCLC |
| 192 | 9572A27HB\SCLC | 9572A27 | 9572 | 19 | HB\SCLC |

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patern Code | Size | Finishing Code |
|-------|---------------|--------------|-------------|------|----------------|
| 193 | 9572A28MIHB | 9572A28 | 9572 | 19 | MIHB |
| 194 | 957313MI/TBS | 957313 | 9573 | 19 | MI/TBS |
| 195 | 957414MUB | 957414 | 9574 | 19 | MUB |
| 196 | 957437MB | 957437 | 9574 | 19 | MB |
| 197 | 957438MB | 957438 | 9574 | 19 | MB |
| 198 | 9723A18B | 9723A18 | 9723 | 19 | B |
| 199 | 9723A20HS | 9723A20 | 9723 | 19 | HS |
| 200 | 9723A24HS | 9723A24 | 9723 | 19 | HS |
| 201 | 9723A25HS | 9723A25 | 9723 | 19 | HS |
| 202 | 9723A26B | 9723A26 | 9723 | 19 | B |
| 203 | 9733A39CBK-2 | 9733A39 | 9733 | 19 | CBK-2 |
| 204 | 986004MB | 986004 | 9860 | 19 | MB |
| 205 | 9860A04MB | 9860A04 | 9860 | 19 | MB |
| 206 | 987111MB | 987111 | 9871 | 19 | MB |
| 207 | 987115MB | 987115 | 9871 | 19 | MB |
| 208 | 987119CBK-2 | 987119 | 9871 | 19 | CBK-2 |
| 209 | 9890A16W/SCL | 9890A16 | 9890 | 19 | W/SCL |
| 210 | 9890A18HS/SCL | 9890A18 | 9890 | 19 | HS/SCL |
| 211 | 9890A19HB/SCL | 9890A19 | 9890 | 19 | HB/SCL |
| 212 | 9890A23HB/SCL | 9890A23 | 9890 | 19 | HB/SCL |
| 213 | 9890A31HS/SCL | 9890A31 | 9890 | 19 | HS/SCL |
| 214 | 9890A33PW/SCL | 9890A33 | 9890 | 19 | PW/SCL |
| 215 | A202AML5MB | A202AML5 | A202 | 20 | MB |
| 216 | A202BML4MB | A202BML4 | A202 | 20 | MB |
| 217 | A279A021MB | A279A021 | A279 | 20 | MB |
| 218 | A279A02M/R/B | A279A02 | A279 | 20 | M/R/B |
| 219 | A52702MS | A52702 | A527 | 20 | MS |
| 220 | A52704MUB | A52704 | A527 | 20 | MUB |
| 221 | A55320MIHB | A55320 | A553 | 20 | MIHB |
| 222 | A55322MIB | A55322 | A553 | 20 | MIB |
| 223 | A55323MIHB | A55323 | A553 | 20 | MIHB |
| 224 | A55324C | A55324 | A553 | 20 | C |
| 225 | A55349MIB | A55349 | A553 | 20 | MIB |
| 226 | A579A21S | A579A21 | A579 | 20 | S |
| 227 | A579B21S | A579B21 | A579 | 20 | S |
| 228 | A734A04MB | A734A04 | A734 | 20 | MB |
| 229 | A734A05MUB | A734A05 | A734 | 20 | MUB |
| 230 | A734A06MS | A734A06 | A734 | 20 | MS |
| 231 | A734A07MTBS | A734A07 | A734 | 20 | MTBS |
| 232 | A734A08MTBS | A734A08 | A734 | 20 | MTBS |
| 233 | A734A11MB | A734A11 | A734 | 20 | MB |
| 234 | A734A13MS | A734A13 | A734 | 20 | MS |
| 235 | A734B05MB | A734B05 | A734 | 20 | MB |
| 236 | A734B05MTBS | A734B05 | A734 | 20 | MTBS |
| 237 | A734B06MUB | A734B06 | A734 | 20 | MUB |
| 238 | A734B07MS | A734B07 | A734 | 20 | MS |
| 239 | A734B11MUB | A734B11 | A734 | 20 | MUB |
| 240 | A734B12MS | A734B12 | A734 | 20 | MS |

Exhibit-10

Specification List

| S.No. | Full Code | Product Code | Patern Code | Size | Finishing Code |
|-------|----------------------|--------------|-------------|------|----------------|
| 241 | A734B13MB | A734B13 | A734 | 20 | MB |
| 242 | A734B13MTBS | A734B13 | A734 | 20 | MTBS |
| 243 | A738F02MWO/B/SCL | A738F02 | A738 | 20 | MWO/B/SCL |
| 244 | A738F02MWO/MXL/B/SCL | A738F02 | A738 | 20 | MWO/MXL/B/SCL |
| 245 | A738F04MWO/TBS/SCL | A738F04 | A738 | 20 | MWO/TBS/SCL |
| 246 | A738F05MWO/B/SCL | A738F05 | A738 | 20 | MWO/B/SCL |
| 247 | A738F07MWO/TBS/SCL | A738F07 | A738 | 20 | MWO/TBS/SCL |
| 248 | A738F11MWO/MXL/B/SCL | A738F11 | A738 | 20 | MWO/MXL/B/SCL |
| 249 | A738F12MWO/MXL/B/SCL | A738F12 | A738 | 20 | MWO/MXL/B/SCL |
| 250 | A738R02MWO/B/SCL | A738R02 | A738 | 20 | MWO/B/SCL |
| 251 | A738R04MWO/TBS/SCL | A738R04 | A738 | 20 | MWO/TBS/SCL |
| 252 | A738R05MWO/B/SCL | A738R05 | A738 | 20 | MWO/B/SCL |
| 253 | A738R07MWO/TBS/SCL | A738R07 | A738 | 20 | MWO/TBS/SCL |
| 254 | A738R11MWO/MXL/B/SCL | A738R11 | A738 | 20 | MWO/MXL/B/SCL |
| 255 | A738R12MWO/MXL/B/SCL | A738R12 | A738 | 20 | MWO/MXL/B/SCL |
| 256 | A81613MIB | A81613 | A816 | 20 | MIB |
| 257 | A81614MB | A81614 | A816 | 20 | MB |
| 258 | A86604MB | A86604 | A866 | 20 | MB |
| 259 | A86607MS | A86607 | A866 | 20 | MS |
| 260 | A86608MB | A86608 | A866 | 20 | MB |
| 261 | A86626MIB | A86626 | A866 | 20 | MIB |
| 262 | A86627MS | A86627 | A866 | 20 | MS |
| 263 | A86638MB | A86638 | A866 | 20 | MB |
| 264 | A890A02BL\SCL | A890A02 | A890 | 20 | BL\SCL |
| 265 | C227M11MB | C227M11 | C227 | 22 | MB |
| 266 | C734A07MUB | C734A07 | C734 | 22 | MUB |
| 267 | C734A08MB | C734A08 | C734 | 22 | MB |
| 268 | C734A09MS | C734A09 | C734 | 22 | MS |
| 269 | C734A15MTBS | C734A15 | C734 | 22 | MTBS |
| 270 | C734B17MS | C734B17 | C734 | 22 | MS |
| 271 | C734B25MB | C734B25 | C734 | 22 | MB |
| 272 | C734B26MTBS | C734B26 | C734 | 22 | MTBS |
| 273 | C86621MB | C86621 | C866 | 22 | MB |

Exhibit-11

PROCUREMENT CONTRACT

Buyer: V[A Company's...]

el: [Omitted] Fax: [Omitted]

Seller: Zhejiang Shuguang Industrial Co., Ltd.

Tel: [Omitted] Fax: [Omitted]

Address:

This Contract is hereby made and concluded by and between the Buyer and the Seller through equal and amicable consultation and according to the relevant regulations of China's Contract Law, whereby Buyer agrees to buy and the Seller agrees to sell the under-mentioned goods subject to the terms and conditions as stipulated hereinafter

1. Description of Commodities, Specification and Price

| No. | Description | Quality | Specification | Quantity | Unit Price (VAT included, free of freight) | Value |
|--------------|----------------------------|---------|--------------------|----------|---|------------|
| | Aluminum Road Wheel 601 | 15×7 0 | PDC: 139.7.6 holes | 18 | [A number] | [A number] |
| Total Value: | | | | | | |
| Remarks: | | | | | | |

2. Requirements:

Seller shall warrant that the technique and quality of the goods are all in conformity with the requirements of buy[A number] be no quality defects, otherwise, Seller shall assume the relev; reach of contract (i.e. 20% of the contract price) and shall comp ss concerned..

3. Delivery terms:

- (1) Seller shall ensure to arrai receipt of deposit and shall engage a logistics company on behalf of Buyer and send out the goods within two days. Seller shall present the shipping documents to Buyer. Seller shall be responsible for delivering the goods to the place designated by Buyer, while, transportation fee shall be assumed by Buyer. Seller shall be exempted from the loss due to Fore Major of transportation, however, shall be responsible for any loss caused or attributable to Seller. Buyers will inspect on-site before the delivery of the rest goods.
- (2) If Seller fails to make delivery on time as stipulated in the Contract, it should be liable for daily liquidated damages of 3% of the purchase order for any late delivery after the specified period. The penalty, however, shall not exceed 50% of the total value of the goods involved in the late delivery.

4. Payment:

- (1) Buyer shall pay 30% of the total amount of value as down payment after the signature of this Contract. The rest of the payment should be paid prior to the delivery of the corresponding goods. Seller shall issue formal VAT Invoice with 17% rate to Buyer.
- (2) Upon receipt of this fax, please confirm it with signature and seal and send it back by fax. Silence will be regarded as acceptance.

Buyer: [A Company's

Authorized Representative: [An Individual

Date:

Name]

Seller: Zhejiang Shuguang Industrial Co., Ltd.

Authorized Representative: [An Individual

Date:

Name]

VAT Invoices of Zhejiang Province

No. "

[A number]

Not to be used as the voucher of reimbursement Date: 2010/11/16

| | | | | | | | |
|---|---------------|------|--------|------------|------------|------------|------------|
| Name: Wuyi Bette Trailer Manufacturing Co., Ltd | | | | Pin Zone | | [A number] | |
| Identity Number of Tax Payer: | | | | | | | |
| Address and Phone: | | | | | | | |
| Bank and Account: Wuyi branch of ABC | | | | | | | |
| Goods or Taxable Service | Specification | Unit | Volume | Unit Price | Value | Tax Rate | Tax |
| Aluminum Wheel | | PCS | 18 | [A number] | [A number] | [A number] | [A number] |
| Total | | | | [A number] | | | |
| Total Value and Tax (in Capital) | | | | [A number] | | | |
| Name: Zhejiang Shuguang Industrial Co., Ltd. | | | | Remarks | | | |
| Identity Number of Tax Payer | | | | | | | |
| Address and Phone: | | | | | | | |
| Bank and Account: Wuyi Branch of ICBC | | | | | | | |

Sales company (seal)

Issued by

Check

Cashier

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SALES CONTRACT

Seller: Zhejiang Shuguang Industrial Co., Ltd.

No.: [A number]

Buyer: [An Individual
Name]

Signed at: Ningbo

Date: 2011-01-10

1. Commodity & Specification, Quantity, Unit Price, Time of delivery

| Name | Unit | Amount | Unit Price | Total Value | Time of Delivery |
|--------------------------|----------|------------|------------|-------------|------------------|
| Aluminum Alloy Wheels | Kilogram | [A number] | [A number] | [A number] | 2011-03-20 |

2. Quality: Seller shall arrange manufacture in conformity with Buyer' requirement. If there are any claims of quality defects raised by customers, Seller shall undertake the economic liabilities.

3. Place and Manner of Delivery: Delivered to the designated warehouse within specified time.

4. Manner and Costs during the Process of Transportation and Arrival: shall be borne by Buyer.

5. Reasonable Loss and Calculation Method:

6. Packing: Delivery and recycling of packaging: to be packed in conformity with the requirements of foreign customers. For specific instruction for packing please see the attachments.

7. Criteria and Manner of Inspection and Duration for Challenge: Subject to the confirmation of foreign Customers, challenge shall be raised within 6 months since the receipt of goods by the foreign customers.

8. Manner and duration of Payment: Seller can collect claim payment with Buyer upon a valid and real VAT Invoice.

9. To provide security, shall sign a guarantee contract separately, as an annex to this contract.

10. Breach of Contract:

11. Disputes Settlement: Disputes shall be settled friendly through negotiations. In case no settlement can be reached, disputes shall be subjected to the jurisdiction Court of Buyer' Location.

12. Other Terms:

13. This contract will be valid since signed by both parties.

Seller: (Seal)

Zhejiang Shuguang Industrial Co., Ltd.

Address: [An Address]

Representative: [An Individual

Name]
Tel: [A number]

Buyer: (Seal)

[An Individual

Name]
Address: [An Address]

Representative: [An Individual

Name]
Tel: [A number]

VAT Invoices of Zhejiang Province

3300102140

No. 04789370

Date: 2011/03/30

Not to be used as the voucher of reimbursement

| | | | | | |
|---|---------------|----------|------------|------------|------------|
| Name: [An individual] | | Pin Zone | | | |
| Identity Number of Tax Payer: [A number] | | | | | |
| Address and Phone: [A number] | | | | | |
| Bank and Account: [A number] | | | | | |
| Goods or Taxable Service | Specification | Unit | Volume | Unit Price | Value |
| Aluminum Wheel | | Kg | [A number] | [A number] | [A number] |
| Total | | | | [A number] | |
| Total Value and Tax (in high case) | | | | [A number] | |
| Name: Zhejiang Shuguang Industrial Co., Ltd | | Remarks | | | |
| Identity Number of Tax Payer: | | | | | |
| Address and Phone: | | | | | |
| Bank and Account: Wuyi Branch of ICBC | | | | | |

Sales company (seal)

Issued by:

Check

Cashier:

PUBLIC
FILE
SS

采购单

甲方：浙江曙光实业有限公司
地址：

电话：[A Number]

传真：[A Number]

电话：[A Number]

传真：[A Number]

根据《中华人民共和国合同法》的有关规定，经甲乙双方平等友好协商，达成如下协议，以供双方共同遵守。

一、产品规格型号及价格

合同编号：BT-2010-007

| 序号 | 产品名称 | 质量要求 | 规格 | 数量 | 单价 (含税不含运费) | 金额 |
|-------------|--------------|--------|---------------|----|----------------|------------|
| 1 | 钢 钢 圈 60I | 15×7.0 | PDC:139.7.6 孔 | 1个 | [A Number] | [A Number] |
| 总金额：5400 元整 | | | | | | |
| 备注： | | | | | | |

二、产品要求

乙方必须保证产品技术、质量符合甲方要求，且无任何质量问题；否则要承担相应的违约责任即合同金额的20%，并赔偿甲方因此受到的其他损失。

三、交货期限及方式：

1：乙方保证收到定金后安排生产，在2天内，联系好货运公司，将货物寄出，以单据为证；乙方将货物运送到甲方指定的地点，运费由甲方承担，运输期间发生不可抗拒的损失，乙方不承担任何责任，由于乙方原因造成的损失，乙方给与甲方相应的赔偿，后面的货款发货之前，我司要去公司验货。

2：若不能按时提货，乙方应从最迟的交货次日起，每日向甲方支付延迟交货部分货款的3%违约金，并赔偿因此给甲方造成其他损失，此项违约金以逾期移交物品部分货款总值的50%为上限。

四、付款方式

1：甲乙双方签订合同后，甲方先付30%定金，余款在货物每次发出前付清，乙方要给甲方开具17个点的增值税发票。

2：收到传真后，请确认签名并盖章后回传，否则视为默认！

委托代理人签字：杨坤

日期：2010



乙方：浙江曙光实业有限公司

委托代

日期



浙江增值税专用发票

3300102140

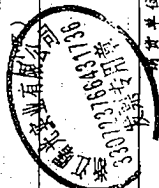
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Public Version

此联不作为报销凭证使用

开票日期: 2010年11月16日

| | | | | | | | | | | | |
|------------------|-------------------------|--------------------------------------|------------------------------------|---------------|-------|-------|-----|-----|----------------|---------|----------------|
| 名称: 武义裕特挂车制造有限公司 | 纳税人识别号: 330723693604527 | 地址、电话: 浙江省武义县桐琴五金机械工业园区0579-87712461 | 开户行及帐号: 中国农业银行武义县支行986301040013330 | 货物或应税劳务名称: 挂车 | 规格型号: | 单位: 只 | 数量: | 单价: | 金额 [A Number]: | 税率: 17% | 税额 [A Number]: |
| 名称: 浙江曙光实业有限公司 | 纳税人识别号: 330723766431736 | 地址、电话: 武义县黄泽镇金村山工业区 0579-87728718 | 开户行及帐号: 工行武义县支行120806009000104193 | 合计 (大写) | | | | | | | |
| 名称: 浙江曙光实业有限公司 | 纳税人识别号: 330723766431736 | 地址、电话: 武义县黄泽镇金村山工业区 0579-87728718 | 开户行及帐号: 工行武义县支行120806009000104193 | | | | | | | | |



Zhejiang Shuguang Industrial Co., Ltd.
Public Version

开票人: (章)

复核:

收款人:

IC
V
W

商品购销合同

供方: 浙江曙光实业有限公司
需方: 宁波市鄞州铭恒汽车零部件有限公司

合同编号: 1120N
签定地点: 宁波
签定日期: 2011.1.10

一、产品名称、规格、数量、金额、交货时间

| 产品名称 | 计量单位 | 数量 | 单价 | 总金额 | 交(提)货日期 |
|---------|------|------------|------------|------------|------------|
| 汽车铝合金轮毂 | 千克 | [A Number] | [A Number] | [A Number] | 2011.03.20 |

二、质量要求: 供方应按需方的质量要求组织生产。若因产品质量问题引起的国外客户提出索赔的, 由供方承担经济责任。

三、交(提)货地点、方式: 在规定时间内货进指定仓库。

四、运输方式及到达站(港)和费用负担由需方负责。

五、合理损耗及计算方法:

六、包装标准: 包装物的供应与回收: 按国外客户要求, 具体包装见附页。

七、验货标准、方法及提出异议期限: 以国外客户确认为准, 提出异议期限自国外客户收到货物后六个月内。

八、结算方式及期限: 供方凭真实有效的增值税发票向需方结算。

九、如需提供担保, 另立合同担保书, 作为本合同附件。

十、违约责任:

十一、解决合同纠纷的方式: 未尽事宜, 双方友好协商, 协商不成的, 由需方所在地法院管辖。

十二、其他约定事项:

十三、本合同经双方代表签字盖章后生效。

供方: (章)

单位地址:

代表人:

联系电话:

需方: (章)

单位地址:

代表人:

联系电话:

浙江增值税专用发票

№ 04789370

3300102140

开票日期: 2011年03月30日

此联不作为报销凭证使用

| | | |
|--|---------------------------|------------------------|
| 名称: 宁波市鄞州悦恒汽车零部件有限公司 | 密码: 975-/**1874<124<-9+9/ | 加密版本: 01 |
| 纳税人识别号: 宁波市鄞州区云石路1539号1101室-1103室0574-88227309 | /46>68<8*3059-4-468<2 | 3300102140 |
| 地址、电话: 宁波市鄞州区云石路1539号1101室-1103室0574-88227309 | 06+-/46+47*83>/8297*> | 04789370 |
| 开户行及帐号: 宁波市鄞州农村合作银行中河支行81331101302059663 | *6048>4+/7+8/+4*3>>00 | |
| 货物或应税劳务名称: 汽车铝合金轮毂 | 单位: 千克 | 数量 |
| 规格型号 | 单价 | 金额 |
| 税率 | 税率 | 税额 |
| 合计 | 合计 | 合计 |
| 价税合计(大写) | | |
| 名称: 浙江曙光实业有限公司 | 纳税人识别号: 330723766431736 | 地址、电话: 330723766431736 |
| 开户行及帐号: 330723766431736 | | |



开票人: 吕秋英

复核: 顾胜元

收款人: 陈静

Zhejiang Shuguang Industrial Co., Ltd.
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FILE 51

国家税务总局 (2009) 649 号海西华联税务师事务所

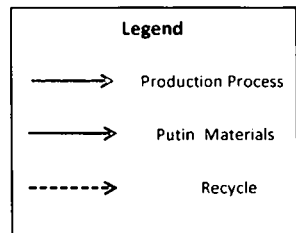
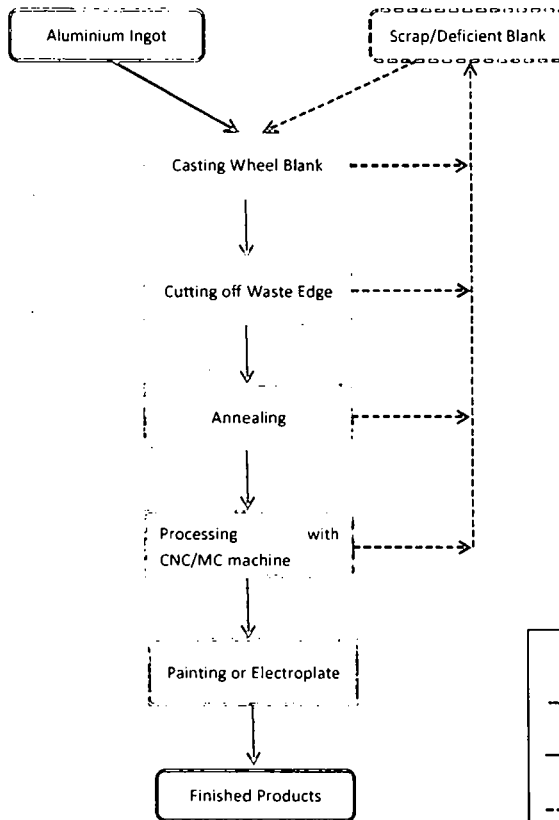


Exhibit-12

PUBLIC
FILE

Exhibit-12

Production Flow Chart



PUBLIC
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Exhibit-13

General Information (Registered)

Registration No.: [A number] Legal Representative: [An individual's name] Zip Code: [A number]
Enterprise Name: Zhejiang Shuguang Industrial Co., Ltd. Registered Capital: [A number]
Residence: [An address] Paid-in Capital: [A number]

Business Scope: Automobile Wheel; Motorcycle Wheel; Metal Processing Machinery; Aluminum Alloy Products; Manufacture; Processing and Sales of Gardening Metal-tool; Sales of Wheel, Auto Parts Metal Shelf, Clothing, Accessory, Stationary, and other daily commodities, excluding Flammable and Explosive daily commodities. Import and Export of Techniques; Import and Export of Goods.

Type of Enterprise: Private Limited Liability Company (Held by Natural Person or Private Enterprise)

Contacting Organ: [An organ's name]

Date of change: August 10, 2011 Date of Establishment: December 24, 2002 File No.: Duplicate Copy: 1

Term of Business: From December 24, 2002 to December 23, 2052

Issuing Authority: [An authority's name]

Legal Representative

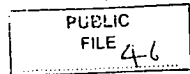
Name: [An individual's name] Gender: Male Date of Birth: [A number] Tel: [A number]
Type of Certificate: ID Card Certificate No.: [A number]
Current Residence:

Natural Person Investment

| | | |
|------------------------------|---|---------------|
| Name: [An individual's name] | Investment Amount (Ten Thousand Yuan): [A number] | Ratio (%): 40 |
| Name: [An individual's name] | Investment Amount (Ten Thousand Yuan): [A number] | Ratio (%): 20 |
| Name: [An individual's name] | Investment Amount (Ten Thousand Yuan): [A number] | Ratio (%): 20 |
| Name: [An individual's name] | Investment Amount (Ten Thousand Yuan): [A number] | Ratio (%): 20 |

Organization Situation

Name: [An individual's name] Gender: Male Position: Executive Director



Type of Certificate: Resident Identity Card Certificate No.: [A number]

Name: [An individual's name] Gender: Male Position: Supervisor

Type of Certificate: Resident Identity Card ID No.: [A number]

Name: [An individual's name] Gender: Female Position: Supervisor

Type of Certificate: Resident Identity Card ID No.: [A number]

Annual Review

Year: 2008 Results: Passed Date: [A number]

Year: 2009 Results: Passed Date: [A number]

Year: 2010 Results: Passed Date: [A number]

Date of Print: September 9, 2011

公司基本情况 (在册)

Zhejiang Shuguang Industrial Public Version

注册号: 330723000014920
企业名称: 浙江曙光实业有限公司
住所:

法定代表人姓名:

邮政编码:

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注册资本(万元):

实收资本(万元):

经营范围: 汽车轮胎、摩托车轮胎、金属加工机械、铝合金制品、园林用金属工具的制造、加工、销售、轮胎、汽车配件、摩托车及配件、金属货架、服装、饰品、文具用品、其他日用品(除易燃易爆日用品)的销售; 技术进出口、货物进出口。

企业类型: 私营有限责任公司(自然人投资或控股) 管理单位: 桐琴工商所

核准日期: 2011/08/10

成立日期: 2002/12/24

档案编号:

执照副本数: 1

营业期限: 自 2002/12/24

至 2052/12/23

机关: 武义县工商行政管理局

法定代表人情况

姓名: [An Individual] 性别: 出生年月: 电话: [A number]
证件名称: 身份证 证件号码: [A number]
现住址: [An Individual]

自然人投资者情况:

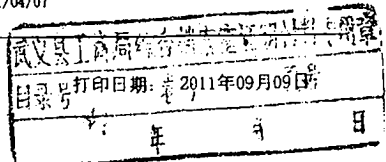
| | | |
|------------------------|---------------------|---------------------|
| 自然人姓名: [An Individual] | 投资额(万元): [A number] | 投资比例(%): [A number] |
| 自然人姓名: [An Individual] | 投资额(万元): [A number] | 投资比例(%): [A number] |
| 自然人姓名: [An Individual] | 投资额(万元): [A number] | 投资比例(%): [A number] |
| 自然人姓名: [An Individual] | 投资额(万元): [A number] | 投资比例(%): [A number] |

组织机构情况

| | | |
|---------------------|---------|----------|
| 姓名: [An Individual] | 性别: 男性 | 职务: 执行董事 |
| 身份证件名称: 身份证 | 身份证件号码: | |
| 姓名: [An Individual] | 性别: 男性 | 职务: 监事 |
| 身份证件名称: 身份证 | 身份证件号码: | |
| 姓名: [An Individual] | 性别: 女性 | 职务: 监事 |
| 身份证件名称: 身份证 | 身份证件号码: | |

年检情况

| | | |
|----------|-----------|------------------|
| 年度: 2008 | 审核结果: 已年检 | 年检日期: 2009/03/30 |
| 年度: 2009 | 审核结果: 已年检 | 年检日期: 2010/04/26 |
| 年度: 2010 | 审核结果: 已年检 | 年检日期: 2011/04/07 |



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Exhibit-14

Business License for Enterprise's Legal Person

(Duplicate copy)

Registration No.: [A number] (1/1)

Enterprise Name: Zhejiang Shuguang Industrial Co., Ltd.

Residence: [An address]

Legal Representative: [An individual's name]

Registered Capital: [A number]

Paid-in Capital: [A number]

Type of Enterprise: Limited Liability Company

Scope of Business:

business items required approval: None

General business items: Automobile Wheel, Motorcycle Wheel, Metal Processing Machinery, Aluminum Alloy Products, Manufacture, Processing and Sales of Gardening Metal-tool, Sales of Wheel, Auto Parts, Metal Shelf, Clothing, Accessory, Stationary, and other daily commodities, excluding Flammable and Explosive daily commodities.
(Scope of Business does not include items prohibited, restricted or licensed by law, administrative provisions or regulations of the State Council.)

Date of Establishment: December 24, 2002

Term of Business: From December 24, 2002 to December 23, 2052

NOTES

1. This license is a proof of eligible qualification and legal operation for the enterprise juridical representative.
2. Both the original and duplicate version of this license is authority conferred by law.
3. The original license is supposed to locate into an outstanding place.
4. This license is not allowed to be faked, altered, leased, borrowed and transferred.
5. Any difference from original registrations should report to the relevant bureau for a new one.
6. The enterprise must engage in the annual survey from March to June
7. Any activities related to financial reckoning is prohibited if this license was revoked.
8. Both the original and duplicate version of this license should be submitted to the authorities when applying a license cancellation.
9. A statement should be provided on the authorized publication once the license was lost or destroyed.

Annual Review

| | | |
|------------------------------|------------------------------|--|
| Special Seal for 2009 Review | Special Seal for 2010 Review | |
|------------------------------|------------------------------|--|

Please submit the annual survey results before June 30, there will be no further notes

((An authority's name))

April 2, 2010

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企业法人营业执照

(副 本)

注册号 330723000014920 (1/1)

名称 浙江曙光实业有限公司
住所 武义县泉溪金岩山工业区
法定代表人姓名 颜关伟
注册资本 贰仟陆佰万元
实收资本 贰仟陆佰万元
公司类型 有限责任公司
经营范围 无

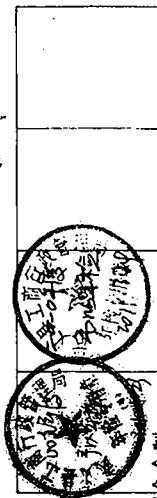
许可经营项目：无
一般经营项目：汽车轮毂、摩托车轮毂、金属加工机械、铝合金制品、园林用金属工具、加工、销售、轮胎、汽车配件、摩托产品、及附件、金属货架、服装、饰品、其他日用品（除易燃易爆日用品）的销售。（上述经营范围不含国家法律法规规定禁止、限制和许可经营的项目。）***

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

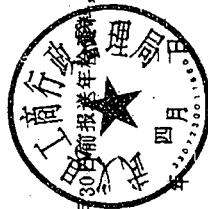
须知

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》正本应当置于住所或营业场所。
4. 《企业法人营业执照》不得伪造、涂改、出借、出租、转让。
5. 登记事项发生变更，应当及时向公司登记机关变更登记，换领《企业法人营业执照》。
6. 每年三月一日起至六月三十日，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》遗失或者毁损的，应当在公司登记机关规定的报刊上声明作废，申请补领。

年度检验情况



每年6月30日前报送年检材料，不再另行通知



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成立日期 2002年12月24日
营业期限 2002年12月24日至 2005年12月23日止

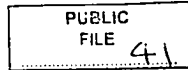


Exhibit-15

Zhejiang Shuguang Industrial Co., Ltd.

Shareholders' Meeting Minutes

Date: March 8, 2011

Address:[An address]

Attendants: [An individual's name], [An individual's name], [An individual's name]

Through fully discussion, shareholders unanimously agree to the following:

1. Concerning the undistributed net profits of the company for the year 2010 amount to [a number], it will not be distributed and will be reserved for further development.

Shareholders signature: [an individual's name]

[an individual's name]

[an individual's name]

浙江曙光实业有限公司 股东会纪要

日期：2011 年 3 月 8 日

地点：浙江曙光实业有限公司二楼会议室

参加股东 [An Individual Name] [An Individual Name]

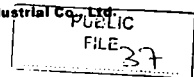
经全体股东讨论，一致同意以下几点决议：

- 1、 关于 2010 年公司税后未分配利润 [a number] 不进行分配，
用于以后扩大生产使用。

股东签名： [An Individual Name]
[An Individual Name]
[An Individual Name]

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Exhibit-16



Industrial Enterprise Financial Status

Form Number: B202
Form Designed By: State Statistics Bureau
Document Number: GUOTONGZI [2010] No. 87

Entity ID Code: 766431736

Enterprise Name: Zhejiang Shuguang Industrial Co., Ltd. January - June of 2011 Valid Period Till: January 2012

| Item | Unit | Code | Current Year January to this month | Corresponding Period of the Last Year |
|--------------------------------------|---------------|------|------------------------------------|---------------------------------------|
| A | B | C | 1 | 2 |
| Major Business Revenue | Thousand Yuan | 01 | | |
| Major Business Cost of Sell | Thousand Yuan | 02 | | |
| Major Business Tax and Relevantants | Thousand Yuan | 04 | | |
| Operation Expenses | Thousand Yuan | 03 | | |
| Administrative Expenses | Thousand Yuan | 06 | | |
| Financial Expenses | Thousand Yuan | 07 | | |
| Including: Interests Net Expenditure | Thousand Yuan | 08 | | |
| Total Profits | Thousand Yuan | 09 | | |
| Total Assets | Thousand Yuan | 10 | | |
| Total Current Assets | Thousand Yuan | 11 | | |
| Account Receivable | Thousand Yuan | 12 | | |
| Inventory | Thousand Yuan | 13 | | |
| Including: Finished Products | Thousand Yuan | 14 | | |
| Depreciation of the year | Thousand Yuan | 17 | | |
| Total Liabilities | Thousand Yuan | 16 | | |
| VAT payable | Thousand Yuan | 18 | | |
| Balance of Bank Loan | Thousand Yuan | 20 | | |
| Actual Investment of Fixed Assets | Thousand Yuan | 21 | | |
| Including: Equipments | Thousand Yuan | 31 | | |
| Total amounts of R&D expenditure | Thousand Yuan | 25 | | |
| Expenditure for purchase technology | Thousand Yuan | 32 | | |
| Total remuneration | Thousand Yuan | 27 | | |
| Average Head count | Person | 28 | | |

Legal Representative: Yan Guanwei Statistics Officer: Mao Qunying Filing Person: He Qunying Tel: 87960806 Date: July 13, 2011

Note: 1 Enterprises adopting 2006 accounting standards: "Major Business Revenue", "Major Business Cost of Sell" and "Major Business Tax and Relevantant" shall be replaced by "Operation Revenue", "Operation Cost" and "Operation Tax and Relevantants". "Operation Expenses" shall be replaced by "Sales Expenses".

2. Major logic relationship:

- (1) Total Assets (10) > Accounts Receivables (12); (2) Total Assets (10) > Finished Products (14); Total Assets (10) > Total Current Assets (11)
(4) Major Business Income (01) > Major Business Tax and Relevantants (04); (5) Actual Investment of Fixed Assets (21) > Equipments Purchase (31)

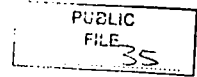


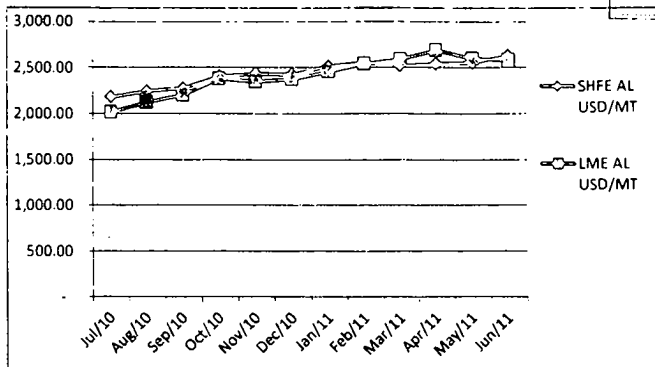
Exhibit-17

Exhibit-17

Price Comparison Between LME and SHE

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| Period | SHFE AL USD/MT | LME AL USD/MT | Difference (SHE minus LME) | Difference Ratio (%) |
|--------|-------------------|------------------|-------------------------------|-------------------------|
| Jul-10 | 2,177.06 | 2,012.59 | 164.47 | 8% |
| Aug-10 | 2,239.86 | 2,121.12 | 118.74 | 5% |
| Sep-10 | 2,272.59 | 2,202.41 | 70.18 | 3% |
| Oct-10 | 2,409.01 | 2,376.45 | 32.56 | 1% |
| Nov-10 | 2,435.64 | 2,350.59 | 85.05 | 3% |
| Dec-10 | 2,423.86 | 2,371.36 | 52.50 | 2% |
| Jan-11 | 2,514.24 | 2,457.95 | 56.29 | 2% |
| Feb-11 | 2,548.63 | 2,539.70 | 8.93 | 0% |
| Mar-11 | 2,517.37 | 2,585.87 | -68.50 | -3% |
| Apr-11 | 2,543.64 | 2,687.92 | -144.28 | -6% |
| May-11 | 2,554.21 | 2,593.18 | -38.97 | -2% |
| Jun-11 | 2,632.57 | 2,583.39 | 49.18 | 2% |

PUBLIC
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Exhibit-18

Income Tax on Enterprises Annual Tax Return of People's Republic of China (Class

Tax Period: 2008-01-01 to 2008-12-31

Taxpayer: Zhejiang Shuguang Industrial Co., Ltd.

ID No. of Taxpayer: [a number]

Amount Unit: Yuan (to Jiao, Fen)

| Type | Line | Items | Amounts |
|--|--|---|---|
| Calculation of total amount of profits | 1 | I. Operating Income (Filling in additive-sheet I) | [a number] |
| | 2 | Less: Operating Cost (Filling in additive-sheet II) | [a number] |
| | 3 | Operating Tax and Additional | [a number] |
| | 4 | Selling Expense (Filling in additive-sheet II) | [a number] |
| | 5 | Administrative Expense (Filling in additive-sheet II) | [a number] |
| | 6 | Financial Expenses (Filling in additive-sheet II) | [a number] |
| | 7 | Asset Impairment Loss | |
| | 8 | Plus: Income from Change Of fair Value | |
| | 9 | Investment yield | |
| | 10 | II. Operating Profits | [a number] |
| | 11 | Plus: Non-main operating Expense (Filling in additive-sheet I) | |
| | 12 | Less: Non-main Operating Income (Filling in additive-sheet II) | [a number] |
| | Calculation of taxable income amount | 13 | III. Total Profit (10+11-12) |
| 14 | | Plus: Increased amount of tax adjustment (Filling in additive-sheet III) | [a number] |
| 15 | | Less: Reduced amount by tax adjustment (Filling in additive-sheet III) | [a number] |
| 16 | | In which: Non-tax Income | |
| 17 | | Tax-free income | |
| 18 | | Reduction of income | |
| 19 | | Income from deduction or exemption items | |
| 20 | | Add the deduction | [a number] |
| 21 | | Deduct the income tax payable | |
| 22 | | Plus: Foreign income tax payable make up domestic loss | |
| 23 | | Income after adjustment of tax (13+14-15+22) | [a number] |
| 24 | | Less: To make up annual loss for previous years (Filling in additive-sheet IV) | |
| Calculation of amount of tax payable | | 25 | Taxable Income Amount (23-24) |
| | 26 | Tax Rate (25%) | [a number] |
| | 27 | Taxable Income Amount (25*26) | [a number] |
| | 28 | Less: Deduction or exemption of income tax (Filling in additive-sheet V) | |
| | 29 | Less: setoff of income tax (Filling in additive-sheet V) | [a number] |
| | 30 | Tax Amount Payable (27-28-29) | [a number] |
| | 31 | Plus: Amount of foreign income tax payable (Filling in additive-sheet VI) | |
| | 32 | Less: Amount of foreign income tax credit (Filling in additive-sheet VI) | |
| | 33 | Actual amount of income tax payable (30+31-32) | [a number] |
| | 34 | Less: Accumulative Actually Pre-paid Income Tax in Current Year | [a number] |
| | 35 | In which: Amount of tax allocated by the general agency collecting tax | |
| | 36 | Amount of tax pre-paid through financial treasury adjustment by the general agency collecting tax | |
| | Material attached | 37 | Amount of pre-paid tax allocated by the branch belonging to the general agency collecting tax |
| 38 | | Percentages pre-paid locally by member enterprises of which taxes are combined (parent company and subsidiary system) | |
| 39 | | Percentages pre-paid locally by enterprises of which taxes are combined | |
| 40 | | Amount of income tax owed or overpaid in this year (33-34) | [a number] |
| 41 | | The deduction amount of income tax in this year which was overpaid in previous year | |
| 42 | | Amount of income tax entering the treasury in this year which was payable but has not been paid in previous year | |
| Official seal of taxpayer: | Official Seal of Deputy Declaration Agency: | | Special Seal for Competent Tax Authority to Accept the Transaction: |
| Handled by: | Responsible person and No. of Practice Certificate | | Accepted by: |
| Date of Application: | Deputy Declaration Date: ____ YY / ____ MM / ____ DD | | Accepted Date: ____ YY / ____ MM / ____ DD |

Income Tax on Enterprises Annual Tax Return of People's Republic of China (Class A)

Tax Period: 2009-01-01 to 2009-12-31

Taxpayer: Zhejiang Shuguang Industrial Co., Ltd.

ID No. of Taxpayer: [a number]

Amount Unit: Yuan (to Jiao, Fen)

| Type | Line | Items | Amounts |
|--|--|---|---|
| Calculation of total amount of profits | 1 | I. Operating Income (Filling in additive-sheet I) | [a number] |
| | 2 | Less: Operating Cost (Filling in additive-sheet II) | [a number] |
| | 3 | Operating Tax and Additional | [a number] |
| | 4 | Selling Expense (Filling in additive-sheet II) | [a number] |
| | 5 | Administrative Expense (Filling in additive-sheet II) | [a number] |
| | 6 | Financial Expenses (Filling in additive-sheet II) | [a number] |
| | 7 | Asset Impairment Loss | |
| | 8 | Plus: Income from Change Of fair Value | |
| | 9 | Investment yield | |
| | 10 | II. Operating Profits | [a number] |
| | 11 | Plus: Non-main operating Expense (Filling in additive-sheet I) | [a number] |
| | 12 | Less: Non-main Operating Income (Filling in additive-sheet II) | [a number] |
| | 13 | III. Total Profit (10+11-12) | [a number] |
| Calculation of taxable income amount | 14 | Plus: Increased amount of tax adjustment (Filling in additive-sheet III) | [a number] |
| | 15 | Less: Reduced amount by tax adjustment (Filling in additive-sheet III) | [a number] |
| | 16 | In which: Non-tax income | |
| | 17 | Tax-free income | |
| | 18 | Reduction of income | |
| | 19 | Income from deduction or exemption items | |
| | 20 | Add the deduction | [a number] |
| | 21 | Deduct the income tax payable | |
| | 22 | Plus: Foreign income tax payable make up domestic loss | |
| | 23 | Income after adjustment of tax (13+14-15+22) | [a number] |
| | 24 | Less: To make up annual loss for previous years (Filling in additive-sheet IV) | |
| Calculation of amount of tax payable | 25 | Taxable Income Amount (23-24) | [a number] |
| | 26 | Tax Rate (25%) | [a number] |
| | 27 | Taxable Income Amount (25*26) | [a number] |
| | 28 | Less: Deduction or exemption of income tax (Filling in additive-sheet V) | |
| | 29 | Less: setoff of income tax (Filling in additive-sheet V) | [a number] |
| | 30 | Tax Amount Payable (27-28-29) | [a number] |
| | 31 | Plus: Amount of foreign income tax payable (Filling in additive-sheet VI) | |
| | 32 | Less: Amount of foreign income tax credit (Filling in additive-sheet VI) | |
| | 33 | Actual amount of income tax payable (30+31-32) | [a number] |
| | 34 | Less: Accumulative Actually Pre-paid Income Tax in Current Year | [a number] |
| | 35 | In which: Amount of tax allocated by the general agency collecting tax | |
| | 36 | Amount of tax pre-paid through financial treasury adjustment by the general agency collecting tax | |
| | 37 | Amount of pre-paid tax allocated by the branch belonging to the general agency collecting tax | |
| | 38 | Percentages pre-paid locally by member enterprises of which taxes are combined (parent company and subsidiary system) | |
| | 39 | Percentages pre-paid locally by enterprises of which taxes are combined | |
| | 40 | Amount of income tax owed or overpaid in this year (33-34) | [a number] |
| Material attached | 41 | The deduction amount of income tax in this year which was overpaid in previous year | |
| | 42 | Amount of income tax entering the treasury in this year which was payable but has not been paid in previous year | |
| Official seal of taxpayer: | Official Seal of Deputy Declaration Agency: | | Special Seal for Competent Tax Authority to Accept the Transaction: |
| Handled by: | Responsible person and No. of Practice Certificate | | Accepted by: |
| Date of Application: | Deputy Declaration Date: ____ YY / ____ MM / ____ DD | | Accepted Date: ____ YY / ____ MM / ____ DD |

Income Tax on Enterprises Annual Tax Return of People's Republic of China

Tax Period: 2010-01-01 to 2010-12-31

Taxpayer: Zhejiang Shuguang Industrial Co., Ltd.

ID No. of Taxpayer: [a number]

Amount Unit: Yuan (to Jiao, Fen)

| Type | Line | Items | Amounts |
|--|--------------------------------------|---|---|
| Calculation of total amount of profits | 1 | I Operating Income (Filling in additive-sheet I) | [a number] |
| | 2 | Less: Operating Cost (Filling in additive-sheet II) | [a number] |
| | 3 | Operating Tax and Additional | [a number] |
| | 4 | Selling Expense (Filling in additive-sheet II) | [a number] |
| | 5 | Administrative Expense (Filling in additive-sheet II) | [a number] |
| | 6 | Financial Expenses (Filling in additive-sheet II) | [a number] |
| | 7 | Asset Impairment Loss | |
| | 8 | Plus: Income from Change Of fair Value | |
| | 9 | Investment yield | |
| | 10 | II Operating Profits | [a number] |
| | 11 | Plus: Non-main operating Expense (Filling in additive-sheet I) | |
| | 12 | Less: Non-main Operating Income (Filling in additive-sheet II) | [a number] |
| | Calculation of taxable income amount | 13 | III. Total Profit (10+11-12) |
| 14 | | Plus: Increased amount of tax adjustment (Filling in additive-sheet III) | [a number] |
| 15 | | Less: Reduced amount by tax adjustment (Filling in additive-sheet III) | [a number] |
| 16 | | In which: Non-tax Income | |
| 17 | | Tax-free income | |
| 18 | | Reduction of income | |
| 19 | | Income from deduction or exemption items | |
| 20 | | Add the deduction | |
| 21 | | Deduct the income tax payable | |
| 22 | | Plus: Foreign income tax payable make up domestic loss | |
| 23 | | Income after adjustment of tax (13+14-15+22) | [a number] |
| 24 | | Less: To make up annual loss for previous years (Filling in additive-sheet IV) | |
| Calculation of amount of tax payable | | 25 | Taxable Income Amount (23-24) |
| | 26 | Tax Rate (25%) | [a number] |
| | 27 | Taxable Income Amount (25*26) | [a number] |
| | 28 | Less: Deduction or exemption of income tax (Filling in additive-sheet V) | |
| | 29 | Less: setoff of income tax (Filling in additive-sheet V) | [a number] |
| | 30 | Tax Amount Payable (27-28-29) | [a number] |
| | 31 | Plus: Amount of foreign income tax payable (Filling in additive-sheet VI) | |
| | 32 | Less: Amount of foreign income tax credit (Filling in additive-sheet VI) | |
| | 33 | Actual amount of income tax payable (30+31-32) | [a number] |
| | 34 | Less: Accumulative Actually Pre-paid Income Tax in Current Year | [a number] |
| | 35 | In which: Amount of tax allocated by the general agency collecting tax | |
| | 36 | Amount of tax pre-paid through financial treasury adjustment by the general agency collecting tax | |
| | Material attached | 37 | Amount of pre-paid tax allocated by the branch belonging to the general agency collecting tax |
| 38 | | Percentages pre-paid locally by member enterprises of which taxes are combined (parent company and subsidiary system) | |
| 39 | | Percentages pre-paid locally by enterprises of which taxes are combined | |
| 40 | | Amount of income tax owed or overpaid in this year (33-34) | [a number] |
| 41 | | The deduction amount of income tax in this year which was overpaid in previous year | |
| 42 | | Amount of income tax entering the treasury in this year which was payable but has not been paid in previous year | |
| Official seal of taxpayer: | | Special Seal for Competent Tax Authority to Accept the Transaction: | |
| Handled by: | | Accepted by: | |
| Date of Application: ____ YY / ____ MM / ____ DD | | Accepted Date: ____ YY / ____ MM / ____ DD | |
| Deputy Declaration Date: ____ YY / ____ MM / ____ DD | | | |

中华人民共和国企业所得税年度纳税申报表(A类)

税款所属期间: 2008 年 1 月 1 日至 2008 年 12 月 31 日

纳税人名称: 浙江曙光实业有限公司

纳税人识别号: 35

金额单位: 元 (列至角分)

| 类别 | 行次 | 项目 | 金额 |
|----------------------|----|------------------------|------------|
| 利润 总额 计算 | 1 | 一、营业收入 (填附表一) | [a number] |
| | 2 | 减: 营业成本 (填附表二) | [a number] |
| | 3 | 营业税金及附加 | [a number] |
| | 4 | 销售费用 (填附表二) | [a number] |
| | 5 | 管理费用 (填附表二) | [a number] |
| | 6 | 财务费用 (填附表二) | [a number] |
| | 7 | 资产减值损失 | |
| | 8 | 加: 公允价值变动收益 | |
| | 9 | 投资收益 | |
| | 10 | 二、营业利润 | [a number] |
| 应纳 税所 得额 计算 | 11 | 加: 营业外收入 (填附表一) | [a number] |
| | 12 | 减: 营业外支出 (填附表二) | [a number] |
| | 13 | 三、利润总额 (10+11-12) | [a number] |
| | 14 | 加: 纳税调整增加额 (填附表三) | [a number] |
| | 15 | 减: 纳税调整减少额 (填附表三) | [a number] |
| | 16 | 其中: 不征税收入 | |
| | 17 | 免税收入 | |
| | 18 | 减计收入 | |
| | 19 | 减: 免税项目所得 | |
| | 20 | 加计扣除 | [a number] |
| 应纳 税额 计算 | 21 | 抵扣应纳税所得额 | [a number] |
| | 22 | 加: 境外应税所得弥补境内亏损 | |
| | 23 | 纳税调整后所得 (13+14-15+22) | [a number] |
| | 24 | 减: 弥补以前年度亏损 (填附表四) | |
| | 25 | 应纳税所得额 (23-24) | [a number] |
| | 26 | 税率 (25%) | [a number] |
| | 27 | 应纳税所得额 (25×26) | [a number] |
| | 28 | 减: 减免所得税额 (填附表五) | |
| | 29 | 减: 抵免所得税额 (填附表五) | |
| | 30 | 应纳税额 (27-28-29) | [a number] |
| 应纳 税额 计算 | 31 | 加: 境外所得应纳税所得额 (填附表六) | |
| | 32 | 减: 境外所得抵免所得税额 (填附表六) | |
| | 33 | 实际应纳税所得额 (30+31-32) | [a number] |
| | 34 | 减: 本年累计实际已预缴的所得税额 | [a number] |
| | 35 | 其中: 汇总纳税的总机构分摊预缴的税额 | |
| | 36 | 汇总纳税的总机构财政调库预缴的税额 | |
| | 37 | 汇总纳税的总机构所属分支机构分摊的预缴税额 | |
| | 38 | 合并纳税 (母子体制) 成员企业就地预缴比例 | |
| | 39 | 合并纳税企业就地预缴的所得税额 | |
| | 40 | 本年应补 (退) 的所得税额 (33-34) | [a number] |
| 附 录 资 料 | 41 | 以前年度多缴的所得税额在本年抵减额 | |
| | 42 | 以前年度应缴未缴在本年入库所得税额 | |

纳税人公章:

经办人:

申报日期: 年 月 日

代理申报中介机构公章:

经办人及执业证件号码:

代理申报日期: 年 月 日

主管税务关受理专用章
受理日期: 年 月 日

中华人民共和国企业所得税年度纳税申报表 (A类)

税款所属期间: 2009 年 1 月 1 日至 2009 年 12 月 31 日

纳税人名称: 浙江曙光实业有限公司

纳税人识别号:

金额单位: 元 (列至角分)

| 类别 | 行次 | 项目 | 金额 |
|----------------------|----|------------------------|--------------|
| 利润 总额 计算 | 1 | 一、营业收入 (填附表一) | |
| | 2 | 减: 营业成本 (填附表二) | |
| | 3 | 营业税金及附加 | [a number] |
| | 4 | 销售费用 (填附表二) | [a number] |
| | 5 | 管理费用 (填附表二) | [a number] |
| | 6 | 财务费用 (填附表二) | [a number] |
| | 7 | 资产减值损失 | [a number] |
| | 8 | 加: 公允价值变动收益 | |
| | 9 | 投资收益 | |
| | 10 | 二、营业利润 | [a number] |
| 应纳 税所 得额 计算 | 11 | 加: 营业外收入 (填附表一) | [a number] |
| | 12 | 减: 营业外支出 (填附表二) | [a number] |
| | 13 | 三、利润总额 (10+11-12) | [a number] |
| | 14 | 加: 纳税调整增加额 (填附表三) | [a number] |
| | 15 | 减: 纳税调整减少额 (填附表三) | [a number] |
| | 16 | 其中: 不征税收入 | |
| | 17 | 免税收入 | |
| | 18 | 减: 收入 | |
| | 19 | 减: 免税项目所得 | |
| | 20 | 加计扣除 | [a number] |
| 应纳 税额 计算 | 21 | 抵扣应纳税所得额 | |
| | 22 | 加: 境外应税所得弥补境内亏损 | |
| | 23 | 纳税调整后所得 (13+14-15+22) | [a number] |
| | 24 | 减: 弥补以前年度亏损 (填附表四) | |
| | 25 | 应纳税所得额 (23-24) | [a number] |
| | 26 | 税率 (25%) | |
| | 27 | 应纳税所得税额 (25×26) | |
| | 28 | 减: 减免所得税额 (填附表五) | |
| | 29 | 减: 抵免所得税额 (填附表五) | [a number] |
| | 30 | 应纳税额 (27-28-29) | [a number] |
| 附列 资料 | 31 | 加: 境外所得应纳税所得税额 (填附表六) | |
| | 32 | 减: 境外所得抵免所得税额 (填附表六) | |
| | 33 | 实际应纳税所得税额 (30+31-32) | |
| | 34 | 减: 本年累计实际已预缴的所得税额 | |
| | 35 | 其中: 汇总纳税的总机构分摊预缴的税额 | |
| | 36 | 汇总纳税的总机构归政调库预缴的税额 | |
| | 37 | 汇总纳税的总机构所属分支机构分摊的预缴税额 | |
| | 38 | 合并纳税 (母子体制) 成员企业就地预缴比例 | |
| | 39 | 合并纳税企业就地预缴的所得税额 | |
| | 40 | 本年应补 (退) 的所得税额 (33-34) | |
| 附列 资料 | 41 | 以前年度多缴的所得税额在本年抵减额 | |
| | 42 | 以前年度应缴未缴在本年入库所得税额 | |
| 纳税人公章: | | 代理申报中介机构公章: | 主管税务机关受理(用章) |
| 经办人: | | 经办人及执业证件号码: | 受理人: |
| 申报日期: 年 月 日 | | 代理申报日期: 年 月 日 | 受理日期: 年 月 日 |

Public Version

中华人民共和国企业所得税年度纳税申报表

单位名称: 浙江曙光实业有限公司

填报日期: 2011年3月22日

金额单位: 元 (列至角分)

| 类别 | 行次 | 项目 | 金额 |
|----------------------|------------------------|-----------------------|-------------|
| 利润 总额 计算 | 1 | 一、营业收入 (填附表一) | [a number] |
| | 2 | 减: 营业成本 (填附表二) | [a number] |
| | 3 | 营业税金及附加 | |
| | 4 | 销售费用 (填附表二) | |
| | 5 | 管理费用 (填附表二) | [a number] |
| | 6 | 财务费用 (填附表二) | [a number] |
| | 7 | 资产减值损失 | |
| | 8 | 加: 公允价值变动收益 | |
| | 9 | 投资收益 | |
| | 10 | 营业利润 | [a number] |
| | 11 | 加: 营业外收入 (填附表一) | |
| | 12 | 减: 营业外支出 (填附表二) | [a number] |
| | 13 | 三、利润总额 (10+11-12) | |
| 应纳 税所 得额 计算 | 14 | 加: 纳税调整增加额 (填附表三) | [a number] |
| | 15 | 减: 纳税调整减少额 (填附表三) | [a number] |
| | 16 | 其中: 不征税收入 | |
| | 17 | 免税收入 | |
| | 18 | 减: 收入 | |
| | 19 | 减: 免税项目所得 | |
| | 20 | 加计扣除 | |
| | 21 | 抵扣应纳税所得额 | |
| | 22 | 加: 境外应税所得弥补境内亏损 | |
| | 23 | 纳税调整后所得 (13+14-15+22) | [a number] |
| | 24 | 减: 弥补以前年度亏损 (填附表四) | |
| 25 | 应纳税所得额 (23-24) | [a number] | |
| 应纳 税额 计算 | 26 | 税率 (25%) | |
| | 27 | 应纳税所得额 (25×26) | [a number] |
| | 28 | 减: 减免所得税额 (填附表五) | |
| | 29 | 减: 抵免所得税额 (填附表五) | [a number] |
| | 30 | 应纳税额 (27-28-29) | [a number] |
| | 31 | 加: 境外所得应纳税额 (填附表六) | |
| | 32 | 减: 境外所得抵免所得税额 (填附表六) | |
| | 33 | 实际应纳税额 (30+31-32) | |
| | 34 | 减: 本年累计实际已预缴的所得税额 | [a number] |
| | 35 | 其中: 汇总纳税的总机构分摊预缴的税额 | |
| | 36 | 汇总纳税的总机构财政调库预缴的税额 | |
| 37 | 汇总纳税的总机构所属分支机构分摊的预缴税额 | | |
| 38 | 合并纳税 (母子体制) 成员企业就地预缴比例 | | |
| 39 | 合并纳税企业就地预缴的所得税额 | | |
| 40 | 本年应补 (退) 的所得税额 (33-34) | | |
| 附列 资料 | 41 | 以前年度多缴的所得税额在本年抵减额 | |
| 42 | 以前年度应缴未缴在本年入库所得税额 | | |
| 纳税人公章: | | 代理申报中介机构公章: | 主管税务机关受理专用章 |
| 经办人: | | 经办人及执业证件号码: | 受理人: |
| 申报日期: 年 月 日 | | 代理申报日期: 年 月 日 | 受理日期: 年 月 日 |

PUBLIC
FILE

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Exhibit-19

ICBC Industrial and Commercial Bank of China

Transfer Voucher (Payment Advice)

Booking Date: 2009-07-15 Reference number: [Omitted]

Remitter: Zhejiang Shuguang Industrial Co., Ltd.
Remittee: Central Government Budget Revenue

Remitter Bank Account: [Omitted]
Remittee Bank Account: [Omitted]

Amount: RMB (In Capital) ¥ [a number]

Brief: National Tax

Financing Self-service Card No.: [Omitted] Printing Time: 2009-07-16 [Omitted]
Bank Verification Code: [Omitted] Printing Mode: Self-Service Print Time: once
Area Code: 1208 Terminal Code: 100 Teller Code: [Omitted] Authorized Teller Code:

PUBLIC
FILE

25

ICBC Industrial and Commercial Bank of China

Transfer Voucher (Payment Advice)

Booking Date: 2009-07-15 Reference number: [Omitted]

Remitter: Zhejiang Shuguang Industrial Co., Ltd.
Remittee: Central Government Budget Revenue

Remitter Bank Account: [Omitted]
Remittee Bank Account: [Omitted]

Amount: RMB (In Capital) ¥ [a number]

Brief: National Tax

Financing Self-service Card No.: [Omitted] Printing Time: 2009-07-16 [Omitted]
Bank Verification Code: [Omitted] Printing Mode: Self-Service Print Time: once
Area Code: 1208 Terminal Code: 100 Teller Code: [Omitted] Authorized Teller Code:

PUBLIC
FILE

24

ICBC Industrial and Commercial Bank of China

Transfer Voucher (Payment Advice)

Booking Date: 2010-10-21 Reference number: [Omitted]

Remitter: Zhejiang Shuguang Industrial Co., Ltd.
Remittee: Central Government Budget Revenue

Remitter Bank Account: [Omitted]
Remittee Bank Account: [Omitted]

Amount: RMB (In Capital) ¥ [a number]

Brief: National Tax

Financing Self-service Card No.: [Omitted] Printing Time: 2009-07-16 [Omitted]
Bank Verification Code: [Omitted] Printing Mode: Self-Service Print Time: once
Area Code: 1208 Terminal Code: 100 Teller Code: [Omitted] Authorized Teller Code:

PUBLIC
FILE 23

The People's Republic of China
Taxation E-transfer Special Certificate

(071) ZHEGUODIAN

Number: 00248907

Invoicing Date: 2009 April 22

| | | | |
|--|--|-------------------|-----------------------|
| Tax Registration Certificate Number: | [Omitted] | Collection Organ: | |
| Full Name of Tax Payer: | Zhejiang Shuguang Industrial Co., Ltd. | Collection Bank: | ICBC Jinhua Branch |
| Tax (Fee) Type | Grade | Belonging Period | Actual Paid-in Amount |
| Enterprise Income Tax | 1050 | 20090101-20090331 | [a number] |
| Enterprise Income Tax | 1050 | 20090101-20090331 | [a number] |
| Total Amount: | (In Capital) ¥ [a number] | | |
| Provincial National Tax Bureau Tax Collection Special Seal | Receiving Bank (Seal) | Handler (Seal) | Remark |

PUBLIC
FILE 22

The People's Republic of China
Taxation E-transfer Special Certificate

(071) ZHEGUODIAN

Number: 00766456

Invoicing Date: 2008 November 3

| | | | | |
|--|--|-------------------|-----------------------|--------------------|
| Tax Registration Certificate Number: | [Omitted] | | Collection Organ: | |
| Full Name of Tax Payer: | Zhejiang Shuguang Industrial Co., Ltd. | | Collection Bank: | ICBC Jinhua Branch |
| Tax (Fee) Type | Grade | Belonging Period | Actual Paid-in Amount | |
| Enterprise Income Tax-Other Equipment Manufactur | 1050 | 20080701-20080930 | [a number] | |
| Total Amount: | (In Capital) ¥ [a number] | | | |
| Provincial National Tax Bureau Tax Collection Special Seal | Receiving Bank (Seal) | Handler (Seal) | Remark | |

PUBLIC
FILE 21

The People's Republic of China

Taxation E-transfer Special Certificate (071) ZHEGUODIAN

Invoicing Date: 2008 July 22 Number: 00762178

| | | | |
|--|--|-------------------|-----------------------|
| Tax Registration Certificate Number: | [Omitted] | Collection Organ: | |
| Full Name of Tax Payer: | Zhejiang Shuguang Industrial Co., Ltd. | Collection Bank: | ICBC Jinhua Branch |
| Tax (Fee) Type | Grade | Belonging Period | Actual Paid-in Amount |
| Enterprise Income Tax-Other Equipment Manufactur | 1050 | 20080401-20080630 | [a number] |
| Enterprise Income Tax-Delay Fine | 1050 | 20080401-20080630 | [a number] |
| Total Amount: | (In Capital) ¥ [a number] | | |
| Provincial National Tax Bureau Tax Collection Special Seal | Receiving Bank (Seal) | Handler (Seal) | Remark |

PUBLIC
FILE 20

Zhong Shuguang Industrial Co., Ltd.

Public Version

中华人民共和国

税收电子转帐专用完税证

(071)浙国电 No 00762178

填发日期: 2006 年 07 月 22 日

| | | | | | |
|-------------------------------|-----------------|--|--------------------------|--------------------|--|
| 税务登记代码 | 330723766431736 | | 征收机关 | 68262178 | |
| 纳税人全称 | 浙江曙光实业有限公司 | | 收款银行 | [A Company's Name] | |
| 税(费)种 | 级次 | 税款所属时期 | 实缴金额 | | |
| 企业所得税-其他设备购置 企业所得税-棉纺带织造、纺 | 1050 1050 | 20060401 20060401 20080630 20080630 | [a number] [a number] | | |
| 金额合计 | (大写) [a number] | | | | |
| 收款银行 (盖章) | 经手人 (盖章) | 备注 | | | |



此联交纳税人作完税凭证

PUBLIC
FILE 19

中华人民共和国
税收电子转账专用完税证

(071)浙国电 No 00766456

填发日期: 2008 年 11 月 03 日 00766456

| | | | |
|--------------|-----------------|--|------------------------------|
| 税务登记代码 | 330723766431736 | 征收机关 | |
| 纳税人全称 | 浙江曙光实业有限公司 | 收款银行 | [A Company's Name] (6001) |
| 税(费)种 | 级次 | 税款所属时期 | 实缴金额 |
| 企业所得税-其他设备制造 | 1050 | 20080701-20080830 20080701-20080830 业行(330723) 业行(330723) | [a number] |
| 金额合计 (大写) | | [a number] | |
| 收款银行 (盖章) | | 经手人 (盖章) | 备注 |



此联交纳税人作完税凭证


Zhejiang Shuguang Industrial Co., Ltd.
Public Version

中华人民共和国

税收电子转账专用完税证 (081)新国电 No 00248907

填发日期: 2009年 04 月 22 日 248907

此联交纳税人作为完税凭证

| | | | | |
|--|-----------------|--|--------------|--------------------|
| 税务登记代码 | 330723766431736 | 征收机关 | 武义县国家税务局税源管理 | |
| 纳税人全称 | 浙江曙光实业有限公司 | | 收款银行 | [A Company's Name] |
| 税(费)种 | 级次 | 税款所属时期 | 实缴金额 | |
| 企业所得税 企业所得税 | 1050 1050 | 20090101 - 20090331 20090101 - 20090331 | | |
| 金额合计 | | (大写) [a number] | | |
|  | | 收款银行 (盖章) | 经手人 (盖章) | 备注 |

PUBLIC
FILE

KBC 中国工商银行

转帐凭证(付款通知)

记帐日期: 2009-07-15
 付款人户名: 浙江曙光实业有限公司
 收款人户名: 待报解中央预算收入
 凭证号: 2009071535218500
 付款人账号: [a number]
 收款人账号: [a number]

金额: 人民币 (大写) [a number]

摘要: 国税

金融自助卡号: [a number]

 银行验证码: [a number]
 地区号: 1208
 网点号: 100

打印时间: 2009-07-15 19:13
 打印方式: 自助打印
 柜员号: 2009071535218500
 已打印次数: 1次
 电子回单专用授权柜员号: 0

(509)

PUBLIC
FILE

16

Public Version

ICBC 中国工商银行

转帐凭证(付款通知)

付款人户名: 浙江曙光实业有限公司
记帐日期: 2010-10-21
检索号: [a number]
付款人账号: [a number]
收款人账号: [a number]

金额: 人民币 [a number]

摘要: 企业所得稅
所属时期: 20100701-20100930
征收机关名称: 武义县国税局
收款国库(银行)名称: 国家金库武义县支庫

金融自助卡号: [a number]
银行验证码: [a number]
地区号: 1208
网点号: 100
打印时间: 2010-10-25 14:05:29
打印方式: 自助打印
柜员号: 38
已打印次数: 1次
授权柜员号: 0

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Exhibit-20

ICBC Industrial and Commercial Bank of China

Small Amount Paying System Special Voucher (Collection Notice)

Booking Date: 2011-04-06 Reference number: [Omitted]

Remitter: Wuyi Finance Bureau
Remittee: Zhejiang Shuguang Industrial Co., Ltd.

Remitter Bank Account: [Omitted]
Remittee Bank Account: [Omitted]

Amount: RMB (In Capital) ¥ [a number]

Brief: 11
Business Type: ordinary credit
Telex receiving date: 2011-04-06
Sending Bank No.: [Omitted]
Receiving Bank No.: [Omitted]
Type of the telex: ordinary credit
Sending Bank Name: Construction Bank of China Zhejiang Branch
Receiving Bank Name: Industrial and Commercial Bank of China Wuyi Branch
P.S.: allowance

Financing Self-service Card No.: [Omitted] Printing Time: 2011-04-07
Bank Verification Code: [Omitted] Printing Mode: Self-Service Print Time: once
Area Code: 1208 Terminal Code: 600 Teller Code: 23 Authorized Teller Code:

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Allowance Granting Application From

Name of the Program: the World's Biggest Exhibition For Tires And Relevant

Products REIFEN2010

Applicant: Zhejiang Shuguang Industrial Co., Ltd.

Telephone: [a number]

Fax: [a number]

2010 September 20 (Company Seal)

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Allowance Granting Application Form

| Enterprise Qualification Information | | | |
|---|--|--|-------------------------|
| Opening Bank: | Industrial and Commerce Bank of China Wuyi Branch | | |
| Bank Account: | [omitted] | | |
| Name of Account: | Zhejiang Shuguang Industrial Co., Ltd. | | |
| Allowance Granting (offshore exhibition) | | | |
| Project Name: | The world's biggest exhibition of tires and relevant products REIFEN2010 | | Project No.: [Omitted] |
| Person in charge: | [Individual name] | Tel: [Omitted] | Fax: [Omitted] |
| Hosting country of the Project: | Europe Germany | | |
| Scheduled date: | 2010-06-01 | Actual completeness date: | 2010-06-04 |
| Planned area of the exhibition position: | 36 M ² | Actual Exhibition position area: | 36 M ² |
| Planned number of exhibition position: | 4 | Actual number of exhibition position: | 4 |
| Intended deal amount: | [a number] USD | Actual deal amount: | [a number] USD |
| Number of Clients met: | [a number] | | |
| Content of the Granting | | | |
| Supporting Content | Actual incurred amount | | Applied amount to grant |
| Exhibition position fee: | [a number] CNY | | [a number] CNY |
| Total incurred amount: | [a number] CNY | | |
| Total applied amount: | [a number] CNY | | |
| Opinion | Opinion | | |
| Competent Authority of Commerce Year Month Day | | Competent Authority of Finance Year Month Day | |

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Briefing of the project

On accepting the invitation of the exhibition company, our company attended the World's Biggest Exhibition for Tires and Relevant Products. Through elaborate preparation, our company successfully completed all the exhibition plans, concluded deal intention with tens of clients and received orders amount to around 600 thousand USD. Through this exhibition, our company enhanced the popularity of our company as well as our products. moreover, the market share of our company was also enlarged a little and the export sales revenue were also increased a little comparing with the last year.

Relevant Materials List

| S.No. | Materials |
|-------|--|
| 1 | Project Allowance Granting Application Form |
| 2 | Vouchers of paying expenses |
| 3 | Other relevant materials |
| 4 | Enterprises Registration Form |
| 5 | Invitation letter of the exhibition company or other approvals concerned issued by relevant authorities |
| 6 | In case a company attended the exhibition with a team organizing entity but applies the allowance by itself, a certificate establishing "not apply or receive allowance for SME to develop overseas market" shall be issued by the team organizing entity. |
| 7 | Exhibition Contract concluded with the exhibition company or the team organizing entity. |
| 8 | Passport of the persons attending the exhibition |
| 9 | Pictures of the exhibition position |
| 10 | Copy of the invitation letter of the exhibition company |
| 11 | Copy of the approval for going abroad |
| 12 | Copy of the person attended the exhibition |
| 13 | Copy of the exhibition contract concluded with the exhibition company |
| 14 | Bank statement for paying foreign exchanges |
| 15 | Copy of the invoices (or other relevant documents) indicating the actual incurred amounts |
| 16 | Pictures of working status during the exhibition |



Certificate of the applicant:

In accordance with the implementation regulation and the governing rules of developing funds for small or medium size enterprise to develop international market and other relevant regulations, the project "the world's biggest exhibition for tires and relevant products" applied by our company has been approved, therefore, we apply to grant allowance amount to 20,000 CNY. Our company has submit through internet the Allowance Granting Application, and now, provides the supporting materials hereby.

We certify that all materials provided are true, complete and effective, and agree with the amount verified by the competent authority based on the materials submitted by our company. As for the received amount of the SME funds for developing international market, we will book into the account strictly as per the governing rules of the state. In case of any breach or violation to the above certificate or other governing rules or regulations of the state, our company would like to assume all legal liabilities incurred.

Hereby certificate.

Legal representative of the company: [individual's name] (Company Seal)

September 20, 2010

浙江工商銀行

小额支付系统专用凭证(收账通知)

记账日期: 2011-04-06

检票号: 2011040679726675

收款人户名: 武义县财政局

付款人户名: 浙江瑞元实业有限公司

金额人民币: [A number]

付款人账号: [A number]

收款人账号: [A number]

收账日期: 2011-04-06

Y [A number]

支付交易序号: 2685933

摘要: 普通贷记

发报行行号: [A number]

发报行行名: 中国建设银行浙江省分行

收报行行号: [A number]

收报行行名: 中国工商银行武义县支行

报文种类: 普通贷记

附言: 补助

金融自助卡号: [A number]

银行验证码: [A number]

柜员号: [A number]

柜员号: [A number]

打印时间: 2011-04-07 14:34:07

打印方式: 自助打印 已打印次数: 0

柜员号: 23 授权柜员号: 0

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FILE

Public Version

Zhejiang Shuguang Industrial Co., Ltd.
Public Version

页码: 1/1

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FILE 6

项目编号 301076643173 601000

资金项目拨付申请表

项目名称: 世界最大轮胎及其相关产品展REIFEN2010
申请单位: 浙江曙光实业有限公司
电 话: [A number]
传 真: [A number]

2010年9月20日 (签章)



项目资金拨付申请表

| | | | |
|---------------------|-------------------------------|---------------------|---------------------|
| 企业资质信息 | | | |
| 开户银行: | 中国工商银行武义县支行 | | |
| 银行账号: | 1203060009000104193 | | |
| 银行户名: | 浙江曙光实业有限公司 | | |
| 项目资金拨付(境外展览会) | | | |
| 项目名称: | 世界最大轮胎及其相关产品展REFEN2010 | 项目编号: | 201076643173-601000 |
| 项目负责人: | [An Individual 电话: [A number] | 传真: | [A number] |
| 项目所在国别(地区): | Mama | | |
| 计划执行时间: | 2010-06-01 | 实际完成时间: | 2010-06-04 |
| 计划展位面积: | 36 平方米 | 实际展位面积: | 36 平方米 |
| 计划展位数量: | 4 | 实际展位数量: | 4 |
| 意向成交额: | [A number] | 实际成交额: | [A number] |
| 会见客商数量: | 100 位 | | |
| 项目资金拨付内容 | | | |
| 支持内容 | 实际发生金额 | 申请拨付金额 | |
| 展位费: | [A number] | [A number] | |
| 实际发生金额合计: | [A number] | | |
| 申请拨付金额合计: | [A number] | | |
| 审核意见 | 审核意见 | | |
| 商务主管部门 年 月 日 | | 财政主管部门 年 月 日 | |

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项目小结

通过展会公司的邀请，我公司组织参加了在德国埃森市举行的2010年世界最大轮胎及其相关产品展。经过精心的准备，我公司最终圆满地完成各项参展任务，达成意向客户，几家，承接订单50多万美元。通过此次参展，我公司不但提升公司及产品的知名度，产品的市场份额也略有扩大，出口销售区域较去年也有所增长！

相关资料清单

| 序号 | 资料名称 |
|----|---|
| 1 | 项目资金拨付申请表 |
| 2 | 支付费用的凭证 |
| 3 | 其它相关资料 |
| 4 | 企业登记表 |
| 5 | 展方的邀请函复印件或国家有关部委批准参展的批复文件 |
| 6 | 随组团单位参展的企业自行申报时，需提供组团单位出具的“未通过其他渠道申请并领取中小企业国际市场开拓资金补贴的证明” |
| 7 | 与展方或组团单位签订展位合同（协议） |
| 8 | 参展人员的护照（复印首页和出入境记录页） |
| 9 | 企业参展展位效果图或照片 |
| 10 | 展方的邀请函复印件 |
| 11 | 参展人员的出国任务批件复印件 |
| 12 | 参展人员护照复印件 |
| 13 | 与展方签订展位的合同复印件 |
| 14 | 支出外汇的银行付汇水单复印件 |
| 15 | 项目实际发生费用的合法凭证（发票）复印件 |
| 16 | 展会期间的工作照片 |

申报单位说明:

按照中小企业国际市场开拓资金管理办法和实施细则有关规定,我单位申报的 世界最大轮胎及其相关产品
根据IFEN2010项目(项目编号为)已获批准,申请拨付金额为20,000元。我单位已在网上提出资金拨付申请,
现一并提交相关材料。

我单位保证,所提交全部材料完整、真实、有效,并同意资金主管部门根据我单位提交材料核定的实际支持
金额。对于收到的中小企业国际市场开拓资金,将严格按照国家规定进行账务处理,如有违反上述说明及国家法
律、法规规定的行为,我单位将承担由此带来的一切法律责任。

特此说明

单位法人签字:

[An Individual
Name]

单位公章

2010年9月20日

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Exhibit-21

Aluminium Suppliers List

Exhibit 21

| S.No. | Company Name | Is SOE? | Address | Ownership Nature | Telephone | Contact Person |
|-------|--------------------|---------|--------------|--|------------|------------------------|
| 1 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 2 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 3 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 4 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |
| 5 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 6 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |
| 7 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 8 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |
| 9 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 10 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |
| 11 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 12 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |
| 13 | [A company's name] | NO | [An address] | Limited Liability Company | [A number] | [An individual's name] |
| 14 | [A company's name] | NO | [An address] | Invested or Controlled directly by Individuals | [A number] | [An individual's name] |