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Australian Government
Anti-Dumping Commission

Australian Anti-Dumping Commission Exporter Questionnaire

Changzhou Toshiba Transformer Company Limited (CTC)

Product: POWER TRANSFORMERS

From: China, Indonesia, Korea, Taiwan, Thailand and Vietnam

Period of Investigation: 1 July 2010 – 30 June 2013

Response due by: **28 January 2014**

Extended to 11 February 2014

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Anti-Dumping Commission website: www.adcommission.gov.au

Return completed questionnaire to: Anti-Dumping Commission
Customs House
5 Constitution Avenue
Canberra ACT 2600

Attention: Director Operations 1

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GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices are:

Liquid dielectric power transformers with power ratings of equal to or greater than 10 MVA (mega volt amperes) and a voltage rating of less than 500kV (kilo volts) whether assembled or unassembled, complete or incomplete.

Incomplete transformers are subassemblies consisting of the active part and any other parts attached to, imported with or invoiced with the active parts of power transformers. The active part of a power transformer consists of one or more of the following when attached to or otherwise assembled with one another:

- the steel core;
- the windings;
- electrical insulation between the windings; and
- the mechanical frame.

The product definition includes step-up transformers, step-down transformers, autotransformers, interconnection transformers, voltage regulator transformers, rectifier transformers, traction transformers, trackside transformers and power rectifier transformers.

Distribution transformers are not the subject of this application.

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SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office and Factory:

Name:	Mr. Yang Ye
Position in the company:	Sales Manager
Address:	86 Middle Longjiang Road Changzhou Jiangsu Province China
Telephone:	+86 519 83256055
Facsimile number:	+86 519 83256002
E-mail address:	yang@cz-toshiba.com

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:	Mr Alan Bennett	Mr Kevin Reilly
Address:	AB Legal 44 Araluen Drive Killcare NSW 2257	2 Julianne Close Bolwarra Heights NSW 2320
Telephone:	+61 438 235 581	+61 411 439 366
Facsimile:	+61 2	+61 2 4930 1217
E-mail address:	abennett@ablegal.com.au	kevin@gtrconsulting.com.au
Please note that all communications in relation to this matter should be directed to AB Legal in the first instance.		

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

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A-3 Company information

1. What is the legal name of your business?

Changzhou Toshiba Transformer Company Limited (CTC).

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

CTC is an International joint venture company

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

There are no other business names that CTC uses to export and/or sell goods.

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

CTCs principal shareholders are:

- **Shandong Electrical & Electronics Group Co., Ltd. -**
- **Toshiba Corporation -**
- **Toshiba (China) Co., Ltd -**

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

- **State Grid Corporation of China holds █████ shares of Shandong Electrical & Electronics Group Co., Ltd.**
- **Toshiba Corporation major shareholders :**
 - **The Master Trust Bank of Japan, Limited (trust account)**
 - **Japan Trustee Services Bank, Limited (trust account)**
 - **The Dai-ichi Life Insurance Company, Limited**
 - **Nippon Life Insurance Company**
 - **Toshiba Employees Stocks Ownership Plan**
- **Toshiba Corporation holds █████ shares of Toshiba(China)Co., Ltd**

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

State Grid Corporation of China holds █████ shares of Shandong Electrical & Electronics Group Co., Ltd.

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

Please refer to Confidential Attachment 1 - CTC Corporate Structure & Toshiba Corporate Structure.

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

No management fees/corporate allocations are charged.

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

CTC is a manufacturer and seller of power transformers and switch gear components.

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.

CTC performs all of the above functions in relation to the goods under consideration

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

Please refer to Confidential Attachment 2 - Internal Organization Chart

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

**CTC does not publish an Annual Report.
Please refer to Attachment 3 – Company Brochure**

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A-4 General accounting/administration information

1. Indicate your accounting period.

CTC's accounting period is the calendar year (January 1 to December 31)

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

CTC's financial records are maintained by its Accounting and Finance Section at 86 Middle Longjiang Road, Changzhou, Jiangsu Province, China

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

- chart of accounts;

Please refer to Confidential Attachment 4 - CTC's chart of accounts

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

Please refer to Confidential Attachment 5 - 2011 Audited Financial Statements and Confidential Attachment 6 - 2012 Audited Financial Statements

- 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.

CTC does not maintain internal financial statements or management accounts in the normal course of business for the goods under consideration.

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.

Not Applicable

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

CTC's accounting practices are in accordance with the generally accepted accounting principles (GAAP) of China.

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6. Describe:

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

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

CTC uses the Weighted Average Method in valuing inventory for raw material, work-in-progress 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);

CTC uses the Direct Cost Method for allocating costs

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

Damaged or sub-standard goods are valued at Market Price

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

Scrap is valued at Market Price. CTC does not produce by products or Joint products.

- valuation and revaluation methods for fixed assets;

Fixed Assets are valued base on replacement value method

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

Depreciation is calculated using the straight-line method over the useful life of equipment and assets as follows:

- **Factory Buildings: 30 years**
- **Production equipment: 15 years**

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

Direct to financial cost

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

Direct to financial cost

- inclusion of general expenses and/or interest;

Direct to financial cost

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- provisions for bad or doubtful debts;

CTC does not have bad or doubtful debts

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

Not applicable. During the POI, there were no equipment or plant shut-

- costs of plant closure;

Not applicable. During the POI, there were no plant closures

- restructuring costs;

Not applicable. During the POI, there were no restructuring costs

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

CTC sells the scrap from its manufacturing process and records as 'other income'. It has no by products

- effects of inflation on financial statement information.

Not applicable.

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

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.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				

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

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

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

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

Please refer to Confidential Attachment 7 – CTC EQ spreadsheets – A.5 Income Statement"

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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:

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

Prepare this information in a spreadsheet named "TURNOVER".

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.

A: Refer to Confidential Attachment 7 – CTC EQ spreadsheets – A.6 Turnover

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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 the Commission may also compare prices at the ex factory level.

*You should provide details of **all** goods under consideration (the goods):*

- *invoiced during the investigation period; and*
- *subject to tenders that were won during the investigation period, even in circumstances where the goods were not invoiced or **shipped** to Australia during the investigation period. In this circumstance, please provide details of any expenses already incurred with respect to the goods shipped outside of the investigation period,*

For tender sales, the Commission considers the contract date will normally be taken to be the date of sale. To ensure that the Commission can make a proper assessment of date of sale, we request the contract date, invoice date and delivery date. If you consider that a date other than the contract date is the appropriate date of sale, please provide a response outlining your reasons for this.

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

Project 1:

[CONFIDENTIAL TEXT DELETED – details of company's customers]

Customer Name:

Address:

Contact Name:

Phone No:

Fax No:

Level Of Trade:

]

Projects 2 & 3:

[CONFIDENTIAL TEXT DELETED – details of company's customers]

Customer Name:

Address:

Contact Name:

Phone No:

Fax No:

Level Of Trade:

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Project 4:	[CONFIDENTIAL TEXT DELETED – details of company’s customers]
Customer Name:	
Address:	
Contact Name:	
Phone No:	
Fax No:	
Level Of Trade:	

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.

Please refer to Confidential Attachment 8 - Australia Sales Process Diagram

- (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.

**Project 1: [CONFIDENTIAL TEXT DELETED – details of commercial trading conditions]
Projects 2 – 4: [CONFIDENTIAL TEXT DELETED – details of commercial trading conditions].**

- (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.

The delivery terms agreed between CTC and [CONFIDENTIAL TEXT DELETED – details of commercial trading conditions] passes ownership and transfers risk to the buyer at [CONFIDENTIAL TEXT DELETED – details of commercial trading conditions]

- (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).

CTC does not have any agency or distributor agreements in relation to its sales to the Australian market.

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- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are determined through a tender process, supply copies of winning tender bids.

CTC receives tender document specifications. CTC calculates the cost plus margin and respond to [CONFIDENTIAL TEXT DELETED – details of customer and commercial trading conditions]

Please refer to Confidential Attachment 9 - “Export Australian Transformer contract details”

- (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).

CTC and [CONFIDENTIAL TEXT DELETED – details of customer and commercial trading conditions].

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

[CONFIDENTIAL TEXT DELETED – details of commercial trading conditions]

- 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.

No

- 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.

Where a contract has been won during the investigation period but the goods are not yet shipped, provide details of these goods with any expenses incurred to date and the scheduled delivery date specified in the contract.

You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with Australian customer – ensure all contracts entered in to during the investigation period are included, regardless of

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	whether the goods were invoiced or delivered to your Australian customers outside of the investigation period
Invoice number	invoice number
Invoice date	Invoice date - ensure details of all invoiced goods during the investigation period are included, regardless of whether the contract was agreed or the goods were shipped outside of the investigation period.
Delivery date	if the delivery date differs from the invoice date please specify. If delivery has not occurred, include the scheduled delivery date set out in the contract for sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Other discounts	the actual amount of any other discount not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed. If the goods are not yet shipped, provide an estimate of ocean freight.
Marine insurance	Amount of marine insurance. If the goods are not yet shipped, provide an estimate of marine insurance.
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export. If the goods are not yet shipped, provide an estimate of inland freight.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the

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	date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

Please refer to Confidential Attachment 7 – CTC EQ spreadsheets – B4 Australian Sales

- 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.

Not Applicable

- 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.

Not Applicable

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

Not Applicable

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- 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:

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

Not Applicable

- B-9** For two contracts where the goods were also shipped to Australia during the investigation period, please provide a complete set of all documentation related to the export sale. For example:

- the contract between your company and your Australian customer;
- the 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.

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

Please refer to <u>Confidential Attachment 10</u> - Sample Export Sales Documentation
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SECTION C - EXPORTED GOODS & LIKE GOODS

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

Please refer to **Confidential Attachment 11** - Technical Description Data for Transformer Exported to Australia

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

EXPORT TYPE	Mega volt amperes (MVA)	Kilo volts (kV)
[CONFIDENTIAL	TEXT DELETED	– details of
commercial	trading	conditions]

- C-3** List each unique unit of power transformer sold on the domestic market during the investigation period.

DOMESTIC TYPE	Mega volt amperes (MVA)	Kilo volts (kV)
Product code of each unique unit of the goods sold domestically		

Please refer to **Confidential Attachment 7** - CTC EQ spreadsheets – D.4 Domestic Sales

- 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.

Please refer to **Confidential Attachment 12** - Changzhou Toshiba Transformer Catalogue

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SECTION D - DOMESTIC SALES

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

The Commission's preliminary view of normal value:

The Commission considers that it may not be appropriate to determine normal values in accordance with section 269TAC(1) of the Act, using your domestic sales as adjusted for proper comparison with export sales, as the goods under consideration are capital goods that are manufactured to order.

*The Commission seeks information on your domestic sales for the purpose of determining profit so that a normal value can be properly constructed pursuant to section 269TAC (2)(c), using your cost to make and sell plus amounts for selling, general and administrative expenses and profit. If you consider that this is appropriate, **you do not need to complete Section E (fair comparison) of this questionnaire.***

*If you consider that it is appropriate for the Commission to determine normal values pursuant to section 269TAC (1) of the Act, **please ensure you complete Section D, Section E and Section F of this questionnaire.***

Information requested in relation to domestic sales:

In Section B, the Commission requests information in relation to your export sales to Australia. The Commission requested the following:

- *details of all invoiced sales made during the investigation period; and*
- *details of all tenders won during the investigation, regardless of whether the goods were invoiced and delivered outside of the investigation period. In these circumstances, the Commission requested that you provide an estimate of when the goods will be delivered to your Australian customers.*

*In relation to domestic sales, the Commission requests that you provide details of ALL of your invoiced sales during the investigation period. You **do not need** to provide details of tenders that were won during the investigation period but invoiced outside of the investigation period.*

*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 the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

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

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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.

CTC's distribution channels to domestic customers is through bidding of [CONFIDENTIAL TEXT DELETED – details of customer and commercial trading conditions].

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.

No

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.

CTC's sales process is according to the bidding book.

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 Confidential Attachment 7 - CTC EQ spreadsheets – D.4 Domestic Sales

Columnheading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Product code	code used in your records for the model of the goods identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with your domestic customer. Do not include information relating to contracts where the goods were invoiced outside

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	of the investigation period.
Invoice number	invoice number
Invoice date	invoice date
Delivery date	If the delivery date is different to the invoice date please specify
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

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

- 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.

No

- 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.

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Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

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

Not Applicable

- D-7** Select two domestic sales 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, the tender bid, the contract of sale, commercial invoice, discounts or rebates applicable, credit/debit notes, inland freight contract, bank documentation showing proof of payment.)

Please refer to <u>Confidential Attachment 13</u> - "Sample Domestic Sales Documentation"
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The Commission will select additional sales for verification at the time of our visit.

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SECTION E - FAIR COMPARISON

As outlined in Section D, please complete Section E only if you would submit that the Commission should determine normal values pursuant to section 269TAC (1).

CTC does not submit that the Commission should determine normal values pursuant to section 269TAC (1). CTC has provided a list of all domestic sales (Confidential Attachment 7 – D.4 Domestic Sales) and all export sales to Australia (Confidential Attachment 7 - B.4 Australian Sales). From these lists CTC has selected certain Domestic sales and provided full cost to make and sell (Confidential Attachment 7 – G.4 Domestic CTMS) as agreed with the Commission and at Confidential Attachment 7 – G.5 Australian CTMS, the full cost to make and sell all export sales to Australia.

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. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

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

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if 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. The Commission will not consider new claims made after the verification visit.

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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.

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.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission 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.

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**'.

5. Commissions

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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.

6. Warranties, guarantees, installation and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

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.

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.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “**domestic sales**”)

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

1. Physical characteristics

This adjustment recognises that differences, such as structure or design, mean that the goods are not identical. The Commission considers that the goods are unlikely to have identical models sold on the domestic market as they are large capital goods that are produced to order.

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To support your claim that the Commission should determine normal values pursuant to section 269TAC (1), you will need to identify and quantify the physical or specification differences 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.

Using the table below, provide a list of the claimed comparable product sold on the domestic market. Describe in detail the specification differences between the comparable products. Also provide your claimed adjustment on the basis of this specification difference, stating the source of your data.

The Commission will seek to verify your claimed specification adjustments during the verification visit.

EXPORTED TYPE	DOMESTIC TYPE	DIFFERENCES	CLAIMED ADJUSTMENT
Product code, power rating and voltage ratio of each model of the goods exported to Australia	Product code, power rating and voltage ratio of comparable model sold on the domestic market of the country of export	Describe the specification differences in detail. If it is impractical to detail specification differences in this table refer to documents which outline differences	The claimed adjustment must be quantifiable and supported by evidence that is available for verification by the Commission

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.

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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.

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.

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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.

4. **Credit**

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

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

- the rate, or average of rates, applying on actual short term 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.

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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*

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.

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.

6. Handling, loading and ancillary expenses

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

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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.

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**”.

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.

9. Warranties, guarantees, installation expenses and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

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*.

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.

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

As outlined in Section D, the Commission considers that, given the nature of the goods under consideration, it may not be appropriate to determine normal values on the basis of domestic sales (pursuant to section 269TAC(1)), or sales to third countries (pursuant to section 269TAC(2)(d)).

Please complete Section F only if you would submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

CTC does not submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

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

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

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

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

Please refer to <u>Confidential Attachment 7 - CTC EQ spreadsheets – F.1 Third Country</u>

Supply this information in spreadsheet file named "Third country"

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

Not Applicable

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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.

Please provide costs associated to each of the export sales detailed at question B4 and domestic sales details in question D4.

For export sales, this will include costs associated with tenders that may be invoiced or delivered outside of the investigation period. Where these costs have not yet been incurred, please provide an estimate of these costs such as, for example, the cost you estimated at the time of bidding for the tender.

*For domestic sales, you only need to include **actual** costs incurred in relation to goods invoiced during 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.

Please refer to Confidential Attachment 14 - Transformer Production Flow Chart and Main Equipments

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

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Investigation Period
A – Production capacity (eg capacity of units sold)*			
B – Actual production in volume (eg capacity of units sold)			
C – Capacity utilisation (%) (B/A x 100)			

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

Please refer to Confidential Attachment 7 – CTC EQ Spreadsheet – F.1 Production

Provide this information on a spreadsheet named "**Production**".

G-3. Cost accounting practices

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

CTC uses the Kingdee financial system

- 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.

CTC cost accounting system based on actual cost method.

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

CTC did not have any significant or unusual cost variances that occurred during the investigation period.

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

CTC has two profit/cost centres one is transformer the other is switchgear.

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

The material costs are according to the material purchase orders directly into the manufacturing costs.

Labour costs according to man-hour spent on each transformer produced.

Depreciation is calculated based on the useful life of the equipment and allocated to each project according to the contract price of that project..

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

The accounting system records costs against each transformer produced.

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

No different

- 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.

Not Applicable

- 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.

A: 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

- 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 unique unit of the goods invoiced during the investigation period.
- 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.

CUSTOMER		
Contract number		
Item number		
Quantity		

² The Commission 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.

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Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		
Variable manufacturing costs		
Raw material - core steel		
Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		
Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		
Direct labour – manufacturing (production)		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
Total cost to sell		
Total cost to make and sell		
Unit cost to make and sell		

Please refer to **Confidential Attachment 7 - CTC EQ spreadsheets – G.4 Domestic CTMS**

Prepare this information in a spreadsheet named "**Domestic CTMS**".

Provide this information for each unique unit of the goods invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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

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

Please specify unit of currency.

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

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

CUSTOMER		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		
Variable manufacturing costs		
Raw material - core steel		
Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		
Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		
Direct labour – Manufacturing (production)		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
Total cost to sell		
Total cost to make and sell		
Unit cost to make and sell		

Please refer to Confidential Attachment 7 – CTC EQ Spreadsheet – G.5 Australian CTMS

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

Provide this information for all goods invoiced during the investigation period and for all goods the subject of a contract that was entered into during the investigation period, but invoiced or delivered outside of the investigation period. Where actual costs are not yet incurred, provide an estimate of these costs, such as for example, the estimate of the costs that formed the basis of your winning tender bid.

Provide this information for each unique unit of the goods contracted for sale or invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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

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

Please specify unit of currency.

- 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.

Not Applicable

- 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.

Not Applicable

- 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.

Not Applicable

G-6 Major raw material costs

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

- | |
|---|
| <ul style="list-style-type: none"> • Silicon sheet steel (Core steel): and • Copper wire (Conductor): |
|---|

For these major inputs:

- identify materials sourced in-house and from associated entities;

Not Applicable

- identify the supplier;

Please refer to Confidential Appendix 15 - Major Raw Material Supplier

And

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- 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).

Raw materials are purchased and valued according to market prices.

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

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

The term associate is defined in section 269TAA of the *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.

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SECTION H - EXPORTER'S DECLARATION

I hereby declare that **Changzhou Toshiba Transformer Company Limited** 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 : Shoji Takeda

Signature : *S. Takeda*

Position in

Company : President

Date : 2014-1-22



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SECTION I - CHECKLIST

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

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

Electronic Data	Please tick if you have provided 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"/>

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ATTACHMENTS

- Attachment 1 - CTC Corporate Structure & Toshiba Corporate Structure - CONFIDENTIAL
- Attachment 2 - Internal Organization Chart - Confidential
- Attachment 3 - Company Brochure - Non-Confidential
- Attachment 4 - CTC Chart of accounts – CONFIDENTIAL
- Attachment 5 - 2011 Audited Financial Statements – CONFIDENTIAL
- Attachment 6 – 2012 Audited Financial Statements – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – A.5 income statement – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – A.6 Turnover - CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – B.4 Australian Sales – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – D.4 Domestic Sales – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – F.1 Third Country – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – G.2 Production – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – G.4 Domestic CTMS – CONFIDENTIAL
- Attachment 7 – CTC EQ spreadsheets – G.5 Australian CTMS – CONFIDENTIAL
- Attachment 8 – Australia Sales Process Diagram – CONFIDENTIAL
- Attachment 9 – Export Australian Transformer contract details – CONFIDENTIAL
- Attachment 10 - Sample Export Sales Documentation – CONFIDENTIAL
- Attachment 11 – Technical Description Data for Transformer Exported to Australia – CONFIDENTIAL
- Attachment 12 – Changzhou Toshiba Transformer Catalogue – CONFIDENTIAL
- Attachment 13 – Sample Domestic Sales Documentation – CONFIDENTIAL
- Attachment 14 – Transformer Production Flow Chart and Main Equipments – CONFIDENTIAL
- Attachment 15 – Major Raw Material Supplier – CONFIDENTIAL

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TOSHIBA
Leading Innovation >>>

常州东芝变压器有限公司

CHANGZHOU TOSHIBA TRANSFORMER COMPANY LIMITED



TOSHIBA
Leading Innovation >>>

常州东芝变压器有限公司
CHANGZHOU TOSHIBA TRANSFORMER COMPANY LIMITED

地址: 江苏省常州市龙江中路86号
Add: 86 Long Jiang Middle Road, Changzhou, Jiangsu
Http://www.cz-toshiba.com
电话(Tel): 0519-83256056
传真(Fax): 0519-83256002
邮编(Postcode): 213012

为了人类和地球的明天

东芝集团经营理念

东芝以尊重人为根本，力争成为能创造丰富价值，并能在全人类的生活、文化作贡献的企业。

尊重人

东芝通过健全的事业活动，尊重顾客、股东、员工以及所有人。

创造丰富价值

东芝以电子和能源为中心，推进技术革新，创造丰富价值。

为社会作贡献

东芝为创造更好的地球环境而努力，作为优秀的企业公民为社会发展做贡献。

Committed to People, Committed to the Future

Basic Commitment of the Toshiba Group

We, the Toshiba Group companies, based on our total commitment to people and to the future, are determined to help create a higher quality of life for all people, and to do our part to help ensure that progress continues within the world community.

Commitment to People

We endeavor to serve the needs of all people, especially our customers, shareholders, and employees, by implementing forward-looking corporate strategies while carrying out responsible and responsive business activities. As good corporate citizens, we actively contribute to further the goals of society.

Commitment to the Future

By continually developing innovative technologies centering on the fields of Electronics and Energy, we strive to create products and services that enhance human life, and which lead to a thriving, healthy society. We constantly seek new approaches that help realize the goals of the world community, including ways to improve the global environment.

Company Overview 企业概述

投资构成、比例：

Investment composition and proportion:

公司成立：1995年8月1日
Incorporation Date: August 1, 1995

公司开业：1997年5月8日
Inauguration Date: May 8, 1997

注册资金：3300万美元
Registered Capital: 33 million US dollars

出资比例：山东电工电气集团有限公司 50%
Investment Proportion: Shandong Electric Group Co.,Ltd holds 50% of the shares

日本国 株式会社东芝 45.8%
Japan TOSHIBA Corporation 45.8%

东芝（中国）有限公司 4.2%
Toshiba (CHINA) Co.,Ltd. 4.2%

经营范围：

Business Scope: :

开发、生产、销售、保养、维修变压器、电抗器、出口用变压器、各种特种变压器以及输变电设备零部件。

Developing, manufacturing, selling, maintaining and repairing transformers, reactors, export transformers, all kinds of special transformers and accessories for power transmission and transformation equipments.



常州东芝
发展
沿革

- 1995年8月1日
由日本东芝株式会社、原常州变压器厂、日本国三井物产（株）共同出资设立。注册资本金1800万美金。
- 1997年5月8日
公司正式开业投产。
- 2005年11月24日
原常州变压器厂所持39%股份变更为常州工业投资有限公司持有。
- 2007年6月22日
公司投资方进行增资扩股，公司注册资本增加到3300万美元。
- 2010年5月4日
常州工业投资有限公司所持公司的股份无偿划转给中国电力技术装备有限公司。
- 2010年5月8日
公司第1000台产品出厂。
- 2011年1月24日
中电装备完成对东芝公司所持股份的增购，双方持股比例达到50%对50%。
- 2012年5月30日
中国电力技术装备有限公司所持公司50%的股份无偿划转给山东电工电气集团有限公司

- August 1, 1995
It was established by the Toshiba Corporation of Japan, the former Changzhou Transformer Factory, Japan MITSUI&Co., Ltd. Registered capital was \$ 18 million.
- May 8, 1997
The company formally put into operation.
- November 24, 2005
39% shares held by former Changzhou Transformer Factory were transferred to Changzhou Industrial Investment Co., Ltd.
- June 22, 2007
The investors of the company increased their investment, and the company's registered capital increased to \$ 33 million.
- May 4, 2010
The shares held by Changzhou Industrial Investment Co., Ltd. were transferred to China Electric Power Technology Equipment Co., Ltd. for free
- May 8, 2010
The company's 1000th product went to the market.
- January 24, 2011
China electric power technology equipment co.,ltd. completed the purchase of Toshiba's shares, the share ratio of two parties was 50% to 50%.
- May 30, 2012
China Electric Power Equipment Technology Co.,Ltd free transfer 50% shares to Shandong Electric Group Co.,Ltd.

Main Products
主要产品



云南墨江变电站 OSFPS-750MVA/500kV ASA变压器
Mojiang Substation, Yunnan OSFPS-750MVA/500kV ASA



宝鸡电厂 SFP-780MVA/800kV ASA
Baoji Power Plant SFP-780MVA/800kV ASA



江北变电站 OSFPS-750MVA/500kV
Jiangbei substation OSFPS-750MVA/500kV



铜陵电厂 SFP-1140MVA/500kV
Tongling Power Plant SFP-1140MVA/500kV



研发变
Research and development transformer



茂名变电站 ODFPS-250MVA/500kV
Maoming substation ODFPS-250MVA/500kV

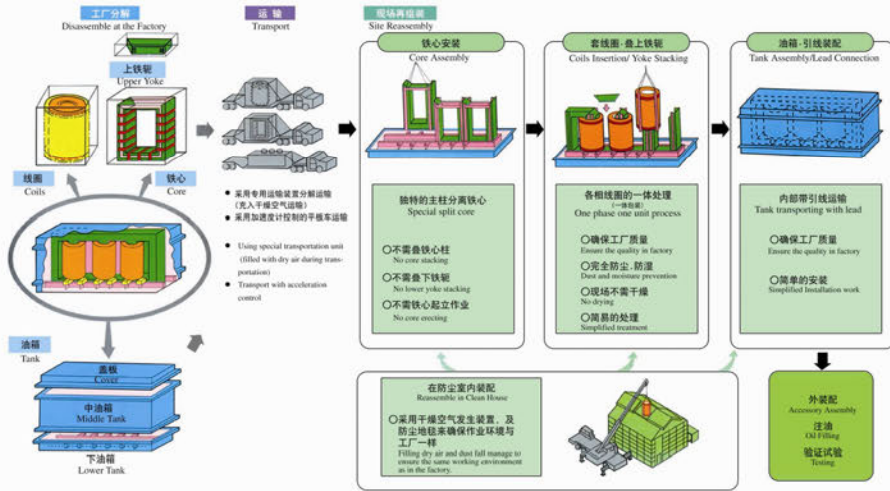


狮洋变电站 ODFPS-500MVA/500kV
Shiyang substation ODFPS-500MVA/500kV

New Technical Products 新技术产品

ASA变压器(分解运输式变压器)

ASA Transformer-Advanced Site Assembly Transformer

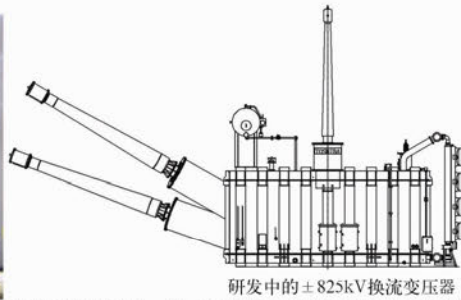


换流变压器

Converter Transformer



葛洲坝换流变电站 ZZDFPSZ-244MVA/±500kV, 于2013年通过国家级鉴定
Gezhouba converter transformer substation ZZDFPSZ-244MVA/±500kV,
abroad through the national identification in 2013.



研发中的±825kV换流变压器
In research converter transformer ±825kV

气体绝缘变压器

Gas-insulated Transformer

东芝的SF6气体绝缘变压器提供卓越的绝缘、冷却特征和热稳定性。另外, 由于充入的非燃、无害及无污染的SF6气体, 该变压器有如下特征:

Toshiba's SF6 gas-insulated transformer has excellent insulation, cooling characteristics and thermal stability. In addition, due to charge of non-burning, harmless and pollution-free SF6 gas, the transformer has the following features:



南京鼓楼变电站80MVA/110kV地下用气体绝缘变压器, 是目前国内外110kV电压等级容量最大的气体绝缘变压器。于2013年通过国家级鉴定。
The transformer (80MVA-110kV) of Nanjing Gulou substation is largest voltage level and capacity gas-insulated transformer at home and abroad through the national identification in 2013.

- 高水平的稳定性
High stability
- 卓越的事故预防特性
Excellent accident prevention feature
- 紧凑的变电站结构
Compact substation structure
- 简单的维护和长运行寿命
Simple maintenance and long operational life
- 简单、干净的安装
Simple, clean installation
- 理想的高电压系统
Ideal high voltage system



北京隆福63MVA-110kV气体绝缘变压器
Beijing Longfu 63MVA-110kV gas-insulated transformer

智能变压器

Intelligent Transformer

智能变压器: 指能够在智能系统环境下, 通过网络与其他设备或系统进行电压变换与电能传输、在线监控与远程通信并满足用户多样化需求的多功能变压器。

Intelligent transformers: refers that under intelligent system environment, conduct voltage conversion and power transmission, on-line monitoring and remote communication through network with other devices or systems, multi-function transformer meeting the diverse needs of users

主要特征:

- ◇ 实现遥信遥测遥控功能, 运行数据监测和故障报警;
- ◇ 智能在线动态诊断与评估;
- ◇ 通信接口满足系统交换数据的实时性和可靠性;
- ◇ 具备智能温控、运行控制、负荷控制、防窃电、自适应能力、自动补偿功能等高级功能。

Main features:

- ◇ achieve telecommand, telemetering and remote control functions; carry on data monitoring and fault alarm operation;
- ◇ intelligent online dynamic diagnosis and assessment;
- ◇ communication interfaces meet the instantaneity and reliability of the data exchange system to meet data exchange;
- ◇ advanced functions includes intelligent temperature control, operation control, load control, prevention of stealing electricity, adaptive capacity, and automatic compensation.



国内首台500kV 智能变压器 长春南
China's first 500 kV intelligent transformer
Changchun South Substation

Transformer technology 变压器技术

绝缘技术 Reliable Insulation Technology



三维图像电场解析图
3D image of electric field analysis

- 干燥处理
- 真空脱气注油
- 防止绝缘件内产生气泡 (用油浸性粘接剂)

Drying treatment
Oil filling under vacuum
Bubble prevention inside insulators (Using oil soaked adhesive)

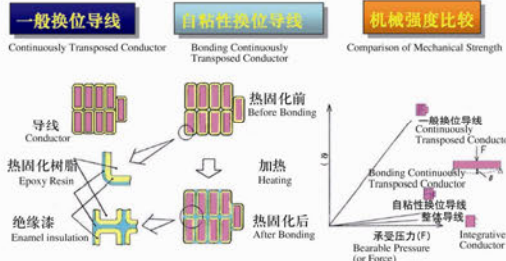
- 防止落尘
- 均匀电场



防止局部放电措施
Method of preventing partial electric discharge

抗短路机械力技术 Sufficient Mechanical Strength against Short-circuiting

采用自粘性换位导线
Application of Continuously Transposed Conductor



250MVA/500kV 单相自耦变压器抗短路能力试验
Short-Circuit Test of the 250 MVA / 500kV Single Phase Auto-Transformer

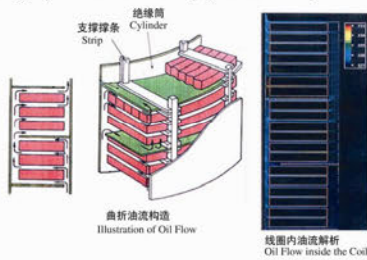


在荷兰KEMA电力试验所试验
Test at KEMA (Netherlands)

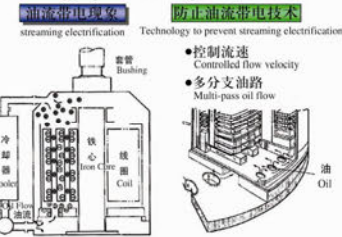
短路试验证书
Report of Performance for Short-Circuit Test

冷却技术 High Efficient Cooling

使用油流解析得到高效率冷却结构
Analyzing the oil flow results in highly effective cooling structure



防止油流带电技术
Technology to prevent streaming electrification

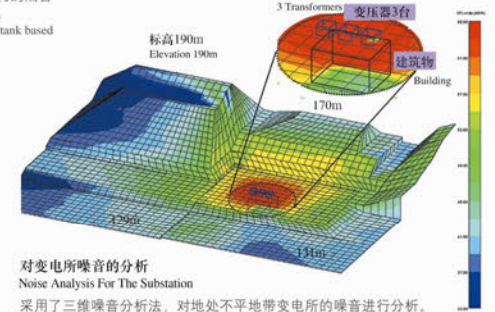


低噪音技术 Low Noise Technology



变压器油箱
Oil Tank of the Transformer

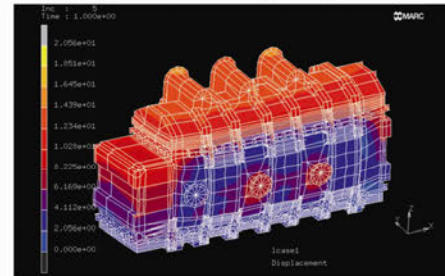
通过有限元分析, 开发新结构的隔音油箱, 达到降低噪音的效果。
A New structure is adopted for the tank based on (FEA) finite element analysis



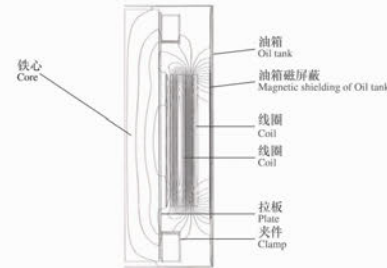
对变电所噪音的分析
Noise Analysis For The Substation

采用了三维噪音分析法, 对地处不平等地带变电所的噪音进行分析。
Substation noise analyzed by 3D analysis method

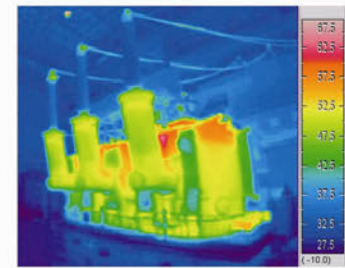
油箱强度分析技术 Technology of Oil Tank Strength Analysis



漏磁通解析技术 Technical Analysis for Leakage Flux



漏磁通计算例
Example of leakage flux calculating



大容量发电厂用变压器温升试验
Temperature rise test for large capacity transformer

Production Equipment
生产设备



从德国乔格公司引进的硅钢片横剪线
Automatic silicon steel plate cutting line



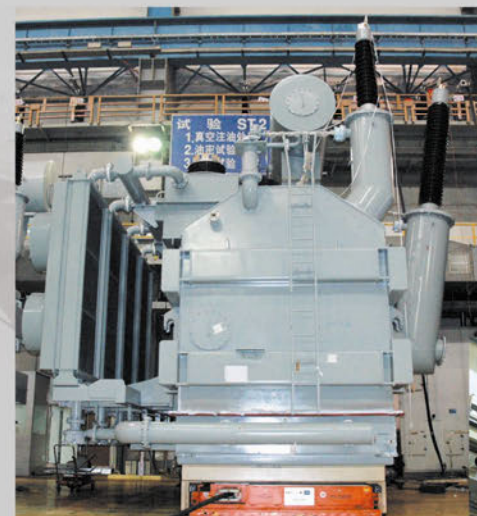
铁芯起立装置
Core erecting cradle



特高压绕线车间
Extra-high voltage coiling workshop

为达到尖端技术及最高品质的目标，常州东芝坚持引进和自主创新相结合，实行高起点、高投入、高品质的技术发展战略，使常州东芝具备同行业一流的独立研发、生产能力，从而提高产品的品质，使生产程序合理化，精良的装备为产品提供了强有力的保障和支持。

For sophisticated technology and the best quality, Changzhou TOSHIBA insists on combining introduction with independent innovation and implements the development strategy of higher starting point, huge investment and superior quality so that it has the first class independent R & D ability and production equipments, thus laying a solid foundation for producing the world advanced level products.



德国进口气垫车
Air pallet conveyer



瑞士迈克菲尔公司煤油气相干燥装置
Vacuum drying equipment of kerosene oil-gas phase



800T码头吊装
800T wharf hoisting

Test Equipment
试验设备
▶ 特高压试验大厅 UHV TESTING HALL


常州东芝特高压试验大厅于2009年5月开始建设，2010年2月投入使用，工程总投资1.24亿元。

大厅尺寸60m×42m×36m（H）。紧邻的高压试验研究所也同时完成，建筑面积1350m²。

新的特高压试验大厅具备进行交流1000kV、直流±800kV变压器的例行试验、型式试验、特殊试验及研究性试验的能力。

ChangZhou Toshiba UHV testing hall had constructed from May 2009 to February 2010, Total investment is 124 million CNY.

The dimensions of the hall are 60m×42m×36m(L×W×H). High voltage laboratory was also completed, its construction area is 1350m².

The new hall is used for performing routing tests, type tests, special tests and research tests on AC1000kV, DC±800kV transformers.

▶ 大厅的主要性能 Main Specification


屏蔽效果：频率范围0.5~1.6MHz：衰减 ≥60dB

混响时间：<3秒

接地电阻：0.2Ω

产品及主要试验设备移动方式：气垫

Shielding effect: Attenuation of 60dB for 0.5~1.6MHz

Sound response time: <3S

Grounding resistance: 0.2Ω

Transferring method: air cushion

▶ 主要试验设备 Main Equipments

4800kV 720kJ 冲击电压发生器
 800kV 80kJ 冲击电压发生器
 2000kV 30mA 直流电压发生器
 1200kV 7200kVA 串联谐振装置
 90/120MVA 50/200Hz 350/630kV 中间变压器
 补偿电容器组
 补偿电抗器
 4800kV 720kJ Impulse voltage generator
 800kV 80kJ Impulse voltage generator
 2000kV 30mA DC Voltage generator
 1200kV 7200kVA AC Resonance in series equipment
 90/120MVA 50/200Hz 350/630kV Auxiliary transformer
 Compensation capacitor
 Compensation reactor


▶ 试验能力 Testing Capability

雷电全波：±4800kV
 雷电截波：±3600kV
 操作冲击波：±2300kV
 温升容量：1500MVA
 工频耐压：AC1200kV
 直流耐压：±2000kV
 Full wave lightning impulse: ±4800kV
 Chopping wave lightning impulse: ±3600kV
 Switching impulse: ±2300kV
 Heat run test capability: 1500MVA
 Separate source AC voltage: 1200kV
 DC voltage: ±2000kV



Switch manufacturing 开关制造

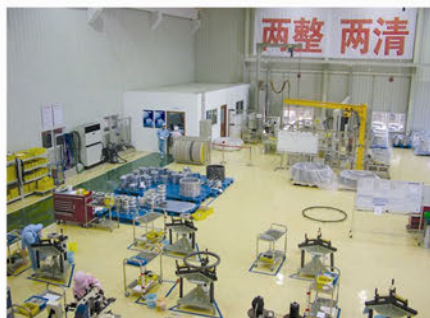
开关装置分工厂简介 Introduction of switchgear division

开关装置分工厂成立于2007年初，2007年5月16日正式投产，主要生产变压器及GIS的电压互感器（VT）、电流互感器（CT）、控制柜（LCP）、操作机构及东芝集团海外工厂的零件部分采购业务。员工人数108人，其中技术人员占50%以上，全部技术、生产工艺均从东芝（滨川崎）母工厂引进，设备大部分为进口，从而保证向客户提供先进、优质的产品。

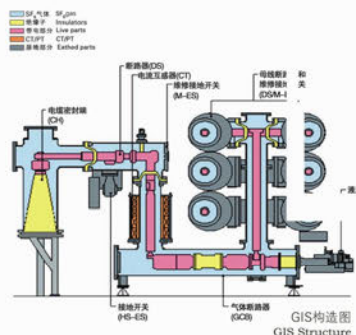
Switchgear division was established in early 2007, formally put into operation on May 16, 2007, mainly produces voltage transformers and GIS mutual inductance (VT), current sensor (CT), control cabinet (LCP), operating mechanism, parts of overseas factory of Toshiba Group. Among 108 employees, more than 50% were technical staff, all production techniques and processes are introduced from Toshiba (Hamakawa Saki Dlant) parent company, and most of the equipments are imported, in order to produce advanced, qualified products to customers.



GIS用操作机构生产车间
GIS operating mechanism workshop



GIS用CT生产车间
GIS CT workshop



CT试验
CT test



VT试验
VT test



三维坐标检测仪
Three-dimensional coordinate detector



CT绕线机
CT winding machine

Fuel tank manufacturing 油箱制造

油箱车间简介 Tank workshop introduction

CTC油箱车间于2007年1月开始建设并于当年10月开始生产，经过2009年油箱二期的扩建油箱车间总建筑面积达12000平方米，油箱制造能力为18台/月，目前生产的最大油箱为1140MVA/500kV三相一体变压器用。并具备压力容器D2级制造资质，可生产制造气体变压器气箱。

CTC tank workshop constructed in January, 2007, and put into production in October of that year. After being enlarged in second phase in 2009, construction area of the tank workshop is 12,000 square meters, the manufacturing capacity is 18 units / month, currently the largest fuel tank for 1140MVA/500kV three-phase transformer is made in this workshop. CTC has D2 pressure vessel manufacturing qualification and produce tank of gas-insulated transformer.

主要设备:

- ◇ 行车——最大起吊能力75吨
- ◇ 数控切割机——有效切割宽度3.2米，板厚t6~t100mm
- ◇ 数控折边机——压力1000吨，宽度9米
- ◇ 大型卷板机——加工能力t16钢板，宽度5米
- ◇ 喷丸室、涂装室——最大油箱规格(长×宽×高)14米×5.5米×8.5米
- ◇ 焊装平台——2000平方米

Major equipment:

- ◇ Driving - maximum lifting capacity is 75 tons
- ◇ Numerical control cutting machine - effectively cutting width is 3.2m, thickness is t6 - t100mm
- ◇ Numerical control folding machine - the pressure is 1,000 tons, width is 9m
- ◇ Large veneer reeling machine - processing capacity is t16 steel, width is 5m
- ◇ Wheel abrator cabinet, painting room - the largest tank size is (l × w × h) 14m × 5.5m × 8.5m
- ◇ Welding platform - 2000 square meters



涂装室
Painting room



喷丸室和干燥室
Wheel abrator cabinet and drying room



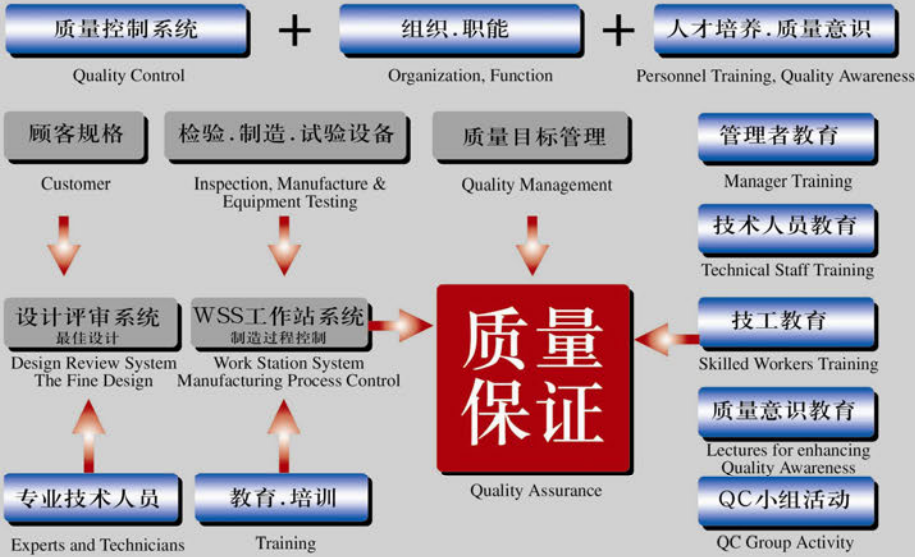
油箱加工车间
Tank processing workshop



1000吨折弯机
Bending machine with 1000 tons

Quality Control 质量控制

质量保证三要素 Three Essential Elements For Quality Assurance



班组培训 Team training



技能培训 Technical Training

环境

Environment



国家环境友好企业
China Environment Friendly Enterprise



ISO14001环境管理体系
Certification of ISO14001
Environment Management System



OHSMS18000职业健康安全管理体系
Occupational Health and Safety Management System



安全

Safety

以人为本, 安全、健康的工作环境。
Safe and healthy working atmosphere oriented by people.

社会责任

Social responsibility

尽到地球企业的社会责任。
Take social responsibility as a cosmopolitan enterprise.



东芝集团环境展望2050

推进环境经营,
创造与地球和谐共存的丰富的人类生活。



面向2050, 在创造丰富价值的
同时实现与地球的共生。

Enterprise Culture 企业文化



义务植树 Voluntary plant tree



放生金鱼 Put gold-fishes in the pond



公司运动会 Company's games



庆祝中国共产党成立90周年
Celebrate the 90th anniversary of the establishment of the Chinese Communist Party



拓展训练 Developmental training



野外生存训练 Field survival training



无偿献血 Voluntary donation blood



足球比赛 Football match



篮球比赛 Basketball match



小学生参观 Pupils' visit



员工文艺表演 Recreationary activities of employees

我们同心协力追求卓越
创造朝气蓬勃和谐的工作环境 创造高品质的先导产品
服务顾客 贡献社会 造福人类

We make combined efforts to seek for the best,
create energetic and harmonious working environment, and become a leader in transformer manufacturing
wholeheartedly serve customers ,make greater contribution to the society, and benefit the Mankind

常州东芝秉承“人本、责任、挑战”的育人理念,制造产品前先培养合格的企业员工。

“人本”公司始终注重人、培养人、激励人。真正做到以人为本,把人视为企业最大的资源与财富。

“责任”公司的产品是肩负重任的社会基础设施,需负责任的人来完成。

“挑战”公司的发展目标越来越具有挑战性,敢于挑战,不断创新是企业成长的根本。

Changzhou TOSHIBA adheres to the basic concept of “humanism, responsibility and challenge”, and trains qualified employees before starting manufacturing.

“Humanism” Our company always pays great attention to man, personnel training and excitation mechanism, really places people in the first place, and regards employees as the largest resources and wealth.

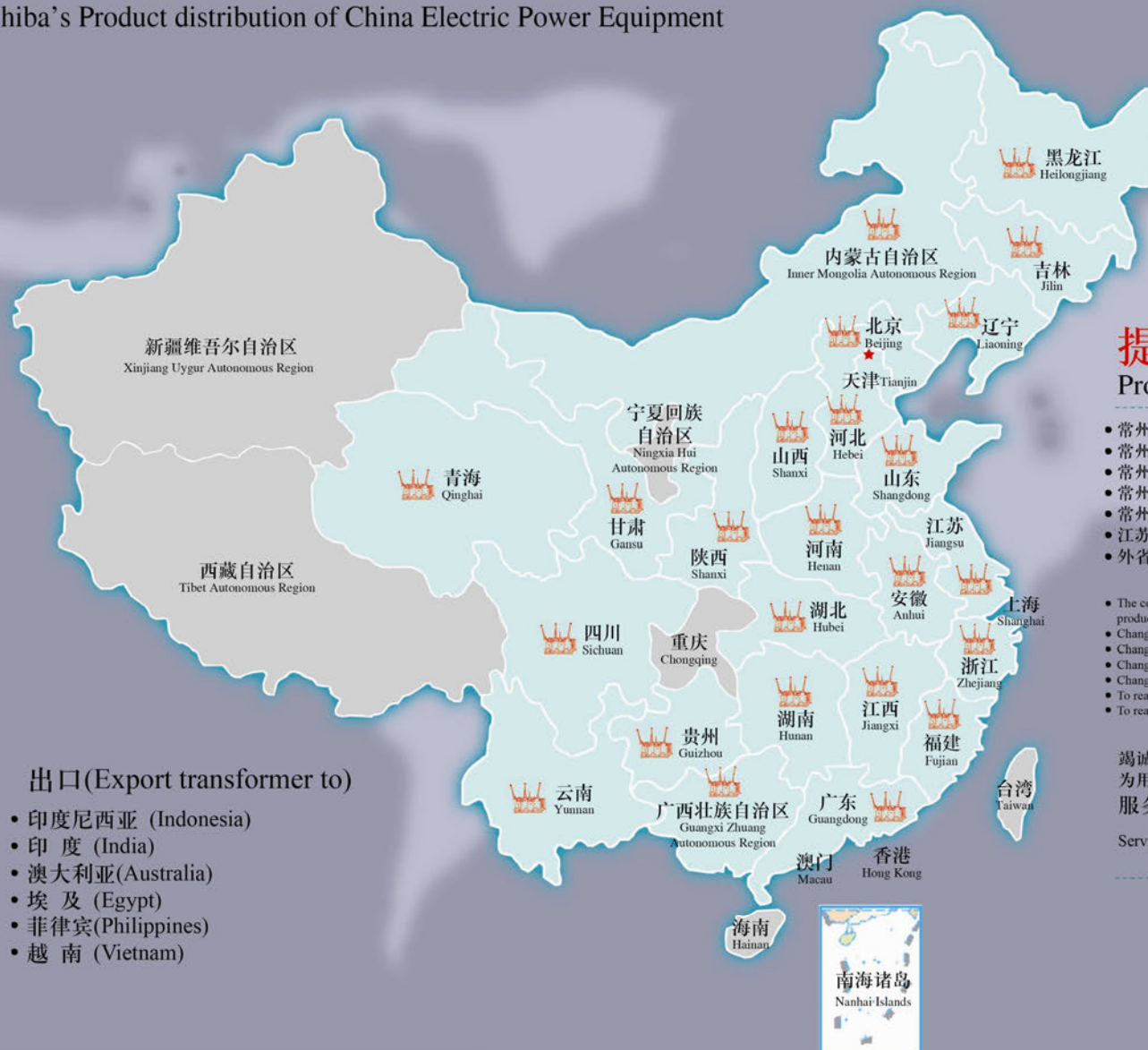
“Responsibility” our products, being used as social infrastructure, hold great responsibility and, of course, should be manufactured by responsible people.

“Challenge” the development of our company poses increasingly challenging, dare to challenge and carry out continuous innovations are fundamental dynamics of our company's growth.

常州东芝的产品分布

Toshiba's Product distribution of China Electric Power Equipment

Product Distribution · Service
产品分布 · 服务



出口(Export transformer to)

- 印度尼西亚 (Indonesia)
- 印度 (India)
- 澳大利亚(Australia)
- 埃及 (Egypt)
- 菲律宾(Philippines)
- 越南 (Vietnam)

提供一流的售后服务

Provide First-Class After-Sale Service

- 常州东芝在确保质量的同时，为用户提供快捷的、优质的售后服务。
- 常州东芝有专门的售后服务机构，为用户提供现场安装，调试指导。
- 常州东芝对投运的产品，将进行完善的质量跟踪，保持与用户的联系。
- 常州东芝愿为用户代购外协件。
- 常州东芝售后服务联系方式：用户—营业—服务部门—用户。
- 江苏省内用户，接到用户通知后24小时内到现场。
- 外省用户，接到用户通知后48小时内到现场。

- The competitive advantages of TOSHIBA lie in providing fast and good after-sale service while ensuring product quality.
- ChangZhou TOSHIBA has its own after-sale service team for site installation and trial operation.
- ChangZhou TOSHIBA will keep in touch with the customers to track the quality of the delivered products.
- ChangZhou TOSHIBA will help the customers to purchase outsourced parts.
- ChangZhou TOSHIBA after-sales service contact: user - Sales - Services - users.
- To reach the spot within 24 hours after receiving the notification from Jiangsu customers.
- To reach the spot within 48 hours after receiving the notification from customers outside Jiangsu Province.

竭诚为用户服务是常州东芝永不更改的信念，
为用户提供优质服务是常州东芝永远追求的目标。
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