



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Response to Exporter Questionnaire

Komodo HK Limited and

Guangzhou Komodo Kitchen Technology 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 (15)

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

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

Public Record

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

Response:

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:

Response:

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.

Response:

The financial records of Guangzhou Komodo Kitchen Technology Co., Ltd. (“Komodo GZ”) are held in Room 702, Tian’an Development Plaza, Technology Park 555 Panyu Avenue, Guangzhou.

The financial records of Komodo Hong Kong Limited (“Komodo HK”) are kept at Unit 14, 12/F, Technology Park, 18 On Lai Street, Shatin, N.T., Hong Kong.

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

Response:

The production records are held at Cresheen, which is located at No. 47 Feiyue Road, Shenghuibei industrial zone, Nantou, Zhongshan, Guangdong, China, because Komodo HK and Komodo GZ outsource the production to Cresheen.

A-2 Company information

1. What is the legal name of your business?

Response:

Komodo Hong Kong Limited ("Komodo HK") is the exporter of subject products. Komodo HK is a limited liability company and Komodo HK does not use any other business names to export and/or sell goods.

The subject products exported by Komodo HK to Australia are all produced by an unaffiliated manufacturer Guangdong Cresheen Smart Home Co., Ltd. ("Cresheen"), who also filled out and submitted a response to the questionnaire. It shall be further explained that Cresheen is the inheritor of Zhongshan Xintian Hardware Co., Ltd. ("Xintian"), who responded to the original investigation together with Komodo HK and Komodo GZ. Xintian was cancelled in 2018.

Komodo HK has a related company Guangzhou Komodo Kitchen Technology Co., Ltd. ("Komodo GZ") who is responsible for the [description of business activity of Komodo GZ]. The information of Komodo GZ is included in this response to questionnaire.

Komodo HK has another related company Guangzhou aXCaliba Metalshop Limited ("aXCaliba") who [description of business activity and market of aXCaliba, which explains the irrelevancy of aXCaliba with this investigation.]. Accordingly, it is not necessary for aXCaliba to respond the questionnaire. In addition, [information of another related company, including the Companies' name and registered address] which are both irrelevant to this investigation.

Hereinafter we use "Komodo Companies" to represent the two related companies Komodo HK and Komodo GZ.

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

Response:

No, Komodo HK and Komodo GZ do not use any other business names to export and/or sell goods.

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

Response:

No, Komodo HK and Komodo GZ was not ever known by different legal and/ or trading names.

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

Response:

There is only one executive director in Komodo GZ, who is [name]. The directors of Komodo HK is [name]. There are no changes in the last two years regarding the board of directors.

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

Response:

No, neither Komodo GZ nor Komodo HK is subsidiaries of a group. As explained above, they have some related companies. Please refer to Exhibit A-1 for the Corporate Structure Diagram. The functions of the related companies have been stated in the answer to the above question 1.

6. Is your company or parent company publically listed? If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders¹

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

Response:

Both Komodo GZ nor Komodo HK are not listed companies. The shareholders' information is as follows:

Name of Company	Name of Shareholder	Shareholding Percentage
Komodo HK	[name]	[percentage]
	[name]	[percentage]
Komodo GZ	[name]	[percentage]

Note: [relationship of shareholders]

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.

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.

Response:

Komodo HK and Komodo GZ are mainly involved in the design, development, sourcing, and export of products in areas of kitchen and bathroom, including: sinks, asphalt board, asphalt basket, various cutting boards.

The markets of Komodo HK and Komodo GZ are mainly overseas markets, including: [lists of specific markets]. The nature of Komodo HK and Komodo GZ is distributor.

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:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

Response:

Komodo GZ and Komodo HK do not perform produce and manufacture activities. The subject products exported by Komodo HK to Australia are all produced by an unaffiliated manufacturer Zhongshan Cresheen Hardware Co., Ltd. (“Cresheen”), whose address is No.47 Feiyue Road, Nantou Town, Zhongshan, Guangdong.

In addition, Komodo GZ and Komodo HK do not sell goods under consideration in the domestic market. Cresheen sells self-manufactured goods in the domestic market. The address is provided above.

For clarity, the relationship of Cresheen and the Zhongshan Xintian Hardware Co., Ltd. (“Xintian”, the producer who responded to the questionnaire last time) is as follows: [description of the relationship of Cresheen and Xintian, and the establishment history of Cresheen and Xintian respectively. This information is considered by Cresheen and Xintian to be proprietary information.]

9. Provide your company’s internal organisation chart.

Response:

Please refer to Exhibit A-2 for internal organization chart of Komodo HK and Komodo GZ.

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

Response:

Please refer to Exhibit A-2.

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

Response:

Please refer to Exhibit A-3 for company produce brochure.

A-3 General accounting information

1. What is your financial accounting period?

Response:

The financial accounting period of both Komodo HK and Komodo GZ is from January 1st to December 31st.

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

Response:

The financial accounts of both Komodo HK and Komodo GZ are audited. The auditor of Komodo GZ is [name of auditor]. The auditor of Komodo HK is [name of auditor].

3. What currency are your accounts kept in?

Response:

KMD GZ's account are kept in RMB (Yuan). KMD HK's account are kept in Hong Kong dollar.

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

Response:

The financial accounting system of Komodo GZ is [name of accounting system], while Komodo HK does not use financial accounting system.

5. What is the name of your sales system?

Response:

Not applicable, as the Companies do not use sales system.

6. What is the name of your production system?

Response:

Not applicable, as the Companies do not produce goods and accordingly do not use 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.

Response:

Not applicable, as no such systems are used by the Company.

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

Response:

No, there are no differences between the accounting practices with generally accepted accounting principles. The financial statements of Komodo HK is made in accordance with the Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”) issued by the Hong Kong Institute of Certified Public Accountants (the HKICPA”). The financial statements of Komodo GZ is made in accordance with the Accounting Standards for Small Enterprises issued in Mainland China. Please refer to Auditor’s Reports at Exhibit A-4.

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

Response:

There is no material change to accounting policies over the last two years for both Komodo GZ and Komodo HK.

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.

Response:

Please refer to Exhibit A-4 for the 2017 and 2018 audited financial reports of both Komodo GZ and Komodo HK.

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.

Response:

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.

Response:

Both Komodo GZ and Komodo HK do not 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.

Response:

Please refer to Exhibit A-5-1 for half-year income statements of Komodo GZ for 2018 and 2019, and Exhibit A-5-2 for Komodo HK.

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

Response:

Komodo HK does not have trial balance.

Please refer to Exhibit A-6 for trial balance sheets for 2018 of Komodo GZ.

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

Response:

Please refer to Exhibit A-7 for the chart of accounts.

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

SECTION B

EXPORT SALES TO AUSTRALIA

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

Response:

The Australian customer collects the orders in Australian market and then forwards a summary offer to Komodo HK. Komodo HK negotiates price with the Australian customer on transaction basis and reached the order.

Upon receipt of the purchase order, Komodo HK places order to Komodo GZ, and then Komodo GZ places order to Cresheen. After that, Cresheen arranges production.

After finishing the production, Cresheen informs Komodo GZ, Komodo GZ arranges truck to take over the goods at the plant of Cresheen and then transport the goods to port.

After delivery, Komodo GZ issues commercial invoice to Komodo HK; Komodo HK issues commercial invoice to the Australian customer together with shipping documents.

Upon the receipt of original shipping documents, the Australian customer makes payment to Komodo HK; then Komodo HK makes payment to Komodo GZ.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

Response:

The Australia customer pays Komodo HK in US Dollars. And then Komodo HK pays Komodo GZ in US Dollars.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

Response:

Yes.

The information of foreign currency denominated account used by Komodo HK is as follows:

Bank name: HSBC Hong Kong

Account Number: [information of account number]

The information of foreign currency denominated account used by Komodo GZ is as follows:

Bank name: China Guangfa Bank

Account Number: [information of account number]

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

Response:

No, the Komodo companies do not use forward contract to lock exchange rate.

- (c) How is the exchange rate determined in your accounting system and how often is it updated?

Response:

The exchange rate used in Komodo HK's accounting system is fixed exchange rate, 7.8, which is normally updated per years.

The exchange rate used in Komodo GZ's accounting system is the rate of the first day every month published by Bank of China, which means that the rate is updated per month.

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.

Response:

Not Applicable, as there are no related customers in Australia.

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

Response:

Not applicable.

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.

Response:

Not applicable as Komodo HK has [customer information] in Australia.

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.

Response:

No discount, rebate, allowance offered on export sales to Australia during POI.

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.

Response:

During the inquiry period, Komodo HK [explanation the situation and reason of issuance of credit or debit notes. Explanation the accounting method to deal with these credits notes. Explanation how Komodo GZ report these credit note in worksheet. The reason of confidentiality is that these information related to accounting and sales information of Komodo.]

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?

Response:

Not Applicable, as the invoice date can be deemed as the sales date for Komodo HK and Komodo GZ.

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.

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

Public Record

- 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.

Response:

Please refer to Worksheet B-2 for the spreadsheet of Australian sales.

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

Response:

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

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.

a)

Response:

Please refer to Exhibit B-1 for sales documents.

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.

Response:

Please refer to Exhibit B-1 for documents annotation.

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.

Response:

Please refer to Worksheet B-4 for the spreadsheet of Upwards sales.

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.

Response:

The supported documents are the total sales details, provided as Exhibit B-2. The total sales details contain all sales by both the Komodo HK, and can be searched categorically by country or product.

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.

Response:

The source document is the total sales details, provided as Exhibit B-2.

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.

Public Record

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

Response:

Please refer to Worksheet B-5 for Upwards selling expense.

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.

Response:

The company provide additional supporting data in Worksheet B-5.

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.

Response:

Please see Worksheet B-5.

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.

Response:

Please refer to Exhibit A-3 company produce brochure and Worksheet C-1 for the description of goods.

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

Response:

Please refer to Worksheet C-1 The Goods.

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.

Response:

Not Applicable. Komodo HK and Komodo GZ do not make domestic sales.

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

Response:

Not Applicable.

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.

Response:

There is only one product code system that Komodo HK and Komodo GZ use for both internal management and external sales. Please refer to Exhibit C-1 for explanation of coding rule.

SECTION D DOMESTIC SALES

Response:

Komodo HK and Komodo GZ do not make domestic sales of sink products. The questions in Section D-Domestic Sales are not applicable to Komodo HK and Komodo GZ. The following questions in Section D will be filled out by Cresheen. Please refer to the response of Cresheen.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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?

Response:

Not Applicable.

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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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?

Response:

Not Applicable, as Komodo HK and Komodo GZ do not make domestic sales of sink products.

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

Response:

Komodo HK provides credit to the Australian customer, in relation to sales of the goods, but not rolling credit.

First, we calculate an average number of collection days for account receivable of the Komodo HK in Exhibit E-1 Expenses Calculation Spreadsheet.

Second, we 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 B-2 of each line was calculated by the following formula:

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

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?

Response:

No.

(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?

Response:

Not applicable.

E-2 Packaging

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

Response:

Not Applicable, as Komodo HK and Komodo GZ do not make domestic sales of sink products.

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

Response:

Stainless steel sinks are generally packed with carton, paper board and foam etc. The packing work is conducted by Cresheen, who does not record packing cost separately in its account but just count the packing cost in the total cost of sink products. Material costs associated with packing were included in the Australian CTMS of Cresheen, and the labor costs associated were also included in “direct labor” in Australian CTMS of Cresheen.

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

Response:

Not Applicable, as Komodo HK and Komodo GZ do not make domestic sales of sink products.

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

Response:

As stated above, packaging cost has already been included in the production cost of Cresheen, who does not record packing cost separately in its account.

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?

Response:

Not Applicable, as Komodo HK and Komodo GZ do not make domestic sales of sink products.

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

Response:

The delivery terms of the export sales of the goods to Australia is FOB.

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

Response:

Since Komodo GZ is responsible for transportation from the factory to the port of exit and thus pay the inland freight. We reported its inland freight on a transaction basis in Worksheet B-2 Australian sales.

Komodo GZ is responsible for port handling charges and custom clearance fee at the port of exit, and we reported on a transaction basis in Worksheet B-2 Australian sales.

The above expenses were allocated to each model of product in an invoice by the sales value.

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

Response:

Not applicable, as no ocean freight is contained.

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?

Response:

Not applicable, as no marine insurance is contained.

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?

Response:

Not applicable, as no delivered duty paid is contained.

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.

Response:

No commission was paid by Komodo Companies in relation to sales to Australia.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:

Response:

Yes, there are differences in tax liability between domestic and export sales, though Komodo GZ does not sell domestically.

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?

Response:

The rate of VAT on sales of the goods and like goods is 16% after 1st May, 2018, and 13% after 1st April, 2019.

- What is the rate of VAT rebate applicable to your exports of the goods?

Response:

The rate of output VAT applicable to exports of goods is 0%. The rate of input VAT applicable to exports of goods is returnable. The input tax refund rate differs according to the tariff subheading of products. Please see the table below:

Public Record

Items	HS Code	May 2018-March 2019			April 2019 till Now		
		VAT Rate (%)	Refund Rate (%)	Un-refundable Rate (%)	VAT Rate (%)	Refund Rate (%)	Un-refundable Rate (%)
Stainless Steel Sink	7324100000	16	9	7	13	13	0
Waste Kit	7324900000	16	15	1	13	13	0
Bamboo Cutting Board	4419190000	16	13	3	13	13	0

- 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.

Response:

No, please refer to answer to above question.

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

Response:

The company made no domestic sales.

For export sales, when purchasing goods, the VAT included in the price was recorded into VAT input account. After refund, the un-refundable part will be accounted into “operation cost”.

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

Response:

Yes, input VAT refund is partially refundable. Please refer to answer to above question..

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Response:

Not applicable as no import inputs.

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

Response:

Not Applicable, as Komodo HK and Komodo GZ do not make domestic sales of sink products.

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

Response:

No other direct selling expenses.

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.

Response:

The companies reported the bank charge in Worksheet B-2, which is calculated according to an average bank charge rate of the Australian customer (only one) during the POI.

**Bank charge rate= total bank charge of the customer /total sales revenue to the customer;
Bank charge of a sale= value * Bank charge rate.**

Please see Exhibit E-1 Expenses Calculation Spreadsheet for the supporting calculation of the bank charge rate.

SECTION F

THIRD COUNTRY SALES

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.

Response:

No such differences in sales process to third country.

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.

Response:

No related customers in third country.

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?

Response:

Not applicable, as the invoice date can be deemed as the sales date.

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.

Response:

Please refer to worksheet “F-2 Third country sales”.

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

Response:

The supported documents are the total sales details, provided as Exhibit B-2. The total sales details contain all sales by Komodo HK, and can be searched categorically by country or product.

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.

Response:

No such differences in sales to third countries for the same product codes.

SECTION G

COST TO MAKE AND SELL

Answer:

Komodo HK and Komodo GZ do not produce sink products and do not sell sink products in domestic market. The questions in G-1 to G-4 and G6, G7 to G9 are not applicable to Komodo HK and Komodo GZ. These questions were answered by Cresheen. Please refer to the response of Cresheen.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

G-2 Cost accounting practices

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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)?

Response:

Not Applicable.

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

Response:

Not Applicable.

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

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Please refer to Worksheet G-4.

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.

Response:

Not Applicable.

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.

Response:

Please refer to Worksheet G-5 Australian CTMS Spreadsheet. We reported the cost of accessories bought by Komodo GZ and the SG&A expenses of Komodo HK and Komodo GZ. The accessories include waste kit and bamboo cutting board. The cost is average purchasing price.

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

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

G-7 Major raw material costs

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

Public Record

- 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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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"
 - 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.

Response:

Not Applicable.

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

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Not Applicable.

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.

Response:

Komodo HK is established in Hong Kong according to Hong Kong's laws and regulations. It is under the governance of Hong Kong government. Komodo HK can't receive any subsidy granted by GOC. So, most of the questions in SECTION H - COUNTERVAILING (SUBSIDISATION) were only applicable to Komodo GZ.

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

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 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
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**

1. 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.

Response:

Please refer to worksheet named “H-1 Company turnover”.

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.

Response:

Not applicable to Komodo GZ and Komodo HK, as the companies do not purchase raw material.

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.
2. 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.
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.
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.

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.

Response:

Please refer to worksheet named “H-3 Income Tax”.

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.

Response:

Please refer to Exhibit H-1 for the annual tax return for the last three financial years.

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.

Response:

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?

Response:

The general tax rate for enterprises is 25% during the previous two financial 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.

Response:

Not applicable.

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.

Response:

Please refer to worksheet named “H-4 Grands”.

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.

Response:

Please refer to Exhibit H-3 for non-operating income ledgers of Komodo GZ and Exhibit A-4 and Exhibit A-5-2 for the non-operating income of Komodo HK.

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.

Response:

Komodo GZ received [amount of subsidy and receiving date] of [program name of grant]. It is not listed in Table H-1.

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?

Response:

[Name of the grant]

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

Response:

Guangdong Provincial Department of Commerce.

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

Response:

Work and efforts were made in promoting fair trade.

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

Response:

The grant is directly related to the export sales to [market]

(e) Provide details of the application process.

Response:

Filing Application- Examine and verify- Notice- Payment,

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

Response:

The application has been filed and the company did keep any copy or record.

(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:

The application has been filed and the company did keep any copy or record.

(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.

Response:

The company just received a telephone notice and there's no written confirmation.

(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 accounting journal entry.

- (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

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).

Response:

Komodo GZ only operates in Guangzhou. Komodo HK operates in Hong Kong.

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.)

Response:

The companies do not know other programs.

3. Indicate the location of the program by region, province or municipal level.

Response:

Not applicable.

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.

Response:

Not applicable.

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.

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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.

Response:

Not applicable.

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.

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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

Response:

Not applicable.

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?

Response:

Not applicable.

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.

Response:

Not applicable.

Exhibits and Worksheets List

Exhibit A-1 Corporate Structure Diagram (CONFIDENTIAL)
Exhibit A-2 Internal organization chart (CONFIDENTIAL)
Exhibit A-3 Company produce brochure (PUBLIC)
Exhibit A-4-1 Auditor's Reports of Komodo GZ (CONFIDENTIAL)
Exhibit A-4-2 Auditor's Reports of Komodo HK (CONFIDENTIAL)
Exhibit A-5-1 Half-year financial statements for 2018 and 2019 of Komodo GZ (CONFIDENTIAL)
Exhibit A-5-2 Half-year financial statements for 2018 and 2019 of Komodo HK (CONFIDENTIAL)
Exhibit A-6 Trial balance sheets for 2018 of Komodo GZ (CONFIDENTIAL)
Exhibit A-7 Chart of Accounts (CONFIDENTIAL)
Exhibit B-1 Sample Sales documents (CONFIDENTIAL)
Exhibit B-2 The total sales details (CONFIDENTIAL)
Exhibit C-1 Products Coding Rule (CONFIDENTIAL)
Exhibit E-1 Expenses Calculation Spreadsheet (CONFIDENTIAL)
Exhibit E-2 Proof of Interest Ratio of Short-term Loan (PUBLIC)
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-2 Australian sales (CONFIDENTIAL)
Worksheet B-4 Upwards sales (CONFIDENTIAL)
Worksheet B-5 Upwards selling expense (CONFIDENTIAL)
Worksheet C-1 The goods (CONFIDENTIAL)
Worksheet F-2 Third country sales (CONFIDENTIAL)
Worksheet G-4.1 SG&A listing (CONFIDENTIAL)
Worksheet G-5 Australian CTMS (CONFIDENTIAL)
Worksheet H-1 Company turnover (CONFIDENTIAL)
Worksheet H-3 Income Tax (CONFIDENTIAL)
Worksheet H-4 Grands (CONFIDENTIAL)
Exporter's declaration

Exhibit A-1 Corporate Structure Diagram

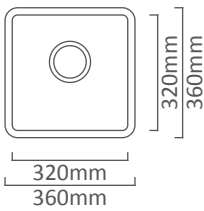
Exhibit A-1 is corporate structure diagram of Komodo Companies. It lists Komodo's all related companies information. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit A-2 Internal Organization Chart

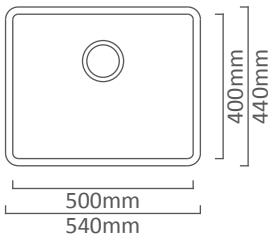
Exhibit A-2 is Komodo's internal organization chart. It lists Komodo's all internal divisions and departments. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit A-3 Company Produce Brochure

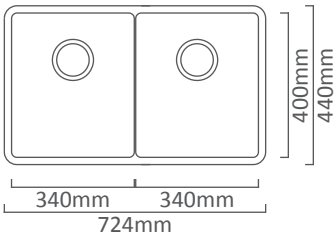
LUA75
Outside: 360mm x 360mm x 160mm
Bowl: 320mm x 320mm x 160mm



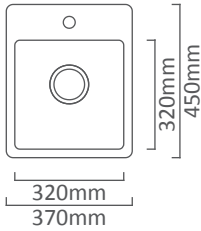
LUA130
Outside: 540mm x 440mm x 210mm
Bowl: 500mm x 400mm x 210mm



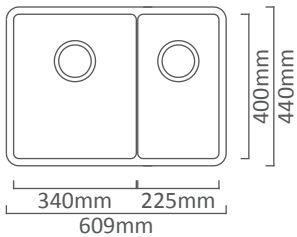
LUA200
Outside: 724mm x 440mm x 200mm
Bowl 1: 340mm x 400mm x 200mm
Bowl 2: 340mm x 400mm x 200mm



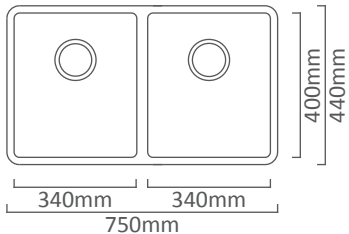
LUA75T
Outside: 370mm x 450mm x 160mm
Bowl: 320mm x 320mm x 160mm



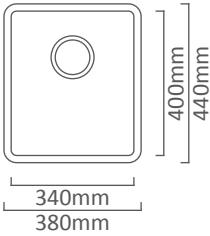
LUA190
Outside: 609mm x 440mm x 200mm
Bowl 1: 340mm x 400mm x 200mm
Bowl 2: 225mm x 400mm x 160mm



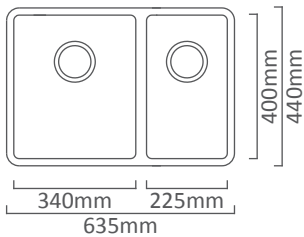
LUA200(P)
Outside: 750mm x 440mm x 200mm
Bowl 1: 340mm x 400mm x 200mm
Bowl 2: 340mm x 400mm x 200mm



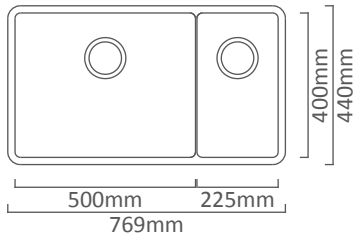
LUA100/LUA100(P)
Outside: 380mm x 440mm x 200mm
Bowl: 340mm x 400mm x 200mm



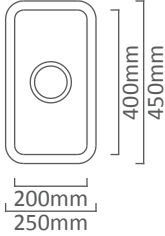
LUA190(P)
Outside: 635mm x 440mm x 200mm
Bowl 1: 340mm x 400mm x 200mm
Bowl 2: 225mm x 400mm x 160mm



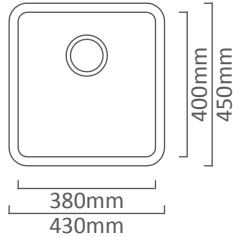
LUA221(LUA221/L)
Outside: 769mm x 440mm x 210mm
Bowl 1: 500mm x 400mm x 210mm
Bowl 2: 225mm x 400mm x 160mm



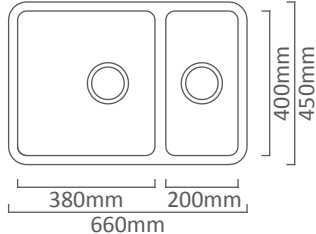
ZFA80U
Outside: 250mm x 450mm x 160mm
Bowl: 200mm x 400mm x 160mm



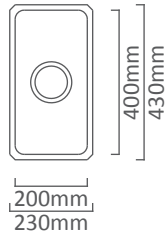
ZFA100U/ZFA100U(P)
Outside: 430mm x 450mm x 200mm
Bowl: 380mm x 400mm x 200mm



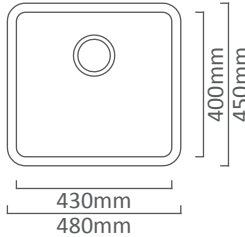
ZFA180U/ZFA180U(P)
Outside: 660mm x 450mm x 200mm
Bowl 1: 380mm x 400mm x 200mm
Bowl 2: 200mm x 400mm x 160mm



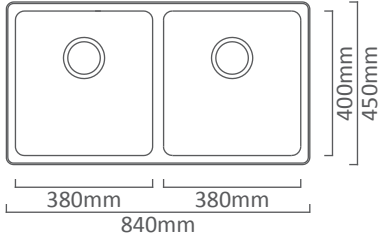
ZFA80U-08
Outside: 230mm x 430mm x 160mm
Bowl: 200mm x 400mm x 160mm



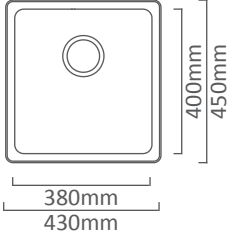
ZFA120U/ZFA120U(P)
Outside: 480mm x 450mm x 210mm
Bowl: 430mm x 400mm x 210mm



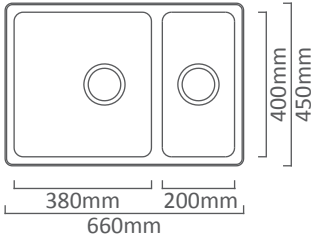
ZFA200/ZFA200(P)
Outside: 840mm x 450mm x 200mm
Bowl 1: 380mm x 400mm x 200mm
Bowl 2: 380mm x 400mm x 200mm



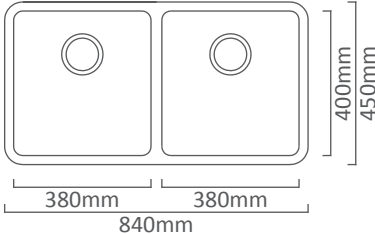
ZFA100/ZFA100(P)
Outside: 430mm x 450mm x 200mm
Bowl: 380mm x 400mm x 200mm



ZFA180/ZFA180(P)
Outside: 660mm x 450mm x 200mm
Bowl 1: 380mm x 400mm x 200mm
Bowl 2: 200mm x 400mm x 160mm

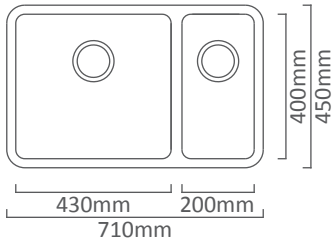


ZFA200U/ZFA200U(P)
Outside: 840mm x 450mm x 200mm
Bowl 1: 380mm x 400mm x 200mm
Bowl 2: 380mm x 400mm x 200mm



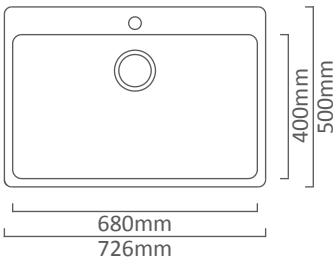
ZFA220U/L

Outside: 710mm x 450mm x 210mm
Bowl 1: 430mm x 400mm x 210mm
Bowl 2: 200mm x 400mm x 160mm



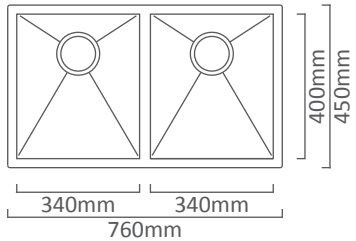
ZFA140T

Outside: 726mm x 500mm x 260mm
Bowl: 680mm x 400mm x 260mm



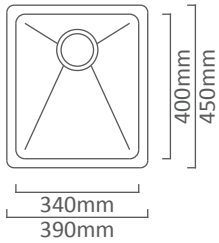
CUA340D

Outside: 760mm x 450mm x 180mm
Bowl 1: 340mm x 400mm x 180mm
Bowl 2: 340mm x 400mm x 180mm



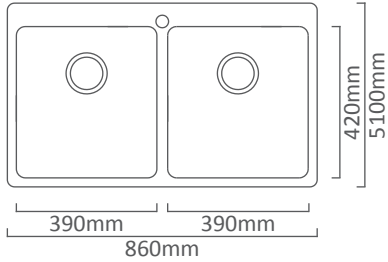
ZLA100-P

Outside: 390mm x 450mm x 230mm
Bowl: 340mm x 400mm x 230mm



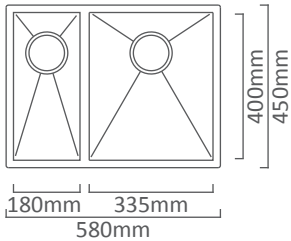
ZLA240T

Outside: 860mm x 510mm x 260mm
Bowl 1: 390mm x 420mm x 260mm
Bowl 2: 390mm x 420mm x 260mm



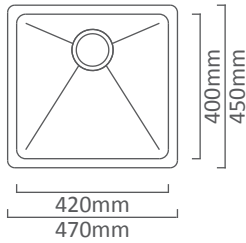
CUA180D

Outside: 580mm x 450mm x 180mm
Bowl 1: 180mm x 400mm x 160mm
Bowl 2: 335mm x 400mm x 180mm



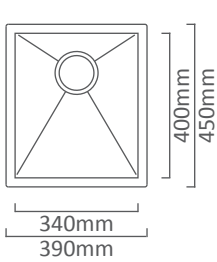
ZLA120-P

Outside: 470mm x 450mm x 250mm
Bowl: 420mm x 400mm x 250mm



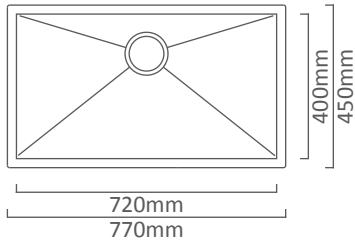
CUA340

Outside: 390mm x 450mm x 180mm
Bowl: 340mm x 400mm x 250mm



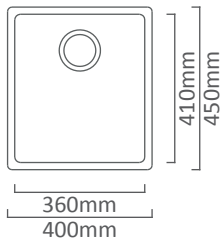
CUA720-P

Outside: 770mm x 450mm x 200mm
Bowl: 720mm x 400mm x 200mm



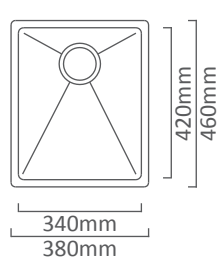
MOA360

Outside: 400mm x 450mm x 210mm
Bowl: 360mm x 410mm x 210mm



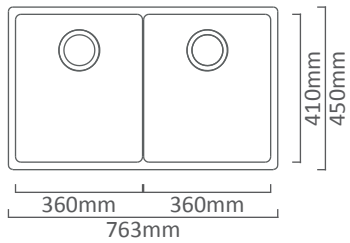
FRA340-316

Outside: 380mm x 460mm x 200mm
Bowl: 340mm x 420mm x 200mm



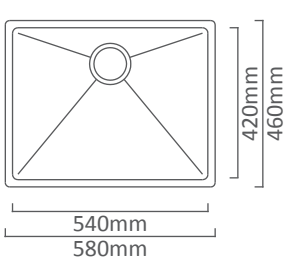
MOA360D

Outside: 763mm x 460mm x 210mm
Bowl 1: 360mm x 410mm x 210mm
Bowl 2: 360mm x 410mm x 210mm



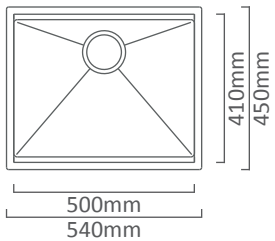
FRA540-316

Outside: 580mm x 460mm x 220mm
Bowl: 540mm x 420mm x 220mm



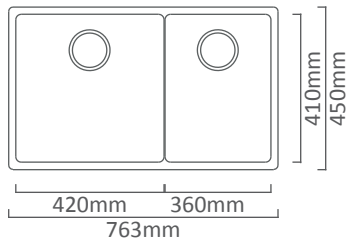
INA500

Outside: 540mm x 450mm x 215mm
Bowl: 500mm x 410mm x 215mm



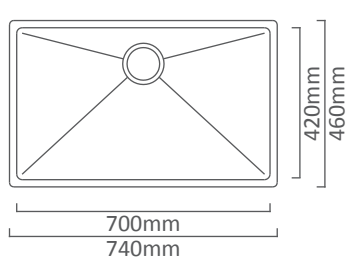
MOA420D/L

Outside: 763mm x 460mm x 220mm
Bowl 1: 420mm x 410mm x 220mm
Bowl 2: 360mm x 410mm x 200mm



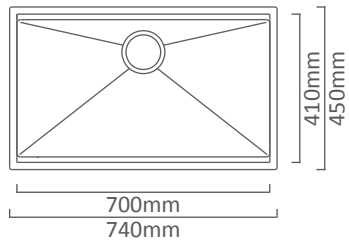
FRA700-316

Outside: 740mm x 460mm x 230mm
Bowl: 70mm x 420mm x 230mm

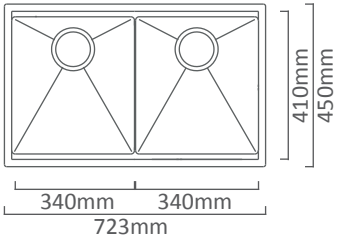


INA700

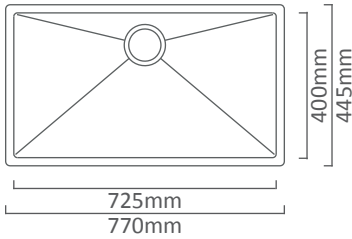
Outside: 740mm x 450mm x 215mm
Bowl: 700mm x 410mm x 210mm



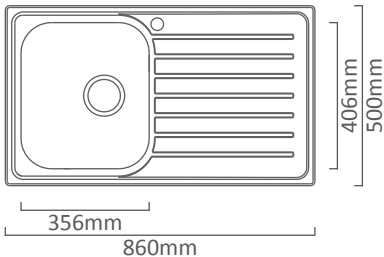
INA340D
Outside: 723mm x 450mm x 215mm
Bowl 1: 340mm x 410mm x 215mm
Bowl 2: 340mm x 410mm x 215mm



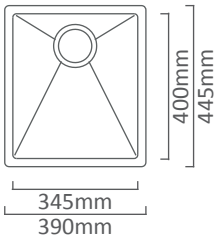
CAA725
Outside: 770mm x 445mm x 200mm
Bowl: 725mm x 400mm x 200mm



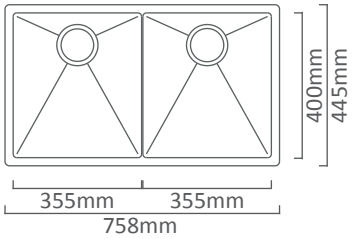
EUA100/L(EUA100/R)
Outside: 860mm x 500mm x 193mm
Bowl: 356mm x 400mm x 175mm



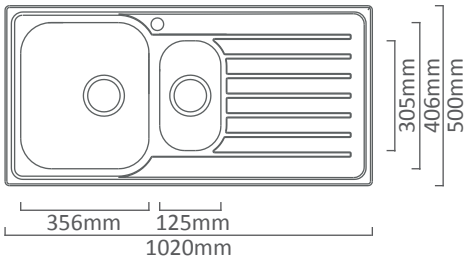
CAA345/CAA345BP
Outside: 390mm x 445mm x 200mm
Bowl: 345mm x 400mm x 200mm



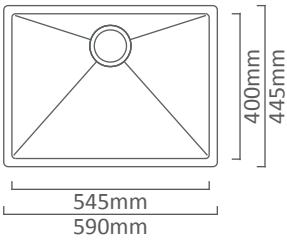
CAA355D3/CAA355D3BP
Outside: 758mm x 445mm x 200mm
Bowl 1: 355mm x 400mm x 200mm
Bowl 2: 355mm x 400mm x 200mm



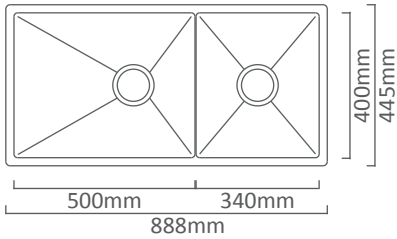
EUA125/L(EUA125/R)
Outside: 1020mm x 500mm x 193mm
Bowl 1: 356mm x 406mm x 175mm
Bowl 2: 170mm x 305mm x 125mm



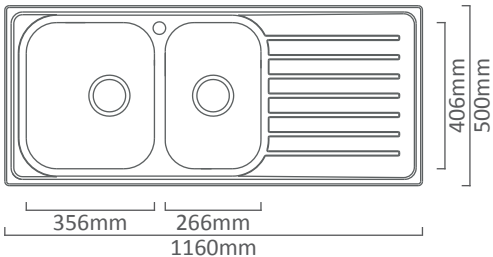
CAA545
Outside: 590mm x 445mm x 200mm
Bowl: 545mm x 400mm x 200mm



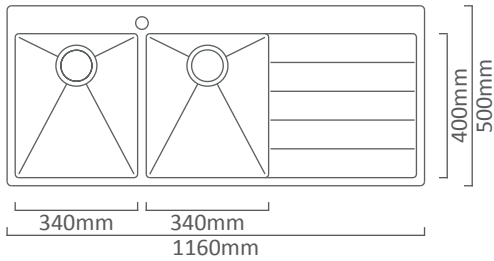
CAA500D3
Outside: 888mm x 445mm x 200mm
Bowl 1: 500mm x 400mm x 200mm
Bowl 2: 340mm x 400mm x 200mm



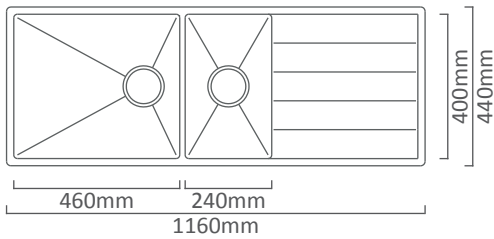
EUA180/L(EUA180/R)
Outside: 1160mm x 500mm x 193mm
Bowl 1: 356mm x 406mm x 175mm
Bowl 2: 266mm x 406mm x 165mm



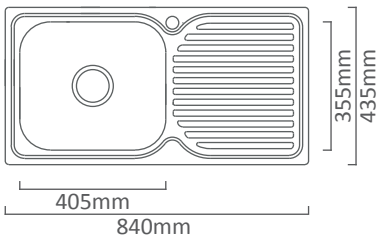
SXA340D/L(SXA340D/R)
Outside: 1160mm x 500mm x 190mm
Bowl 1: 340mm x 400mm x 190mm
Bowl 2: 340mm x 400mm x 190mm



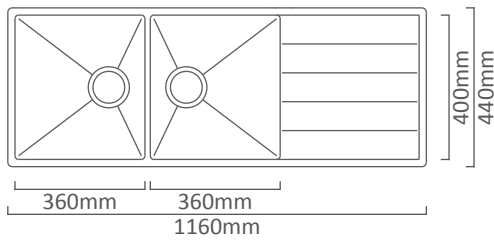
SXA460DU
Outside: 1160mm x 440mm x 210mm
Bowl 1: 460mm x 400mm x 210mm
Bowl 2: 240mm x 400mm x 190mm



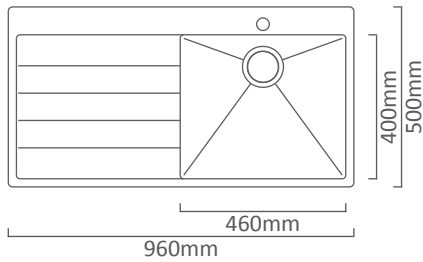
EXT90/L(EXT90/R)
Outside: 840mm x 435mm x 177mm
Bowl: 405mm x 355mm x 165mm



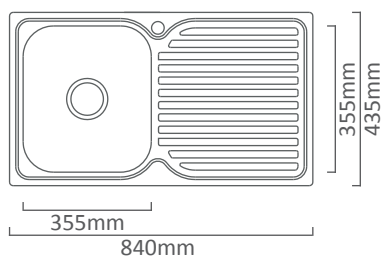
SXA360DU
Outside: 1160mm x 500mm x 190mm
Bowl 1: 340mm x 400mm x 190mm
Bowl 2: 340mm x 400mm x 190mm



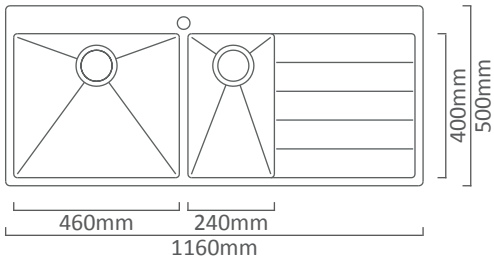
SXA460S/R
Outside: 960mm x 500mm x 210mm
Bowl: 460mm x 400mm x 210mm



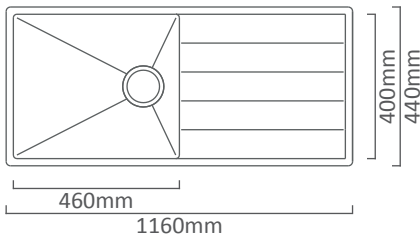
EXT100/L(EXT100/R)
Outside: 840mm x 480mm x 177mm
Bowl: 355mm x 405mm x 165mm



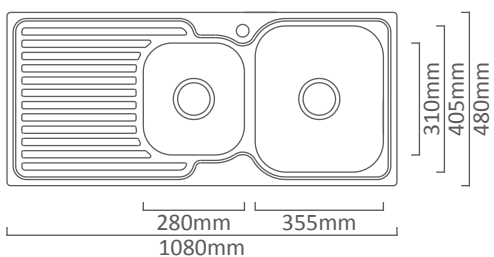
SXA460D/L(SXA460D/R)
Outside: 1160mm x 500mm x 210mm
Bowl 1: 460mm x 400mm x 210mm
Bowl 2: 240mm x 400mm x 190mm



SXA460SU
Outside: 960mm x 500mm x 210mm
Bowl: 460mm x 400mm x 210mm

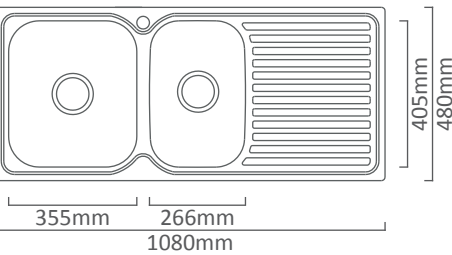


EXT175/L(EXT175/R)
Outside: 1080mm x 480mm x 177mm
Bowl 1: 280mm x 310mm x 160mm
Bowl 2: 355mm x 405mm x 165mm



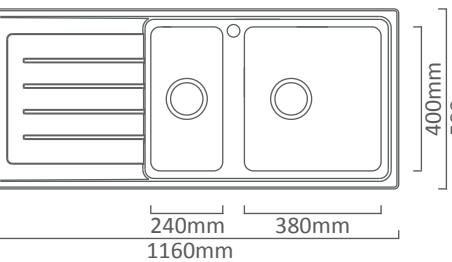
EXT180/L(EXT180/R)

Outside: 1080mm x 480mm x 177mm
Bowl 1: 355mm x 405mm x 165mm
Bowl 2: 266mm x 405mm x 165mm



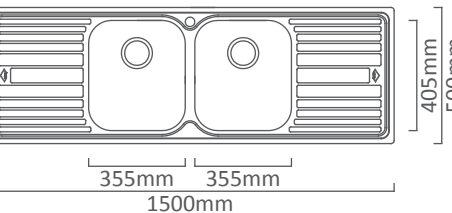
REA180/R(REA180/L)

Outside: 1160mm x 500mm x 218mm
Bowl 1: 200mm x 400mm x 160mm
Bowl 2: 380mm x 400mm x 200mm



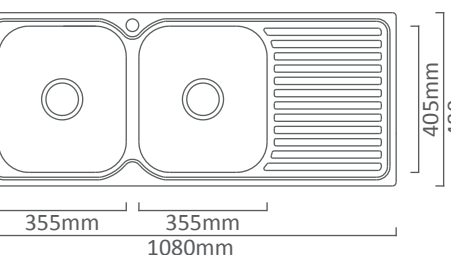
DL202

Outside: 1500mm x 500mm x 197mm
Bowl 1: 355mm x 405mm x 185mm
Bowl 2: 355mm x 405mm x 185mm



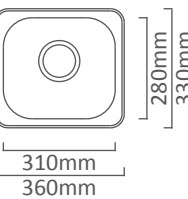
EXT200/L(EXT200/R)

Outside: 1140mm x 480mm x 177mm
Bowl 1: 355mm x 405mm x 165mm
Bowl 2: 355mm x 405mm x 165mm



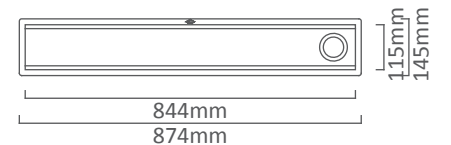
BS80

Outside:360mm x 330mm x 160mm
Bowl: 310mm x 280mm x 160mm



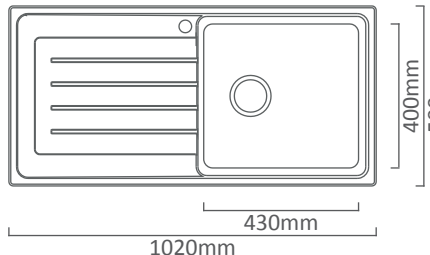
PSA900

Outside: 874mm x 145mm x 217mm
Bowl 1: 844mm x 115mm x 217mm



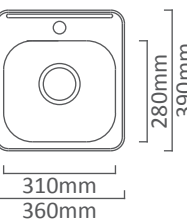
REA120/R(REA120/L)

Outside: 1020mm x 500mm x 218mm
Bowl: 430mm x 400mm x 200mm



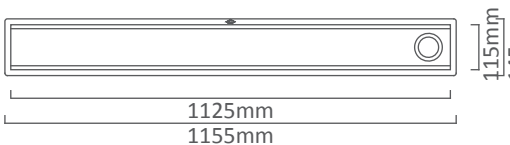
BS80T

Outside: 360mm x 390mm x 160mm
Bowl : 310mm x 280mm x 160mm



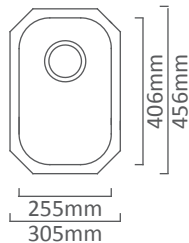
PSA1200

Outside: 1155mm x 145mm x 217mm
Bowl 1: 1125mm x 115mm x 217mm



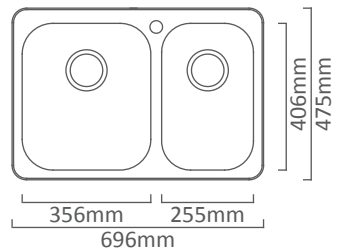
AQ80U/AQ80U-08

Outside: 305mm x 456mm x 180mm
Bowl: 255mm x 406mm x 180mm



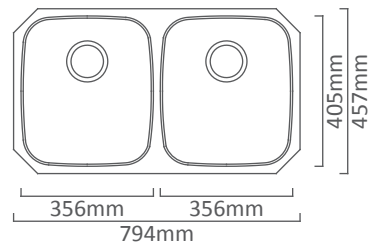
AQ180/R

Outside: 696mm x 475mm x 200mm
Bowl 1: 356mm x 406mm x 200mm
Bowl 2: 255mm x 406mm x 180mm



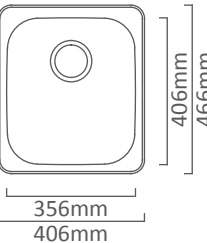
AQ200U

Outside: 794mm x 457mm x 190mm
Bowl 1: 356mm x 405mm x 190mm
Bowl 2: 356mm x 405mm x 190mm



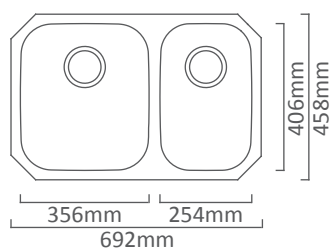
AQ100

Outside: 406mm x 466mm x 200mm
Bowl: 406mm x 466mm x 200mm



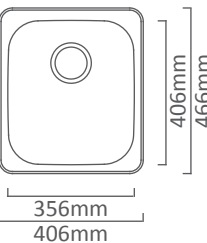
AQ180U/R

Outside: 692mm x 458mm x 200mm
Bowl 1: 356mm x 406mm x 200mm
Bowl 2: 254mm x 406mm x 180mm



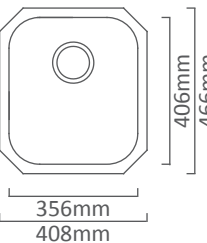
AL100(ALA100)

Outside: 406mm x 466mm x 200mm
Bowl: 356mm x 406mm x 200mm



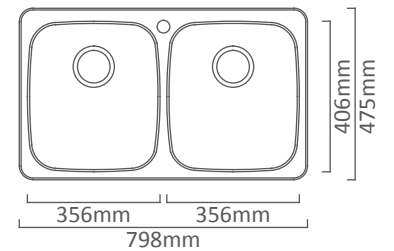
AQ100U

Outside: 408mm x 458mm x 200mm
Bowl: 356mm x 406mm x 200mm



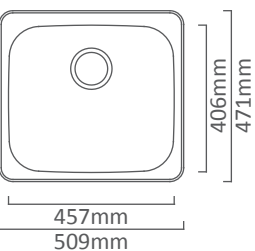
AQ200

Outside: 798mm x 475mm x 190mm
Bowl 1: 356mm x 406mm x 190mm
Bowl 2: 356mm x 406mm x 190mm



AL120(ALA120)

Outside: 370mm x 450mm x 160mm
Bowl: 320mm x 320mm x 160mm



AL120S

Outside: 456mm x 522mm x 250mm
Bowl: 406mm x 457mm x 250mm



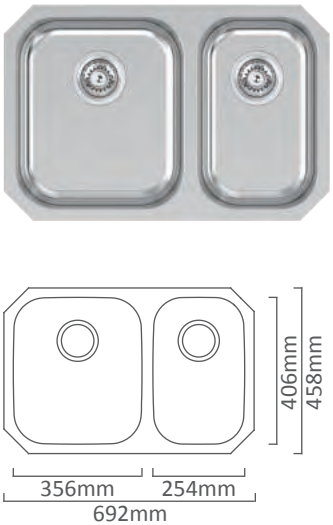
APA100N(APA100N-200)

Outside: 406mm x 466mm x 200mm
Bowl: 356mm x 406mm x 200mm



APA180U/R

Outside: 692mm x 458mm x 200mm
Bowl 1: 254mm x 406mm x 180mm
Bowl 2: 356mm x 406mm x 200mm



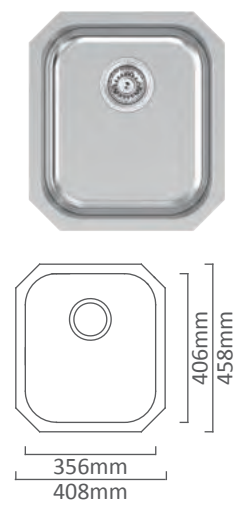
ALA120SU

Outside: 458mm x 509mm x 250mm
Bowl: 406mm x 457mm x 250mm



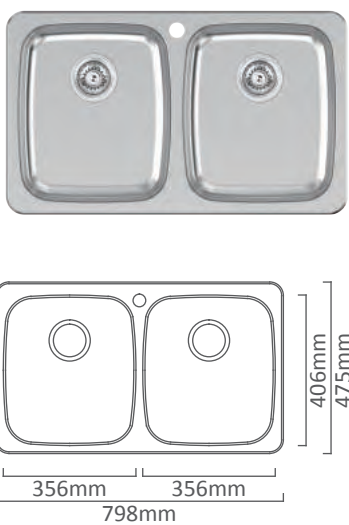
APA100U(APA100U-200)

Outside: 408mm x 458mm x 200mm
Bowl: 356mm x 406mm x 200mm



APA200

Outside: 798mm x 475mm x 190mm
Bowl 1: 356mm x 406mm x 190mm
Bowl 2: 356mm x 406mm x 190mm



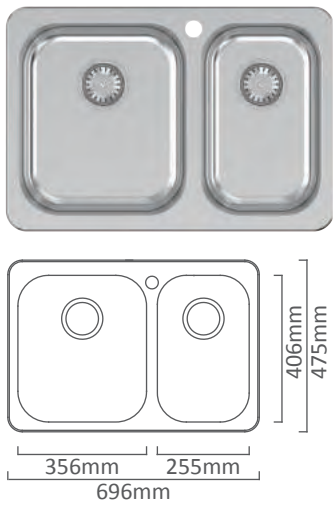
ALA120SUC

Outside: 438mm x 489mm x 250mm
Bowl: 406mm x 457mm x 250mm



APA180

Outside: 696mm x 475mm x 200mm
Bowl 1: 356mm x 406mm x 200mm
Bowl 2: 255mm x 406mm x 180mm



APA200U

Outside: 794mm x 457mm x 190mm
Bowl 1: 356mm x 405mm x 190mm
Bowl 2: 356mm x 405mm x 190mm

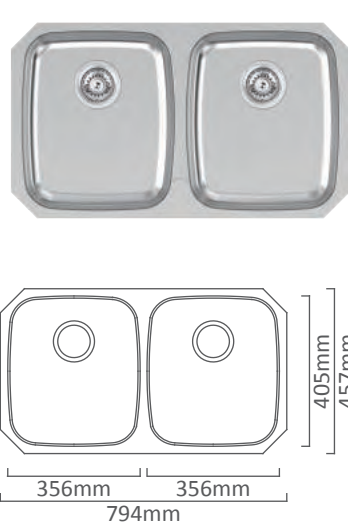


Exhibit A-4 Auditor's Reports

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

Exhibit A-5-1 Half-year financial statements for 2018 and 2019 of Komodo GZ

Exhibit A-5-1 is Komodo GZ's half-year financial statements. It contains Komodo GZ's financial and accounting data. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit A-5-2 Half-year financial statements for 2018 and 2019 of Komodo HK

Exhibit A-5-2 is Komodo HK's half-year financial statements. It contains Komodo HK's financial and accounting data. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit A-6 Trial Balance sheets for 2018 of Komodo

GZ

Exhibit A-6 is Komodo GZ's trial balance sheets for 2018. It contains Komodo GZ's financial and accounting data. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit A-7 Chart of Accounts

Exhibit A-4 is chart of accounts of both Komodo GZ and Komodo HK. It lists all accounting codes of Komodo companies. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit B-1 Sample Sales Documents

Exhibit B-1 is Australian sales sample documents. It contains Australian sales prices and client's information. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit B-2 The total sales details

Exhibit B-2 is all sales details of Komodo Companies. It contains Australian sales prices and clients' information. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit C-1 Products Coding Rule

Exhibit C-1 contains the coding rule of Models of products Komodo sold to Australian. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit E-1 Expenses Calculation Spreadsheet

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

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

服务热线：95566 信用卡热线：40066 95566

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金融市场

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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
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2019-06-04	1Y	4.3000	0
2019-06-03	1Y	4.3000	0
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2019-02-03	1Y	4.3000	0
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2018-10-24	1Y	4.3000	0
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
2018-09-20	1Y	4.3000	0
2018-09-19	1Y	4.3000	0
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
2018-09-07	1Y	4.3000	0
2018-09-06	1Y	4.3000	0
2018-09-05	1Y	4.3000	0
2018-09-04	1Y	4.3000	0
2018-09-03	1Y	4.3000	0
2018-08-31	1Y	4.3000	0
2018-08-30	1Y	4.3000	0
2018-08-29	1Y	4.3000	0
2018-08-28	1Y	4.3000	0
2018-08-27	1Y	4.3000	0
2018-08-24	1Y	4.3000	0
2018-08-23	1Y	4.3000	0
2018-08-22	1Y	4.3000	0
2018-08-21	1Y	4.3000	0
2018-08-20	1Y	4.3000	0
2018-08-17	1Y	4.3000	0
2018-08-16	1Y	4.3000	0
2018-08-15	1Y	4.3000	0
2018-08-14	1Y	4.3000	0
2018-08-13	1Y	4.3000	0
2018-08-10	1Y	4.3000	0
2018-08-09	1Y	4.3000	0
2018-08-08	1Y	4.3000	0
2018-08-07	1Y	4.3000	0
2018-08-06	1Y	4.3000	0
2018-08-03	1Y	4.3000	0
2018-08-02	1Y	4.3000	0
2018-08-01	1Y	4.3000	0
2018-07-31	1Y	4.3000	0
2018-07-30	1Y	4.3000	0
2018-07-27	1Y	4.3000	0
2018-07-26	1Y	4.3000	0
2018-07-25	1Y	4.3000	0
2018-07-24	1Y	4.3000	0
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 H-1 Annual tax return for the last three financial years

Exhibit H-1 is Annual tax return of Komodo for the last three financial years. It contains sales revenue and related accounting data of Komodo GZ. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit H-2 Tax Payments

Exhibit H-2 is the proof of Tax Payments of Komodo. It contains the accounting data of Komodo GZ. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit H-3 Non-operating income ledgers

Exhibit H-3 is Non-operating income ledgers of Komodo GZ. It contains financial data. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Exhibit H-4 Subsidy Documents

Exhibit H-4 is subsidy documents that can prove that Komodo GZ received subsidy. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

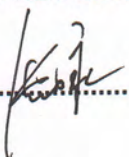
The following Worksheet Contain the financial information, Client information, production information of the company. This information is considered by Komodo to be proprietary information and its release could compromise Komodo's competitive position in the market place.

Worksheet B-2	Australian sales (CONFIDENTIAL)
Worksheet B-4	Upwards sales (CONFIDENTIAL)
Worksheet B-5	Upwards selling expense (CONFIDENTIAL)
Worksheet C-1	The goods (CONFIDENTIAL)
Worksheet F-2	Third country sales (CONFIDENTIAL)
Worksheet G-4.1	SG&A listing (CONFIDENTIAL)
Worksheet G-5	Australian CTMS (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 Guangzhou Komodo Kitchen Technology 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 : Zhang Yong

Signature : 

Position in

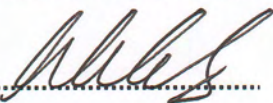
Company : Director

Date : August 22, 2019

Exporter's declaration

I hereby declare that Komodo HK Limited 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 : Ross Spencer Duffy

Signature : 

Position in

Company : Director

Date : August 22, 2019