



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Komodo Hong Kong Limited's Manufacturer-Guangdong Cresheen Smart Home Co., Ltd.

Case number: 517

Product: DEEP DRAWN STAINLESS STEEL SINKS

From: The People's Republic of China

Inquiry period: 01 July 2018 to 30 June 2019 (the inquiry period)

Response due by: **Friday 9 August 2019**
as extended to Friday 23 August 2019

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Return completed questionnaire to: investigations3@adcommission.gov.au

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

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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 Company information | ✓ |
| Section B Export sales to Australia | ✓ |
| Section C Exported goods & like goods | ✓ |
| Section D Domestic sales | ✓ |
| Section E Due allowance | ✓ |
| Section F Third country sales | ✓ |
| Section G Cost to make and sell | ✓ |
| Section H Particular market situation | No this section in the questionnaire |
| Section I Countervailing | ✓ |
| Exporter's declaration | ✓ |
| Non-confidential version of this response | ✓ |

Public Record

| Attachments | Please tick if you have provided spreadsheet |
|------------------------------|--|
| B-2 Australian sales | N/A |
| B-4 Upwards sales | ✓ |
| B-5 Upwards selling expenses | ✓ |
| D-2 Domestic sales | ✓ |
| F-2 Third country sales | N/A |
| G-3 Domestic CTM | ✓ |
| G-4.1 SG&A listing | ✓ |
| G-4.2 Dom SG&A calculation | ✓ |
| G-5 Australian CTM | ✓ |
| G-7.2 Raw material CTM | N/A |
| G-7.4 Raw material purchases | ✓ |
| G-8 Upwards costs | ✓ |
| G-9 Capacity Utilisation | ✓ |
| I-1 Company Turnover | ✓ |
| I-3 Income Tax | ✓ |
| I-4 Grants | ✓ |

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Answer:

**Head office: Komodo HK Limited (“Komodo HK”)
Guangzhou Komodo Kitchen Technology Co., Ltd. (“Komodo GZ”)
Name: Zac Zhang
Position in the company: Operation Manager
Telephone: [Tel Number]
E-mail address: OM@komodogz.com**

**Factory: Guangdong Cresheen Smart Home Co., Ltd. (“Cresheen”)
Name: Elva Xing (Xing Manjing)
Position in the company: Sales Manager
Telephone: [Tel Number]
E-mail address: sales@Cresheen-cn.com**

2. If you have appointed a representative, provide the their contact details:

Answer:

**Name: Mr. Li Huaduan of Beijing DHH Law Firm
Address: 11/F Tower C, Yintai Center, No.2 Jianguomenwai Avenue, Chaoyang, Beijing
Telephone: +8613911062352
E-mail address: lihuaduan@deheng.com**

3. In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company’s confidential information.

4. Please provide the location of the where the company’s financial records are held.

Answer:

The financial records are located at No. 47 Feiyue Road, Shenghuibei industrial zone, Nantou, Zhongshan, Guangdong, China.

5. Please provide the location of the where the company’s production records are held.

Answer:

The production records are located at No. 47 Feiyue Road, ShenghuiBei industrial zone, Nantou, Zhongshan, Guangdong, China.

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name of the company is Guangdong Cresheen Smart Home Co., Ltd. ("Cresheen"). Cresheen is the OEM supplier of subject products of Komodo HK and Komodo GZ.

Cresheen does not have any customer in Australia and does not export subject products to Australia. Cresheen has no information concerning the export of subject products to Australia. So, the questions related to the export of subject products will be answered by the exporter Komodo HK Limited ("Komodo HK") in their questionnaire response.

Previously, in the original investigation the manufacture that cooperated with Komodo companies and responded to the case was Zhongshan Xintian Hardware Co., Ltd. ("Xintian"), which is a related company of Cresheen. Cresheen was established in 2014, who under the control of same shareholders with Xintian; Cresheen was responsible for production and sale fabricated stainless-steel sinks and accessories. In August 2017, Cresheen acquired all the fixed assets of Xintian and started produce the drawn stainless-steel sink. Xintian was cancelled in May 2018. Cresheen shall be looked on as the inheritor of Xintian. Please refer to Exhibit A-1 for the cancelation document.

It shall also be explained that Cresheen has a branch company in another town that responsible for production of fabricated sink and stopcock, who are not involved the investigation.

2. Does your company trade under a different name and/or brand? If yes, provide details

Answer:

Not applicable as Cresheen doesn't have different name or brand.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Answer:

Not applicable as Cresheen doesn't have a different legal or trading name.

4. Provide a list of your current board of directors and any changes in the last two years.

Answer:

The list of directors is as follows and there is no change in last two years.

| No. | Name |
|-----|--------|
| 1 | [Name] |
| 2 | [Name] |
| 3 | [Name] |
| 4 | [Name] |
| 5 | [Name] |

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
- (a) A diagram showing the complete ownership structure; and
 - (b) A list of all related companies and its functions

Answer:

Not applicable as Cresheen is not a part of a group.

6. Is your company or parent company publicly listed? If yes, please provide:
- (c) The stock exchange where it is listed; and
 - (d) Any principle shareholders¹
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.

Answer:

Cresheen is not a listed company. The shareholders of Cresheen are as follows:

| Name of Shareholder | Shareholding Percentage |
|---------------------|-------------------------|
| [Name] | [Ratio] |
| [Name] | [Ratio] |

7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

Answer:

Cresheen mainly produces sinks, kitchen wire rack, drainer dray and accessories,.

¹ Principal shareholders are those who are 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.

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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:
- (e) produce or manufacture;
 - (f) sell in the domestic market;
 - (g) export to Australia; and
 - (h) export to countries other than Australia.

Answer:

Cresheen does not export subject products to Australia and other countries. The above two functions are performed by Komodo HK and Komodo GZ. The names and addresses are as follows:

**Name: Komodo Hong Kong Limited (“Komodo HK”)
Unit 14, 12/F, Technology Park, 18 On Lai Street, Shatin, N.T., Hong Kong.**

**Name: Guangzhou Komodo Kitchen Technology Co., Ltd. (“Komodo GZ”)
Address: Room 702, Tian’an Development Plaza, Technology Park 555 Panyu Avenue, Guangzhou**

9. Provide your company’s internal organisation chart.

Answer:

Please refer to Exhibit A-2 for internal organisation chart of Cresheen.

10. Describe the functions performed by each group within the organisation.

Answer:

Please refer to Exhibit A-2.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Answer:

Please refer to Exhibit A-3 for the products brochure of Cresheen.

A-3 General accounting information

1. What is your financial accounting period?

Answer:

January 1st to December 31st, per calendar year.

Public Record

2. Are your financial accounts audited? If yes, who is the auditor?

Answer:

Yes, they are. And the auditor is Dongguan Mingdepuhua Certified Public Accountants Accounting Firm (General Partnership).

3. What currency are your accounts kept in?

Answer:

The currency is RMB.

4. What is the name of your financial accounting system?

Answer:

Yongyou software.

5. What is the name of your sales system?

Answer:

Not applicable as Cresheen has no sales system.

6. What is the name of your production system?

Answer:

Not applicable as Cresheen has no production system.

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Answer:

Not applicable as Cresheen only has accounting system.

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

Answer:

Cresheen's accounting practices are in accordance with the generally accepted accounting principles in China.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Answer:

No. The practices and policies are not changed.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Answer:

Please refer to Exhibit A-4 for 2017 and 2018 audited financial statements of Cresheen.

2. If the financial statements in A-4.1 are unaudited, provide for each company:
- (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Answer:

Not applicable, as the audited reports have been provided in Exhibit A-4.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year; and
 - (b) the period.

Answer:

Not applicable as Cresheen doesn't have other different profit centres.

4. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Answer:

Please refer to Exhibit A-5 for income statements of first half year of 2018 and 2019.

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Answer:

The auditor did not provide trial balance to the company. So, the company cannot provide it now.

6. Please provide your company's chart of accounts (in Excel).

If any of the documents are not in English, please provide a complete translation of the documents.

Answer:

Please refer to Exhibit A-6 for the Chart of Accounts.

SECTION B EXPORT SALES TO AUSTRALIA

Answer:

Cresheen does not export subject products to Australia. Cresheen has no information concerning the export of subject products to Australia. Therefore the questions in section B- SALES TO AUSTRALIA are not applicable to Cresheen. The questions in Section B will be answered by the exporter Komodo HK. Please refer to the response of Komodo HK.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

B-2 Australian sales listing

NOTE: The Australian sales listing should include exports of goods that are currently exempt from anti-dumping duty under section 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*²

1. Complete the worksheet named “B-2 Australian sales”
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.
2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - (a) Contracts
 - (b) Purchase order and order confirmation
 - (c) Commercial invoice and packing list
 - (d) Proof of payment and accounts receivable ledger
 - (e) Documents showing bank charges
 - (f) Invoices for inland transport
 - (g) Invoices for port handling and other export charges
 - (h) Bill of lading
 - (i) Invoices for ocean freight & marine insurance (if applicable)
 - (j) Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

² [ADN 2015/41 \(26 March 2015\)](#), [Exemption No.EX0047 \(11 July 2017\)](#)

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

B-4 Reconciliation of sales to financial accounts

3. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - (a) You must provide this list in electronic format using the template provided.
 - (b) Please use the currency that your accounts are kept in.
 - (c) If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please see Worksheet B-4 Upwards sales attached.

4. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
5. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
 - (b) highlight or annotate the amount shown in the source document.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - (a) the name of the source document, including the relevant page number, in column C of the worksheet; and
 - (b) highlight or annotate the amount shown in the source document.

Answer:

Please see Worksheet B-5 Upwards selling expense.

SECTION C

EXPORTED GOODS & LIKE GOODS

On 9 August 2018, the Commission announced its policy and practice in regards to model control code (MCC) structures via ADN No. 2018/128.

Chapter 14 of the Anti-Dumping Commission's *Dumping and Subsidy Manual* further explains that the MCC structure provides a system of identifying fundamental characteristics of the goods subject to investigation and assigns an alphanumeric code to define categories and sub-categories of the goods and like goods. The objective of the MCC structure is to provide a framework for comparing goods exported to Australia with similar like goods sold on an exporter's domestic market.³ This process is commonly referred to as 'model matching'.

Model matching assists the Commission to assess whether dumping has occurred and is a useful way to ensure that the normal value is properly comparable with the export price.

In determining an MCC structure for any given case, the Commission will have regard to differences in physical characteristics that give rise to distinguishable and material differences in price.

In the original investigation (REP 238) the Commission found that the goods and like goods vary in a number of different ways, and that there were many physical characteristics influencing prices. There were also different consumer preferences on the Australian and Chinese markets. The above factors limited the Commission's ability to identify sales of like goods that would be relevant for the purpose of determining a price under subsection 269TAC(1). The Commission considers it is likely that similar issues will be present in this inquiry. As a result, the Commission has elected not to propose an MCC structure at the outset of this inquiry. However, information gathered in responses received from importers and exporters, and from the Australian industry, will be examined to assess if an appropriate MCC structure can be developed.

Proposals about the MCC structure should be raised as soon as is practicable, but no later than **9 August 2019**, the day submissions concerning the continuation of the measures are due.

If an MCC structure is developed interested parties will have an opportunity to discuss the structure and propose modifications. Any changes to the MCC structure will be considered by the Commission and reported in verification reports or in the statement of essential facts (SEF).

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

Answer:

Please refer to the response of Komodo HK.

³ Full guidance regarding the Commission's application of an MCC structure is provided at section 14 of the Anti-Dumping Commission *Dumping and Subsidy Manual* which is available at www.industry.gov.au.

2. Complete the confidential worksheet named "C-1 The Goods" to provide a list of all **goods** exported to Australia identified by a relevant product or model code and report for each code the relevant characteristics summarised below;

This must cover all goods listed in the Australian sales listing in B-2.

- Stainless Steel Grade
- Material Gauge (millimetre or "mm")
- Finish
- Total Capacity of all bowls (litres or "L")
- Total number of bowls
- Capacity of the largest bowl
- Capacity of additional bowls
- Number of drainer boards
- Bowl corner radius
- Included accessories

Answer:

Please refer to the response of Komodo HK.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

Answer:

Please refer to Exhibit A-3 Products Brochure of Cresheen and Worksheet C-2 for a list and description of models sold in domestic market.

2. Complete the confidential worksheet named "C-2 Like Goods" to provide a list of all **like goods** sold on your domestic market identified by a relevant product or model code and report for each code the relevant characteristics summarised below;

This must cover all listed in the Domestic sales listing in D-2.

- Stainless Steel Grade
- Material Gauge (millimetre or "mm")
- Finish
- Total Capacity of all bowls (litres or "L")
- Total number of bowls
- Capacity of the largest bowl
- Capacity of additional bowls

- Number of drainer boards
- Bowl corner radius
- Included accessories

Answer:

Please refer to Worksheet C-2 for a list and description of models sold in domestic market. It shall be explained that, the companies do not have the capacity data of bowls, instead, the company provided the size number of bowls.

C-3 Internal product codes

3. Does your company use product codes or stock keeping unit (SKU) codes?
 - (a) Provide details of the product or SKU coding system for the goods and like goods at worksheet "C-3 SKU", illustrate the meaning for each code within the product or SKU code.
 - (b) Provide details on how you mapped the product or SKU codes to the product codes listed in response to C-1 and C-2 for the purpose of completing this questionnaire.

Answer:

For the product designed by customer, Cresheen just use the product code of customer, such as Komodo's product.

For the product designed by Cresheen, the company compiled its own codes.

Most of the product codes are composed of brand abbreviation and a number. Such as [Explanation of the product codes]. There is no specific rules for the arrangement of the numbers in product codes.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Answer:

The sales process is:

Cresheen negotiates price with domestic customers, if a mutual price is reached by both parties, the customer places order to Cresheen, then Cresheen starts to arrange production.

When the production is finished, Cresheen delivers the goods and issue invoice to customers.

Cresheen is responsible for delivery of the goods in sales to most of its customers, except Komodo companies who bear the costs by itself.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Answer:

Not applicable as there is no related domestic customer to Cresheen.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Answer:

Not applicable as Cresheen has no price list.

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Answer:

Prices were set on transaction-by-transaction basis and vary according to many factors, such as purchase volume, product features, raw material prices as well as competitors' prices, not just according to distribution channel.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

Answer:

[Detailed description of the rebate policy].

Please see Exhibit D-1 for the rebate policy contract with the customer.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Answer:

No, Cresheen didn't issue credit or debit notes to the customer.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Answer:

Cresheen take invoice date as date of sale.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

Answer:

Please refer to worksheet “D-2”. It shall be explained that, Cresheen divided the total sales into two categories, one is sales to distributors for consumption in China. The other is sales to exporting companies (such as KOMODO and [Exporting company name]) that destined for consumption abroad. Only the sales for consumption in China are listed in the Worksheet D-2.

2. Provide a table listing the source of the data for each column in the “D-2 domestic sales” listing.

Answer:

Please refer to Worksheet D-2. The company provided an addition table listing the source of the data.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - (a) Contracts
 - (b) Purchase order and order confirmation
 - (c) Commercial invoice and packing list
 - (d) Proof of payment and accounts receivable ledger
 - (e) Documents showing bank charges
 - (f) Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to Exhibit D-2 for the domestic sales documents.

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

Answer:

Please also refer to Exhibit D-2 for annotation.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.

Public Record

- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please Worksheet B-4 Upwards sales attached.

2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Answer:

Please Exhibit D-3, the company provided an additional sales reconciliation table.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
 - (b) highlight or annotate the amount shown in the source document.

Answer:

Please Exhibit D-3, the company provided an additional sales reconciliation table.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Answer:

a. Cresheen provides credit to its customers but doesn't provide rolling credit.

For the calculation of credit cost:

First, Cresheen calculated an average number of collection days for account receivable, which is provided in Exhibit E-1 Expenses Calculation Spreadsheet

Second, Cresheen provided the benchmark short-term interest rate published by the Bank of China. Please refer to Exhibit E-2 the Interest Ratio of Short-term Loan.

The Credit cost in the Worksheet D-2 of each line was calculated by the following formula:

Credit Cost=Sales Value* Average Collection Days* Interest Ratio/360.

b. Cresheen do not have short term borrowings but only long-term borrowing.

c. Cresheen doesn't have term deposits or cash product.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

Answer:

Not applicable as Cresheen doesn't export to Australia.

3. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - (b) What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Answer:

Not applicable as Cresheen doesn't export to Australia.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Answer:

Stainless steel sinks are generally packed with carton, paper board and foam etc.

2. What is the packaging used for your export sales of the goods to Australia?

Answer:

The packaging for the product sold to Komodo is same with that of domestic sales.

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market

Answer:

The packaging for the product sold to Komodo is same with that of domestic sales.

4. Calculate the weighted average packaging cost for each model exported to Australia

Answer:

Cresheen does not record packing cost separately in its account and just count the packing cost in the total cost of sink products. Material costs associated with packing

have been reported in the Australian CTMS reported by Cresheen, and the labor costs associated have been included in “direct labor” in Australian CTMS.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Answer:

Cresheen is responsible for delivery of the goods in sales to most of its customers, except Komodo companies who bear the costs by itself.

As there is no specific documents and invoice for one each specific domestic sale, for transportation costs listing in D-2 Cresheen calculated by the following method:

Firstly, use the total freight amount and the total sales revenue of the period to calculate a freight rate. $\text{Freight rate} = \text{total freight} / \text{total sales revenue}$.

Secondly, use the rate with the amount of each invoice to calculated the freight for the sale. $\text{Freight for the sale} = \text{freight rate} * \text{sales value of the invoice}$.

Please see Exhibit E-1 Expenses Calculation Spreadsheet for the calculation of the freight rate.

2. What are the delivery terms of the export sales of the goods to Australia?

Answer:

For all the sales to Komodo companies, the delivery term is EXW.

3. If the delivery terms of the Australian sales include delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

Answer:

Not applicable as Cresheen doesn't export to Australia. Please refer to the response of Komodo.

4. If the delivery terms of the Australian sales include ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Answer:

Not applicable as Cresheen doesn't export to Australia.

5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

Answer: Not applicable as Cresheen doesn't export to Australia.

6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Answer: Not applicable as Cresheen doesn't export to Australia.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Answer:

No commission was paid by Cresheen to any party.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - What is the rate of VAT rebate applicable to your exports of the goods?
 - Is the rate of VAT rebate identical for each tariff subheading under which you exported the goods? If NO, please detail for each tariff subheading.
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Answer:

Not applicable as Cresheen doesn't export to Australia.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Answer:

No other direct selling expenses.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Answer:

Not applicable as Cresheen doesn't export to Australia.

E-5 Other adjustment claims

5. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
- An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the Dumping and Subsidy Manual (November 2018) for more information.

Answer:

No, there are no other adjustments exist.

SECTION F THIRD COUNTRY SALES

Answer:

Cresheen does not make the export sale. Both the products sold to Komodo and other trading companies may be exported to the third country. But Cresheen does not know the destination information. Please refer to the response of Komodo HK.

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

SECTION G COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for the goods and 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.

Answer:

Please refer to the Exhibit G-1 for the Production Flowchart.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Answer:

No supplier related to the company.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Answer:

Actual basis.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

Answer:

The company do have standard cost, which was not used in the actual accounting process but just for cost assessment and pricing purpose.

For responses to G-3.1 & G-5.1, Cresheen used the standard cost to allocate the total cost of drawn sink to each product model.

There is no variances.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Answer:

No cost centres in the company's cost accounting system.

4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

Answer:

To product categories such as drawn/pressed sink, fabricated sink, drainer dray, kitchen wire rack.

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

Answer:

Not applicable, as Cresheen does not value costs differently for cost accounting purposes and financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) 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.

Answer:

Not applicable, as Cresheen isn't engaged in any start-up operations in relation to the goods under consideration during the investigation period.

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

Answer:

Cresheen uses monthly weighted average method in valuation for raw materials and finished goods inventory.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Answer:

Damaged goods are always treated as scraps and sold out at lower price. Sub-standard products will be reworked.

9. What are the valuation methods for scrap, by products, or joint products?

Answer:

Scraps are sold out periodically. But Cresheen does not trace the quantity of scrap generated during the production, neither does it offsets the scrap from the total cost of production. It only records scrap sales income in the other operation income account. In the CTMS reporting, we divided the POI scrap sales income by the total cost of Consumed Stainless in production and applied such ratio to the cost of production of each model to calculate the scrap offset in "Scrap offset" item.

There is no by products or joint products during the production of stainless-steel sinks.

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Answer:

Not applicable, as Cresheen has no parent company or affiliated companies.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".

- This worksheet lists the quarterly cost to make the domestic models of like goods manufactured within the period, even if some models are not like to those exported to Australia.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) and preferably aggregated on a quarterly basis for each like good (model) that was sold on the domestic market. However, the Commission may accept costs which are aggregated on a different basis so long as those costs can be mapped to the various models reported in the domestic sales listing at worksheet "D-2 Domestic Sales". If an alternative method of reporting is selected please ensure the costs are reported at quarterly intervals.
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Answer:

Please refer to worksheet G-3.

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

Answer:

Please refer to worksheet G-3. Cresheen provided additional table for the listing the source of the data.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet G-4.1.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each product identified in the cost to make data at worksheet "G-3 Domestic CTM".
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Answer:

Please refer to worksheet G-4.2.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) and preferably aggregated on a quarterly basis for each good (model) that was exported. However, the Commission may accept costs which are aggregated on a different basis so long as those costs can be mapped to the various models reported in the Australian sales listing at worksheet "B-2 Australian Sales". If

an alternative method of reporting is selected please ensure the costs are reported at quarterly intervals.

- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Answer:

Please refer to worksheet G-5.

2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

Answer:

Please refer to worksheet G-5. Cresheen provided additional table for the listing the source of the data.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

Answer:

(a) For main raw material stainless steel, the cost is allocated according to standard steel cutting quantity; other raw materials, accessories and package materials were allocated by a standard value of the above three items.

(c) Labour

Allocated by standard cost of labour.

(c) Manufacturing overheads

Allocated by standard steel cutting value.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Answer:

Please see Exhibit G-2 for a Sample Cost Allocation Worksheet.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

Answer:

Stainless Steel Sheet.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Not applicable as no raw materials sourced as part of an integrated production process or from a subsidiary company.

3. Using the domestic cost data in "G-3 Domestic CTM", calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Answer:

The weighted average percentage of stainless steel in the total cost is around [Number].

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"

Public Record

- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet G-7.4 for the purchases of Stainless-Steel Sheet.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Answer:

Please refer to worksheet G-7.4, the company provided an additional table listing the source of the data.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Answer:

Please see the Exhibit G-3 for the Purchasing Invoice of stainless steel.

Please refer to Exhibit G-4 for the reconciliation of raw material stainless steel.

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Answer:

No supplier in worksheet "G-7.4" is related to Cresheen.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet G-8. By the way the company provided an additional table for the reconciliation of production cost. Please refer to Exhibit G-4.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Answer:

Please refer to Exhibit G-4.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
 - (b) highlight or annotate the amount shown in the source document.

Answer:

Please refer to Exhibit G-4.

G-9 Capacity Utilisation

1. Please complete the worksheet named "Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet G-9.

SECTION H COUNTERVAILING

In REP 238, the Commission found that countervailable subsidies had been received by exporters of the goods in relation to 23 subsidy programs. In the absence of GOC advice regarding the individual enterprises that had received financial contributions under each of the investigated subsidy programs, the Commissioner had regard to the available relevant facts and determined that uncooperative exporters had received financial contributions conferring a benefit under all 23 programs found to be countervailable in relation to the goods.

In *Review of Measures No. 461* the Commission identified five additional subsidy programs that were not previously investigated but were however found to be countervailable in relation to the export of the goods to Australia. As a result the following 28 subsidy programs listed in the table below are being investigated during this inquiry.

| Category | Program Number ⁴ | Program Name |
|--------------------|-----------------------------|---|
| Provision of goods | Program 1 | Raw Materials Provided by the Government at Less than Fair Market Value |
| Grant | Program 2 | Research & Development (R&D) Assistance Grant |
| Grant | Program 3 | Grants for Export Activities |
| Grant | Program 4 | Allowance to pay loan interest |
| Grant | Program 5 | International Market Fund for Export Companies |
| Grant | Program 6 | International Market Fund for Small and Medium-sized Export Companies |
| Income Tax | Program 8 | Tax preference available to companies that operate at a small profit |
| Grant | Program 9 | Award to top ten tax payer |
| Grant | Program 10 | Assistance to take part in overseas trade fairs |
| Grant | Program 11 | Grant for management certification |
| Grant | Program 12 | Grant for certification of product patents |
| Grant | Program 13 | Grant for inventions, utility models and designs |
| Grant | Program 14 | Grant for international marketing |
| Grant | Program 15 | Subsidy to electronic commerce |
| Grant | Program 16 | Grant for overseas advertising and trademark registration |
| Grant | Program 17 | Grant for overseas marketing or study |
| Grant | Program 18 | Gaolan Port Subsidy |
| Grant | Program 19 | Information development subsidy |
| Grant | Program 20 | Foreign Trade Exhibition Activity Fund |
| Grant | Program 21 | Zhuhai Technology Reform & Renovation Fund |

⁴ Program numbers 1 to 24 are the same as those investigated in REP 238. In REP 461 the additional marked programs were identified in relation to the export of the goods.

| Category | Program Number ⁴ | Program Name |
|------------|-----------------------------|---|
| Grant | Program 22 | Zhuhai Support the Strong Enterprise Interests Subsidy |
| Grant | Program 23 | Zhuhai Research & Development Assistance Fund |
| Income tax | Program 24 | Preferential Tax Policies for High and New Technology Enterprises |
| Grant | Program 26* | Foreign Trade Fund |
| Grant | Program 27* | Technology Innovation |
| Grant | Program 28* | Higher-New Technology Enterprise |
| Grant | Program 29* | Patent Grant |
| Grant | Program 30* | Patent Grant Special Fund |

Table H-1

H-1 General

- Complete the worksheet named "H-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet H-1.

H-2 Provision of goods at less than adequate remuneration (Program 1)

In the original investigation (*Investigation No.238*), the Commission found that Chinese exporters of the goods benefited from the provision of raw materials in the form of 304-grade cold rolled 304 stainless steel coil (304 SS CRC) by the Government of China at less than adequate remuneration. In the original investigation this subsidy is referred to as Program 1.

- Complete the worksheet named "G-7.4 Raw Material Purchases" to report your purchases of stainless steel cold rolled coil during the inquiry period, including all coil imported from foreign suppliers.

Answer:

Please refer to worksheet G-7.4.

- Did your business receive any reduction/reduced price for the purchase of these goods/services during the inquiry period? If so, describe the eligibility criteria that your

business had to meet in order to qualify for any reduction in the price paid for the goods/services.

Answer:

No such reduction/reduced price.

3. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of the assistance/benefits.

Answer:

No such agreement.

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

Answer:

Not applicable as Cresheen didn't import raw materials.

H-3 Preferential tax policies (Program 8 and 24)

1. Complete the worksheet named "H-3 Income Tax"
 - This worksheet is a table of your company's income tax liability over the last three financial years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet H-3.

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to Exhibit H-1 for the annual tax return.

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Answer:

Please refer to Exhibit H-2 for tax payments over the last three financial years.

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

Answer:

The general tax rate is 25% during two years.

5. Did your company pay less than the general tax rate for enterprises referred to in question H-3.4?

If yes:

- (a) What tax rate did your company pay?
- (b) Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
- (c) What is the name of the authority granting your company the reduced tax rate?
- (d) What is the eligibility criteria to benefit from the reduced tax rate?
- (e) Provide details of the application process
- (f) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- (g) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- (h) Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
- (i) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Answer:

No, Cresheen pays the income tax at the normal rate of 25%.

H-4 Financial grants (All other programs not covered by H-2 and H-3)

1. Complete the worksheet named "H-4 Grants"
- This worksheet is a table of the grants in relation to those listed at Table H-1 (or any other financial contribution) received by company over the inquiry period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to worksheet H-4.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Answer:

Please refer to Exhibit H-3 for the non-operating income ledgers.

3. Did your company receive any grants in relation to those listed at Table H-1 (or any other financial contribution) from any level of government during the period plus the two preceding years?

If yes:

- (a) Were any of the grants related to any program listed in Table H-1? If yes, identify the program.
- (b) Were any of the grants related to programs not listed in Table H-1? If yes, provide the names of the programs.

Answer:

(1) Cresheen [Detailed information about receiving grant].

(2) Cresheen [Detailed information about receiving grant].

4. For each of the grants listed in H-4.3:
 - (a) What is the name of the grant if not already listed in Table H-1?

Answer:

(1) [Name of grant].

(2) [Name of grant]

- (b) What is the name of the authority providing the grant?

Answer:

(1) Bureau of Commerce of Zhongshan City;

(2) Nantou Town Government.

- (c) What is the eligibility criteria to receive the grant?

Response:

- (1) For attended exhibition oversea.**
- (2) For High growth Enterprise.**

(d) Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Response:

- (1) Relate to all the sales of the company.**
- (2) Relate to all the sales of the company**

(e) Provide details of the application process.

- (1) Filing Application- Examine and verify- Notice- Payment.**
- (2) No application process**

(f) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Response:

- (1) The application has been filed and the company did keep any copy or record;**
- (2) No application processes.**

(g) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Response:

- (1) The application has been filed and the company did keep any copy or record;**
- (2) No application Process.**

(h) Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

- (1) Please refer to Exhibit H-4 for the Confirmation document;**
- (2) No confirmation documents.**

(i) Provide proof of payment of your company receiving the grant (e.g. bank statements).

Response:

Please see Exhibit H-4 for the proof of payment.

(j) Provide a copy of the accounting journal entries relating to the grant.

Response:

Please see Exhibit H-4 for the journal entries.

(k) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Response:

No fees or expenses.

H-5 Other Programs not listed in Table H-1

Answer:

As Cresheen did not receive benefit under any other program. The following questions from 1 to 17 are not applicable to Cresheen.

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).
2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)
3. Indicate the location of the program by region, province or municipal level.
4. Indicate the type of program, for example:
 - the provision of grants, awards or prizes;
 - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
 - the reduction of tax payable including income tax and VAT;
 - reduction in land use fees;
 - loans from Policy Banks at below-market rates; or
 - any other form of assistance.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

Public Record

7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - (a) whether or not your business exports or has increased its exports;
 - (b) the use of domestic rather than imported inputs;
 - (c) the industry to which your business belongs; or
 - (d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?
17. If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this program.

Exhibits and Worksheets List

- Exhibit A-1 Cancellation Document (Confidential)**
- Exhibit A-2 Internal Organization Chart (Confidential)**
- Exhibit A-3 Company Products Brochure**
- Exhibit A-4 Auditor's Reports (Confidential)**
- Exhibit A-5 Half Year Income Statements For 2018 And 2019 (Confidential)**
- Exhibit A-6 Chart of Accounts (Confidential)**
- Exhibit D-1 Rebate Policy Contract (Confidential)**
- Exhibit D-2 Domestic Sales Documents (Confidential)**
- Exhibit D-3 Additional Sales Reconciliation Table (Confidential)**
- Exhibit E-1 Expenses Calculation Spreadsheet (Confidential)**
- Exhibit E-2 Proof of Interest Ratio of Short-Term Loan**
- Exhibit G-1 Production Flowchart (Confidential)**
- Exhibit G-2 Sample Cost Allocation Worksheet (Confidential)**
- Exhibit G-3 Purchasing Invoice of Stainless Steel (Confidential)**
- Exhibit G-4 Additional Cost Reconciliation Table (Confidential)**
- Exhibit H-1 Annual Tax Return for The Last Three Financial Years (Confidential)**
- Exhibit H-2 Tax Payments (Confidential)**
- Exhibit H-3 Non-Operating Income Ledgers (Confidential)**
- Exhibit H-4 Subsidy Documents (Confidential)**
- Worksheet B-4 Upwards Sales (Confidential)**
- Worksheet B-5 Upwards Selling Expense (Confidential)**
- Worksheet C-2 Like Goods (Confidential)**
- Worksheet D-2 Domestic Sales (Confidential)**
- Worksheet G-3 Domestic CTMS (Confidential)**
- Worksheet G-4.1 SG&A Listing (Confidential)**
- Worksheet G-4.2 Domestic SG&A Calculation (Confidential)**
- Worksheet G-5 Australian CTMS (Confidential)**
- Worksheet G-7.4 Raw Material Purchases (Confidential)**
- Worksheet G-8 Upwards Costs (Confidential)**
- Worksheet G-9 Capacity Utilisation (Confidential)**
- Worksheet H-1 Company Turnover (Confidential)**
- Worksheet H-3 Income Tax (Confidential)**
- Worksheet H-4 Grands (Confidential)**
- Exporter's Declaration**

Exhibit A-1 Cancellation Document

Exhibit A-1 is Cancellation Document of Cresheen. It lists Xintian and Cresheen's company information. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit A-2 Internal Organization Chart

Exhibit A-2 is Cresheen's internal organization chart. It lists Cresheen's all internal divisions and departments. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

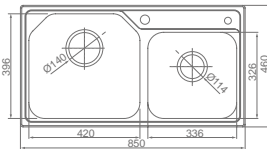
Exhibit A-3 Company Products Brochure

ELITE SERIES

非凡系列

CX-V43

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 850x460x230mm
开孔尺寸 Cut ou sizes (WxD) : 825x435xR10mm



Accessories 配件



SV03
ø140 下水器



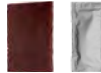
SV04
ø114 下水器



417
菜板



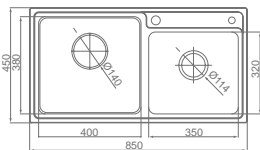
LX002
沥水篮



水槽护理包

CX-V33

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 850x450x220mm
开孔尺寸 Cut ou sizes (WxD) : 826x426xR10mm



Accessories 配件



AD007B
ø140 下水器



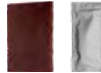
AD008B
ø114 下水器



409
菜板



LX002
沥水篮



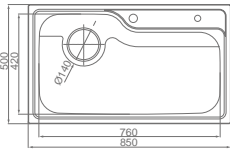
水槽护理包

ELITE SERIES

非凡系列

CX-V23

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 850x500x235mm
开孔尺寸 Cut ou sizes (WxD) : 821x471xR10mm



Accessories 配件



AD008B
ø140 下水器



500
菜板



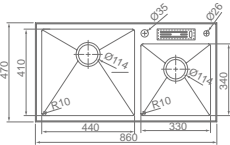
A009
沥水篮



水槽护理包

CX-V65

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 860x470x220mm
开孔尺寸 Cut ou sizes (WxD) : 840x450xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



500
菜板



L010
沥水盆



DJ002
刀架



水槽护理包

ELITE SERIES

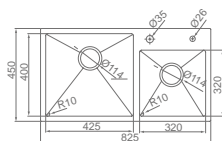
非凡系列

CX-V90

不锈钢水槽 Stainless steel sink

产品尺寸 Product sizes (WxDxH) : 825x450x220mm

开孔尺寸 Cut ou sizes (WxD) : 785x410xR10mm



Accessories 配件



SV04

Ø114 下水器



SV04

Ø114 下水器



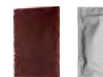
400T

菜板



L006

沥水盆



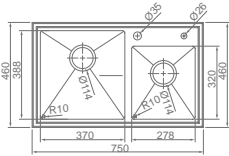
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V61

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 750x460x220mm
开孔尺寸 Cut ou sizes (WxD) : 725x435xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



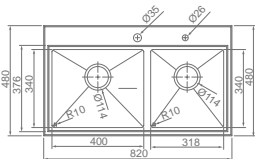
L006
沥水盆



水槽护理包

CX-V62

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 820x480x230mm
开孔尺寸 Cut ou sizes (WxD) : 795x455xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



400T
菜板



L010
沥水盆



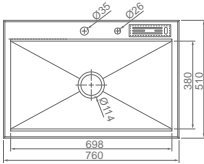
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V63（直角）

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH)：760x510x200mm
开孔尺寸 Cut ou sizes (WxD)：740x490xR10mm



Accessories 配件



SV04
ø114 下水器



L003
沥水盆



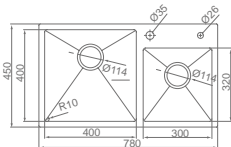
DJ002
刀架



水槽护理包

CX-V93

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH)：780x450x220mm
开孔尺寸 Cut ou sizes (WxD)：740x408xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



400T
菜板



L006
沥水盆



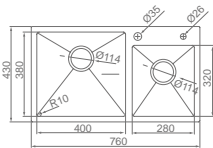
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V92

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 720x390xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



380T
菜板



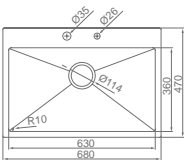
L006
沥水盆



水槽护理包

CX-V91

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 680x470x220mm
开孔尺寸 Cut ou sizes (WxD) : 640x432xR10mm



Accessories 配件



SV04
ø114 下水器



500
菜板



L005
沥水盆



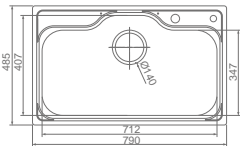
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V08

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 790x485x230mm
开孔尺寸 Cut ou sizes (WxD) : 767x462xR10mm



Accessories 配件



SV03
ø140 下水器



A008
沥水篮



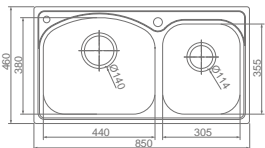
A009
沥水篮



水槽护理包

CX-V02

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 850x460x215mm
开孔尺寸 Cut ou sizes (WxD) : 828x438xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



460
菜板



A013
沥水篮



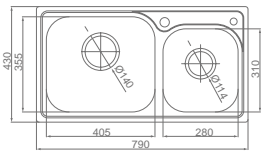
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V05

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 790x430x205mm
开孔尺寸 Cut ou sizes (WxD) : 768x408xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



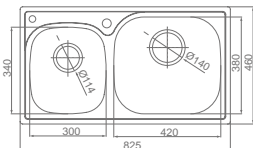
A014
沥水篮



水槽护理包

CX-V09

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 825x460x200mm
开孔尺寸 Cut ou sizes (WxD) : 803x438xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



417
菜板



XL009
沥水篮



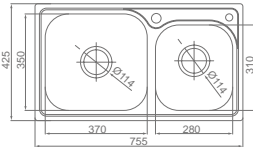
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V07

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 755x425x200mm
开孔尺寸 Cut ou sizes (WxD) : 733x403xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



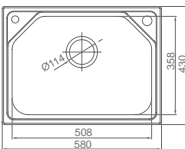
A014
沥水篮



水槽护理包

CX-V20

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 580x430x200mm
开孔尺寸 Cut ou sizes (WxD) : 555x405xR10mm



Accessories 配件



SV04
ø114 下水器



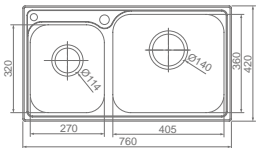
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V26

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x420x215mm
开孔尺寸 Cut ou sizes (WxD) : 735x395xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



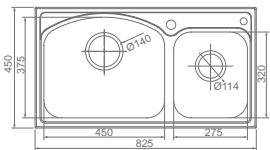
LX026
沥水篮



水槽护理包

CX-V27

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 825x450x220mm
开孔尺寸 Cut ou sizes (WxD) : 800x425xR10mm



Accessories 配件



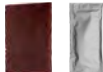
SV03
ø140 下水器



SV04
ø114 下水器



LX027
沥水篮



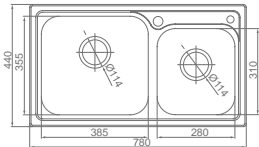
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V29

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 780x440x220mm
开孔尺寸 Cut ou sizes (WxD) : 745x405xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



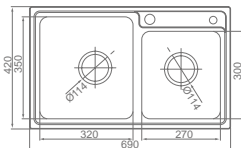
A014
沥水篮



水槽护理包

CX-V31

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 690x420x200mm
开孔尺寸 Cut ou sizes (WxD) : 666x396xR10mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



LX001
沥水篮



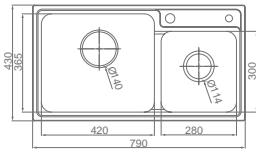
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V32

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 790x430x200mm
开孔尺寸 Cut ou sizes (WxD) : 766x406xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



390
菜板



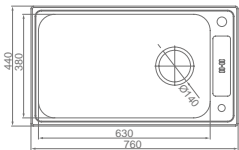
LX001
沥水篮



水槽护理包

CX-V41

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x440x225mm
开孔尺寸 Cut ou sizes (WxD) : 735x415xR10mm



Accessories 配件



SV03
ø140 下水器



380T
菜板



P003
沥水盆



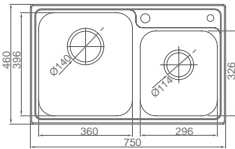
水槽护理包

AESTHETICISM SERIES

唯美系列

CX-V42

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 750x460x220mm
开孔尺寸 Cut ou sizes (WxD) : 725x435xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



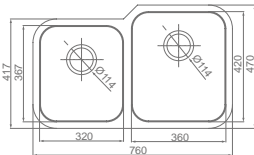
LX002
沥水篮



水槽护理包

CX-V51

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x470x185mm
开孔尺寸 Cut ou sizes (WxD) : 710x420xR65mm



Accessories 配件



SV04
ø114 下水器



SV04
ø114 下水器



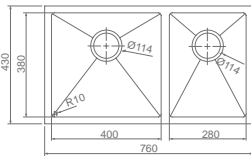
水槽护理包

GEOMETRY SERIES

几何系列

CX-V97

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 710x380xR10mm



Accessories 配件



SV04
ø114 下水器



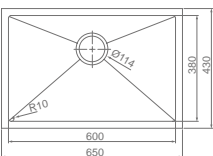
SV04
ø114 下水器



水槽护理包

CX-V96

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 650x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 600x380xR10mm



Accessories 配件



SV04
ø114 下水器



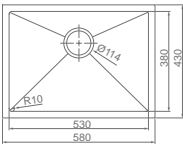
水槽护理包

GEOMETRY SERIES

几何系列

CX-V95

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 580x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 530x380xR10mm



Accessories 配件



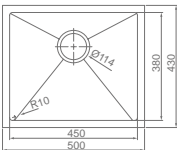
SV04
ø114 下水器



水槽护理包

CX-V94

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 500x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 450x380xR10mm



Accessories 配件



SV04
ø114 下水器



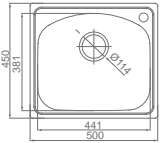
水槽护理包

GEOMETRY SERIES

几何系列

CX-V21

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 500x450x200mm
开孔尺寸 Cut ou sizes (WxD) : 480x430xR10mm



Accessories 配件



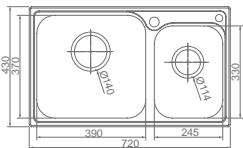
SV04
ø114 下水器



水槽护理包

CX-V25

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 720x430x220mm
开孔尺寸 Cut ou sizes (WxD) : 695x405xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



XL025
沥水篮



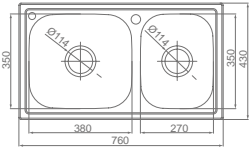
水槽护理包

GEOMETRY SERIES

几何系列

CX-V11

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 760x430x200mm
开孔尺寸 Cut ou sizes (WxD) : 730x405xR10mm



Accessories 配件



SV04
ø114 下水器



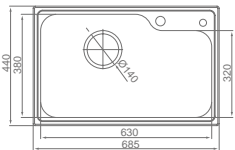
SV04
ø114 下水器



水槽护理包

CX-V22

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 685x440x220mm
开孔尺寸 Cut ou sizes (WxD) : 660x415xR10mm



Accessories 配件



SV03
ø140 下水器



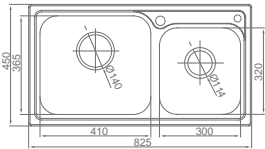
水槽护理包

GEOMETRY SERIES

几何系列

CX-V28

不锈钢水槽 Stainless steel sink
产品尺寸 Product sizes (WxDxH) : 825x450x220mm
开孔尺寸 Cut ou sizes (WxD) : 790x415xR10mm



Accessories 配件



SV03
ø140 下水器



SV04
ø114 下水器



XL027
沥水篮



水槽护理包

Exhibit A-4 Audited Reports

Exhibit A-4 is Cresheen's financial statements. It contains Cresheen's financial and accounting data. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit A-5 Half Year Income Statement

Exhibit A-5 is Cresheen's income statement. It contains Cresheen's financial and accounting data. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit A-6 Chart of Accounts

Exhibit A-6 is Cresheen's chart of accounts. It lists Cresheen's all accounting codes. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit D-1 Rebate Policy Contract

Exhibit D-1 is Cresheen's rebate policy contract. It contains the detail rebate policy and clients' information. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit D-2 Domestic Sales Spreadsheet

Exhibit D-2 is domestic sales documents. It contains domestic sales prices and clients' information. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit D-3 Additional Sales Reconciliation Table

Exhibit D-3 is Additional Sales Reconciliation Table. It contains sales & financial information for Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit E-1 Expenses Calculation Spreadsheet

Exhibit E-1 is expenses calculation spreadsheet. It contains sales revenue and account receivable data and other financial data of Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit E-2 Proof of Interest Ratio of Short-Term Loan

服务热线：95566 信用卡热线：40066 95566

请输入检索关键词

首页

公司金融

个人金融

银行卡

金融市场

电子银行

投资者关系

关于中

当前位置：首页 > 金融市场 > 存/贷款利率 > 人民币贷款利率

Bank of China Loan Prime Rate (LPR) Historical Data

网银登录

中国银行贷款基准利率（LPR）历史数据

分享

打印

| Published Date | Term | LPR | Downs and Ups |
|----------------|------|---------|---------------|
| 公布日期 | 期限 | LPR (%) | 涨跌 (BP) |
| 2019-08-14 | 1Y | 4.3000 | 0 |
| 2019-08-13 | 1Y | 4.3000 | 0 |
| 2019-08-12 | 1Y | 4.3000 | 0 |
| 2019-08-09 | 1Y | 4.3000 | 0 |
| 2019-08-08 | 1Y | 4.3000 | 0 |
| 2019-08-07 | 1Y | 4.3000 | 0 |
| 2019-08-06 | 1Y | 4.3000 | 0 |
| 2019-08-05 | 1Y | 4.3000 | 0 |
| 2019-08-02 | 1Y | 4.3000 | 0 |
| 2019-08-01 | 1Y | 4.3000 | 0 |
| 2019-07-31 | 1Y | 4.3000 | 0 |
| 2019-07-30 | 1Y | 4.3000 | 0 |
| 2019-07-29 | 1Y | 4.3000 | 0 |
| 2019-07-26 | 1Y | 4.3000 | 0 |
| 2019-07-25 | 1Y | 4.3000 | 0 |
| 2019-07-24 | 1Y | 4.3000 | 0 |
| 2019-07-23 | 1Y | 4.3000 | 0 |
| 2019-07-22 | 1Y | 4.3000 | 0 |
| 2019-07-19 | 1Y | 4.3000 | 0 |
| 2019-07-18 | 1Y | 4.3000 | 0 |
| 2019-07-17 | 1Y | 4.3000 | 0 |
| 2019-07-16 | 1Y | 4.3000 | 0 |
| 2019-07-15 | 1Y | 4.3000 | 0 |
| 2019-07-12 | 1Y | 4.3000 | 0 |
| 2019-07-11 | 1Y | 4.3000 | 0 |
| 2019-07-10 | 1Y | 4.3000 | 0 |
| 2019-07-09 | 1Y | 4.3000 | 0 |
| 2019-07-08 | 1Y | 4.3000 | 0 |
| 2019-07-05 | 1Y | 4.3000 | 0 |
| 2019-07-04 | 1Y | 4.3000 | 0 |
| 2019-07-03 | 1Y | 4.3000 | 0 |
| 2019-07-02 | 1Y | 4.3000 | 0 |
| 2019-07-01 | 1Y | 4.3000 | 0 |
| 2019-06-28 | 1Y | 4.3000 | 0 |

存/贷款利率

人民币存款利率

人民币贷款利率

外汇存款利率

住房存贷款利率

| | | | |
|------------|----|--------|---|
| 2019-06-27 | 1Y | 4.3000 | 0 |
| 2019-06-26 | 1Y | 4.3000 | 0 |
| 2019-06-25 | 1Y | 4.3000 | 0 |
| 2019-06-24 | 1Y | 4.3000 | 0 |
| 2019-06-21 | 1Y | 4.3000 | 0 |
| 2019-06-20 | 1Y | 4.3000 | 0 |
| 2019-06-19 | 1Y | 4.3000 | 0 |
| 2019-06-18 | 1Y | 4.3000 | 0 |
| 2019-06-17 | 1Y | 4.3000 | 0 |
| 2019-06-14 | 1Y | 4.3000 | 0 |
| 2019-06-13 | 1Y | 4.3000 | 0 |
| 2019-06-12 | 1Y | 4.3000 | 0 |
| 2019-06-11 | 1Y | 4.3000 | 0 |
| 2019-06-10 | 1Y | 4.3000 | 0 |
| 2019-06-06 | 1Y | 4.3000 | 0 |
| 2019-06-05 | 1Y | 4.3000 | 0 |
| 2019-06-04 | 1Y | 4.3000 | 0 |
| 2019-06-03 | 1Y | 4.3000 | 0 |
| 2019-05-31 | 1Y | 4.3000 | 0 |
| 2019-05-30 | 1Y | 4.3000 | 0 |
| 2019-05-29 | 1Y | 4.3000 | 0 |
| 2019-05-28 | 1Y | 4.3000 | 0 |
| 2019-05-27 | 1Y | 4.3000 | 0 |
| 2019-05-24 | 1Y | 4.3000 | 0 |
| 2019-05-23 | 1Y | 4.3000 | 0 |
| 2019-05-22 | 1Y | 4.3000 | 0 |
| 2019-05-21 | 1Y | 4.3000 | 0 |
| 2019-05-20 | 1Y | 4.3000 | 0 |
| 2019-05-17 | 1Y | 4.3000 | 0 |
| 2019-05-16 | 1Y | 4.3000 | 0 |
| 2019-05-15 | 1Y | 4.3000 | 0 |
| 2019-05-14 | 1Y | 4.3000 | 0 |
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| 2019-05-10 | 1Y | 4.3000 | 0 |
| 2019-05-09 | 1Y | 4.3000 | 0 |
| 2019-05-08 | 1Y | 4.3000 | 0 |
| 2019-05-07 | 1Y | 4.3000 | 0 |
| 2019-05-06 | 1Y | 4.3000 | 0 |
| 2019-05-05 | 1Y | 4.3000 | 0 |
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| 2019-04-24 | 1Y | 4.3000 | 0 |
| 2019-04-23 | 1Y | 4.3000 | 0 |
| 2019-04-22 | 1Y | 4.3000 | 0 |
| 2019-04-19 | 1Y | 4.3000 | 0 |
| 2019-04-18 | 1Y | 4.3000 | 0 |
| 2019-04-17 | 1Y | 4.3000 | 0 |

| | | | |
|------------|----|--------|---|
| 2019-04-16 | 1Y | 4.3000 | 0 |
| 2019-04-15 | 1Y | 4.3000 | 0 |
| 2019-04-12 | 1Y | 4.3000 | 0 |
| 2019-04-11 | 1Y | 4.3000 | 0 |
| 2019-04-10 | 1Y | 4.3000 | 0 |
| 2019-04-09 | 1Y | 4.3000 | 0 |
| 2019-04-08 | 1Y | 4.3000 | 0 |
| 2019-04-04 | 1Y | 4.3000 | 0 |
| 2019-04-03 | 1Y | 4.3000 | 0 |
| 2019-04-02 | 1Y | 4.3000 | 0 |
| 2019-04-01 | 1Y | 4.3000 | 0 |
| 2019-03-29 | 1Y | 4.3000 | 0 |
| 2019-03-28 | 1Y | 4.3000 | 0 |
| 2019-03-27 | 1Y | 4.3000 | 0 |
| 2019-03-26 | 1Y | 4.3000 | 0 |
| 2019-03-25 | 1Y | 4.3000 | 0 |
| 2019-03-22 | 1Y | 4.3000 | 0 |
| 2019-03-21 | 1Y | 4.3000 | 0 |
| 2019-03-20 | 1Y | 4.3000 | 0 |
| 2019-03-19 | 1Y | 4.3000 | 0 |
| 2019-03-18 | 1Y | 4.3000 | 0 |
| 2019-03-15 | 1Y | 4.3000 | 0 |
| 2019-03-14 | 1Y | 4.3000 | 0 |
| 2019-03-13 | 1Y | 4.3000 | 0 |
| 2019-03-12 | 1Y | 4.3000 | 0 |
| 2019-03-11 | 1Y | 4.3000 | 0 |
| 2019-03-08 | 1Y | 4.3000 | 0 |
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| 2019-02-21 | 1Y | 4.3000 | 0 |
| 2019-02-20 | 1Y | 4.3000 | 0 |
| 2019-02-19 | 1Y | 4.3000 | 0 |
| 2019-02-18 | 1Y | 4.3000 | 0 |
| 2019-02-15 | 1Y | 4.3000 | 0 |
| 2019-02-14 | 1Y | 4.3000 | 0 |
| 2019-02-13 | 1Y | 4.3000 | 0 |
| 2019-02-12 | 1Y | 4.3000 | 0 |
| 2019-02-11 | 1Y | 4.3000 | 0 |
| 2019-02-03 | 1Y | 4.3000 | 0 |
| 2019-02-02 | 1Y | 4.3000 | 0 |
| | | | |

| | | | |
|------------|----|--------|---|
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| 2019-01-31 | 1Y | 4.3000 | 0 |
| 2019-01-30 | 1Y | 4.3000 | 0 |
| 2019-01-29 | 1Y | 4.3000 | 0 |
| 2019-01-28 | 1Y | 4.3000 | 0 |
| 2019-01-25 | 1Y | 4.3000 | 0 |
| 2019-01-24 | 1Y | 4.3000 | 0 |
| 2019-01-23 | 1Y | 4.3000 | 0 |
| 2019-01-22 | 1Y | 4.3000 | 0 |
| 2019-01-21 | 1Y | 4.3000 | 0 |
| 2019-01-18 | 1Y | 4.3000 | 0 |
| 2019-01-17 | 1Y | 4.3000 | 0 |
| 2019-01-16 | 1Y | 4.3000 | 0 |
| 2019-01-15 | 1Y | 4.3000 | 0 |
| 2019-01-14 | 1Y | 4.3000 | 0 |
| 2019-01-11 | 1Y | 4.3000 | 0 |
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| 2019-01-09 | 1Y | 4.3000 | 0 |
| 2019-01-08 | 1Y | 4.3000 | 0 |
| 2019-01-07 | 1Y | 4.3000 | 0 |
| 2019-01-04 | 1Y | 4.3000 | 0 |
| 2019-01-03 | 1Y | 4.3000 | 0 |
| 2019-01-02 | 1Y | 4.3000 | 0 |
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| 2018-12-26 | 1Y | 4.3000 | 0 |
| 2018-12-25 | 1Y | 4.3000 | 0 |
| 2018-12-24 | 1Y | 4.3000 | 0 |
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| 2018-12-18 | 1Y | 4.3000 | 0 |
| 2018-12-17 | 1Y | 4.3000 | 0 |
| 2018-12-14 | 1Y | 4.3000 | 0 |
| 2018-12-13 | 1Y | 4.3000 | 0 |
| 2018-12-12 | 1Y | 4.3000 | 0 |
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| 2018-12-07 | 1Y | 4.3000 | 0 |
| 2018-12-06 | 1Y | 4.3000 | 0 |
| 2018-12-05 | 1Y | 4.3000 | 0 |
| 2018-12-04 | 1Y | 4.3000 | 0 |
| 2018-12-03 | 1Y | 4.3000 | 0 |
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| 2018-11-27 | 1Y | 4.3000 | 0 |
| 2018-11-26 | 1Y | 4.3000 | 0 |

| | | | |
|------------|----|--------|---|
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| 2018-11-22 | 1Y | 4.3000 | 0 |
| 2018-11-21 | 1Y | 4.3000 | 0 |
| 2018-11-20 | 1Y | 4.3000 | 0 |
| 2018-11-19 | 1Y | 4.3000 | 0 |
| 2018-11-16 | 1Y | 4.3000 | 0 |
| 2018-11-15 | 1Y | 4.3000 | 0 |
| 2018-11-14 | 1Y | 4.3000 | 0 |
| 2018-11-13 | 1Y | 4.3000 | 0 |
| 2018-11-12 | 1Y | 4.3000 | 0 |
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| 2018-11-08 | 1Y | 4.3000 | 0 |
| 2018-11-07 | 1Y | 4.3000 | 0 |
| 2018-11-06 | 1Y | 4.3000 | 0 |
| 2018-11-05 | 1Y | 4.3000 | 0 |
| 2018-11-02 | 1Y | 4.3000 | 0 |
| 2018-11-01 | 1Y | 4.3000 | 0 |
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| 2018-10-29 | 1Y | 4.3000 | 0 |
| 2018-10-26 | 1Y | 4.3000 | 0 |
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| 2018-10-23 | 1Y | 4.3000 | 0 |
| 2018-10-22 | 1Y | 4.3000 | 0 |
| 2018-10-19 | 1Y | 4.3000 | 0 |
| 2018-10-18 | 1Y | 4.3000 | 0 |
| 2018-10-17 | 1Y | 4.3000 | 0 |
| 2018-10-16 | 1Y | 4.3000 | 0 |
| 2018-10-15 | 1Y | 4.3000 | 0 |
| 2018-10-12 | 1Y | 4.3000 | 0 |
| 2018-10-11 | 1Y | 4.3000 | 0 |
| 2018-10-10 | 1Y | 4.3000 | 0 |
| 2018-10-09 | 1Y | 4.3000 | 0 |
| 2018-10-08 | 1Y | 4.3000 | 0 |
| 2018-09-30 | 1Y | 4.3000 | 0 |
| 2018-09-29 | 1Y | 4.3000 | 0 |
| 2018-09-28 | 1Y | 4.3000 | 0 |
| 2018-09-27 | 1Y | 4.3000 | 0 |
| 2018-09-26 | 1Y | 4.3000 | 0 |
| 2018-09-25 | 1Y | 4.3000 | 0 |
| 2018-09-21 | 1Y | 4.3000 | 0 |
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| 2018-09-18 | 1Y | 4.3000 | 0 |
| 2018-09-17 | 1Y | 4.3000 | 0 |
| 2018-09-14 | 1Y | 4.3000 | 0 |
| 2018-09-13 | 1Y | 4.3000 | 0 |
| | | | |

| | | | |
|------------|----|--------|---|
| 2018-09-12 | 1Y | 4.3000 | 0 |
| 2018-09-11 | 1Y | 4.3000 | 0 |
| 2018-09-10 | 1Y | 4.3000 | 0 |
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| 2018-07-23 | 1Y | 4.3000 | 0 |
| 2018-07-20 | 1Y | 4.3000 | 0 |
| 2018-07-19 | 1Y | 4.3000 | 0 |
| 2018-07-18 | 1Y | 4.3000 | 0 |
| 2018-07-17 | 1Y | 4.3000 | 0 |
| 2018-07-16 | 1Y | 4.3000 | 0 |
| 2018-07-13 | 1Y | 4.3000 | 0 |
| 2018-07-12 | 1Y | 4.3000 | 0 |
| 2018-07-11 | 1Y | 4.3000 | 0 |
| 2018-07-10 | 1Y | 4.3000 | 0 |
| 2018-07-09 | 1Y | 4.3000 | 0 |
| 2018-07-06 | 1Y | 4.3000 | 0 |

Exhibit G-1 Production Flowchart

Exhibit G-1 is production flowchart of drawn stainless steel sink of Cresheen. It contains production process and related information. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit G-2 Sample Cost Allocation Spreadsheet

Exhibit G-2 is sample cost allocation spreadsheet. It contains production output and cost data. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit G-3 Purchasing Invoice of Stainless Steel

Exhibit G-3 is purchasing invoice of stainless steel of Cresheen. It contains It contains raw material purchase price and supplier's information. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit G-4 Additional Cost Reconciliation Table

Exhibit G-4 is Additional Cost Reconciliation Table of Cresheen. It contains cost and financial data. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit H-1 Annual Tax Return

Exhibit H-1 is Cresheen's annual tax return documents. It contains the financial information of Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit H-2 Non-Operating Income Ledgers

Exhibit H-2 is the Cresheen's non-operating income ledgers. It contains the accounting data of Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit H-3 Tax Payments

Exhibit H-3 is the Cresheen's tax payments. It contains the accounting data of Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

Exhibit H-4 Subsidy Documents

Exhibit H-4 is the Cresheen's subsidy documents. It contains the accounting data of Cresheen. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.


The following Worksheet Contain the financial information, Client information, production information of the company. This information is considered by Cresheen to be proprietary information and its release could compromise Cresheen's competitive position in the market place.

| | |
|------------------------|---|
| Worksheet B-4 | Upwards Sales (Confidential) |
| Worksheet B-5 | Upwards Selling Expense (Confidential) |
| Worksheet C-2 | Like Goods (Confidential) |
| Worksheet D-2 | Domestic Sales (Confidential) |
| Worksheet G-3 | Domestic CTMS (Confidential) |
| Worksheet G-4.1 | SG&A Listing (Confidential) |
| Worksheet G-4.2 | Domestic SG&A Calculation (Confidential) |
| Worksheet G-5 | Australian CTMS (Confidential) |
| Worksheet G-7.4 | Raw Material Purchases (Confidential) |
| Worksheet G-8 | Upwards Costs (Confidential) |
| Worksheet G-9 | Capacity Utilisation (Confidential) |
| Worksheet H-1 | Company Turnover (Confidential) |
| Worksheet H-3 | Income Tax (Confidential) |
| Worksheet H-4 | Grands (Confidential) |

Exporter's declaration

I hereby declare that Guangdong Cresheen Smart Home Co., Ltd. have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Weng Peiyu

Signature : 

Position in Company : Financial Manager

Date : August 22, 2019