



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Case number: 517

Product: DEEP DRAWN STAINLESS STEEL SINKS

From: The People's Republic of China

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

Response due by: **Monday 19 August 2019**

Case manager: Gavin Crooks

Phone: +61 3 8539 2418

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

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

TABLE OF CONTENTS

TABLE OF CONTENTS	2
CHECKLIST	4
SECTION A COMPANY INFORMATION	6
A-1 COMPANY REPRESENTATIVE AND LOCATION	6
A-2 COMPANY INFORMATION	6
A-3 GENERAL ACCOUNTING INFORMATION	8
A-4 FINANCIAL DOCUMENTS	9
SECTION B EXPORT SALES TO AUSTRALIA	11
B-1 AUSTRALIAN EXPORT SALES PROCESS	11
B-2 AUSTRALIAN SALES LISTING	12
B-3 SAMPLE EXPORT DOCUMENTS	13
B-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	13
B-5 RECONCILIATION OF DIRECT SELLING EXPENSES TO FINANCIAL ACCOUNTS	14
SECTION C EXPORTED GOODS & LIKE GOODS	15
C-1 MODELS EXPORTED TO AUSTRALIA	15
C-2 MODELS SOLD IN THE DOMESTIC MARKET	16
C-3 INTERNAL PRODUCT CODES	16
SECTION D DOMESTIC SALES	18
D-1 DOMESTIC SALES PROCESS	18
D-2 DOMESTIC SALES LISTING	20
D-3 SAMPLE DOMESTIC SALES DOCUMENTS	20
D-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	20
SECTION E DUE ALLOWANCE	22
E-1 CREDIT EXPENSE	22
E-2 PACKAGING	23
E-3 DELIVERY	23
E-4 OTHER DIRECT SELLING EXPENSES	24
E-5 OTHER ADJUSTMENT CLAIMS	25
SECTION F THIRD COUNTRY SALES	26
F-1 THIRD COUNTRY SALES PROCESS	26
F-2 THIRD COUNTRY SALES LISTING	26
F-3 DIFFERENCES IN SALES TO THIRD COUNTRIES	26
SECTION G COST TO MAKE AND SELL	28
G-1 PRODUCTION PROCESS	28
G-2 COST ACCOUNTING PRACTICES	28
G-3 COST TO MAKE ON DOMESTIC MARKET	29

PUBLIC RECORD

G-4	SELLING, GENERAL & ADMINISTRATION EXPENSES	30
G-5	COST TO MAKE THE GOODS EXPORTED TO AUSTRALIA	30
G-6	COST ALLOCATION METHODOLOGY	31
G-7	MAJOR RAW MATERIAL COSTS	31
G-8	RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS	34
G-9	CAPACITY UTILISATION	34
SECTION H COUNTERVAILING.....		35
H-1	GENERAL	36
H-2	PROVISION OF GOODS AT LESS THAN ADEQUATE REMUNERATION (PROGRAM 1)	36
H-3	PREFERENTIAL TAX POLICIES (PROGRAM 8 AND 24)	37
H-4	FINANCIAL GRANTS (ALL OTHER PROGRAMS NOT COVERED BY H-2 AND H-3)	39
H-5	OTHER PROGRAMS NOT LISTED IN TABLE H-1	41

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	✓
Section B Export sales to Australia	✓
Section C Exported goods & like goods	✓
Section D Domestic sales	✓
Section E Due allowance	✓
Section F Third country sales	✓
Section G Cost to make and sell	✓
错误!未找到引用源。	Not required
Section H Countervailing	✓
错误!未找到引用源。	✓
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	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5 Australian CTM	✓
G-7.2 Raw material CTM	N/A
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓
G-9 Capacity Utilisation	✓
I-1 Company Turnover	✓
I-3 Income Tax	✓
I-4 Grants	✓

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

[CONFIDENTIAL – CONTACT INFORMATION]

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

The law firm below is appointed as the representative in the current proceeding:

Name: AllBright Law Office (Beijing)

Address: 6/F, Office Tower C1, Oriental Plaza,
No.1 East Chang An Avenue, Dongcheng District
Beijing, China

Telephone: +86 10 8523 0668

E-mail address: Ms Leah Xiang, xiangdong@allbrightlaw.com
Ms Emily Pan, linnpan@allbrightlaw.com
Ms Xinxin Chen, chenxinxin@allbrightlaw.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.

Our company's financial records are kept at the company premises.

Address: No. 155, Airport West Road,
Jinwan District, Zhuhai
Guangdong, China

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

Our company's financial records are kept at the company premises. (See above for our company's address).

A-2 Company information

1. What is the legal name of your business?

Our company's legal name in native language is “珠海广金厨具有限公司” or in English “Zhuhai Grand Kitchenware Co., Ltd” (hereinafter as “Zhuhai Grand” or “our company”).

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

No, our company does not trade under a different name or brand.

PUBLIC RECORD

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

No, our company has been trading under its own legal name.

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

Our company does not have a board of directors but an executive director instead. Our company's current executive director is **[CONFIDENTIAL – NAME OF EXECUTIVE DIRECTOR AND HIS POSITION IN COMPANY]**

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.

Our company is a subsidiary of **[CONFIDENTIAL – SHAREHOLDER NAME]**. Please refer to:

Annex A-2.5(a) for a diagram showing our company's complete ownership structure **[CONFIDENTIAL – OWNERSHIP STRUCTURE]**; and

Annex A-2.5(b) for a list of all related companies **[CONFIDENTIAL – RELATED COMPANIES]**.

Note that of **[CONFIDENTIAL – RELATED COMPANIES AND THEIR INVOLVEMENTS IN THE GOODS UNDER INVESTIGATION.]**

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.

Our company is 100% owned by **[CONFIDENTIAL – SHAREHOLDER NAME]**. Neither our company nor **[CONFIDENTIAL – SHAREHOLDER NAME]** is publically listed.

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.

Our company is a manufacturer and exporter of the goods under consideration (hereinafter "GUC"). Our company sells the GUC both in the domestic market and the overseas markets.

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:

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.

PUBLIC RECORD

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

Our company produces, sells and exports the GUC by itself.

9. Provide your company's internal organisation chart.

Please refer to Annex A-2.9 for a chart of our company's internal organization
[CONFIDENTIAL – INTERNAL ORGANIZATION].

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

Please find below a summarization of the functions performed by each department within our company:

Department	Functions Performed
[CONFIDENTIAL – COMPANY DEPARTMENTS]	[CONFIDENTIAL – FUNCTIONS PERFORMED BY EACH DEPARTMENT]

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

Please refer to Annex A-2.11 for a copy of our company's promotional brochure.

A-3 General accounting information

1. What is your financial accounting period?

Our company's financial accounting period runs from January 1 to December 31.

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

Yes. Please refer to our company's audited accounts in Annex A-4.1 for the auditors' information [CONFIDENTIAL – COMPANY AUDITED ACCOUNTS].

3. What currency are your accounts kept in?

Renminbi (RMB).

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

[CONFIDENTIAL – NAME OF FINANCIAL ACCOUNTING SYSTEM].

5. What is the name of your sales system?

Same as our company's financial accounting system.

6. What is the name of your production system?

Same as our company's financial accounting 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.

Our company uses the same management system, i.e. **[CONFIDENTIAL – NAME OF FINANCIAL ACCOUNTING SYSTEM]** for financial accounting, sales and production. It is an electronic system.

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

No, our company's accounting practices are in line with the generally accepted accounting principles in China.

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

No, there have not been such changes.

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.

Please refer to Annex A-4.1 for our company's audited financial statements for 2017 and 2018 **[CONFIDENTIAL – COMPANY AUDITED ACCOUNTS]**.

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.

Not applicable.

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.

No, our company does not maintain different profit centers.

PUBLIC RECORD

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.

Please refer to Annex A-4.4 for our company's income statements as at June 29, 2018 and June 29, 2019 **[CONFIDENTIAL – INCOME STATEMENTS]**, which show the cumulative amount of the first half of 2018 and 2019, respectively.

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

Please refer to Annex A-4.5 for our company's trial balance covering the period and 2018 **[CONFIDENTIAL – TRIAL BALANCE]**.

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

Please refer to Annex A-4.6 for our company's chart of accounts **[CONFIDENTIAL – 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

Please refer to Annex B-1.1 for a diagram of our company's export sales process
[CONFIDENTIAL – EXPORT SALES PROCESS].

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

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

Yes, please refer to our company's chart of accounts for more details.

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

No, our company does not use forward contracts.

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

Our company uses the exchange rate published by SAFE on the first day of each month to convert the revenue in foreign currencies into RMB.

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.

None of the customers of the goods exported to Australia is related to our company.

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

No, our company does not use price lists.

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

PUBLIC RECORD

The price differences are not based on the distribution channel, Zhuhai Grand will negotiate price with customers according to market conditions.

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.

No during the period.

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.

No during the period.

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?

Our company hereby requests that the Commission take [CONFIDENTIAL – DATE OTHER THAN INVOICE DATE], as the date of sale:

A. [CONFIDENTIAL – REASON FOR NOT USING THE INVOICE DATE];

B. [CONFIDENTIAL – REASON FOR NOT USING THE INVOICE DATE]; and

C. For purposes of this investigation, it is easier to reconcile the company's submission with the ERP system using [CONFIDENTIAL – DATE OTHER THAN INVOICE DATE].

B-2 Australian sales listing

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

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.

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

PUBLIC RECORD

- 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.

Please refer to Sheet B-2 Australian sales **[CONFIDENTIAL – AUSTRALIAN SALES LISTING]**.

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

Please refer to Annex B-2.2 **[CONFIDENTIAL – DATA SOURCES]** for a list of the sources of the data for each column in B-2.

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.

Please refer to Annex B-3.1 **[CONFIDENTIAL – SALES DOCUMENTS]** for the commercial invoices as well as the sales documentation of the two largest invoices in B-2 Australian sales.

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.

Please refer to Annex B-3.1 **[CONFIDENTIAL – SALES DOCUMENTS AND INFORMATION RELATED TO B-2]**, which includes an annotation of the sales documentation and the corresponding transaction reported in Sheet B-2.

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.

Please refer to Sheet B-4 [**CONFIDENTIAL – SALES DATA**].

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

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Sheet B-5 [**CONFIDENTIAL – COMPANY SELLING EXPENSES**].

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

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.
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.

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.

- 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

Please refer to Sheet C-1 the Goods [CONFIDENTIAL – PRODUCT SPECIFICATION].

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.
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

Please refer to Sheet C-2 Like Goods [CONFIDENTIAL – PRODUCT SPECIFICATION].

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.

PUBLIC RECORD

Please refer to Sheet C-3 SKU **[CONFIDENTIAL – INTERNAL CODING SYSTEM]**.

- (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.

The SKU codes are the product codes listed in Sheet C-1 and C-2.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

Please refer to Annex D-1.1 for a diagram of our company's domestic sales process
[CONFIDENTIAL – EXPORT SALES PROCESS].

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.

None of the domestic customers is related to our company.

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

Our company does not use price lists.

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.

No, our company's domestic selling prices do not vary according to the distribution channel identified.

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.

Not in the period.

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.

Not in the period.

PUBLIC RECORD

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?

[Please refer to our company's response to Question B-1.8.](#)

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.

Please refer to Sheet D-2 **[CONFIDENTIAL – DOMESTIC SALES]**.

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

Please refer to Annex D-2.2 **[CONFIDENTIAL – DATA SOURCES]** for a list of the sources of the data for each column in D-2.

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.

Please refer to Annex D-3.1 **[CONFIDENTIAL – SALES DOCUMENTS]** for the commercial invoices as well as the sales documentation of the two largest invoices in Sheet D-2 domestic sales.

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.

Please refer to Annex D-3.2 **[CONFIDENTIAL – SALES DATA AND INFORMATION RELATED TO D-2]**, which includes a reconciliation sheet for the sales documentation and the corresponding transaction reported in Sheet D-2.

D-4 Reconciliation of sales to financial accounts

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

PUBLIC RECORD

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.

Please refer to Sheet B-4 [**CONFIDENTIAL – SALES DATA**].

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.

The necessary supporting documents are included in B-4.

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.

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?

[CONFIDENTIAL – DESCRIPTION OF PAYMENT ARRANGEMENT BETWEEN ZHUHAI GRAND AND CUSTOMERS]

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

[CONFIDENTIAL – DESCRIPTION OF PAYMENT ARRANGEMENT BETWEEN ZHUHAI GRAND AND CUSTOMERS].

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?

[CONFIDENTIAL – DESCRIPTION OF PAYMENT ARRANGEMENT BETWEEN ZHUHAI GRAND AND CUSTOMERS].

- (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?

Not applicable.

E-2 Packaging

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

Materials for packaging include **[CONFIDENTIAL – DESCRIPTION OF PACKING MATERIALS]**.

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

The packaging used for our company's export sales of the goods to Australia is the same as that for domestic sales.

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences

- (b) Calculate the weighted average packaging cost for each model sold on the domestic market.

There are no distinct differences in packaging between our company's domestic and export sales. **[CONFIDENTIAL – DESCRIPTION OF CALCULATION OF PACKAGING COST]**.

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

The weighted average packaging cost for each model is calculated and listed in Table CTM in Section G.

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?

The transportation costs reported in Sheet D-2 are **[CONFIDENTIAL – DESCRIPTION OF CALCULATION OF TRANSPORTATION EXPENSES]**.

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

In the period the delivery terms of the export sales of the GUC to Australia are EXW Factory and FOB Zhuhai.

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?

The inland transport and port charges reported in Sheet B-2 are **[CONFIDENTIAL – DESCRIPTION OF CALCULATION OF TRANSPORTATION EXPENSES]**.

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?

There is no ocean freight cost incurred in the export sales of the GUC to Australia.

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

There is no marine insurance incurred in the export sales of the GUC to Australia.

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

Not applicable.

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.

No, our company does not provide sales commissions for domestic sales of like goods or export sales of the GUC.

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

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

The rate of VAT on sales of the goods and like goods was 16% in 2018 and was revised to 13% in 2019, which came into effect on April 1, 2019.

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

It was 9% in 2018 and 13% in 2019.

- 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.

The GUC is currently classified under subheading 73241000.

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

VAT in relation to the domestic sales is recorded in account Output VAT. The export sales are not subject to VAT.

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

The export sales of GUC are eligible to the VAT refund scheme.

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

Our company does not import steel.

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

No other direct selling expenses are incurred in relation to domestic sales of like goods.

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

No other direct selling expenses are incurred in relation to export sales of the goods to Australia.

E-5 Other adjustment claims

5. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 15 of the Dumping and Subsidy Manual (November 2018) for more information.

None.

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.

No, our company's sales processes to third countries are the same as that to Australia.

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.

No, none of the third country customers is related to our company.

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?

Please refer to our company's response to Question B-1.8.

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.

Please refer to Sheet F-2 [CONFIDENTIAL – THIRD COUNTRY SALES LISTING].

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

Please refer to Annex F-2.2 [CONFIDENTIAL – DATA SOURCES] for a list of the sources of the data for each column in F-2.

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.

PUBLIC RECORD

There are no material differences in sales to third countries which may affect their comparison to export sales to Australia.

SECTION G

COST TO MAKE AND SELL

G-1 Production process

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

Please refer to Annex G-1.1 **[CONFIDENTIAL – PRODUCTION PROCESS FLOWCHART]** for a flowchart of the production process for the goods.

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.

Our company purchase steel from **[CONFIDENTIAL – INFORMATION OF STEEL SUPPLIERS]**.

G-2 Cost accounting practices

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

Our company's cost accounting system is based on actual costs.

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.

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.

Not applicable.

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

Our company's cost accounting system accounts the production costs to each model of the goods.

PUBLIC RECORD

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

No, there are no such differences.

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.

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)?

The historical cost method is adopted for the stock-in while the weighted average method is adopted for the stock-out.

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

The damaged or sub-standard goods are not accounted for costs. All costs are allocated to qualified goods.

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

There are no by products or joint products generated at the production. The scrap is not accounted for costs. All costs are allocated to qualified goods.

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

There are no such fees/allocations charged to our company by our parent or related company.

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.

Please refer to Sheet G-3 [**CONFIDENTIAL – PRODUCTION COST**].

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

Please refer to our company's response to G-6, in which the source of the data is included.

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.

Please refer to Sheet G-4.1 [**CONFIDENTIAL – SG&A EXPENSES**].

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.

Please refer to Sheet G-4.2 [**CONFIDENTIAL – SG&A EXPENSES**].

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.

Please refer to Sheet G-5 [**CONFIDENTIAL – PRODUCTION COST**].

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

Please refer to our company’s response to G-6, in which the source of the data is included.

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

[**CONFIDENTIAL – DESCRIPTION OF ALLOCATION METHODOLOGY BASED ON WEIGHT**]

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.

Please refer to Annex G-6.2 [**CONFIDENTIAL – PRODUCTION COST**] for an example of our company’s cost allocation methodology.

G-7 Major raw material costs

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

The major raw material used in the manufacture of the goods is cold-rolled stainless steel.

PUBLIC RECORD

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

Not applicable. Our company is not an integrated company and does not produce raw materials in-house. In addition, our company does not exercise control over any company which produces any raw materials for the production of the goods.

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.

Stainless steel is the only raw material used for manufacturing the PUC, which represents around **[CONFIDENTIAL – PERCENTAGE OF STAINLESS STEEL]** of total cost to make.

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.

Please refer to Sheet G-7.4 **[CONFIDENTIAL – PURCHASE INFORMATION]** for the purchase of steel during the period of investigation.

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

The information reported in Sheet G-7.4 are from purchase invoices.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

PUBLIC RECORD

- (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.

Please refer to Annex G-7.6 **[CONFIDENTIAL – PURCHASE INFORMATION AND PURCHASE LEDGERS]** for the two largest purchase invoices by value and the reconciliation between the total value listed in G-7.4 and the purchase ledgers extracted from our company’s accounting system.

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.

One of the steel suppliers, **[CONFIDENTIAL – SUPPLIER NAME]** is related to our company. The purchase price is set by **[CONFIDENTIAL – SUPPLIER NAME]** on the basis of **[CONFIDENTIAL – DESCRIPTION OF PRICE SETTING]**. Kindly note that the manufacturer of the stainless steel purchased is **[CONFIDENTIAL – MANUFACTURER NAME AND ITS NATURE]**.

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.

Please refer to Sheet G-8 [**CONFIDENTIAL – PRODUCTION COSTS**].

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.
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.

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.

Please refer to Sheet G-9 “Capacity Utilization” [**CONFIDENTIAL – PRODUCTION CAPACITY**].

SECTION H COUNTERVAILING

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

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

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

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

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

Table H-1

H-1 General

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

Please refer to Sheet H-1 **[CONFIDENTIAL – COMPANY REVENUE]**.

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

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

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

Note that the only raw material reported in G-7.4 is cold-rolled stainless steel.

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

No, our company did not receive any reduction/reduced price for the purchase of cold-rolled stainless steel during the period. The purchases of cold-rolled stainless steel were of a commercial nature.

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.

Not applicable. Our company did not apply for, receive our benefit from the alleged program.

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.

Our company did not import raw materials during the period.

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.

Please refer to Sheet H-3 **[CONFIDENTIAL – INCOME TAX INFORMATION]**.

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.

Please refer to Annex H-3.2 **[CONFIDENTIAL – INCOME TAX RETURNS]** for a copy of our company's annual tax return for 2016, 2017 and 2018. Note that the annual tax return submitted in Annex H-3.2 has been assured by a certified tax agent.

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.

Please refer to Annex H-3.3 **[CONFIDENTIAL – TAX PAYMENTS]** for our company's tax payments to the tax authority 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?

According to the Corporate Tax Law, Article 4, the applicable income tax rate for companies is 25%.

PUBLIC RECORD

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?

Our company paid its income tax at 25% during the period. Although our company was recognized as a high and new technology enterprise ("HNTE") in late 2018, our company did not receive preferential or reduced corporate income tax rate during the period.

However, our company did receive benefit under this program because of our company's status as a HNTE. The answers below are related to the benefit received.

- (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 H Countervailing above?

Our company received a reduction in the taxable income, which was related to Program 24.

- (c) What is the name of the authority granting your company the reduced tax rate?

Note that our company did not receive a reduced tax rate. The reduction in taxable income was granted by Jinwan District Bureau of Zhuhai Taxation Administration.

- (d) What is the eligibility criteria to benefit from the reduced tax rate?

According to the Corporate Tax Law, Article 4, research and development expenses for the development of new technologies, new products and new processes of an enterprise may be deducted when computing the taxable amount of income.

- (e) Provide details of the application process.

According to Article 9 of *Zhuhai Management Measures on Pre-tax Reduction and Addition of Enterprise Research and Development Expenses*, to obtain a reduction of enterprise research and development expenses in the company's taxable income, the company must submit the following documents to the taxation authority:

- a. Registration Form of Corporate Income Tax Benefits; and
- b. Documentation of Research and Development Programs.

Details in regard to this program can be found on http://www.gd-n-tax.gov.cn/zhgkml/mldffg/2017-03/24/content_f2a82acc69214cd1a0c1e8500a4c7cfd.shtml.

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

Not applicable.

- (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.

The additional deduction of R&D expenses is accredited in the annual income tax return.

- (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.

The annual return itself is the confirmation from the authority approving our company for the reduction in tax income. Please refer to Annex H-3.2 for our company's annual return and the assurance report on the reduction of research and development expenses.

- (i) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

There is no additional fees or expenses incurred by our company for purposes of receiving the reduction in tax income under this program. The eligible R&D expenses have been elaborated in the annual income tax return.

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.

Please refer to Sheet H-4 [**CONFIDENTIAL – GRANTS RECEIVED**].

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.

Please refer to Annex H-4.2 [**CONFIDENTIAL – LEDGERS**] for our company's non-operating income/subsidy income and other business income ledgers for the inquiry period plus the two preceding years.

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.

To the best of its knowledge and ability, our company has listed every subsidy program from which our company benefited during the period covering the inquiry period and the two preceding years in Sheet H-4, whether or not those subsidy programs were named and listed in Table H-1. Please refer to Sheet H-4 for more information.

4. For each of the grants listed in H-4.3:

PUBLIC RECORD

- (a) What is the name of the grant if not already listed in Table H-1?

Please refer to Sheet H-4 for the name of each grant that our company benefitted from.

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

Please refer to Sheet H-4 for the names of the authorities providing the grants.

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

The eligibility criteria to receive the grant is summarized in Table H-1. For the details of the eligibility criteria, please refer to the documentation for each grant submitted in Annex H-4.4 **[CONFIDENTIAL – SUBSIDY DOCUMENTATION]**.

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

Please refer to Sheet H-4.

- (e) Provide details of the application process.

Generally, our company submits documents that are required by the government authority for its review on eligibility. Documents required by and/or eligibility for the subsidy programs are detailed in Annex H-4.4.

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

Not applicable. Our company does not keep records of blank application forms.

- (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.

Not applicable. Our company's completed application forms were submitted to the authorities.

- (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.

Please refer to Annex H-4.4 for the conformation from the authority approving the grant for each grant listed in Sheet H-4.

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

Please refer to Annex H-4.4 for the proof of payment of our company receiving the grant from the authority.

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

Please refer to Annex H-4.4 for the accounting vouchers relating to each grant listed in Sheet H-4.

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

There were no such expenses or charges.

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).

Not applicable. Our company has one operation site only, which is in Zhuhai, Guangdong.

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.)

To the best of its knowledge and ability, our company has listed every subsidy program from which our company benefited during the period covering the inquiry period and the two preceding years as required in H-4.2. Our company is not aware of any subsidy programs administered by the Chinese government of any level that benefit manufacturers of the goods, other than the ones listed in Sheet H-4 and reported in H-4. Therefore, the questions below are not applicable to our company.

3. Indicate the location of the program by region, province or municipal level.
4. Indicate the type of program, for example:
 - the provision of grants, awards or prizes;
 - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
 - the reduction of tax payable including income tax and VAT;
 - reduction in land use fees;
 - loans from Policy Banks at below-market rates; or
 - any other form of assistance.

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

5. Indicate whether your company benefited from any of the listed programs during the period.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

PUBLIC RECORD

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

EXPORTER'S DECLARATION

I hereby declare that Zhuhai Grand Kitchenware Co., Ltd has 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 : Mr Duan Ju An

Signature :



Position in

Company : Vice General Manager

Date : August 19, 2019

PUBLIC RECORD

Zhuhai Grand Kitchenware Co., Ltd

Deep drawn Stainless Steel Sinks

Case Number: 517

LIST OF ANNEXES

附件清单

Section – A

A-2.5(a)	FOR OFFICIAL USE ONLY	Diagram of the corporate ownership structure 公司股权结构图
A-2.5(b)	FOR OFFICIAL USE ONLY	List of all related companies 关联公司清单
A-2.9	FOR OFFICIAL USE ONLY	Internal organization chart 公司内部组织架构图
A-2.11	PUBLIC RECORD	Company brochures 公司手册
A-4.1	FOR OFFICIAL USE ONLY	Financial statements for 2017 & 2018 2017 年和 2018 年审计报告
A-4.4	FOR OFFICIAL USE ONLY	Income Statements as at June 2018 and June 2019 2018 年 6 月和 2019 年 6 月利润表
A-4.5	FOR OFFICIAL USE ONLY	Trial balance for the IP and 2018 调查期和 2018 年的科目余额表
A-4.6	FOR OFFICIAL USE ONLY	Chart of accounts 公司科目表

Section B

PUBLIC RECORD

B-1.1	FOR OFFICIAL USE ONLY	Diagrams of export sales process 出口销售流程图
B-2	FOR OFFICIAL USE ONLY	Australian Sales 被调查产品澳大利亚出口销售逐票列表
B-2.2	FOR OFFICIAL USE ONLY	List of Source Data for Australian Sales 澳大利亚出口销售逐票列表每列数据来源清单
B-3.1	FOR OFFICIAL USE ONLY	two set of sales documentations for exports to Australia sales of the biggest value 澳大利亚出口销售文件
B-4	FOR OFFICIAL USE ONLY	B-4 Upwards sales B-4 销售收入勾稽表
B-5	FOR OFFICIAL USE ONLY	B-5 Upwards selling expense B-5 销售费用勾稽表
Section C		
C-1	FOR OFFICIAL USE ONLY	C-1 The Goods 出口澳大利亚销售产品清单
C-2	FOR OFFICIAL USE ONLY	C-2 Like Goods 内销同类产品清单
C-3	FOR OFFICIAL USE ONLY	C-3 SKU 产品代码表
Section D		
D-1.1	FOR OFFICIAL USE ONLY	Diagrams of domestic sales process 出口销售流程图
D-2	FOR OFFICIAL USE ONLY	D-2 Domestic sales 同类产品内销逐笔清单

PUBLIC RECORD

D-2.2	FOR OFFICIAL USE ONLY	List of Source Data for Domestic Sales 内销销售逐票列表每列数据来源清单
D-3.1	FOR OFFICIAL USE ONLY	two set of sales documentations for domestic sales of the biggest value 内销销售文件
Section F		
F-2	FOR OFFICIAL USE ONLY	F-2 Third country sales F-2 同类产品第三国销售表
F-2.2	FOR OFFICIAL USE ONLY	List of Source Data for Third country sales 同类产品第三国销售表每列数据来源清单
Section G		
G-1.1	FOR OFFICIAL USE ONLY	Production Process Flowchart 生产流程图
G-3	FOR OFFICIAL USE ONLY	G-3 Domestic CTM G-3 内销产品生产成本表
G-3.2	FOR OFFICIAL USE ONLY	List of Source Data for Domestic CTM 内销产品生产成本表每列数据来源清单
G-4.1	FOR OFFICIAL USE ONLY	G-4.1 SG&A listing G-4.1 管销费用列表
G-4.2	FOR OFFICIAL USE ONLY	G-4.2 Domestic SG&A calculation G-4.2 内销管销费用计算表
G-5	FOR OFFICIAL USE ONLY	G-5 Australian CTM G-5 出口澳大利亚产品生产成本表
G-5.2	FOR OFFICIAL USE ONLY	List of Source Data for Australian CTM 出口澳大利亚产品生产成本表每列数据来源 清单

PUBLIC RECORD

G-6.2	FOR OFFICIAL USE ONLY	Worksheets of the domestic model with the larges sales volume in the IP demonstrating the cost allocation methodology 调查期产量最大的内销产品型号成本工作 表，以说明成本会计系统
G-7.4	FOR OFFICIAL USE ONLY	G-7.4 Raw material purchases G-7.4 原材料采购逐笔清单
G-7.6	FOR OFFICIAL USE ONLY	Two largest invoices and proof of payment for each raw material 原材料采购金额最大的两票采购的发票以及 付款凭证
G-8	FOR OFFICIAL USE ONLY	G-8 Upwards costs G-8 生产成本勾稽表
G-9	FOR OFFICIAL USE ONLY	G-9 Capacity Utilisation G-9 产能利用率表格
Section H		
H-1	FOR OFFICIAL USE ONLY	H-1 Company turnover H-1 公司营业收入表
H-3	FOR OFFICIAL USE ONLY	H-3 Income Tax H-3 所得税表
H-3.2	FOR OFFICIAL USE ONLY	Accredited annual tax returns for 2016 – 2018 2016-2018 年汇算清缴
H-3.3	FOR OFFICIAL USE ONLY	Proof of tax payments 完税凭证
H-4	FOR OFFICIAL USE ONLY	H-4 Grants H-4 补贴项目清单

PUBLIC RECORD

H-4.2	FOR OFFICIAL USE ONLY	non-operating income and/or other business income ledgers 调查期以及 2017-2018 年的营业外收入和其 他业务收入明细账
H-4.4	FOR OFFICIAL USE ONLY	Subsidy documentation 补贴文件



Subsidiary Enterprise of
Guangdong Metals & Minerals Import & Export Group Corporation



Since 1985
GRAND®

STAINLESS STEEL SINKS



Zhuhai Grand Kitchenware Co., Ltd.

Add.: No.155, Airport West Road, Jinwan District,
Zhuhai Guangdong, China.
Tel.: 86-756-7518622 / 7518633
Fax.: 86-756-7518600
Email: dali@sink-gdmm.com
Website: www.sink-gdmm.com

珠海广金厨具有限公司

地 址: 中国广东省珠海市金湾区机场西路155号
电 话: 86-756-7518622 / 7518633
传 真: 86-756-7518600
邮 箱: dali@sink-gdmm.com
网 址: www.sink-gdmm.com

GRAND[®]
Stainless Steel Sinks



COMPANY PROFILE

Zhuhai Grand Kitchenware Co., Ltd. established in 1985 as "DALI SINK", is the first domestic producer of stainless steel sinks in China. As a subsidiary company of Guangdong Metals and Minerals I/E Group Corp., we specialize in manufacturing, developing, and marketing various STAINLESS STEEL SINKS and coordinated accessories.

Our factory is equipped with a variety of hydraulic press, welding, and polishing machines operated by experienced workers and has an annual output of over 200,000 stainless steel sinks. At present, we display more than 300 sink models in the showroom to satisfy different demands of customers from over 50 countries and regions. We can supply the sinks of thickness ranging from 0.6~1.2mm. We also could design and produce other stainless steel extruded products according to the customer's special requirements.

With the excellent quality, best prices, and quality service, our products are deeply appreciated by a broad range of customers and enjoy a high reputation in both domestic and oversea markets. We warmly welcome your inquiry and look forward to mutually beneficial cooperation with you. You can also visit our website (www.sink-gdmm.com) to get more information. Thank you for your interest in our products.



GRAND[®]
Stainless Steel Sinks

CONTENTS

New Product-----	03-08
Handmade-----	09-14
European -----	15-38
American -----	39-40
Round Bowl -----	41-42
Single Bowl & Squatting Pan -----	43-48
Double Undermount Bowl -----	49
Lay-on Edge -----	50-52
Lundry Tub -----	53-57
Stainless Steel Legs & Racks -----	58
Accessory -----	59-61
Faucet -----	62

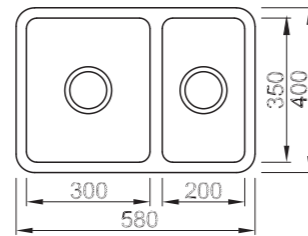
GRAND[®]
Stainless Steel Sinks

01/02



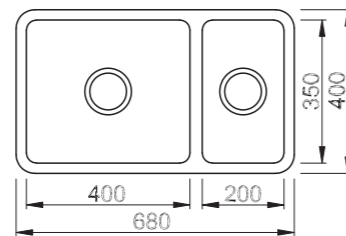
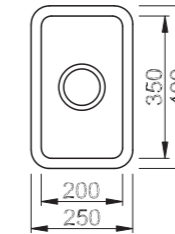
Inner corners R25 pressed

Inner corners R25 pressed



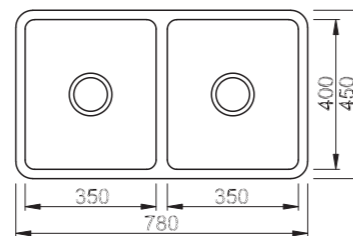
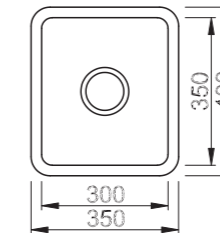
DB576A
Size:580X400X180mm

YH266A
Size:250X400X160mm



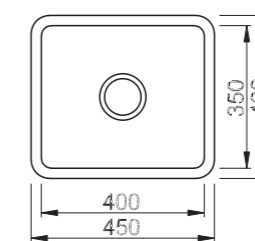
DB577A
Size:680X400X200mm

YH267A
Size:350X400X180mm

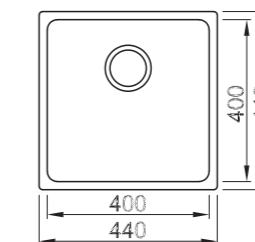


DB578A
Size:780X450X200mm

YH268A
Size:450X400X200mm



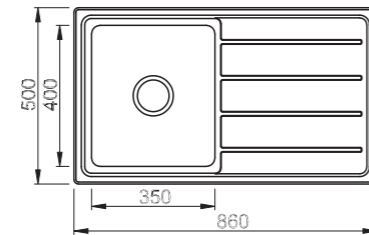
YH270A
Size:440X440X210mm





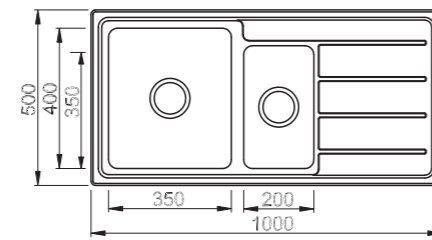
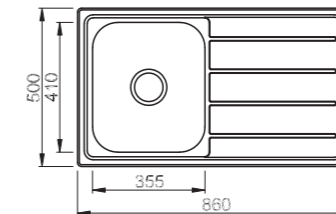
Inner corners R25 pressed

Inner corners R80 pressed



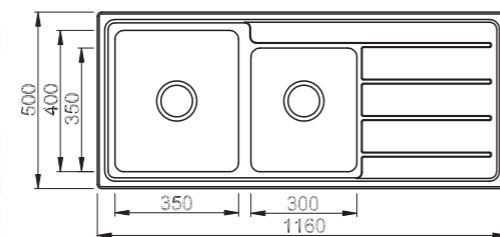
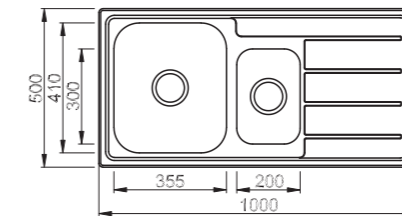
NH381C
Size: 860X500X200mm

NH381CR
Size: 860X500X180mm



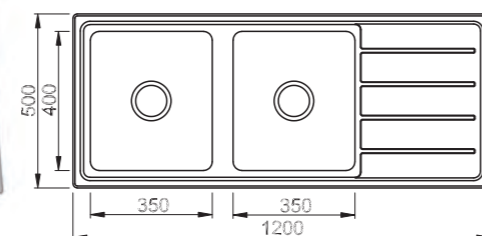
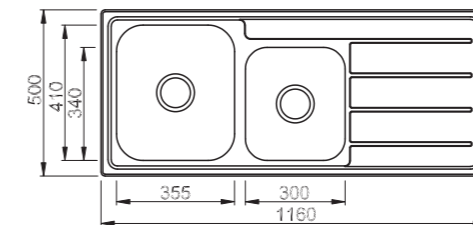
NH382C-1 LHB
NH382C-2 RHB
Size: 1000X500X200mm

NH382CR-1 LHB
NH382CR-2 RHB
Size: 1000X500X180mm



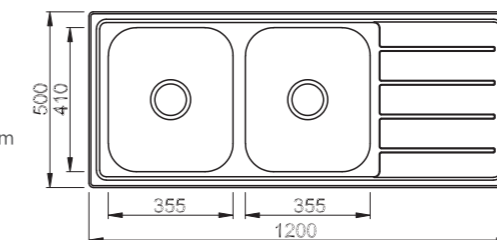
NH383C-1 LHB
NH383C-2 RHB
Size: 1160X500X200mm

NH383CR-1 LHB
NH383CR-2 RHB
Size: 1160X500X180mm



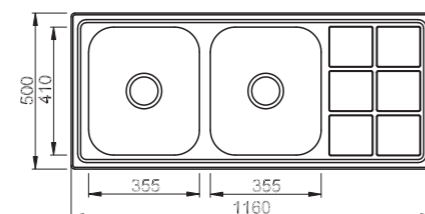
NH387C
Size: 1200X500X200mm

NH387CR
Size: 1200X500X180mm

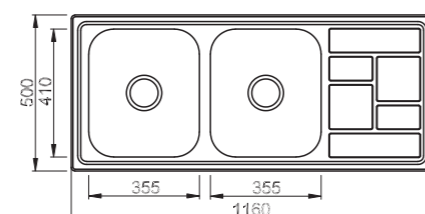




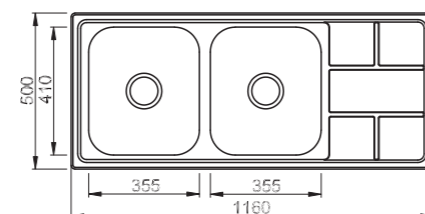
Inner corners R80 pressed



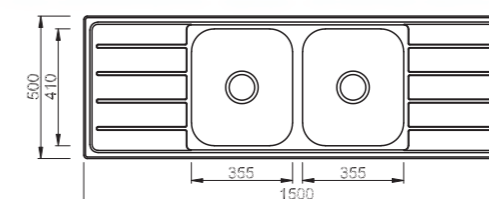
NH384C
Size:1160X500X180mm



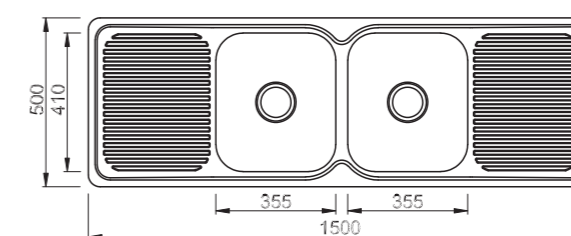
NH385C
Size:1160X500X180mm



NH386C
Size:1160X500X180mm



DH488C
Size:1500X500X180mm



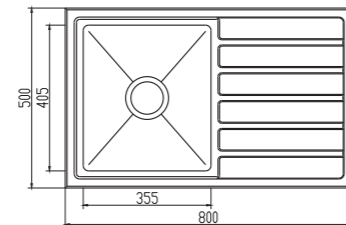
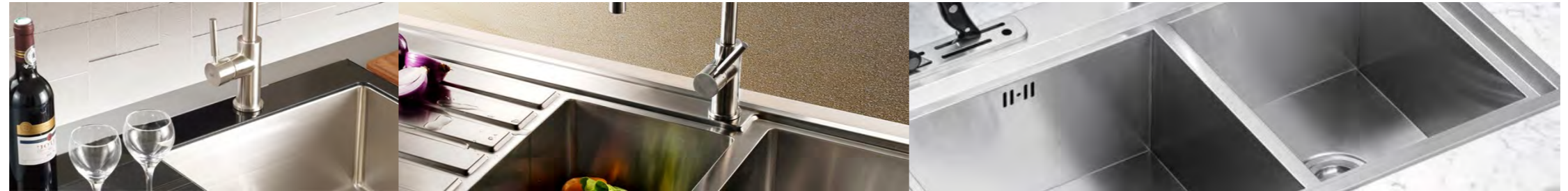
DH452S
Size:1500X500X180mm

Customer Design Options Include:

- Size and depth of the sink
- Position of the drain and overflow hole
- Squared (R0) or rounded (R25, R15, R10) inner corners

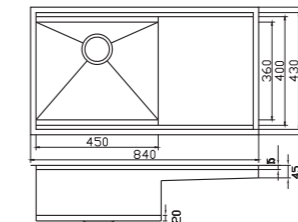
Optional Additional Accessories:

- Chopping board
- Stainless steel tray
- Stainless steel colander

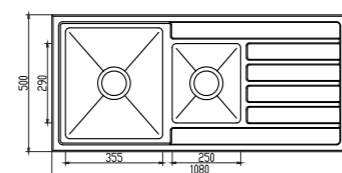
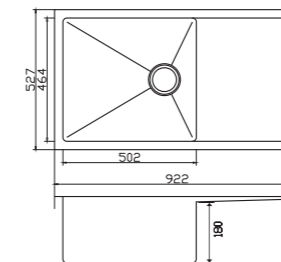


GD8050KR
Size: 800x500x200mm

FD8447AP
Size: 840x470x200mm

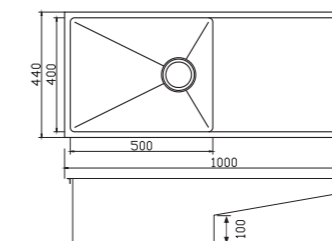


FD9252ARP
Size: 922x527x200mm

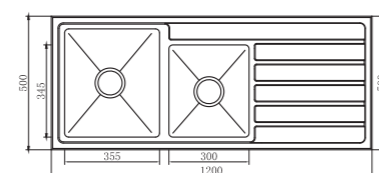
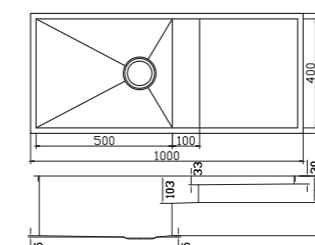


GF10850KR
Size: 1080x500x200mm

FD10044AP
Size: 1000x440x200mm

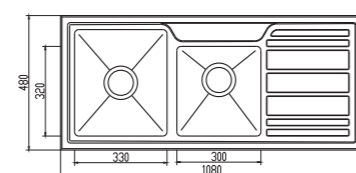
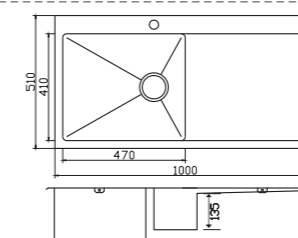


FD10044AP-2
Size: 1000x440x200mm



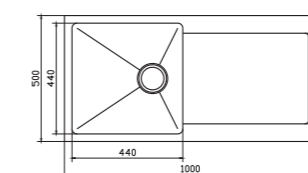
GF12050KR-1 (LHB)
GF12050KR-2 (RHB)
Size: 1200x500x200mm

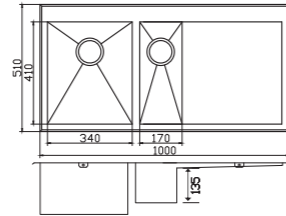
FD10051ARJP
Size: 1000x510x200mm



GF10848KR-1 (LHB)
GF10848KR-2 (RHB)
Size: 1080x480x200mm

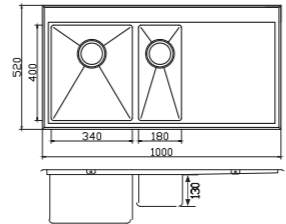
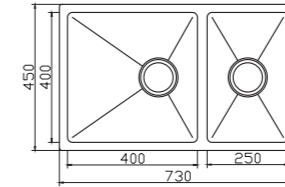
FD10050ARJP
Size: 1000x500x200mm





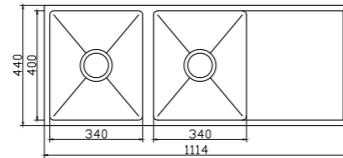
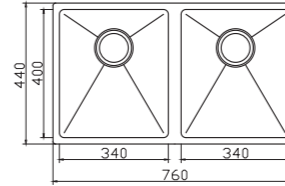
FF10051KJP
Size: 1000x510x200mm

FB7345AR
Size: 730x450x200mm



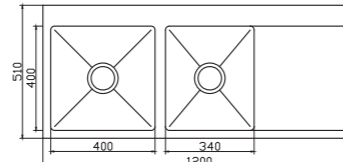
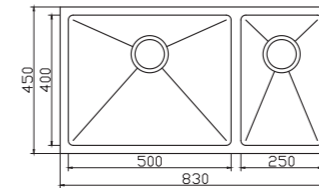
FF10052KRJP
Size: 1000x520x220mm

FB7644AR
Size: 760x440x200mm



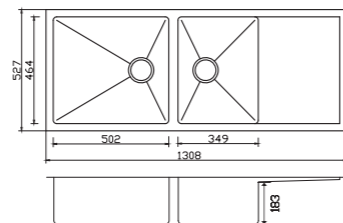
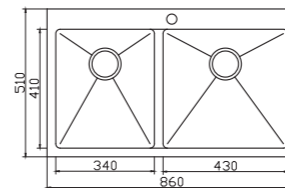
FF11144ARP
Size: 1114x440x200mm

FB8345AR
Size: 830x450x200mm



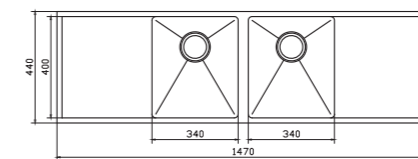
FF12051ARJP
Size: 1200x510x200mm

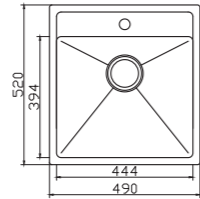
FB8651ARJ
Size: 860x510x200mm



FF13052ARP
Size: 1308x527x200mm

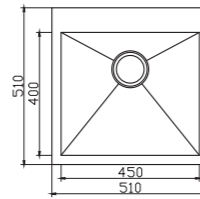
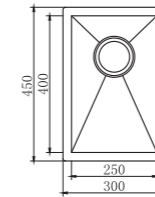
FH1444AR
Size: 1470x440x200mm





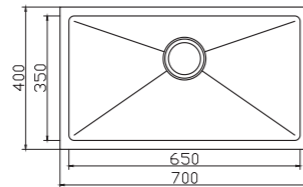
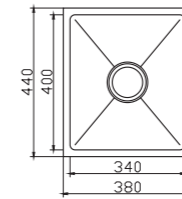
FA4952ARJ
Size: 490x520x200mm

FA4530A
Size: 450x300x200mm



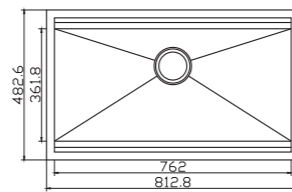
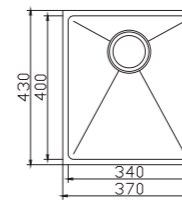
FA5151AJ
Size: 510x510x200mm

FA3844AR
Size: 380x440x200mm



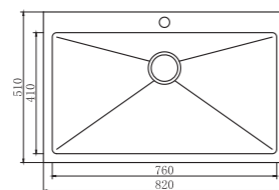
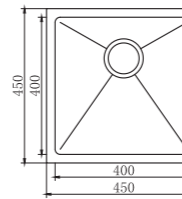
FA7040AR
Size: 700x400x190mm

FA4337AR
Size: 430x370x25mm



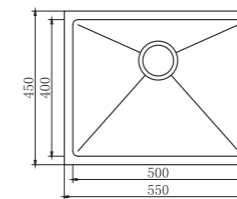
FA8148A
Size: 812.8x482.6x200mm

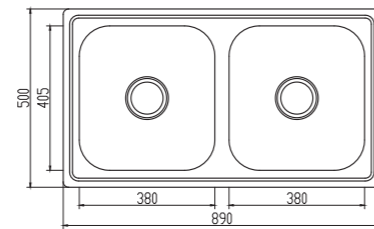
FA4545AR
Size: 450x450x200mm



FA8251ARJ
Size: 820x510x200mm

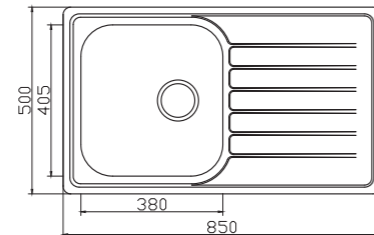
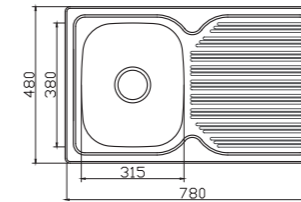
FA5545AR
Size: 550x450x200mm





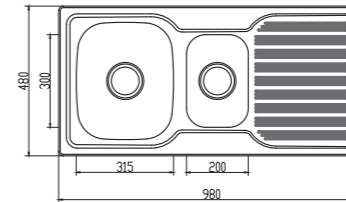
DB655C
Size: 890x500x180mm

NH339C-7
Size: 780x480x170mm

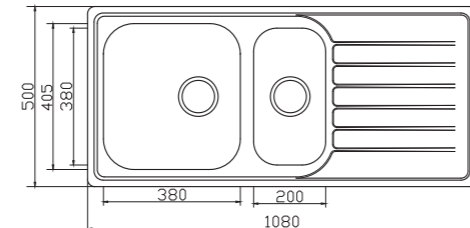
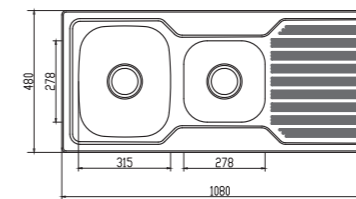


NH346C-4
Size: 850x500x180mm

NH365C-7
Size: 980x480x170mm

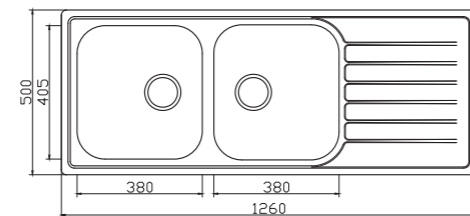
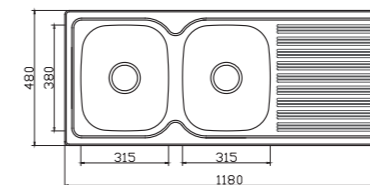


NH357C-7
Size: 1080x480x170mm



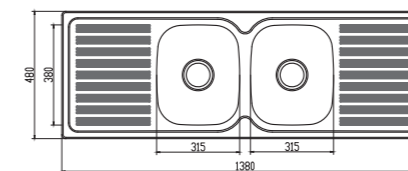
NH380C-3
Size: 1080x500x180mm

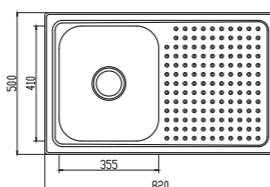
NH359C-7
Size: 1180x480x170mm



NH352C
Size: 1260x500x180mm

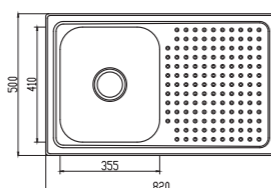
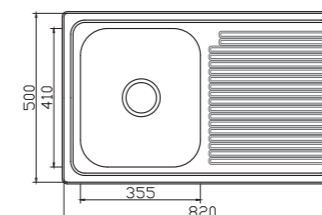
DH451C-7
Size: 1380x480x170mm



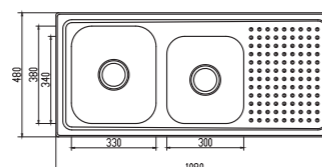


NH347CU-3 (LHB)
NH347CU-4 (RHB)
Size: 820x500x180mm

NH347C-3 (LHB)
NH347C-4 (RHB)
Size: 820x500x180mm

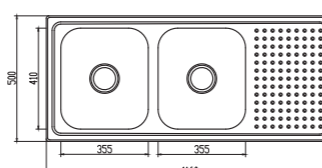
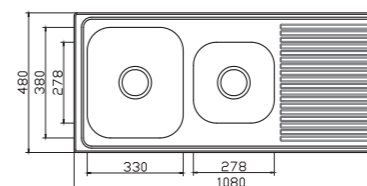


NH347CU-5
Size: 820x500x180mm



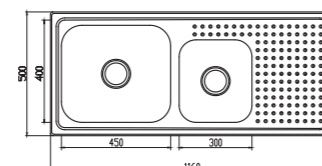
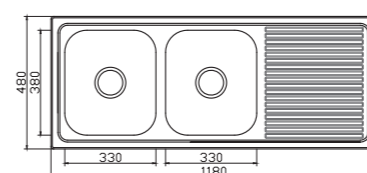
NH357CU-6
Size: 1080x480x170mm

NH357C-6
Size: 1080x480x170mm



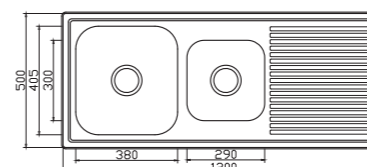
NH311CU
Size: 1160x500x180mm

NH359C-6
Size: 1180x480x170mm

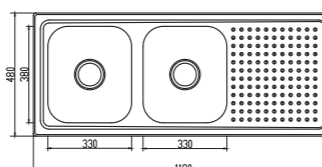


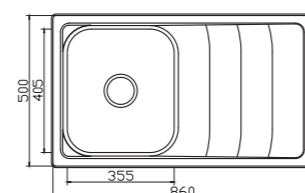
NH362CU-1 (LHB)
NH362CU-2 (RHB)
Size: 1160x500x190mm

NH377C-2
Size: 1200x500x180mm



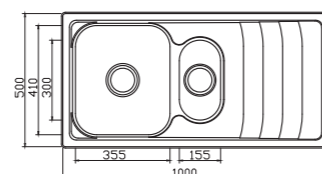
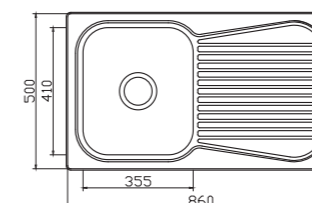
NH359CU-6
Size: 1180x480x170mm





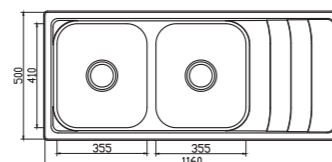
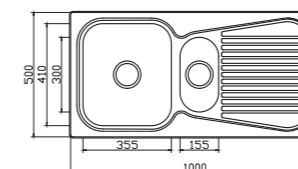
NH316CT
Size: 860x500x180mm

NH316CE
Size: 860x500x180mm



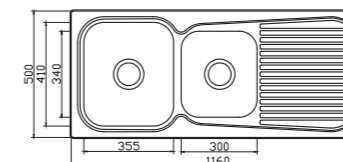
NH310CT
Size: 1000x500x180mm

NH310CE
Size: 1000x500x180mm

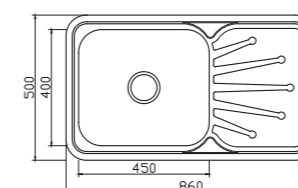


NH311CT
Size: 1160x500x180mm

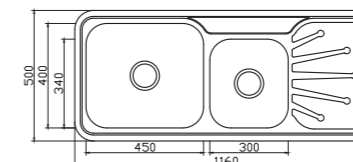
NH311CE
Size: 1160x500x180mm



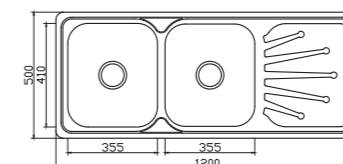
NH345SW
Size: 860x500x190mm

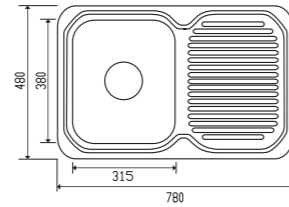


NH362SW-1 (LHB)
Size: 1160x500x190mm



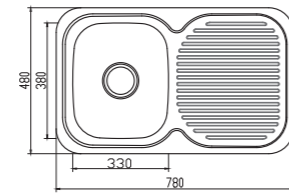
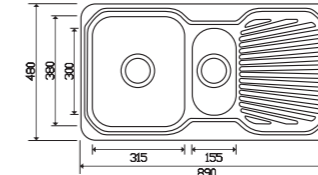
NH351SW
Size: 1200x500x180mm
NH351CW
Size: 1200x500x180mm





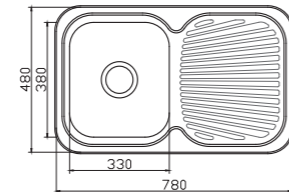
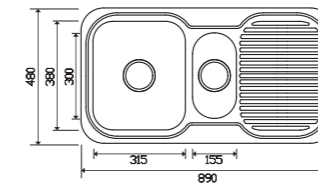
NH339C-1
NH339S-1
Size: 780x480x170mm

NH356CF-1
NH356SF-1
Size: 890x480x170mm



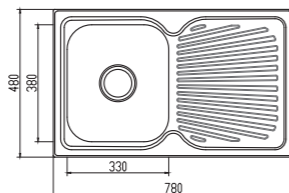
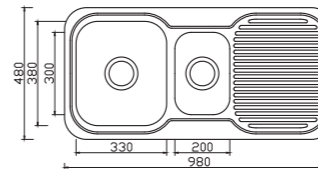
NH339C-2
NH339S-2
Size: 780x480x170mm

NH356C-2
NH356S-2
Size: 890x480x170mm



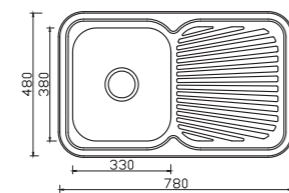
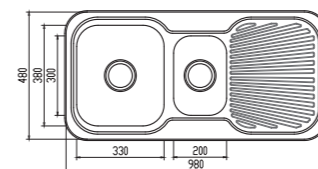
NH339CF-2
NH339SF-2
Size: 780x480x170mm

NH365C-2
NH365S-2
Size: 980x480x170mm



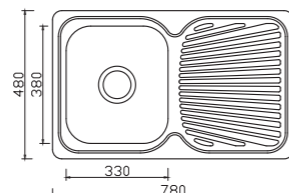
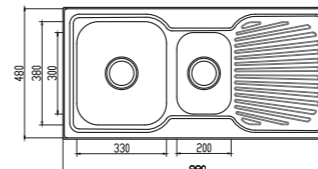
NH339CF-3
Size: 780x480x170mm

NH365CF-2
NH365SF-2
Size: 980x480x170mm



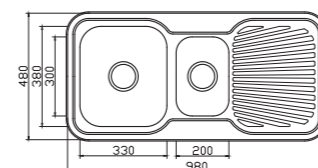
NH339CF-4
Size: 780x480x170mm

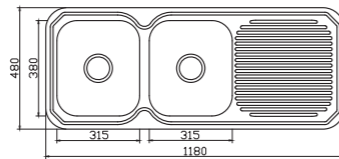
NH365CF-3
Size: 980x480x170mm



NH339SF-5
Size: 780x480x170mm

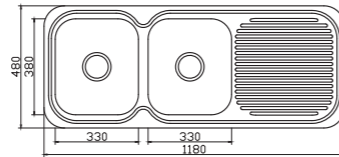
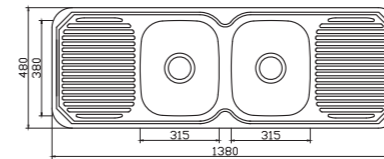
NH365CF-4
Size: 980x480x170mm





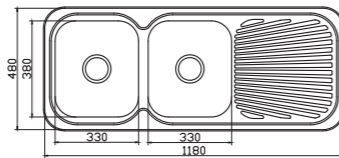
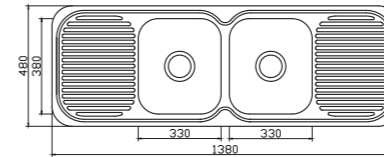
NH359C-1
NH359S-1
Size: 1180x480x170mm

DH451C-1
DH451S-1
Size: 1380x480x170mm



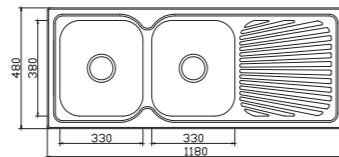
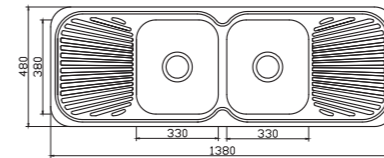
NH359C-2
NH359S-2
Size: 1180x480x170mm

DH451C-2
DH451S-2
Size: 1380x480x170mm



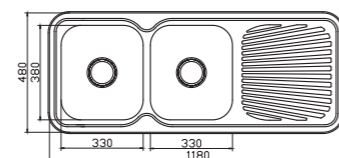
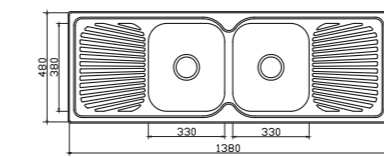
NH359CF-2
NH359SF-2
Size: 1180x480x170mm

DH451CF-2
DH451SF-2
Size: 1380x480x170mm



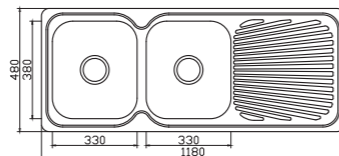
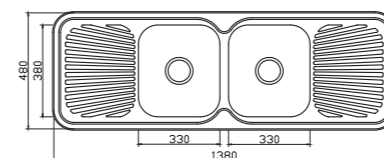
NH359CF-3
Size: 1180x480x170mm

DH451CF-3
Size: 1380x480x170mm



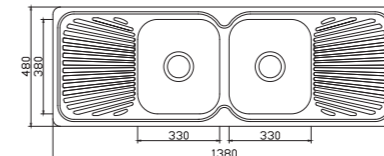
NH359CF-4
Size: 1180x480x170mm

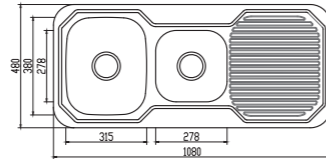
DH451CF-4
Size: 1380x480x170mm



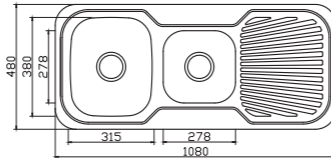
NH359SF-5
Size: 1180x480x170mm

DH451SF-5
Size: 1380x480x170mm

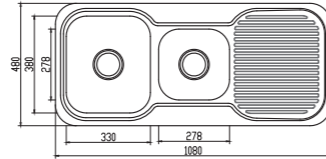




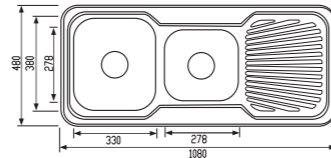
NH357C-1
NH357S-1
Size: 1080x480x170mm



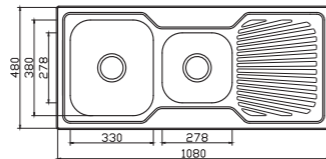
NH357CF-1
NH357SF-1
Size: 1080x480x170mm



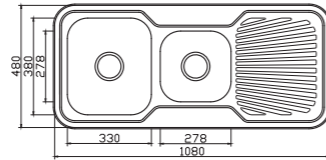
NH357C-2
NH357S-2
Size: 1080x480x170mm



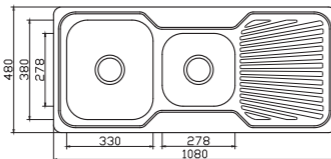
NH357CF-2
NH357SF-2
Size: 1080x480x170mm



NH357CF-3
Size: 1080x480x170mm

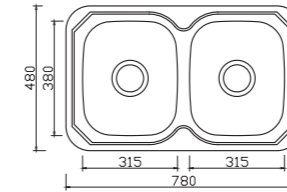


NH357CF-4
Size: 1080x480x170mm

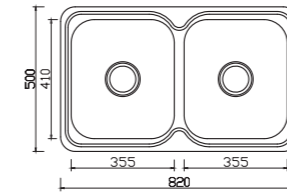


NH357SF-5
Size: 1080x480x170mm

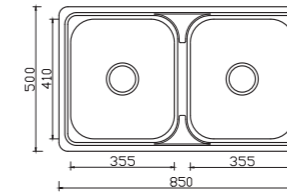
DB658S
Size: 780x480x170mm



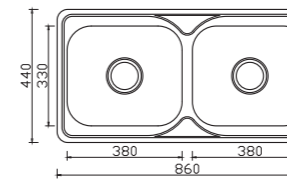
DB649C
DB649S
Size: 820x500x180mm



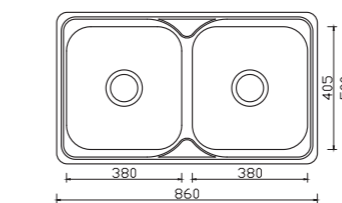
DB648S
Size: 850x500x180mm



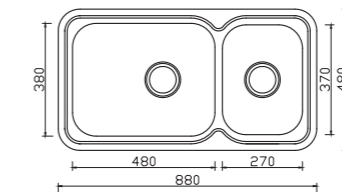
DB607S
Size: 860x440x170mm



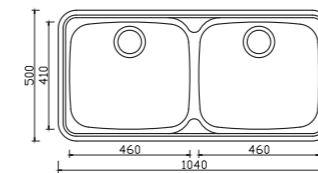
DB626S
Size: 860x500x170mm

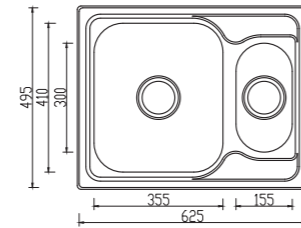


DB650S
Size: 880x480x185mm



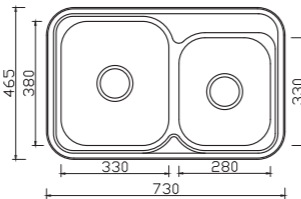
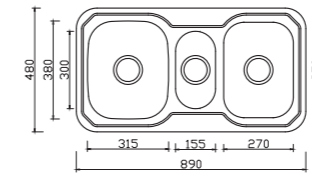
DB654S
Size: 1040x500x170mm





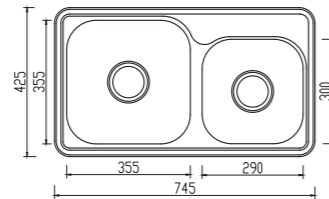
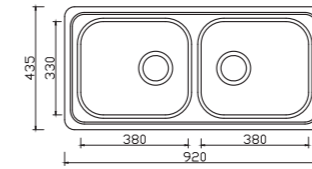
DB608C
Size: 625x495x180mm

DB678S
Size: 890x480x170mm



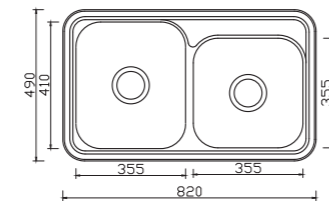
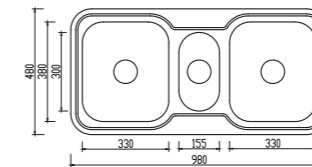
DB559C
DB559S
Size: 730x465x170mm

DB554S
Size: 920x435x170mm



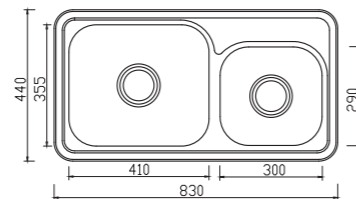
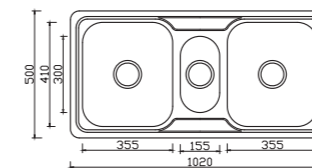
DB506C
Size: 745x425x180mm

DB690S
Size: 980x480x170mm



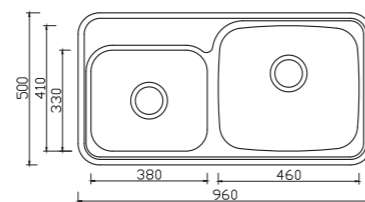
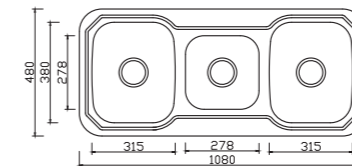
DB630C
Size: 820x490x180mm

DB688S
Size: 1020x500x180mm



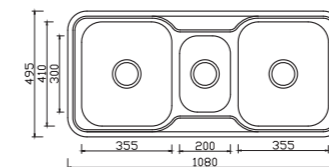
DB631C
Size: 830x440x180mm

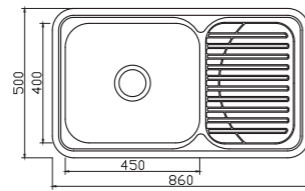
DB698S
Size: 1080x480x170mm



DB653S
Size: 960x500x180mm

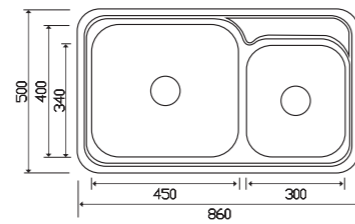
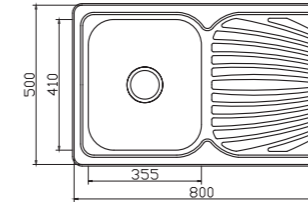
DB689S
Size: 1080x495x180mm





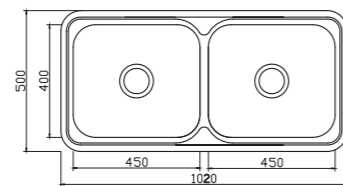
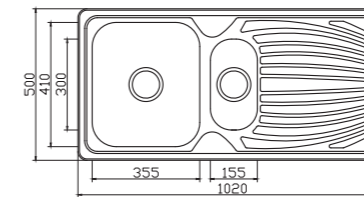
NH345S
Size: 860x500x190mm

NH347CV-1
Size: 800x500x180mm



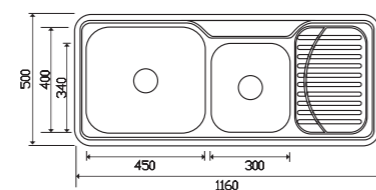
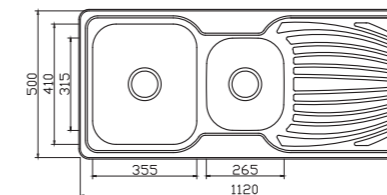
DB632S
Size: 860x500x190mm

NH360CV
NH360SV
Size: 1020x500x180mm



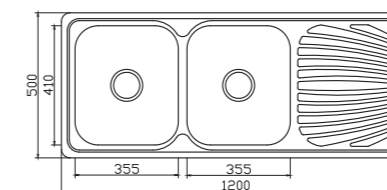
DB651S
Size: 1020x500x190mm

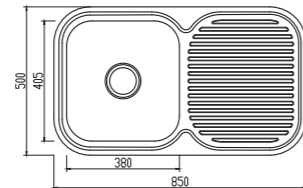
NH361CV
Size: 1120x500x180mm



NH362S-1 (LHB)
NH362S-2 (RHB)
Size: 1160x500x190mm

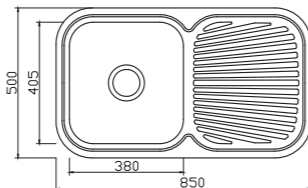
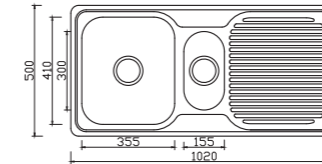
NH351CV
NH351SV
Size: 1200x500x180mm





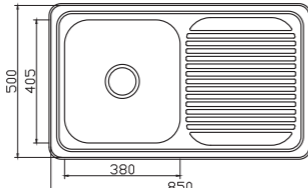
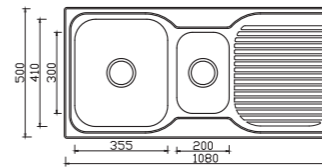
NH346C-1
NH346S-1
Size: 850x500x180mm

NH360C
NH360S
Size: 1020x500x180mm



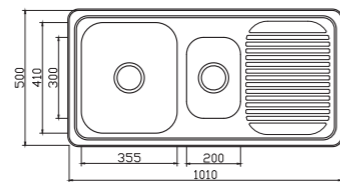
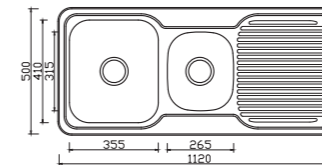
NH346CF-1
NH346SF-1
Size: 850x500x180mm

NH380C
NH380S
Size: 1080x500x180mm



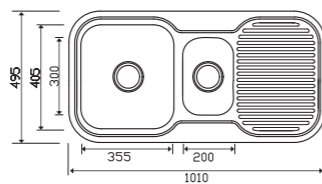
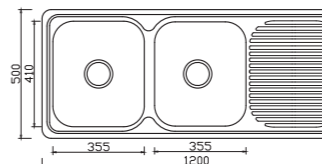
NH346C-2
Size: 850x500x180mm

NH361C
Size: 1120x500x180mm



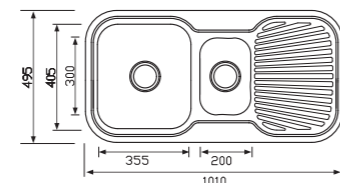
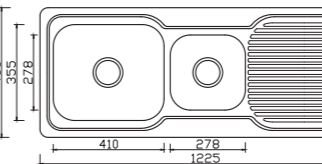
NH366C-2
Size: 1010x500x180mm

NH351C
NH351S
Size: 1200x500x180mm



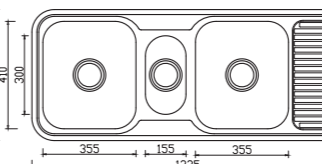
NH366C-1
NH366S-1
Size: 1010x495x180mm

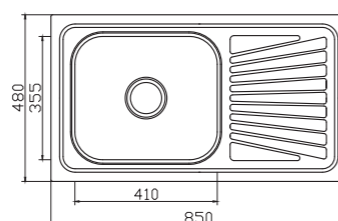
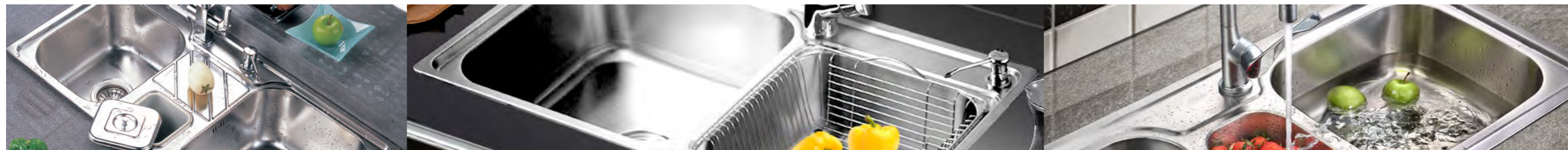
NH358S
Size: 1225x465x180mm



NH366CF-1
NH366SF-1
Size: 1010x495x180mm

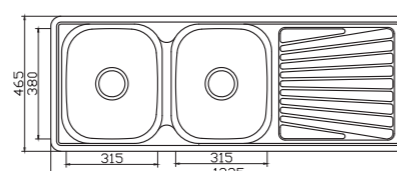
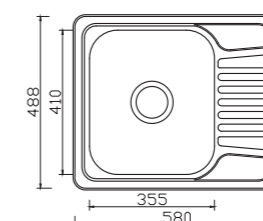
NH308S
Size: 1325x500x180mm





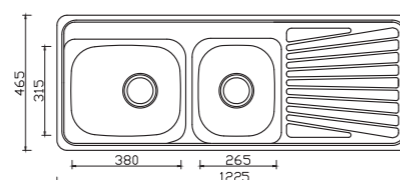
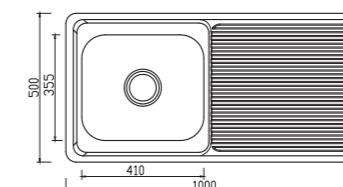
NH338CF
NH338SF
Size: 850x480x180mm

NH328C
Size: 580x488x180mm

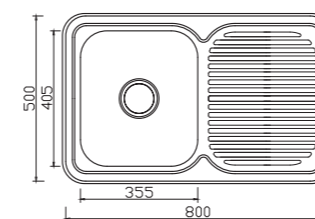


NH355SF
Size: 1225x465x170mm

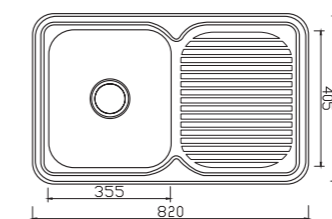
NH342S
Size: 1000x500x180mm



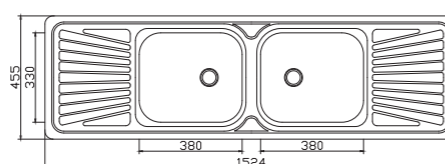
NH354SF-1 (LHB)
NH354SF-2 (RHB)
Size: 1225x465x170mm



NH347C-1
Size: 800x500x180mm

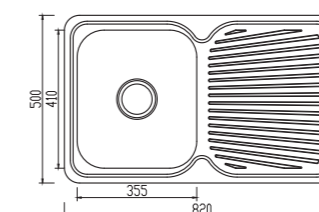


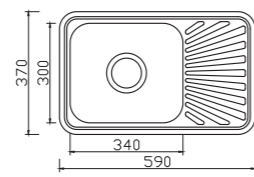
NH347C-2 **NH347S-2**
Size: 820x500x180mm



DH450SF
Size: 1524x455x170mm

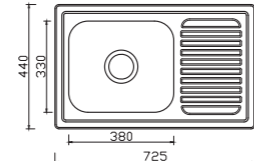
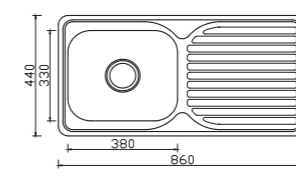
NH347CF-2
NH347SF-2
Size: 820x500x180mm





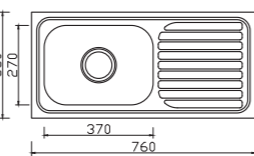
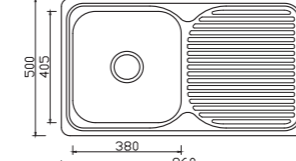
NH324N
Size: 590x370x125mm

NH307S
Size: 860x440x170mm



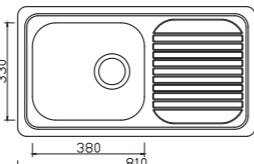
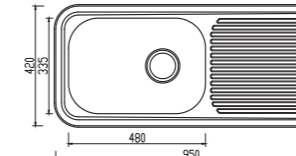
NH322C-1
NH322C-2
Size: 725x440x175mm

NH326S
Size: 860x500x170mm



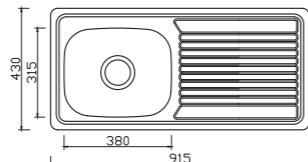
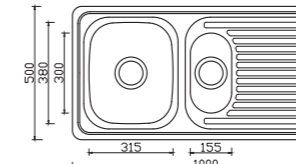
NH327S
Size: 760x360x155mm

NH325C
Size: 950x420x170mm



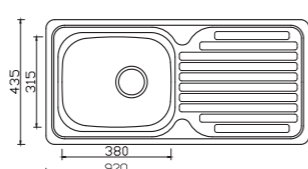
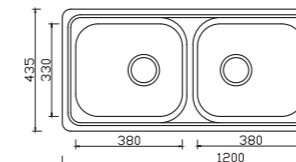
NH330C
NH330S
Size: 810x435x170mm

NH353S
Size: 1000x500x170mm



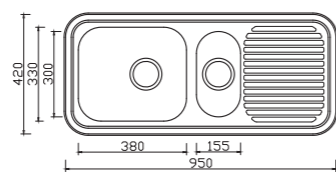
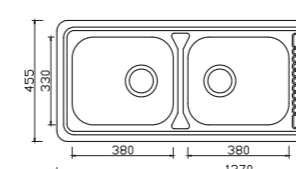
NH331S-1 (LHB)
NH331S-2 (RHB)
Size: 915x430x170mm

NH349S
Size: 1200x435x170mm



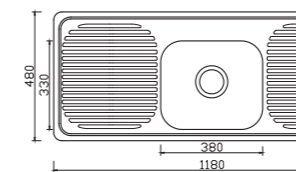
NH329S
Size: 920x435x170mm

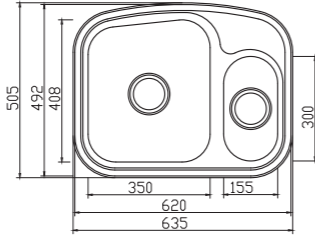
NH340S
Size: 1370x455x170mm



NH364C
Size: 950x420x170mm

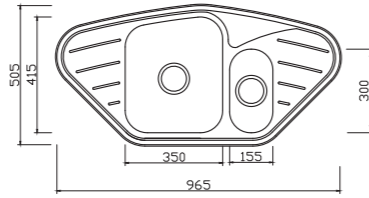
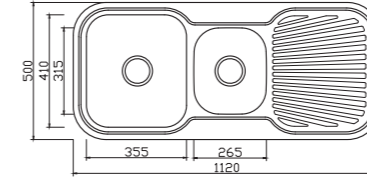
DH446S
Size: 1180x480x170mm





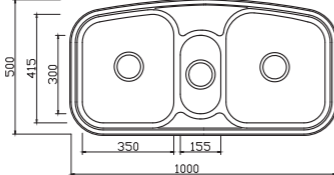
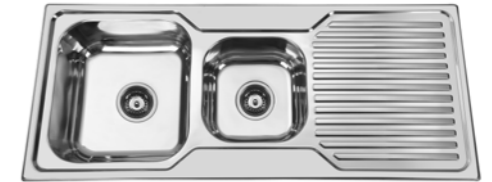
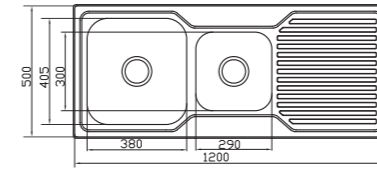
DB633C
Size: 635x505x170mm

NH367SF
Size: 1120x500x180mm



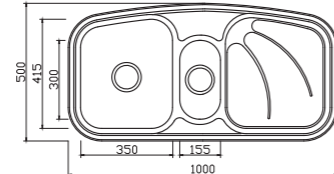
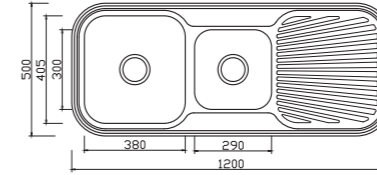
DH453C
Size: 965x505x170mm

NH377C-3
Size: 1200x500x180mm



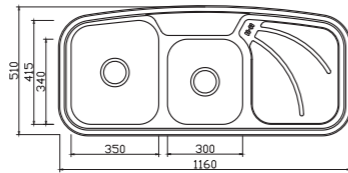
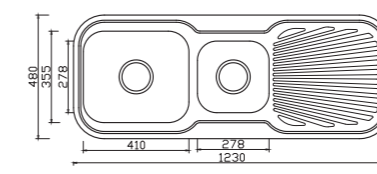
DB691C
Size: 1000x500x170mm

NH377CF-1
NH377SF-1
Size: 1200x500x180mm



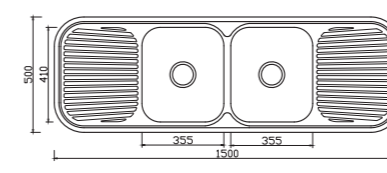
NH370C-1 (LHB)
NH370C-2 (RHB)
Size: 1000x500x170mm

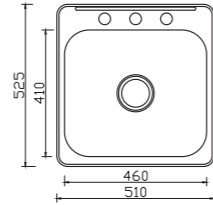
NH358CF
NH358SF
Size: 1230x480x180mm



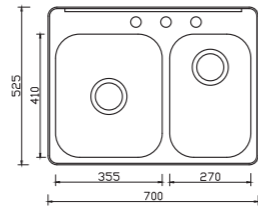
NH371C-1 (LHB)
NH371C-2 (RHB)
Size: 1160x510x170mm

DH452SF
Size: 1500x500x180mm

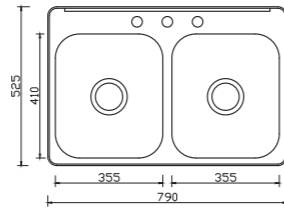




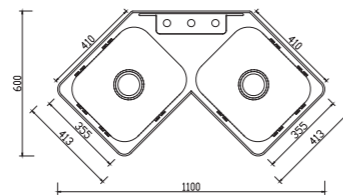
YH248K
Size: 510x525x180mm



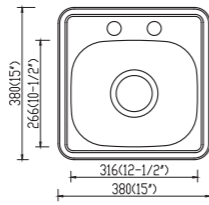
DB568K
Size: 700x525x180mm



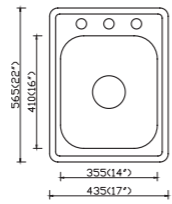
DB569K
Size: 790x525x180mm



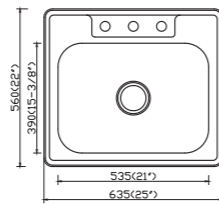
DB664K
Size: 1100x600x180mm



YH224K
Size: 15x15x5-1/2"

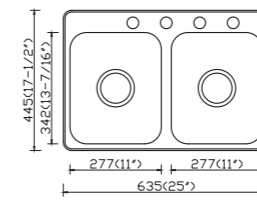


YH226K
Size: 17x22x6"

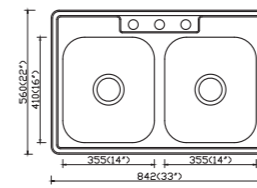


YH220KJ-2
Size: 25x22x6"(7" / 8")

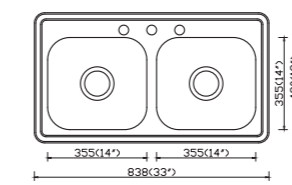
DB502K
Size: 25x17-1/2x6"



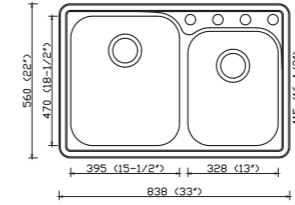
DB560K-2
Size: 33x22x6"(7" / 8")



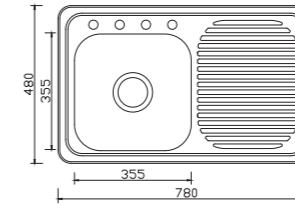
DB561K
Size: 33x19x6"(7" / 8")



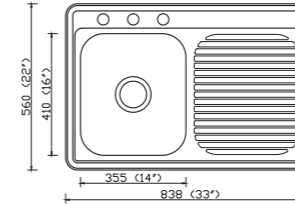
DB563K
Size: 33x22x9" / 8"



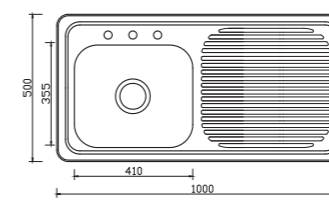
NH343K
Size: 780mmx480mmx6"



NH344K
Size: 838mmx560mmx6"



NH342K
Size: 1000mmx500mmx6"





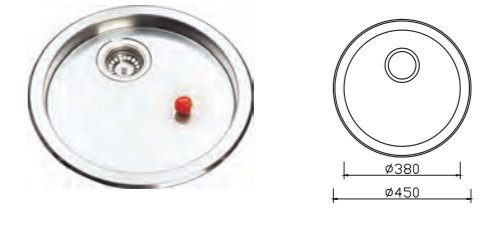
RH219K
Size: Φ 430x180mm



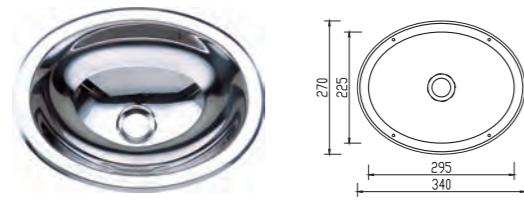
RH229C
Size: Φ 500x170mm



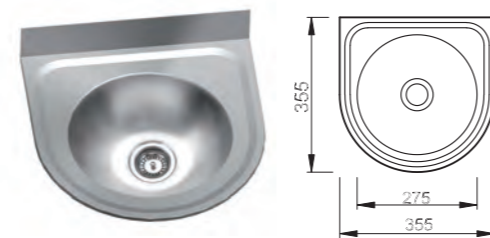
RH102K
Size: Φ 450x180mm



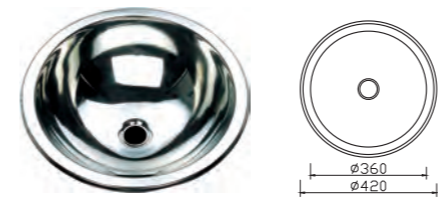
RH103K
Size: Φ 450x38mm



RH110K
Size: 340x270x115mm



YH115B
Size: 355x355x115mm



RH119C-1 (Single Layer)
RH119C-2 (Double Layer)
Size: Φ 420x170mm



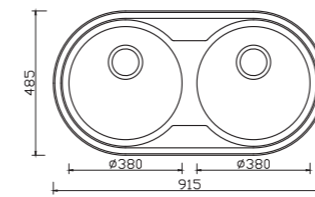
NH301C
Size: 577x447x170mm



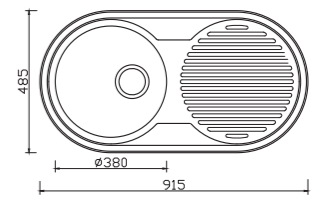
DB503K
Size: 915x485x180mm



DB504K
Size: 915x485x180mm



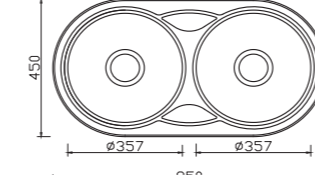
NH306K
Size: 915x485x180mm



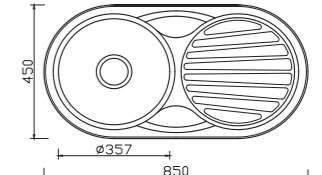
NH305K
Size: 1270x485x180mm



DB617K
Size: 850x450x170mm



NH317K
Size: 850x450x170mm





YH212C
Size: 396x446x170mm



YH212CJ
Size: 447x440x170mm



YH212N
Size: 410x360x170mm



YH238N
Size: 440x385x180mm



YH238C
Size: 490x440x160mm



YH245C
Size: 550x500x190mm



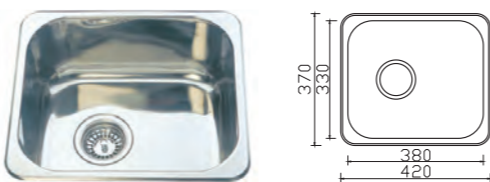
YH101N
Size: 450x430x180mm



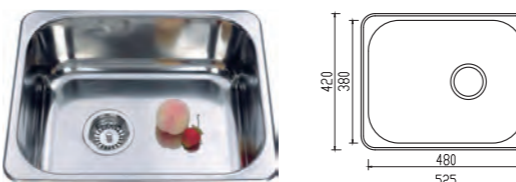
YH238K
Size: 445x390x180mm



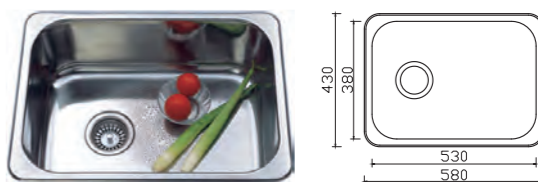
YH211K
Size: 390x320x165mm



YH212K
Size: 420x370x170mm



YH225K
Size: 525x420x185mm



YH214K
Size: 580x430x185mm



YH215KJ
Size: 527x420x170mm



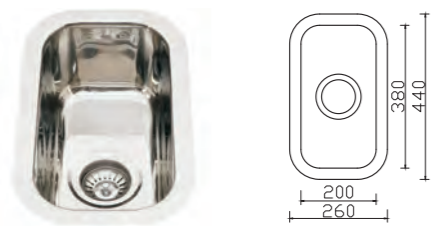
YH235CJ
Size: 530x500x200mm



YH216K
Size: 582x430x220mm



YH235K
Size: 525x422x180mm



YH206A

Size: 260x440x160mm



YH207A

Size: 224x324x135mm



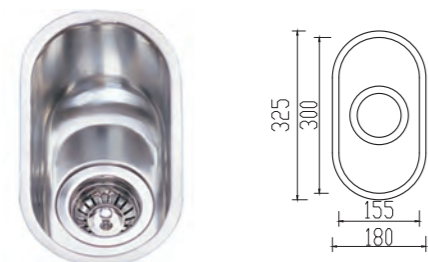
YH210A

Size: 357x307x150mm



YH255A

Size: 375x375x175mm



YH208A

Size: 180x325x110mm



YH209A

Size: 305x355x150mm



YH212A

Size: 405x355x170mm



YH213A

Size: 420x355x170mm



YH223A

Size: 298x298x145mm



YH211A

Size: 320x390x170mm



YH238A-2

Size: 445x395x180mm



YH245A-2

Size: 500x450x190mm



YH243A

Size: 320x310x160mm



YH262A

Size: 325x365x165mm



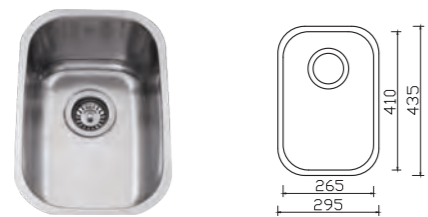
YH215A

Size: 510x365x170mm



YH216A

Size: 580x420x220mm



YH247A

Size: 295x435x190mm



YH222A

Size: 370x445x165mm



YH248A

Size: 485x435x180mm



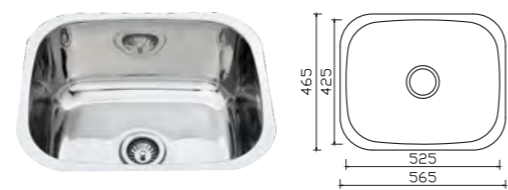
YH249A

Size: 505x525x200mm



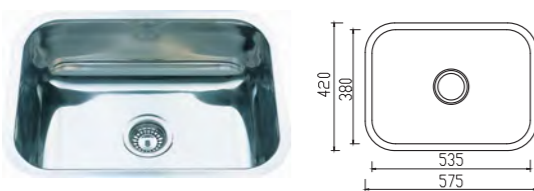
YH225A

Size: 505x405x180mm



YH236A

Size: 565x465x240mm



YH220A

Size: 575x420x200mm



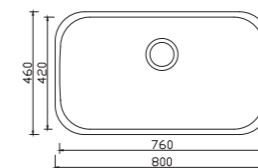
YH250A

Size: 597x534x220mm

Big Bowl

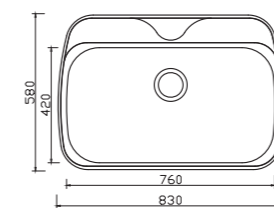
YH234A

Size: 800x460x210mm



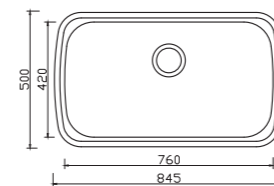
YH234KJ

Size: 830x580x210mm



YH234C

Size: 845x500x210mm

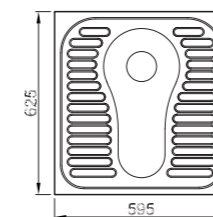


Squatting Pan



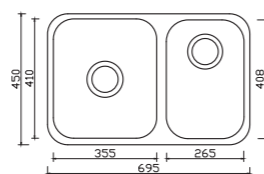
TJ001D

Size: 625x595x160mm

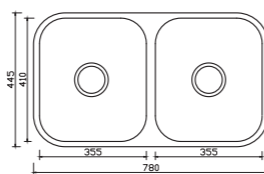


TJ002C

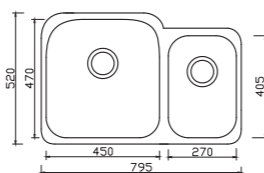
Size: 615x365x160mm



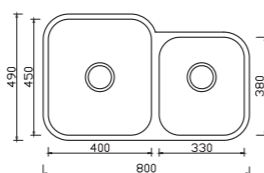
DB568A
Size: 695x450x180mm



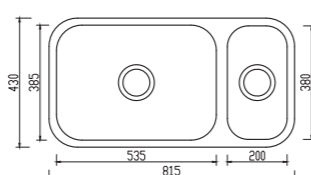
DB560A
Size: 780x445x180mm



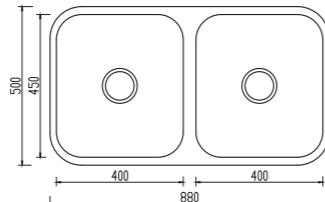
DB505A
Size: 795x520x220/180mm



DB632A-1 (LHB)
DB632A-2 (RHB)
Size: 800x490x180mm

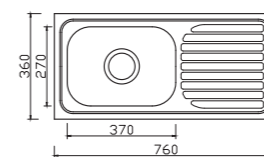


DB564A
Size: 815x430x220mm

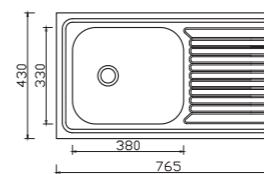


DB651A
Size: 880x500x190mm

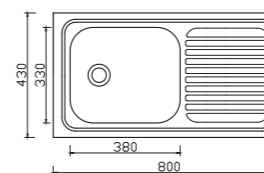
NH327D
Size: 760x360x155mm



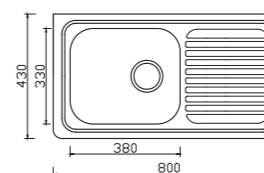
NH333D-1 (430mm width)
NH333D-2 (457mm width)
Size: 765x430x170mm



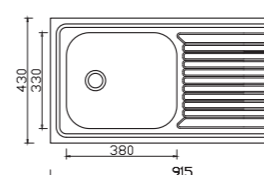
NH330D
Size: 800x430x170mm



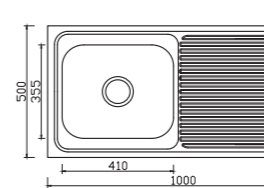
NH330H-2
Size: 800x430x170mm

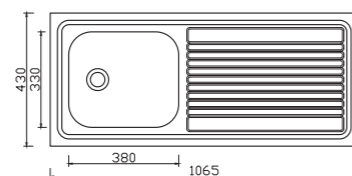


NH331D
Size: 915x430x170mm

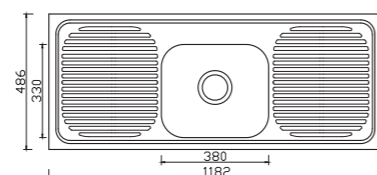


NH342D
Size: 1000x500x180mm

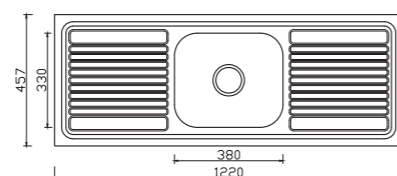




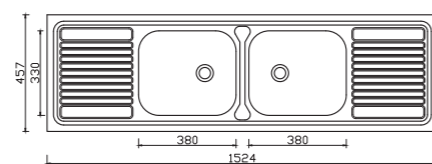
NH335D-1 (430mm width)
NH335D-2 (457mm width)
 Size: 1065x430x170mm



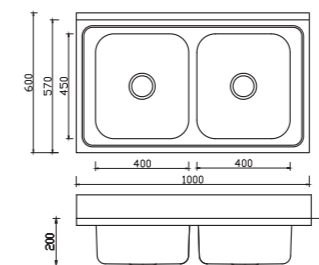
DH446D
 Size: 1182x486x170mm



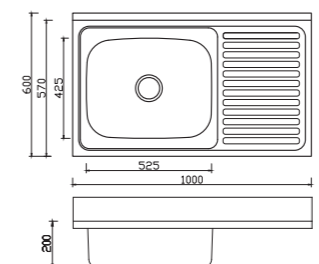
DH443D
 Size: 1220x457x170mm



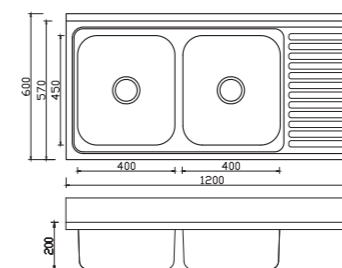
DH450D
 Size: 1524x457x170mm



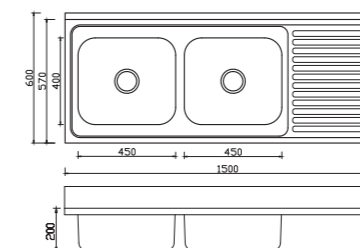
DB501B
 Size: 1000x600x200mm



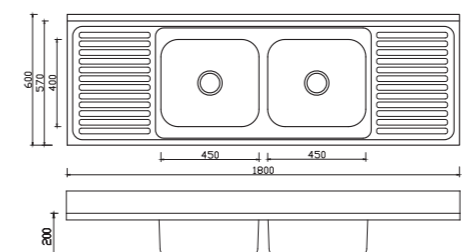
NH304B
 Size: 1000x600x200mm



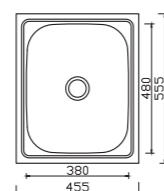
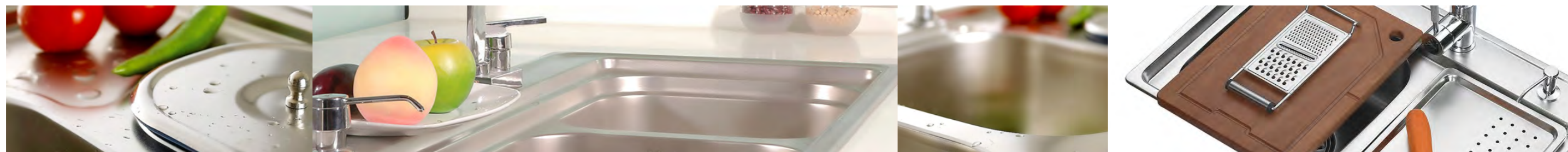
NH303B
 Size: 1200x600x200mm



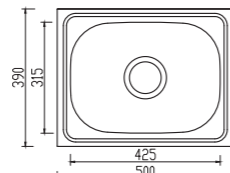
NH302B
 Size: 1500x600x200mm



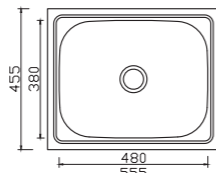
DB454B
 Size: 1800x600x200mm



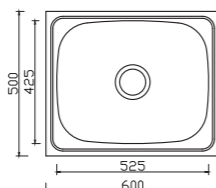
YH235L-1 (35L)
Size: 455x555x200mm



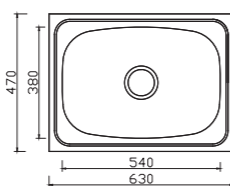
YH230B (27L)
Size: 500x390x200mm



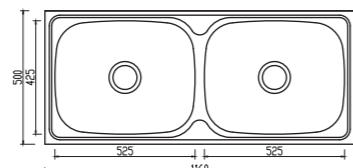
YH235B-1 (35L)
Size: 555x455x200mm



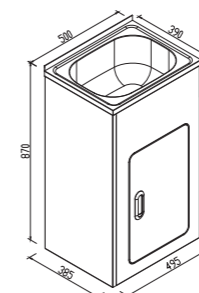
YH236B (45L)
Size: 600x500x240mm



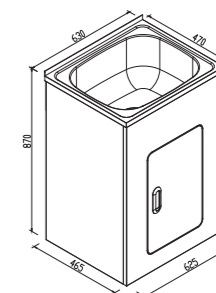
YH216B (45L)
Size: 630x470x220mm



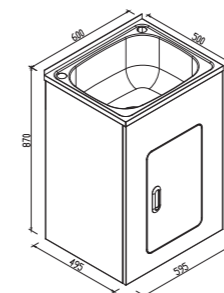
DB652B (Twins 45L)
Size: 1160x500x240mm



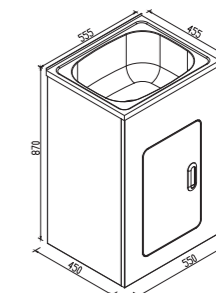
YH230B(27L) + Cabinet
Size: 500x390x870mm



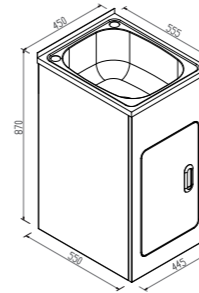
YH216B(45L) + Cabinet
Size: 630x470x870mm



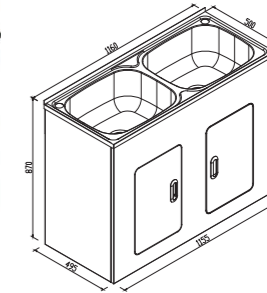
YH236B(45L) + Cabinet
Size: 600x500x870mm



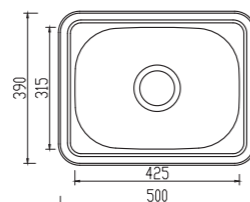
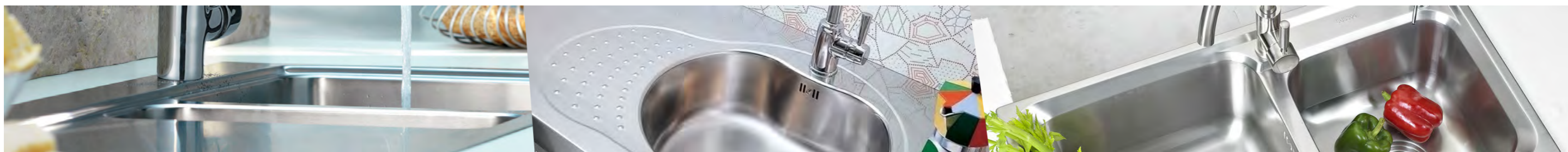
YH235B(35L) + Cabinet
Size: 555x455x870mm



YH235L(35L) + Cabinet
Size: 450x555x870mm

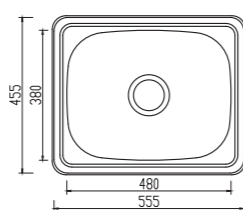
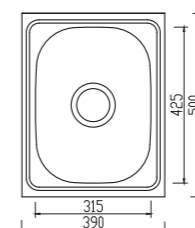


DB652B(Twins 45L) + Cabinet
Size: 1160x500x870mm



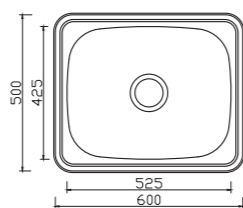
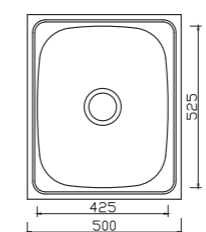
YH230C (27L)
Size: 500x390x200mm

YH230L (27L)
Size: 390x500x200mm



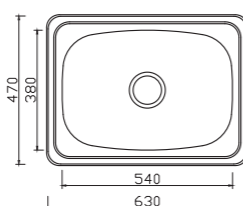
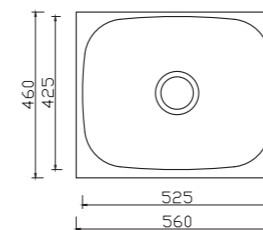
YH235C (35L)
Size: 555x455x200mm

YH236L (45L)
Size: 600x500x240mm



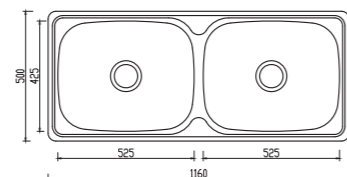
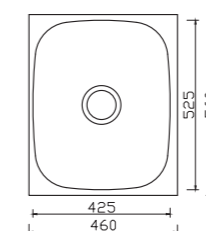
YH236C (45L)
Size: 600x500x240mm

YH237B (45L)
Size: 560x460x240mm



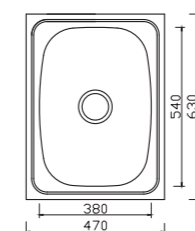
YH216C (45L)
Size: 630x470x220mm

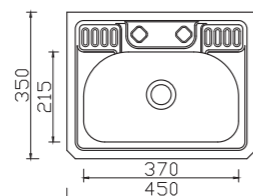
YH237L (45L)
Size: 460x560x240mm



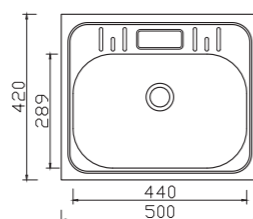
DB652S (Twins 45L)
Size: 1160x500x240mm

YH216L (45L)
Size: 470x630x220mm

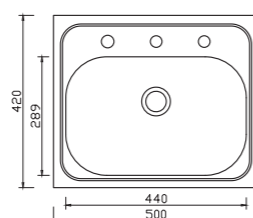




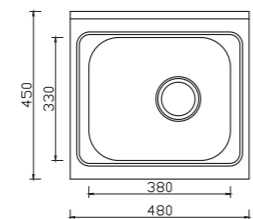
YH125HJ
Size: 450x350x150mm



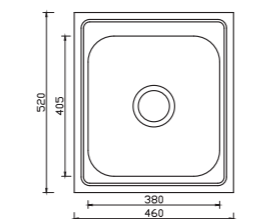
YH126BJ
Size: 500x420x175mm



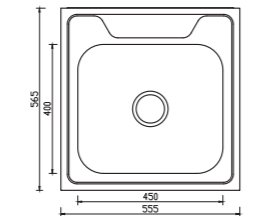
YH128BJ
Size: 500x420x175mm



YH121B
Size: 480x450x170mm



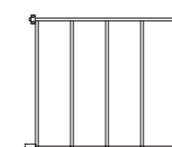
YH239L
Size: 460x520x190mm



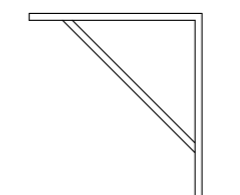
YH245BJ
Size: 555x565x200mm

Stainless Steel Legs & Racks are available for all lay- on sinks

SR-1



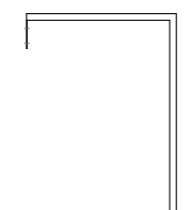
SL-1



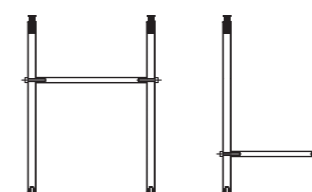
SL-2



SL-3



SL-4





Waste A1



Waste A2A



Waste A3
(Long)



Waste A1 TP
(C/W Plastic Tail Piece)



Waste A2



Waste A2B



Waste A4
(Short)



W011
(Pop-up Waste)



By Pass Kit



Plastic Pipe PA



Plastic Pipe PA
(Soft)



Plastic Pipe PM



Plastic Pipe PM
(Soft)



Plastic Pipe PA+M



AF2



A2G



A2H



Clip PM3



Clip PM4



Clip PM4C



Clip For
Undermount
Sink



Sealing
Tape



Brass Spray
Nozzle



SC208A
Size: 300x155mm



SC207A
Size: 300x200mm



SC223A
SC243A
Size: SC223A : 278x278mm
SC243A : 300x290mm



SC 238A
Size:410x355mm



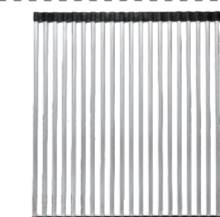
PB208
Size: 300x155mm



PB223
Size:278X278mm



HC-1
Size adjustable for
handmade sink



ROLL MAT
Size adjustable for
handmade sink



TR238A
Size: 405x355mm



TR213AF
Size: 380x315mm



TR212A
Size: 380x330mm



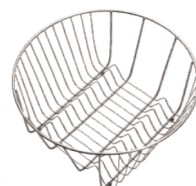
TF245A
Size: 450x400mm



TF-1
Size adjustable for
handmade sink



TF-2
Size adjustable for
handmade sink



SB217
Size: Φ 357mm



SB212 Size: 380x330mm
SB213 Size: 380x315mm
SB238 Size: 405x355mm



Soap Dispenser
(Plastic)



Soap Dispenser
(Stainless Steel)



CB-1
Size adjustable for
handmade sink



CB-2
Size adjustable for
handmade sink



CB212 Size: 380x330mm
CB213 Size: 380x315mm
CB238 Size: 405x355mm



CB217 Size: Φ 357mm
CB219 Size: Φ 370mm



CB245
Size: 450x400mm

Brass Faucet



CN1003



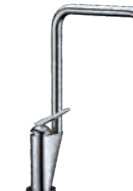
CN1007



CN1017



CN1034



CN1060



CN1064



CN1065



CN1080



CN1081



CN1082



CN1083



CN1084



CN1085



CN1086



CN1087

Stainless Steel Faucet



CN20152



CN20156



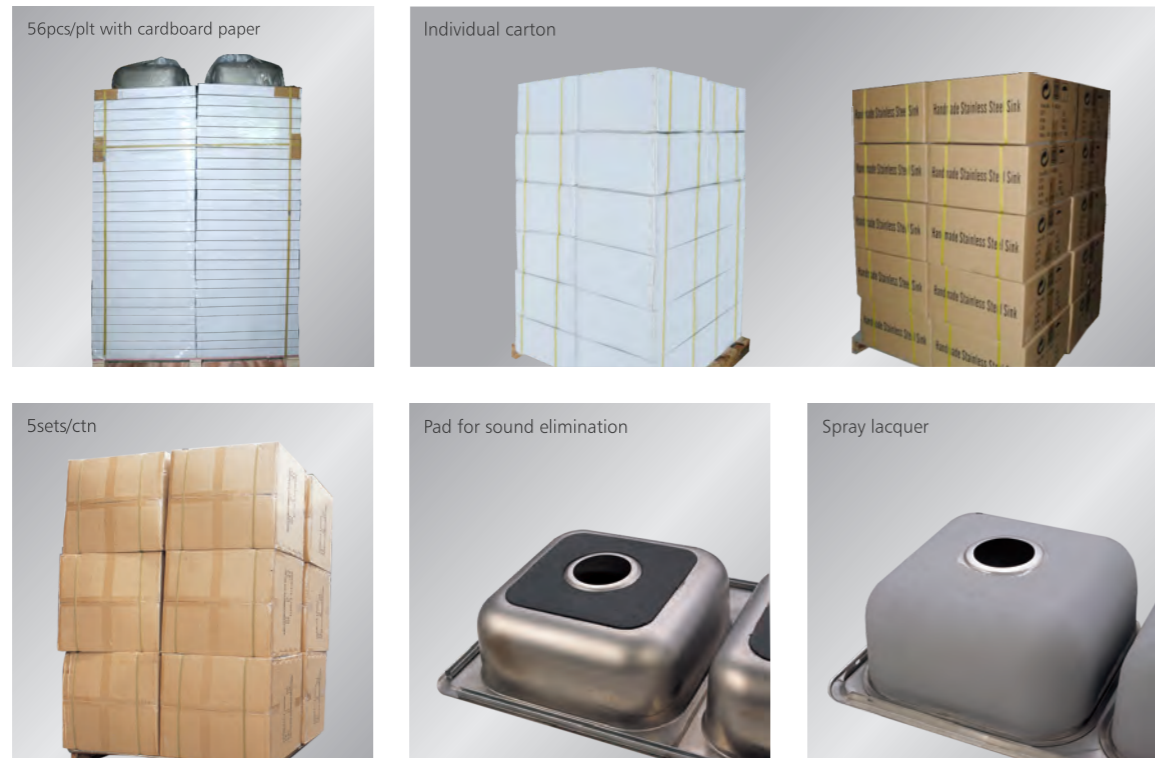
CN20155



CN20151



For European Style Sinks



For American Style Sinks



Stainless Steel Knowledge

Grade (USA)	Grade (China)	Tensile Test			Hardness Test			Chemical Composition %									
		0.2% YS (N/mm2)	TS (N/mm2)	EL%	HB	HRB	HV	C	Cr	Ni	Mn	P	S	Mo	Si	Cu	N
AISI304	0Cr18Ni9	≥205	≥520	≥40	≤187	≤90	≤200	≤0.07	17.00-19.00	8.00-10.00	≤2.00	≤0.035	≤0.030	-	≤1.00	-	-
AISI316	0Cr17Ni12Mo2	≥210	≥539	≥40	≤187	≤90	≤200	≤0.08	16.00-18.50	10.00-14.00	≤2.00	≤0.035	≤0.030	2.00-3.00	≤1.00	-	-
AISI201	1Cr17Mn6Ni5N	≥275	≥520	≥40	≤241	≤100	≤253	≤0.15	16.00-18.00	3.50-5.50	5.50-7.50	≤0.060	≤0.030	-	≤1.00	-	≤0.25
AISI202	1Cr18Mn8Ni5N	≥275	≥520	≥40	≤207	≤95	≤218	≤0.15	17.00-19.00	4.00-6.00	7.50-10.00	≤0.060	≤0.030	-	≤1.00	-	≤0.25
AISI430	1Cr17	≥206	≥451	≥22	≤183	≤88	≤200	≤0.12	16.00-18.00	-	≤1.00	≤0.035	≤0.030	-	≤0.75	-	-

The stainless steel sinks from our factory are manufactured with the greatest care using the highest quality stainless steel. You can look forward to many years of trouble-free service.

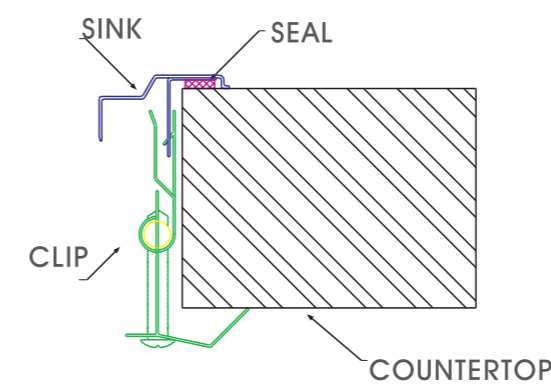
Stainless steel AISI304 has strong anti-rust characteristic, but does not mean NONRUST under some specific environment. Here are some tips which may help care for and maintain the sinks

Maintenance Tips

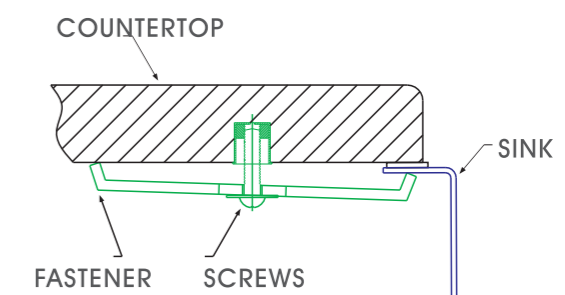
- Frequent and regular cleaning is highly recommended
- Keep your sink free of any standing water and do not allow any mineral deposits
- Do not leave cleaning pads in the sink overnight, it may make the surface fade and cause rust
- Do not use your sink as a cutting surface, it will be scratched and bent
- Do not leave any rusty articles in/ on the sink
- Do not use abrasive pads or cleaners on cleaning the sink
- Do not use cleaning agents containing chlorine (generally sodium hypochlorite) or hydrochloric acid
- Gas/ Vapour from open bottles of bleach or chemical cleaners in the cabinets could attack the underside of the sink
- Avoid direct or prolonged contact with rusting iron objects (cast-iron pans or iron filings)

Installation Guide

For Topmount Sink



For Undermount Sink



NOTE:

NOTE:

GRAND[®]

Stainless Steel Sinks



EXPORT SALES SUMMARY 出口銷售總額

[BUSINESS PROPRIETARY INFORMATION - SALES INFORMATION NOT SUSCEPTIBLE TO SUMMARIZATION]

ZHUHAI GRAND KITCHENWARE CO LTD**Upwards Sales Reconciliation 营业额勾稽**

Description 描述	Value 价值	Volume 数量	Source Documents 源文件
Revenue in Income Statement 损益表中的收入	[BUSINESS PROPRIETARY INFORMATION - SALES INFORMATION NOT SUSCEPTIBLE OF SUMMARY]		
- Variance* 差异*			
Accounting Period Revenue 会计期间收入			
Difference between Investigation and Accounting Periods 调查和会计期间的差异			
Total company sales revenue 公司销售总收入			
- Variance* 差异*			
Summary of all products sold 所有销售产品汇总			
- Goods under consideration 被调查产品			
- Other products A [BUSINESS PROPRIETARY INFORMATION - PRODUCT A]			
- Other products B [BUSINESS PROPRIETARY INFORMATION - PRODUCT B]			
- Other products C [BUSINESS PROPRIETARY INFORMATION - PRODUCT C]			
- Other products D [BUSINESS PROPRIETARY INFORMATION - PRODUCT D]			
- Other products E [BUSINESS PROPRIETARY INFORMATION - PRODUCT E]			
- Other products F [BUSINESS PROPRIETARY INFORMATION - PRODUCT F]			
- Other products G [BUSINESS PROPRIETARY INFORMATION - PRODUCT G]			
Goods under consideration 被调查产品			
- Domestic Sales 国内销售			
- Australian Sales 澳大利亚销售			
- Third Country Sales 第三国销售			

ZHUHAI GRAND KITCHENWARE CO LTD

Upwards Selling Expense Reconciliation 销售费用勾稽

Description 描述	Value 价值	Source Documents 源文件
Total direct selling expense over the period 本期直接销售费用合计	[BUSINESS PROPRIETARY INFORMATION - SELLING EXPENSES NOT SUSCEPTIBLE OF SUMMARY]	
- Variance* 差异		
Summary of all direct selling expense 所有直接销售费用汇总表		
- Domestic direct selling expense 国内直接销售费用		
- Australian direct selling expense 澳大利亚直接销售费用		
- Other countries 其他国家		
- Other products 其他产品		
- Other 其他		

Table C-1 Exports to Australia
C1 - 出口到澳大利亚的产品型号

[BUSINESS PROPRIETARY INFORMATION - PRODUCT SPECIFICATION NOT SUSCEPTIBLE OF SUMMARY]

ZHUHAI GRAND KITCHENWARE CO LTD

TABLE C-2 Like goods sold on the domestic market
C2 - 内销产品型号

Item No.	Product Identifier	Stainless Steel Grade	Material Gauge (Thickness "mm")	Finish	Total Capacity All Bowls ("Litres" or "L")	Total Number of Bowls	Capacity of Largest Bowl ("Litres" or "L")	Capacity of Additional Bowl 2 ("Litres" or "L")	Capacity of Additional Bowl 3 ("Litres" or "L")	Capacity of Additional Bowl 4 ("Litres" or "L")	Number of Drainer Boards	Bowl Corner Radius ("millimetres" or "mm")	Included Accessories (Yes/No?)	Accessory 1	Accessory 2	Accessory 3	Accessory 4	Accessory 5	Accessory 6	Accessory 7	Accessory 8	Accessory 9	Accessory 10	Accessory 11
序号	产品编码或SKU	不锈钢级别	材料规格（厚度“毫米”）	表面处理	所有水槽的总容量（升）	水槽个数	最大水槽的容量（升）	水槽2的容量（升）	水槽3的容量（升）	水槽4的容量（升）	沥水板数量	水槽转角半径（毫米）	是否包含配件（Yes/No）	WA1	WA2	WA2A	PA	PM	W011	WA3	WA4	CLIPS 马仔扣	WATER-PROOF 防水胶	BYPASS KIT 洗衣管

[BUSINESS PROPRIETARY INFORMATION - PRODUCT SPECIFICATION NOT SUSCEPTIBLE OF SUMMARY]

ZHUHAI GRAND KITCHENWARE CO LTD**TABLE C-3 Stock Keeping Unit (SKU) Codes****SKU Code Definition**

SKU Code Segment	Code string	Definition
---------------------	-------------	------------

**[BUSINESS PROPRIETARY INFORMATION - INTERNAL PRODUCT CODING SYSTEM
NOT SUSCEPTIBLE OF SUMMARY]**

ZHUHAI GRAND KITCHENWARE CO LTD

SALES TO THIRD COUNTRIES 第三国销售

Country	Customers	Level of trade	Quant ity	Unit of qua ntity	Value of sales	Curr ency	Payment terms	Shipping terms
国家	客户	贸易水平	数量	数量单位	销售金额	币种	付款条件	交货条件
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]

[BUSINESS PROPRIETARY INFORMATION - SALES INFORMATION NOT SUSCEPTIBLE OF SUMMARY]

ZHUHAI GRAND KITCHENWARE CO LTD

COST TO MAKE - DOMESTIC LIKE GOODS 制造成本-国内同类商品

Product Code (or other identifier)	Product Category (Sink or Accessory)	Accessory Description	Quarter	Stainless Steel Cost	Other raw material cost	Other material costs	Accessories Cost	Direct labour cost	Manufacturing overheads cost	Other costs	Total cost to make	Production quantity	Unit cost to make
产品代码	产品类别 (水槽或配件)	配件描述	季度	不锈钢成本	其他主要原材料成本	其他辅料成本	配件成本	直接人工	制造费用	其他成本	总制造成本	生产数量	单位制造成本
[1]	[2]	[2.1]	[3]	[3]	[4]	[4.1]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
[BUSINESS PROPRIETARY INFORMATION - COST INFORMATION NOT SUSCEPTIBLE OF SUMMARY]													

ZHUHAI GRAND KITCHENWARE CO LTD**SELLING, GENERAL AND ADMINISTRATIVE EXPENSES** 销售、一般和管理费用

Accounting code	Account name	Direct selling expense?	Expense in accounting period	Expense in relevant period
科目代码	科目名称	是否直接销售费用	2018年	调查期
[1]	[2]	[3]	[4]	[5]
[BUSINESS PROPRIETARY INFORMATION - EXPENSES NOT SUSCEPTIBLE OF SUMMARY]				

ZHUHAI GRAND KITCHENWARE CO LTD

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES 销售、一般和管

	Amount for the relevant period 相关期间的金额	Notes 备注
Net Revenue 净收入	[BUSINESS PROPRIETARY INFORMATION - EXPENSES NOT SUSCEPTIBLE TO SUMMARIZATION]	Cross reference to upwards sales worksheet 上游销售工作表的交叉引用
Total SG&A SG&A总额		column E of the SG&A listing worksheet excluding direct selling expenses SG&A清单工作表E栏中的SG&A总费用，不包括直接销售费用
%		Formula - SG&A as a percentage of revenue 公式-SG&A占收入的百分比

Domestic Product Identifier 国内产品标识 内销产品代码	Sales revenue over the period 本期销售收入 调查期内销收入	Sales quantity over the period 本期销售数量 调查期内销数量	Unit SG&A 单位SG&A 单位管销费用
[1]	[2]	[3]	[4]

[BUSINESS PROPRIETARY INFORMATION - SALES INFORMATION AND EXPENSES NOT SUSCEPTIBLE OF SUMMARY]

ZHUHAI GRAND KITCHENWARE CO LTD

COST TO MAKE - THE GOODS EXPORTED TO AUSTRALIA 制造成本 - 出口到澳大利亚的产品

Product Code (or other identifier)	Product Category (Sink or Accessory)	Accessory Description	Quarter	Stainless Steel Cost	Other raw material cost	Other material costs	Accessories Cost	Direct labour cost	Manufacturin g overheads cost	Other costs	Total cost to make	Producti on quantity	Unit cost to make
产品代码	产品类别（水 槽或配件）	配件描述	季度	不锈钢成本	其他主要原材 料成本	其他辅料成本	配件成本	直接人工	制造费用	其他成本	总制造成 本	生产数量	单位制造 成本
[1]	[2]	[2.1]	[3]	[3]	[4]	[4.1]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
[BUSINESS PROPRIETARY INFORMATION - COST INFORMATION NOT SUSCEPTIBLE OF SUMMARY]													

ZHUHAI GRAND KITCHENWARE CO LTD

RAW MATERIAL PURCHASE PRICES 原材料采购价格

Raw material type 原材料类型	Raw material description 原材料描述	Stainless Steel Grade 不锈钢等级	Stainless Steel Material Thickness ("millimetres" or "mm") 不锈钢材料厚度 (“毫米”或“mm”)	Raw material supplier 原材料供应商	Country of manufacture 制造国	Is the provider a state-invested enterprise (SIE)? 供应商是国企吗？	Does the supplier manufacture the raw material? 供应商制造该原材料吗？	Manufacturer (if not the supplier) 制造商（如果不是供应商的话）	Is the manufacturer an SIE YES/NO? 制造商是国企吗？ 填YES/NO	Invoice number 发票号码	Date of invoice 发票日期	Quantity 数量	Unit of Measure 计量单位	Purchase price (excl. VAT) 采购价格（不含增值税）	Unit price (excl. VAT) 单价（不含增值税）	Invoice Currency 发票货币	Delivery terms 交货条件	Delivery cost 交货成本	Imports charges and taxes 进口费用和税费
[1]	[2]	[2.1]	[2.2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[11.1]	[12]	[13]	[14]	[15]	[16]	[17]
[BUSINESS PROPRIETARY INFORMATION - PURCHASE INFORMATION NOT SUSCEPTIBLE OF SUMMARY]																			

ZHUHAI GRAND KITCHENWARE CO LTD**Upwards cost Reconciliation 成本勾稽**

Description 描述	Value 价值	Volume 数量	Source Documents 源文件
Cost of sales/COGS in Income Statement 损益表中的销售成本/销货成本	[BUSINESS PROPRIETARY INFORMATION - COST INFORMATION NOT SUSCEPTIBLE OF SUMMARY]		
- Variance* 差异			
Accounting Period cost of sales/COGS 会计期间销售成本/销货成本			
Difference between Investigation and Accounting Periods 调查和会计期间的差异			
Cost of sales/COGS over the period 本期销售成本/销货成本			
- Variance* 差异			
- Change in finish goods inventory 成品库存变化			
Total costs to make 制造总成本			
- Variance* 差异			
Summary of the cost to make all products 制造所有产品的成本汇总			
- Goods under consideration 被调查产品			
- Other products A 其他产品A			
- Other products B 其他产品B			
- Other products C 其他产品C			
- Other products D (add new lines as required) 其他产品D			
Cost to make the goods under consideration 制造被调查产品的成本			
- Domestic Sales 国内销售			
- Australian Sales 澳大利亚销售			
- Third Country Sales 第三国销售			

ZHUHAI GRAND KITCHENWARE CO LTD

CAPACITY UTILISATION 产能利用

	Previous financial year (2017年)	Most recent financial year (2018年)	Relevant Period (1 July 2018 to 30 June 2019) 调查期 (2018年7月1日至2019年6月30日)
Production capacity* of the production facility used to manufacture the goods under consideration [A] 涉案产品产能	100	150	150
Actual production of the production facility used to manufacture the goods under consideration [B] 涉案产品产量	96	112	113
Capacity utilisation (%) (B/A x 100) 产能利用率 (%) (B/A x 100)	96.46	74.67	75.22

Note:

[BUSINESS PROPRIETARY INFORMATION - EXPLANATION ON CALCULATION OF PRODUCTION CAPACITY]

ZHUHAI GRAND KITCHENWARE CO LTD

H-1 TURNOVER 营业额

	Financial year (most recently completed) 2018年		Inquiry period (1 July 2018 to 30 June 2019) 调查期 (2018年7月1日 至 2019年6月30日)	
	Volume 数量	Value 金额	Volume 数量	Value 金额
Total company turnover (all products) 公司总营业额 (所有产品)	100	100	100	100
domestic market 国内市场	37	12	13	14
exports to Australia 出口至澳大利亚	13	41	21	40
exports to other countries 出口至其他国家	50	47	66	46
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration 被调查产品所在业务部门的营业额	22	73	100	95
domestic market 国内市场	0	2	13	9
exports to Australia 出口至澳大利亚	13	41	21	40
exports to other countries 出口至其他国家	8	30	66	46
Turnover of the goods under consideration 被调查产品营业额	14	63	18	52
domestic market 国内市场	0	2	1	2
exports to Australia 出口至澳大利亚	6	31	5	18
exports to other countries 出口至其他国家	8	30	12	32

ZHUHAI GRAND KITCHENWARE CO LTD

H-3 INCOME TAX 所得税

	Tax Year 1 纳税年度1	Tax Year 2 纳税年度2	Tax Year 3 纳税年度3
Tax Year Period 纳税年度期间	2016	2017	2018
Reportable net profit (loss) 应申报净利润（亏损）	[BUSINESS PROPRIETARY INFORMATION - TAX INFORMATION NOT SUSCEPTIBLE OF SUMMARY]		
General income/company tax rate (%) 一般所得/公司税率（%）			
General income/company tax amount 一般所得/公司税金			
[BUSINESS PROPRIETARY INFORMATION - TAX INFORMATION NOT SUSCEPTIBLE OF SUMMARY]			
Preferential income/company Tax Rate (%) 优惠收入/公司税率（%）			
Preferential income/company Tax Amount Payable* 应交所得税/公司税优惠额			
[BUSINESS PROPRIETARY INFORMATION - TAX INFORMATION NOT SUSCEPTIBLE OF SUMMARY]			
Preferential tax benefit 税收优惠			

[BUSINESS PROPRIETARY INFORMATION - EXPLANATION ON COMPANY TAX INFORMATION]

ZHUHAI GRAND KITCHENWARE CO LTD

H-4 GRANTS 拨款

Item No. 项目编号	Name of Grant 项目名称	Table H-1 Program Number 表 H-1项目编号	Name of Granting Authority 拨款机构名称	Is granting authority a government agency (Yes/No?) 拨款机构是否为政府机构（是/否？）	Level of Government 政府级别	Purpose 目的	Date of Grant 拨款日期	Grant Value 拨款金额	Currency 货币	Related to Exports Only (Yes/No?) 仅与出口相关（是/否？）	Related to all sales (Yes/No?) 与所有销售相关（是/否？）	Accounting Entry Ledger Reference 会计分录、明细账等	Proof of Payment Attached (Yes/No?) 随附拨款证明（是/否？）
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]				

[BUSINESS PROPRIETARY INFORMATION - SUBSIDY INFORMATION NOT SUSCEPTIBLE OF SUMMARY]