Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 710

Product: Certain Hollow Structural Sections

From: The People's Republic of China, the Republic of Korea, Malaysia and Taiwan

Inquiry period: 1 April 2025 – 31 March 2026 (the period)

Response due by: 9 September 2026

Email enquiries to: investigations3@adcommission.gov.au

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

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting a continuation inquiry into certain Hollow Structural Sections (HSS; the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), Malaysia and Taiwan (collectively, subject exporting markets).

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether certain HSS from the subject exporting markets has been dumped. The commission will also use this information to determine whether certain HSS from China has been in receipt of countervailable subsidies over the period.

The Commission will collect and use information in accordance with its Collection and Use of Information Policy.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin and, for Chinese exporters, a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at https://www.legislation.gov.au/Details/F2015L01736.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records, and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily assessed dumping margin and (for Chinese exporters) subsidy margin. The commission considers that the dumping margin and subsidy margins are not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format, contact the commission as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

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

Exporters from **China** are required to complete:

- all sections (i.e. Sections A-K)
- Exporter's declaration
- Non-confidential version of this response.

Exporters from **Korea**, **Malaysia** and **Taiwan** are required to complete:

- All sections except Section H and Section I (i.e. complete Sections A-G, and Sections J-K)
- Exporter's declaration
- Non-confidential version of this response.

Section	**Complete this section if you are an exporter from the following markets**	Please tick if you have responded to all questions
Section A Company information	China, Korea, Malaysia and Taiwan	☒
Section B Export sales to Australia	China, Korea, Malaysia and Taiwan	☐
Section C Exported goods & like goods	China, Korea, Malaysia and Taiwan	☐
Section D Domestic sales	China, Korea, Malaysia and Taiwan	☐
Section E Due allowance	China, Korea, Malaysia and Taiwan	☐
Section F Third country sales	China, Korea, Malaysia and Taiwan	☐
Section G Cost to make and sell	China, Korea, Malaysia and Taiwan	☐
Section H Particular market situation	China	☐
Section I Countervailing	China	☐
Section J Domestic Market	China, Korea, Malaysia and Taiwan	☐
Section K Australian Market	China, Korea, Malaysia and Taiwan	☐
Exporter's declaration	China, Korea, Malaysia and Taiwan	☐
Non-confidential version of this response	China, Korea, Malaysia and Taiwan	☐

Attachments	**Complete this attachment if you are an exporter from the following markets**	Please tick if you have provided spreadsheet
B-2 Australian sales	China, Korea, Malaysia and Taiwan	☐
B-2.2 Australian sales source	China, Korea, Malaysia and Taiwan	☐
B-4 Upwards sales	China, Korea, Malaysia and Taiwan	☐
D-2 Domestic sales	China, Korea, Malaysia and Taiwan	☐
D-2.2 Domestic sales source	China, Korea, Malaysia and Taiwan	☐
F-2 Third country sales	China, Korea, Malaysia and Taiwan	☐
F-2.2 Third country sale source	China, Korea, Malaysia and Taiwan	☐
G-3 Domestic CTM	China, Korea, Malaysia and Taiwan	☐
G-3.2 Domestic CTM source	China, Korea, Malaysia and Taiwan	☐
G-4.1 SG&A listing	China, Korea, Malaysia and Taiwan	☐
G-4.2 Domestic SG&A calculation	China, Korea, Malaysia and Taiwan	☐
G-4.3 Upwards SG&A	China, Korea, Malaysia and Taiwan	☐
G-5 Australian CTM	China, Korea, Malaysia and Taiwan	☐
G-5.2 Australian CTM source	China, Korea, Malaysia and Taiwan	☐
G-7.2 Raw material CTM	China, Korea, Malaysia and Taiwan	☐
G-7.4 Raw material purchases	China, Korea, Malaysia and Taiwan	☐
G-8 Upwards costs	China, Korea, Malaysia and Taiwan	☐
G-10 Capacity Utilisation	China, Korea, Malaysia and Taiwan	☐
I-1 Company Turnover	China	☐
I-3 Income Tax	China	☐
I-4 Grants	China	☐
I-5 Preferential Loans	China	☐

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to measures (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and, for goods exported from China, in receipt of countervailable subsidies, are:

Notice under section 269TG(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.
and
Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited*
- *Malaysia by Alpine Pipe Manufacturing SDN BHD.*

and
Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

Notice under section 269TJ(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.
and
Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.;*
- *China by Tianjin Friend Steel Pipe Co., Ltd;*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd;*
- *China by Roswell S A R L Limited.*

and
Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

The certain hollow structural sections the subject of the original application, investigation and REP 177 are[1]:

Certain electric resistance welded pipe and tube made of carbon steel, comprising circular and non-circular hollow sections. Normally referred to as either CHS (circular or oval hollow sections) or RHS

[1] These certain hollow structural sections were also investigated in subsequent inquiries and detailed in REP 379, REP 590 and REP 685 and in the commission's Dumping and Commodity Register (DCR).

(rectangular or square hollow sections) collectively referred to as hollow structural sections (HSS), including CHS with other than plain ends, such as threaded, swaged and shouldered.

Finish types:

- *Galvanised (including in-line galvanised (ILG), pre-galvanised or hot-dipped galvanised (HDG)); or*
- *Non-galvanised (including, but not restricted to, painted, black, lacquered or oiled finishes).*

Sizes:

- *Circular products – outside diameter exceeding 21 mm up to and including 165.1 mm; or*
- *Oval, square and rectangular products – perimeter up to and including 1277.3 mm; that may also be categorised according to minimum yield strength, the most common classifications being 250 and 350 mega Pascals (MPa).*

Goods excluded from the measures are:

- *Conveyor tube made for high-speed idler rolls on conveyor systems with inner and outer fin protrusions removed by scarfing; (not exceeding 0.1 mm on outer surface and 0.25 mm on inner surface), and out of round standards (i.e. ovality) which do not exceed 0.6 mm in order to maintain vibration free rotation and minimum wind noise during operation;*
- *Precision RHS with a nominal thickness of less than 1.6 mm (and not used in structural applications); and*
- *Air heater tubes to AS 2556*

There are also current exemption notices applying to the goods. Further details of the exempt goods and the relevant exemption notices are available on the DCR[2].

The goods are generally, but not exclusively, classified to the following tariff subheadings (Table 1, below) of Schedule 3 to the *Customs Tariff Act 1995*[3] as noted in the goods description, tariff classifications 7306.50.00 statistical code 45 and 7306.61.00 statistical code 90 (indicated by * in Table 1) only apply to the following exporters:

- Dalian Steelforce Hi-Tech Co. (China)
- Tianjin Friend Steel Pipe Co., Ltd (China)
- Tianjin Ruitong Iron and Steel Co., Ltd (China)
- Roswell S A R L Limited (China); and
- Malaysia by Alpine Pipe Manufacturing SDN BHD (Malaysia).

[2] A list of excluded goods is available on the commission's DCR.
[3] These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

PUBLIC RECORD

Tariff Subheading	Statistical Code	Description
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	
7306.30.00	Other, welded, or circular cross-section, of iron or non-alloy steel.	
	Exceeding 21 mm but not exceeding 60.3 mm external diameter:	
	31	Wall thickness not exceeding 2.5 mm
	32	Wall thickness exceeding 2.5 mm but not exceeding 3.6 mm
	33	Wall thickness exceeding 3.6 mm
	Exceeding 60.3 mm but not exceeding 114.3 mm external diameter:	
	34	Wall thickness not exceeding 3.2 mm
	35	Wall thickness exceeding 3.2 mm but not exceeding 4.5 mm
	36	Wall thickness exceeding 5.4 mm
	37	Exceeding 114.3 but not exceeding 165.1 mm external diameter
7306.50.00*	45*	Other, welded, or circular cross-section, of other alloy steel
7306.61.00*	Of square or rectangular cross-section of iron or non-alloy steel	
	Not exceeding 279.4 mm perimeter:	
	21	Wall thickness not exceeding 2 mm
	22	Wall thickness exceeding 2 mm
	25	Exceeding 279.4 mm
	90*	Other
7306.69.00	10	Of other non-circular cross-section
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	
7308.90.00	65	Other

Table 1: General tariff classification for the goods

PUBLIC RECORD

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

Item	Category	Sub-category	Identifier	Sales data	Cost data
1	**Prime**	Prime	P	Mandatory	Not applicable
		Non-prime/downgrade	N		
2	**Galvanising**	Galvanised	G	Mandatory	Mandatory
		None (eg mill finish, 'black')	N		
3	**Finish**	Oiled	O	Mandatory	Mandatory
		Painted	P		
		Coating other than oil or paint	R		
		No coating	N		
4	**Shape**	Circular	C	Mandatory	Mandatory
		Rectangular or square	R		
		Oval	O		
		Other	T		
5	**Steel grades – nominal minimum yield strength**	Steel grade with nominal minimum yield strength less than or equal to 300 MPa	250	Mandatory	Mandatory
		Steel grade with nominal minimum yield strength greater than 300 MPa but less than 380 MPa	350		
		Steel grade with nominal minimum yield strength equal to or greater than 380 MPa	450		
		Steel grade with no nominal yield strength	N		
6	**Ends**	Plain	P	Mandatory	Mandatory
		Threaded (at one or both ends)	T		
		Threaded and coupled	C		
7	**Holes**	Holes (including drilled, punched, pierced, cut or otherwise) at the end of the section, along its length or both.	H	Mandatory	Mandatory
		No holes	N	Mandatory	Mandatory

In constructing a MCC, use a "-" between each category. For example: P-G-N-C-350-T-N

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
   Name: Qitian Yang
   Position in the company: Head of Financial Department
   Telephone: +86-13821759777
   E-mail address: 18622001051@qq.com

2. If you have appointed a representative, provide their contact details:
   Name: Beijing Rayyin Partners.
   Address: Room 2370, 23rd Floor, Sunflower Tower, No. 37 Maizidian Street, Chaoyang District, Beijing, 100125, P.R.China.
   Telephone: +86-10-84683690
   E-mail address:
   wangtao@rayyinlawyer.com
   zhoulei@rayyinlawyer.com
   mutong@rayyinlawyer.com

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.

3. Please provide the location where your company's financial records are held.

   Answer:
   The location where the financial records are held is at No. 1, Jinhai Industrial Park, Daqiuzhuang Town, Jinghai County, Tianjin, China.

4. Please provide the location where your company's production records are held.

   Answer:
   The location where the production records are held is the same location as financial records at No. 1, Jinhai Industrial Park, Daqiuzhuang Town, Jinghai County, Tianjin, China.

5. Please provide the location of your company's production plant manufacturing the goods subject to measures.

   Answer:
   Ruitong has 2 plants in different location, one is at No. 1, Jinhai Industrial Park, Daqiuzhuang Town, Jinghai County, Tianjin and the other on is at No. 14 Haihe Road, Daqiuzhuang Town, Jinghai County, Tianjin.

A-2 Company information

1. What is the legal name of your business?

   Answer:
   Tianjin Ruitong Iron & Steel Co., Ltd (hereinafter refers as 'the company' or 'Ruitong').

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

   Answer:
   Not Applicable, the company doesn't trade under a different name or brand.

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

Answer:
No, Ruitong

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

Answer:
The list of the current board, please refer to Appendix A-2.4 Board of Director. The company didn't have any changes in the last two years.

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

   ANSWER:
   No, the company is not part of a group.

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (c) The stock exchange where it is listed and
   (d) Any principal shareholders[4]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

   ANSWER:
   No, the company's shareholders are natural people, not companies. Please refer to Appendix A-2.6 Shareholders.

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

   ANSWER:
   The company is a professional manufacturing company primarily engaged in the production and sales of steel pipe products. The self-manufactured products mainly include electric resistance welded pipes, spiral welded steel pipes and some square hollow sections.

   Among them, spiral welded steel pipes are not included under current investigation due to their size specifications.

   In addition to self-manufactured steel pipes, the company sells auxiliary steel pipe fittings in both domestically and internationally purchased from external suppliers, like pipe clamps, pipe benders and so on, which are generally sold as supporting packages together with welded steel pipes.

   For domestic sales only, the company also sells production scraps generated during the manufacturing process, such as steel plate scraps and waste iron materials.
   The overseas markets of Ruitong includes Australia, New Zealand, Algeria and other countries. But during the period, Ruitong only exported the goods to Australia.

8. If your business does not perform all of the following functions in relation to the goods subject to measures, then please provide names and addresses of the companies which perform each function:
   (a) produce or manufacture
   (b) sell in the domestic market
   (c) export to Australia and
   (d) export to countries other than Australia.

   ANSWER:
   Ruitong performs all of the above functions.

[4] 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.

9. Provide your company's internal organisation chart.

   Answer:
   Please refer to Appendix A-2.9 Organisation Chart.

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

    Answer:
    Please refer to Appendix A-2.10 Organisation Functions.

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

    Answer:
    Please refer to Appendix A-2.11 Company Brochure.

A-3 General accounting information

1. What is your financial accounting period?

   Answer:
   The financial accounting period is from January 1st to December 31st.

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

   Answer:
   Ruitong's financial accounts are not audited.

3. What currency are your accounts kept in?

   Answer:
   Ruitong's accoounts are kept in CNY.

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

   ANSWER:
   The financial accounting system is SuperData 2000 Financial Software

5. What is the name of your sales system?

   Answer:
   As the company is relatively small-scale, it does not adopt sales system. Sales data and records are maintained manually using spreadsheets.

6. What is the name of your production system?

   Answer:
   As the company is relatively small-scale, it does not adopt sales system. Sales data and records are maintained manually using spreadsheets.

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

   Answer:
   As the company is relatively small-scale, there is no sales or production system. Sales orders, production records and other data are compiled and stored in spreadsheets manually by staff. Data transfer between spreadsheet records and the financial accounting system is completed by manual entry. All interactions are manual-based. No system diagram is available.

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

   Answer:
   No. Tianjin Ruitong's accounting practices are in accordance with the generally accepted accounting principles and applicable accounting standards in China. There are no deviations from these principles and standards in the company's accounting practices.

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

   ANSWER:
   Negative, there are no changes to the company's accounting practices or policies over the last two years.

A-4 Financial Documents

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

   Answer:
   Tianjin Ruitong Prestressed Steel Strand Co., Ltd. was a related company of Ruitong before 2022. At that time, Mr. Yang Qitian was disclosed as a shareholder and Head of Finance Department of Tianjin Ruitong and a supervisor of the steel strand company.

   Upon verification for this clarification, Tianjin Ruitong confirmed that its shareholding structure changed in 2022 and that Mr. Yang Qitian ceased to be a shareholder. The two companies are no longer related companies. Now the shareholders of Tianjin Ruitong Steel are all personality.

   The reference to the steel strand company as a related company in the current response to A-4.1 was inaccurate and is hereby corrected.
   Please refer to Appendix A-4.1 Financial Statements.

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

   Answer:
   Ruitong's financial statements are not audited.

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

   Answer:
   Please refer to Appendix A-4.3.1 Tax Returns.
   Please refer to Appendix A-4.3.2 Reconciliation Between Tax Return and Financial Statement.

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

   Answer:
   Ruitong doesn't maintain different profit centres.

5. If the period is different to your financial period, please provide:
   (a) Income statements directly from your accounting information system covering the most recent financial period and the period or

(b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Answer:
Ruitong's financial period is from January 1 to December 31, different with the period. Please refer to Quarterly income statements of Ruitong: Appendix A-4.5 Income Statement.

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

Answer:
Please refer to Appendix A-4.6 Trial Balance.

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

Answer:
Please refer to Appendix A-4.7 Chart of Accounts.

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