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RECEIVED

05 NOV 2012

November 5, 2012

BY MAIL

**International Trade Remedies Branch
Australian Customs and Border Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2**

Re: Anti-Dumping Investigation on Aluminium Zinc Coated Steel from the People's Republic of China, the Republic of Korea and Taiwan (Investigation No. 190b)

Dear Sir or Madam:

On behalf of Yieh Phui Technomaterial Co., Ltd. ("Yieh Phui (China)"), a producer/exporter of the goods under consideration originating in Taiwan, we hereby submit the exporter questionnaire response for the above-captioned proceeding.

Please let us know if you have any questions regarding this submission. In the future correspondences please communicate to the following personnel of Appleton Luff: Jay Nee (nee@appletonluff.com) and Huibin Zhang (zhang@appletonluff.com) in the above-referenced proceeding.

Very truly yours,



Jay Y. Nee



International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - CHINA

PRODUCT CONCERNED: ALUMINIUM ZINC COATED STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA, THE REPUBLIC OF KOREA AND
TAIWAN

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 5 NOVEMBER 2012

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2

CASE MANAGER: Ms Christie Sawczuk
TELEPHONE: +61-2-6275-5965
FAX: +61-2-6275-6990
EMAIL: itrops2@customs.gov.au

Please note that a non-confidential version of the reply to this questionnaire must also be provided.

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ABBREVIATIONS

the Act	the <i>Customs Act 1901</i>
China	the People's Republic of China
CISA	China Iron and Steel Association
CTMS	cost to make and sell
Customs and Border Protection	the Australian Customs and Border Protection Service
EPZ	Export Processing Zones
FIE*	foreign invested enterprise
GOC*	Government of China
the goods	the goods the subject of the application (Aluminium Zinc Coated Steel)
HRC	hot-rolled coil
HRS	hot-rolled steel (both HRC and narrow strip collectively)
the investigation period	1 July 2011 to 30 June 2012
Korea	the Republic of Korea
SASAC	the State-owned Assets Supervision and Administration Commission of the State Council
SEZ*	special economic zone
SIE*	state-invested enterprise

*Refer to this questionnaire's Glossary of Terms for a definition.

GLOSSARY OF TERMS

Throughout this questionnaire, there are certain words and terminology used that require some clarification. The following are their definitions for purposes of this investigation.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sales occurring at different times (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

(d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or

(e) they are members of the same partnership.

Constructed value

In cases where domestic prices paid for the GUC in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the GUC plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell (CTMS)

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

Customs and Border Protection will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Enterprise

"Enterprise" includes a group of enterprises, an industry and/or a group of industries.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, and indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (GUC)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

- EXW ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
- FCA free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs and Border Protection formalities, taxes etc paid if required)
- FAS free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
- FOB free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
- CFR cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
- CIF cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
the terms CFR and CIF are only used where goods are carried by sea or waterway transport
- CPT carriage paid to
- CIP carriage and insurance paid to
the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
- DAF delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customers disposal)
- DES delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)

DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Investigation period

A period defined by Customs and Border Protection over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the GUC or that, although not alike in all respects have characteristics closely resembling those of the GUC. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, Customs and Border Protection will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Particular market situation

Refers to a situation within the domestic market of exported goods that renders sales within that market of those goods unsuitable for determining normal values under s.269TAC(1) of the Act.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods;
- sale of goods of the same general category by the exporter; or
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

Special Economic Zone (SEZ)

Refers to a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, or any other designated area where benefits from the GOC (including central, provincial, municipal or county government) accrue to a company because of being located in such an area.

State Owned Enterprises (SOE)

For the purposes of this questionnaire, SOE refers to any company or enterprise that is wholly or partially owned by the GOC as defined above (either through direct ownership or through association).

In previous investigations and correspondence, the GOC has advised that the use of the term 'SOE' is declining in China, and that these enterprises are now referred to with terms such as:

- 'enterprises with state investment'
- 'state-owned assets'
- 'state-invested enterprises'
- 'enterprises under the supervision of SASAC'

of which there are several types.

For the purposes of this questionnaire, SOE refers to any and all of the above types of enterprises.

BACKGROUND AND GENERAL INSTRUCTIONS

1. BACKGROUND

Following an application by BlueScope Steel Limited (BlueScope Steel), an Australian industry member, the Australian Customs and Border Protection Service (Customs and Border Protection and Border Protection) has initiated:

- an investigation into allegations that certain Zinc Coated (Galvanised) Steel and Aluminium Zinc Coated Steel from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan have been exported to Australia at dumped prices, and because of that dumping, material injury has been caused to an Australian industry producing like goods.

The abovementioned dumping investigation involves allegations that there is a situation within both the domestic Chinese galvanised steel and aluminium zinc coated steel markets that renders sales within those markets unsuitable for determining normal values under s.269TAC(1) of the *Customs Act 1901* (the Act) (i.e. that a 'particular market situation' exists in these markets).

A notice advising initiation of the investigation was published in *The Australian* on 05 September 2012. Australian Customs and Border Protection Dumping Notice (ACDN) No. 2012/40 outlining the details of the investigation, and the procedures to be followed during the investigation can be accessed on Customs and Border Protection website at www.customs.gov.au.

2. THE GOODS UNDER CONSIDERATION (GUC)

Description

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are Aluminium Zinc Coated Steel. The applicant provided further details as follows:

General description

The application specifies that:

Aluminium zinc coated steel

The imported goods the subject of the Aluminium Zinc Coated Steel Application are:

*"flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, **not painted** whether or not including resin coating"*.

The goods are generically called aluminium zinc coated steel. The application stated that trade and other names often used to describe aluminium zinc coated steel, include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Alu-Zinc Steel sheet in Coils;

- Al/Zn; and
- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil.

The application noted that the amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m² with the prefix being AZ (Aluminium Zinc). The applicant claims that the common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

Standards

(i) Australia

The applications state that the Australian and New Zealand Standard Industrial Classification Code applicable to Galvanised steel and aluminium zinc coated steel is category 2711.

(ii) International

The applications state that there are a number of relevant International Standards for Galvanised steel and aluminium zinc coated steel products that cover a range of products through specific grade designations, including the recommended or guaranteed properties of each of these product grades.

International Standards	Product Grades
<i>General and Commercial Grades</i>	
AS/NZS 1397	G1, G2
ASTM A792	CS, type A, B and C
EN10346	DX51D, DX52D
JIS 3321	SGLCC
<i>Forming, Pressing & Drawing Grades</i>	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN10346	DX53D, DX54D
JIS 3321	SGLCD, SGLCDD
<i>Structural Grades</i>	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A792	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3321	SGLC400, SGLC440, SGLC490, SGLC570

Tariff classification

The application stated that the GUC are classified to the following tariff subheadings:

- 7210.61.00 (statistical codes 60,61 and 62)
- 7210.49.00 (statistical codes 55,56,56 and 58)
- 7212.30.00 (statistical codes 61)

The GUC exported to Australia from Korea and Taiwan are subject to a 5% rate of duty (DCT Countries).

For China he GUC exported to Australia are subject to a 0% rate of duty (DCS Country).

3. INVESTIGATION PERIOD

The existence and amount of any dumping in relation to Aluminium Zinc Coated Steel exported to Australia from China will be determined on the basis of an investigation period from *1 July 2011 to 30 June 2012* (hereinafter referred to as 'the investigation period').

Customs and Border Protection will examine details of the Australian market from 1 July 2007 for injury analysis purposes.

4. WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?

Either; the application, an importer of aluminium zinc coated steel or data contained within Customs and Border Protection's commercial database has identified you as a potential exporter of aluminium zinc coated steel to Australia during the investigation period.

Consequently, Customs and Border Protection has forwarded you this questionnaire and the associated spreadsheet '*Exporter questionnaire – Aluminium Zinc Coated Steel– CHINA*' accompanying spreadsheet to provide you with the opportunity to participate and cooperate with its investigation.

Customs and Border Protection may use information provided by exporters to determine:

- the normal values and export prices of the GUC over the investigation and review periods

Customs and Border Protection may use the information you provide to determine whether aluminium zinc coated steel exported by your company to Australia were dumped.

You may make separate submissions concerning any other matter relevant to Customs and Border Protection inquiries.

Customs and Border Protection investigation will be carried out under the provisions of Part XVB of the Act. These provisions reflect the World Trade Organisation (WTO) *Anti-Dumping Agreement* and the *Agreement on Subsidies and Countervailing Measures*.

Any additional questions (relating to the investigation into alleged "a particular market situation" in China) may be posed to participating exporters in the form of supplementary questionnaires.

A separate questionnaire may be forwarded to the GOC. This questionnaire will focus on gathering information from the GOC in relations to the market situation allegation.

5. WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE?

You do not have to complete the questionnaire. However, if you do not respond Customs and Border Protection may be required to rely on information supplied by other parties in making its assessments as to whether Aluminium Zinc Coated Steel exported to Australia were dumped (this may include information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information you provide (see below), we may deem that you did not cooperate with the investigation.

It is Customs and Border Protection's objective to arrive at a recommendation to the Minister based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. Customs and Border Protection considers that your interests would be best served by fully completing the questionnaire.

6. IF YOU DECIDE TO RESPOND

Should you choose provide a response to this questionnaire, please note the following.

For Official Use Only and Public Record versions

If you choose to respond to this questionnaire, you are required to lodge both For Official Use Only version and Public Record version of your submission by the due date (due date is specified on front cover).

In submitting these versions, please ensure that each page of the information you provide is clearly marked either 'For Official Use Only' or 'Public Record' version.

All information provided to Customs and Border Protection in For Official Use Only will be treated accordingly. The Public Record version of your submission will be placed on the public record, which all interested parties can access.

Your Public Record submission must contain sufficient detail to allow a reasonable understanding of the substance of for official use only version. If, for some reason, you cannot produce a public record summary, contact the investigation Case Manager (see contact details on page 1 of this questionnaire).

The public-record version of your submission will be placed on the public record. The public record is available to all interested parties who may comment on the material on the public record. Other interested parties have the opportunity to comment on issues you have raised.

It is not expected that the public record version of your submission would include commercially sensitive information. However it must contain sufficient detail to allow a reasonable understanding of the substance for the official use only version. If, for some reason, you cannot produce a public record version, please contact the investigation Case Manager.

You can access the public record electronically online at www.customs.gov.au (follow the sub links to anti-dumping, current cases and public record).

Declaration

You are required to make a declaration that the information contained in your submitted questionnaire is complete and correct. You must return the signed declaration of an authorised official at Section H of this questionnaire with your response.

Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise Customs and Border Protection of the relevant details.

Customs and Border Protection will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

7. DUE DATE FOR RESPONSE

Manufacturers and exporters are requested to respond to this questionnaire and return it to Customs and Border Protection within the time specified on the cover.

There is a statutory time limit imposed for the investigation. Customs and Border Protection may not be able to consider submissions received after the due date if to do so would prevent meeting the statutory reporting requirements.

Customs and Border Protection would encourage you to make contact with the Case Manager (see contact details on front cover) if you need any assistance in completing the questionnaire.

If you intend to lodge a submission but cannot do so by the due date please advise the Case Manger as soon as possible.

In considering whether or not to grant an extension of time, regard is given to the following:

- a) difficulties in translation of documentation, including the exporter questionnaire;
- b) availability of key staff;
- c) public holidays; or
- d) any circumstance outside the company's control.

Customs and Border Protection may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire, with data requested in electronic format.

Alternatively you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide for official use only and a public record version of your submission by the due date.

8. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY

After you have submitted the questionnaire and Customs and Border Protection is satisfied that the information you have provided is sufficiently complete and warrants verification, Customs and Border Protection may seek to visit your company to verify the information provided.

Once the information you have provided is verified, Customs and Border Protection can rely on that information in forming its conclusions in relation to the inquiry.

Verification visits may take several days.

During this verification, we will seek to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. You will need to ensure that any supplementary material such as spreadsheets, calculations etc that you used to prepare or compile your response are available. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit.

We will provide you with a draft of the report and then respond to any questions that you may want to ask. We will also ask you to assist in the preparation of a public record copy for the public file.

9. OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE

- | | |
|------------------|---|
| Section A | General information relating to your company including financial reports. |
| Section B | A complete list of your company's exports to Australia over the investigation period. |
| Section C | A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the GUC. |
| Section D | A detailed list of all of your company's sales of like goods in your domestic market. |
| Section E | Information to allow a fair comparison between export and domestic prices. |
| Section F | Information in relation to your company's exports of like goods to countries other than Australia. This may be particularly relevant if you have not exported to Australia in significant volumes in more recent times. |
| Section G | Costs to make and sell, for exports to Australia and for the domestic market. |
| Section H | Your declaration |
| Section I | Submission checklist |

10. GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to all sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- All documents and source material submitted in response to this questionnaire, including financial statements, must be translated into English.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- You should retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

11. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA

- It is important that, where requested, information is submitted in electronic format on a CD-ROM.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.
- The data must be created as spreadsheet files, preferably in Microsoft Excel 2007 or 2003, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation Case Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

Please note that answers such as: "Not Applicable" or an answer that only refers to an exhibit or an attachment may not be considered by Customs and Border Protection to be adequate. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, rather than merely pointing to supporting documents of varying degrees of relevance and reliability as your answer.

12. FURTHER INFORMATION

Before you respond to the questionnaire you should read all the documentation that we have included with this questionnaire, including:

- the booklet Australia's Anti-Dumping and Countervailing Administration;
- Australian Customs Dumping Notice 2012/40 notifying the initiation of the investigation; and
- the Glossary of Terms within this questionnaire.

It is also recommended that you access and read the Public Record version of BlueScope Steel's application which is available online on the Electronic Public Record at www.customs.gov.au (follow the sub-links to anti-dumping, current cases and public record)

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager.

Please note that Customs and Border Protection may send you a supplementary questionnaire if it needs to clarify matters provided by you in response to this questionnaire or to seek new information.

SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 IDENTITY AND COMMUNICATION

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

Head office:

Name:
Position in the company:
Address:
Telephone:
Facsimile number:
E-mail address of contact person:

Factory:

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

ANSWER: Please see below for the contact person of Yieh Phui (China) Technomaterial Co., Ltd. (hereinafter referred to as “Yieh Phui (China)” or “YPC”). Yieh Phui (China)’s head office and factory are at the same location.

Name: Vincent W.M. Chen
Position in the company: General Manager-Finance Division
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People’s Republic of China
Telephone: +0512-52298888
Facsimile number: +0512-52298406
E-mail address of contact person: 14399@yiehphuichina.com

A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF INVESTIGATION

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name:
Organisation:
Position:
Address:
Telephone:
Facsimile/Telex number:
E-mail address of contact person:

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

ANSWER: Please see the following for the contact information of Yieh Phui (China)'s representative:

Name: Jay Y. Nee
Organisation: Appleton Luff Pte. Ltd.
Position: Partner
Address: One Raffles Quay, Level 25, North Tower,
 Singapore 048583
Telephone: +65-6519-2083
Facsimile/Telex number: +65-6725-0803
E-mail address: nee@appletonluff.com

A-3 COMPANY INFORMATION

1. What is the legal name of your business? What kind of entity is it (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

ANSWER: Yieh Phui (Chian)'s legal name is Yieh Phui (China) Technomaterial Co., Ltd, a limited liability company incorporated in People's Republic of China. Yieh Phui (China) does not use any other name to export and/or sell goods.

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

ANSWER: Yieh Phui (China)'s entire stake of shares are owned by its parent company in Taiwan, Yieh Phui Enterprise Co., Ltd ("Yieh Phui" or "YP"), through another company named Yieh Phui (Hong Kong) Holdings Limited, an investment vehicle incorporated in Hong Kong.

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

ANSWER: As stated above, Yieh Phui (China) is wholly owned by its parent company Yieh Phui through Yieh Phui (Hong Kong) Holding Limited. Yieh Phui is a publicly traded company listed on Taiwan Stock Exchange, and has more than seventeen thousands of shareholders. Yieh Phui thus provides a list of Yieh Phui's top ten shareholders as of April 1, 2012 as follows:

-	<u>Name</u>	<u>Percentage of Shares</u>
1	Yieh United Steel Corporation	15.79%
2	Wei Chiao Investment & Development Co., Ltd.	10.75%
3	United Brightening Development Corp	4.06%
4	Koa Chiao Investment & Development Co., Ltd.	3.23%
5	Wei Hung Investment & Development Co., Ltd.	2.76%
6	Hsing Loong Investment & Development Co.,	2.50%

	Ltd.	
7	Lien Shuo Investment & Development Co., Ltd.	2.31%
8	Chi Yi Investment & Development Co., Ltd	2.21%
9	Yiao Phui Investment & Development Co., Ltd	2.18%
10	Chia Yuan Investment & Development Co., Ltd.	1.07%

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

ANSWER: Yieh Phui, the parent company of Yieh Phui (China), is not a subsidiary of any other company. Thus, this question is not applicable.

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

ANSWER: Please see Exhibit 1 for a list Yieh Phui (China)'s affiliates.

It should be noted that Yieh Phui (China) is member company of the "E United Group" in Taiwan. On March 29, 2003, Yieh Phui's chairman Mr. I. S. Lin established the "E United Group". "E United Group" is not a legal entity but a group of companies associated with Mr. Lin. No individual or organization controls the mission of "E United Group" and the group functions by general consensus. There are no assigned personnel in operating the "E United Group", nor are any periodical meetings. Nonetheless, "E United Group" still functions as a platform that the staff of the group companies can discuss and communicate with each other to improve each company's performance by sharing the companies' business strategy and information. Please see Exhibit 2 for a brochure of "E United Group" where in page 2 a diagram of companies regularly included in the group is shown. Information regarding "E United Group" can also be accessed at its web site at <http://www.e-united.com.tw/>.

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

ANSWER: Yieh Phui (China) does not have any management fees/corporate allocations charged by its parent or related company.

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

ANSWER: Yieh Phui (China) is manufacturer of various galvanized steel, aluminium zinc coated steel, and pre-painted steel products. During the investigation period, Yieh Phui (China) sold the goods under consideration produced by itself in the domestic market and to export markets. Please also visit Yieh Phui China's website for further information on the nature of Yieh Phui (China)'s business: <http://www.yiehphuichina.com>.

8. If your business does not perform all of the following functions in relation to GUC, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

ANSWER: During the investigation period, Yieh Phui (China) performed all the above-mentioned functions in relation to the goods under consideration (“GUC”).

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

ANSWER: Please see Exhibit 3 for Yieh Phui (China)’s internal organization chart. Please also see the following table for the description of the functions performed by major departments within the organizations:

Division/Department	Description of Functions
Marketing & Sales Division I	Marketing development; selling activities of domestic sales of galvanized steel and coated steel products.
Marketing & Sales Division II	Marketing development; selling activities of domestic sales of hot-rolled pickling coil, galvanized steel and coated steel products.
Global Business Division	Marketing development; selling activities of export sales of galvanized steel and coated steel products.
Pickling and Rolling Production Division	Production of cold rolled pickling steel products.
Galvanizing Production Division	Production of galvanizing steel coils including zinc coated steel and aluminium zinc coated steel products.
Coating Production Division	Production of coated steel products.
Equipment Maintenance Division	Maintenance of machinery.
Electrical Maintenance Division	Maintenance of machinery and electricity facilities and utilities & supplies.
Technology Division	Quality control; development & improvement of production technology.
Management Division	Routing administrative management
Sale Management	Shipment arrangement for raw material and finished goods, finished goods warehousing

Division	management.
Raw Material Purchasing Division	Raw material purchasing steel coil products.
Production Planning Division	Production planning including production scheduling; shipment arrangement of sales of products other than pipes and tubes; personnel affairs and publicity affairs.
Finance Division	Financial accounting; cost accounting; tax report; budget arrangement; assets management; shareholdings affairs.
Purchasing office	Material and equipment purchase other than steel coil products.
Information System Office	MIS

10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

ANSWER: Please see below a list of Yieh Phui (China)'s Board of Directors:

<u>SEQ</u>	<u>POSITION</u>	<u>NAME</u>
1	Chairman	[REDACTED]
2	Director	[REDACTED]
3	Director	[REDACTED]
4	Director	[REDACTED]
5	Director	[REDACTED]

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

ANSWER: Yieh Phui (China) does not prepare annual report in its normal course of business. Please see Exhibit 4 for Yieh Phui (China)'s company brochure.

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

ANSWER: Yes, Yieh Phui (China) is located in Changshu Economic Development zone of Jiangsu Province, China.

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

ANSWER: Yieh Phui (China) did not receive any benefit from the GOC because of being located in economic development zone during the investigation period.

14. Provide details of all transactions between your company and all related parties. For example:

- Suppling/selling completed or partially completed products.
- Suppling/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

ANSWER: Please see Exhibit 5 for the requested information for Yieh Phui (China).

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

ANSWER: Yieh Phui (China) uses the calendar year, i.e. from January 1 through December 31, as its financial accounting period.

2. Indicate the address where the financial records are held.

ANSWER: The financial records of Yieh Phui (China) are kept at the head office of Yieh Phui (China).

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

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.
-
- These documents should relate to:
- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company overall.

ANSWER: Please see the following exhibits for the above-requested information:

- **Exhibit 6:** Yieh Phui (China)'s chart of accounts
- **Exhibit 7:** Annual audited financial statements of 2010 and 2011
- **Exhibit 8:** Internal monthly financial statements during the investigation period

Please note that Yieh Phui (China) does not have any financial statements prepared specifically regarding the production and sales of the GUC.

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

ANSWER: This question is not applicable, as Yieh Phui (China) is required to have the accounts audited.

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

ANSWER: Yieh Phui (China)'s financial accounting practice is in accordance with the generally accepted accounting principles of the People's Republic of China.

6. Describe:

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

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

ANSWER: Yieh Phui (China) values the raw materials, work-in-process and finished goods inventories on a monthly weighted average basis. Costs of work-in-process and finished goods consist of raw materials, direct labour and an appropriate proportion of manufacturing overhead. Raw materials costs consist of purchase value plus the incidental cost, including ocean/inland freight, insurance, handling charge and bank charges, of delivering the raw materials to stock location.

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

ANSWER: Yieh Phui (China) uses a process costing system in its normal course of business, which is based on actual costs rather than standard or budget cost.

Cost of manufacturing is captured in individual direct and indirect cost centers. The direct cost centers involved in the production of merchandise under consideration are pickling, cold-rolling and galvanizing. The indirect cost centers involved in the production of merchandise under consideration are those in charge of the equipment maintenance and repair. The costs incurred at indirect cost centers are allocated to each direct cost center by production quantity.

It its normal course of business, Yieh Phui (China) captures the cost of manufacturing for subject merchandise at three major cost centers, i.e., pickling, cold-rolling and galvanizing. The raw material costs and conversion costs incurred at these stages are then allocated to the total production quantity of each stage to calculate the per-unit cost of manufacturing. Yieh Phui (China) calculates one single cost of manufacturing for products produced from a particular cost center, without tracing and differentiating the cost differences between various types of products.

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

ANSWER: Yieh Phui (China) does not differentiate the cost valuation of damaged or sub-standard goods and normal goods.

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

ANSWER: YPC has two major types of scrap generated from the production of goods under consideration: (1) steel scrap (including iron oxide scrap, steel coil edge trimming scrap, and steel tail cut scrap, and (2) zinc scrap (including zinc dross and aluminium-zinc dross). The steel scrap is generated from the steel coils, while the zinc scrap is generated from the zinc and aluminium used for coating.

In the normal course of business, the scrap generated from each production stage is collected for sales. For accounting purpose, the scrap generated is valued with the market price for the accounting purpose, and is credited as an offset against the cost of production. In the normal course of business, the market price is derived from the monthly actual selling price of scrap.

As for non-prime merchandise, Yieh Phui (China) allocates cost of manufacturing to non-prime merchandise in the same way as prime merchandise.

- valuation and revaluation methods for fixed assets;

ANSWER: Fixed assets are stated at acquisition cost less accumulated depreciation. Depreciation is provided in straight-line methods over estimated useful lives for fixed assets.

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

ANSWER: Depreciation is provided in straight-line methods over estimated useful lives for each class of production equipment within the time period:

<u>Facility Category</u>	<u>Useful Lives</u>	<u>Residual Rate</u>
Pickling Facilities	15 Years	10%
Cold Rolling Facilities	15 Years	10%
Coating Facilities	35 Years	5%~10%

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

ANSWER: Foreign currency transactions are recorded in RMB at the commercial exchange rate in effect as the transactions occur. Exchange gains and losses arise by applying different foreign currency exchange rate when the foreign currency receivables and payables are settled, to actual income and payments for corresponding transactions.

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

ANSWER: Month-end balance of foreign currency assets and liabilities are restated based on prevailing exchange rates. Foreign exchange gains/losses thus occur as the difference between the prevailing exchange rate and the exchange rate as applied in daily accounting practice. Month-end asset and liability balances were translated at the exchange rate on the date of the balance sheet.

- inclusion of general expenses and/or interest;

ANSWER: General expenses are treated as operating expenses. Interest expenses are treated as financial expenses, including the interest incurred for short-term and long-term borrowings and derivative instruments.

- provisions for bad or doubtful debts, and treatment thereof in your accounts;

ANSWER: Yieh Phui (China) did not have the provision for bad or doubtful debts during the investigation period.

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

ANSWER: This question is not applicable as Yieh Phui (China) did not incur any expense for idle equipment and/or plant shut-downs during the investigation period.

- costs of plant closure;

ANSWER: Yieh Phui (China) does not have a specific policy for costs of plant closure. Yieh Phui (China) did not incur costs of plant closure during the investigation period.

- restructuring costs;

ANSWER: Yieh Phui (China) does not have a specific policy for restructuring costs. Yieh Phui (China) did not incur restructuring costs during the investigation period.

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

ANSWER: Yieh Phui (China) does not reintroduce by-products or scrap as materials for the production of normal products, and do not have a specific policy regarding by-products and scrap materials.

- effects of inflation on financial statement information.

ANSWER: This question is not applicable as the inflation is not significant and does not have effects on the financial statement during the investigation period.

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

ANSWER: The accounting methods used by Yieh Phui (China) have not changed over the last two years.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the Exporter questionnaire - *Galvanised Steel – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Explain how costs have been allocated between all products and the GUC within these calculations.

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

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

ANSWER: Please see **Exhibit 9** for the spreadsheet named "**Income Statement**" for Yieh Phui (China).

In the normal course of business, Yieh Phui (China) does not prepare its income statement on a product category basis. For the purpose of the spreadsheet entitled “Income Statement”, Yieh Phui (China) has reported the amount for the GUC by allocating the company-wide income/costs to the GUC by the respective sales value.

A-6 SALES

Complete the spreadsheet entitled ‘**Turnover**’ within the *Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In completing the sheet, use the currency in which your accounts are kept.

This information will be used to verify the cost allocations to the GUC in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

ANSWER: Please see Exhibit 10 for the spreadsheet named “TURNOVER” for Yieh Phui (China).

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory.

Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at another level (e.g. ex factory).

*You should report prices of **all GUC shipped to Australia during the investigation period.***

The invoice date will normally be taken to be the date of sale. If you consider:

- *the sale date is not the invoice date (see 'date of sale' column explanation in question B4 below) and;*
- *an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

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

- name;
- address;
- contact name and phone/fax number where known; and
- trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

ANSWER: During the investigation period, Yieh Phui (China) had [REDACTED] for its sales of the GUC to Australia. During the investigation period, Yieh Phui (China) [REDACTED] for all of its sales of the GUC to Australia under this channel. During the investigation period, Yieh Phui (China) negotiated the sales terms directly with [REDACTED].

For the purpose of [REDACTED], however, Yieh Phui (China) [REDACTED].

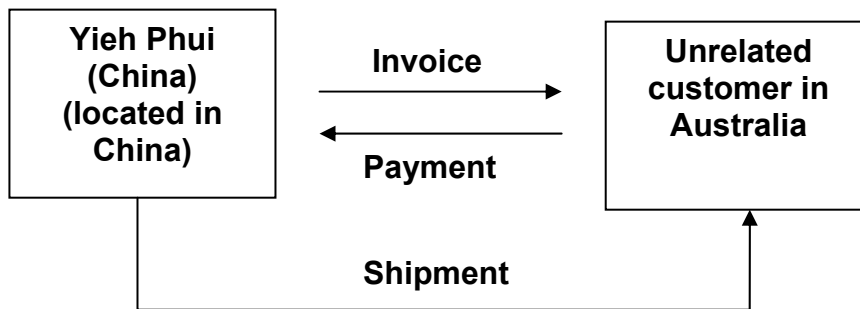
For the purpose of this question, Yieh Phui (China) has provided the contact information of [REDACTED]. Please see Exhibit 11 for the requested information of the parties involved in Yieh Phui (China)'s sales of GUC to Australia.

B-2 For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

ANSWER: During the investigation period, all of the goods under consideration were sold directly to Australian customers by Yieh Phui

(China) without being through any middleman. During the investigation period, Yieh Phui (China) invoiced Australia customer upon shipment. The goods under consideration shipped directly from China to Australia.



- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

ANSWER: There was no agent representing Yieh Phui (China) involved in this process. Nor was there any commission paid by Yieh Phui (China) to any party.

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of delivered duty paid (DDP) sales, explain who retains ownership when the goods enter Australia.

ANSWER: Yieh Phui (China) negotiated sales term on [REDACTED] basis for its sales of GUC to Australia during the investigation period. The ownership of GUC transferred to the importers when the GUC was released to the named port of Australia with a [REDACTED] term, or when loaded onto the vessel at local seaports under the [REDACTED] term. Yieh Phui (China) did not make sales of GUC to Australia on DDP basis during the investigation period.

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

ANSWER: Yieh Phui (China) did not enter into any agency or distributor agreements in relation to the Australian market.

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

ANSWER: During the investigation period, the Australian customer (i.e., [Wright Steel]) first solicited price quotations from Yieh Phui (China) either via telephone or email. Yieh Phui (China) then responded with quotations based on market conditions and its available production

capacity. Both parties then negotiated the terms of sales. After these terms were resolved, Yieh Phui (China) then [REDACTED]. Yieh Phui (China)'s sales representative then entered the order into the company's system and the production began based on the production order entered into the system by the sales department. It should be noted that the above-mentioned communications between Yieh Phui (China) and [REDACTED] were made through Yieh Phui (China)'s parent company Yieh Phui.

After production, the merchandise was shipped directly from China to Australia. The commercial invoice and packing list were issued by Yieh Phui (China) at or about the time of shipment. The terms of sale for all of Yieh Phui (China)'s export sales of the goods under consideration to Australia were made with a [REDACTED] term of delivery during the investigation period.

The term of payment for Yieh Phui (China)'s export sales to Australia were negotiated on a transaction-by-transaction basis. All of Yieh Phui (China)'s sales of subject goods to Australia during the investigation period were made with a payment term of [REDACTED].

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (e.g. free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

ANSWER: None of the Australian customers is related to Yieh Phui (China). During the investigation period, there was no arrangement on free goods, rebates, or promotional subsidies with the customer in Australia.

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

ANSWER: Yieh Phui (China) did not have any long-term contract or forward contract of the GUC in relation to sales to Australia during the investigation period.

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

ANSWER: The export selling prices charged by Yieh Phui (China) for GUC sold in Australia market does not vary by channel of distribution. Prices may vary because of various commercial factors, such as the quantity of merchandise purchased, market status, stocks, types of products purchased.

- B-4** Complete the spreadsheet entitled 'Australian sales' within the *Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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This spreadsheet is to list **all** shipments (i.e. transaction by transaction) to Australia **of the GUC** (do not include non-GUC items) in the investigation period.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the Galvanised steel sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affects the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.

PUBLIC RECORD

Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

ANSWER: Please see Exhibit 12 for spreadsheet entitled “Australian Sales” of Yieh Phui (China).

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column within the ‘Australian sales’ spreadsheet (see “other factors” in

question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

ANSWER: There are no other costs, charges or expenses incurred in respect of the exports listed in the Australian Sales.

B-6 For each type of discount, rebate, or allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

ANSWER: There is no discount, rebate and allowance offered on export sales to Australia. This question is thus not applicable.

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

ANSWER: This question is not applicable, as Yieh Phui (China) did not issue any credit notes to the customers in Australia during the investigation period.

B-8 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. For example:

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

ANSWER: This question is not applicable, as Yieh Phui (China) had a delivery term of [REDACTED] for its sales of GUC to Australia during the investigation period.

B-9 Select two shipments of each product (*galvanised steel*), in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;

PUBLIC RECORD

- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

ANSWER: Please see Exhibit 13 for Yieh Phui (China)'s sales documents of two shipments of GUC to Australia.

[[[]]
[[[]]
[[[]]
[[[]]

(3) Width

Code	Size Range (mm)
[[
[[
[[
[[
[[
[[
[[

(4) Coating Mass

Code	Coating Range (g/m2)
[[
[[
[[
[[
[[
[[

(5) Product type

- 1 = Without coil slitting, or without coil cutting
- 2 = With coil slitting (i.e., steel strip), or with coil cutting (i.e., cut-to-length)

During the investigation period, Yieh Phui (China) exported the following models of GUC to Australia:

Model
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[██████]
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[██████]

C-3 If you sell like goods on the domestic market, for each model/type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

This should be done by completing the spreadsheet entitled '**Like goods**' within the *Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

ANSWER: Please see Exhibit 14 for the comparison table. The models of GUC sold by Yieh Phui (China) during the investigation period in the domestic market and to Australia are identical. There is no difference between the products assigned with the same product code.

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

ANSWER: In its normal course of business, Yieh Phui (China) uses a 3-digit product category code system in classifying the products sold. With the 3-digit product category codes, Yieh Phui (China) is able to identify the goods it sells on the domestic and export markets. Please see Exhibit 15 for a list of Yieh Phui (China)'s product category codes.

SECTION D - DOMESTIC SALES

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

*All domestic sales **of like goods to the GUC** made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the Case Manager **before** completing the questionnaire.*

If the Case Manager agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

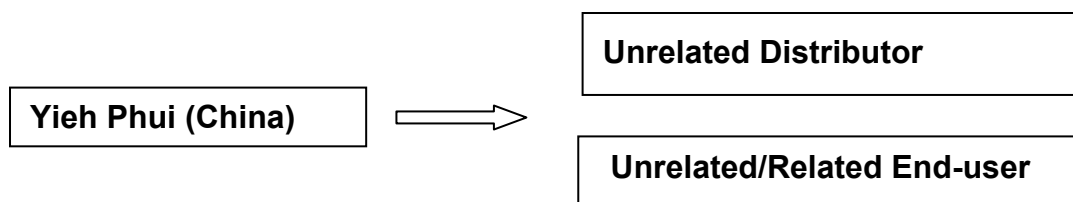
If you do not have any domestic sales of like goods you must contact the Case Manager who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

ANSWER: Yieh Phui (China) sells the GUC to both related and unrelated customers while domestic market is concerned. Yieh Phui (China) sells the GUC to both end-users and distributor in the domestic market with the delivery term of either “[REDACTED]” or “[REDACTED]”. Yieh Phui (China) does not have any agency or distributor agreements or other contracts entered into relation to the domestic market. Please see the following diagram showing the channel of distribution in domestic market:



D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

ANSWER: Yieh Phui (China) negotiated with its domestic customers on the basis of its internal price reference, under the consideration of various factors including the product specifications, purchase quantity, and production capacity, etc., on a transaction-by-transaction basis. The domestic selling prices do not vary by distribution channels.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

ANSWER: In the normal course of business, the domestic customer solicits price quotations via telephone, email or fax. Yieh Phui (China) then provides its offers and negotiates the price and other terms of sale with the customer either via telephone, email or fax. The customer then confirms the order once sales price and sales quantity are agreed by both parties. Yieh Phui (China) in turn signs a sales contract with the customer, but such a written contract is not always necessary in the normal course of business. Yieh Phui (China)'s sales representative then enters the order into the company's system. Yieh Phui (China) begins production based on the production order entered into the system by the sales department. Once the production is finished, the shipment is arranged based on the term of delivery established.

Yieh Phui (China) does not accept any after-sale price adjustments; however, the quantity of sale sometimes changes after the place of the purchase order, but such change is made before the issuance of the Value-Added Tax Invoice. Yieh Phui (China) generally grants terms of delivery either on a "[REDACTED]" basis or on an "[REDACTED]" basis, and payment terms on a "[REDACTED]" basis.

In the normal course of business, Yieh Phui (China) does not use price lists for its export or domestic sales. However, Yieh Phui (China) does have price reference prepared on a monthly basis. Such a price reference is prepared by Yieh Phui (China)'s sales department for the sales representatives as a reference in negotiating with customers. The final selling price, however, is still subject to the negotiations with customers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

Please see **Exhibit 16** for the price reference used by Yieh Phui (China) during the investigation period.

It should be noted that the sale process does not vary by the classes of the customers. The above-mentioned sales process applies to both of Yieh Phui (China)'s domestic channels of sales.

D-4 Complete the spreadsheet entitled '**Domestic sales**' *within the Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all domestic sales of like goods** (i.e. transaction by transaction) in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column Heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product Type	identify the finish product of the Galvanised steel sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	e.g. ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer e.g. 60 days=60 etc
Quantity	quantity in units shown on the invoice e.g. kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or

	allowances paid to the importer in the currency of sale.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

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

ANSWER: Please see Exhibit 17 for the spreadsheet entitled “Domestic Sales” of Yieh Phui (China). Please also see Exhibit 18 for the list of domestic customers of GUC of Yieh Phui (China).

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

ANSWER: This question is not applicable, as Yieh Phui (China) did not incur any other selling expenses.

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

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

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

ANSWER: During the IP, Yieh Phui (China) granted the following three types of rebates to its customers in the domestic market sales of GUC:

1. **“Quantity rebate”**

During the investigation period, Yieh Phui (China) granted quantity rebates to its domestic customers for sales of GUC. The quantity rebate was granted to the customer on a monthly basis pursuant to the total monthly quantity of shipment.

The quantity rebate is calculated as follows:

Quantity rebate = total monthly quantity of the shipment * quantity rebate rate.

The quantity rebate rate is determined by the total quantity shipped in the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis.

In the normal course of business, the quantity rebate is given to the customer as a credit to future sales. For the reporting purpose, the quantity rebate is allocated to each applicable domestic VAT invoice based on the weight of coils and is reported in the column of “Rebate 1- Quantity rebate” of “Domestic Sales”.

2. **“Contract Honoring Rebate”**

Yieh Phui (China) granted rebates to its domestic customer if a particular customer’s purchase quantity was relative large in the month.

The contract honouring rebate is calculated as follows:

Contract honouring rebate= total monthly quantity of the shipment * contract honouring rebate rate.

The contract honouring rebate rate is determined by the total quantity shipped during the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis.

In the normal course of business, the contract honouring rebate is given to the customer as a credit to future sales. For the reporting purpose, the contract honouring rebate was allocated to each applicable domestic VAT invoice based on the weight of coils and reported in the “Rebate 2- Contract honoring rebate” column of the “Domestic Sales” spreadsheet.

3. **“Quality Rebate”**

Yieh Phui (China) granted the quality rebate to its customers who claimed the goods under consideration not meeting the quality as

demanded or was damaged during the transportation. Such rebate was recorded by the Quality Rebate Notice and was granted after Yieh Phui (China)'s examination of the claimed defect.

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales.

Provide a complete set of documentation for those two sales. Include, for example:

- purchase order
- order acceptance
- commercial invoice
- discounts or rebates applicable
- credit/debit notes
- long or short term contract of sale
- inland freight contract
- bank documentation showing proof of payment

Customs and Border Protection will select additional sales for verification at the time of our visit.

ANSWER: Please see Exhibit 19 for the sales documents of two domestic sales of Yieh Phui (China).

SECTION E - FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. Customs and Border Protection must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

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

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 COSTS ASSOCIATED WITH EXPORT SALES

(These cost adjustments will relate to your responses made at question B-4, 'Australian Sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

ANSWER: Yieh Phui (China) has reported actual inland freight and inland insurance incurred for each sale of GUC to Australia. The inland transportation expenses are booked in the account [REDACTED] and [REDACTED].

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

ANSWER: Yieh Phui (China) has reported actual charges for various handling, loading and ancillary expense items incurred for each sale of GUC to Australia.

Yieh Phui (China) based on the following accounts in reporting these expenses:

- **Brokerage fee: based on the account “[REDACTED]”**
- **Cargo organization fee: based on the account “[REDACTED]”**
- **Preloading survey fee: based on the account “[REDACTED]”**
- **Handling fee: based on the account “[REDACTED]”**
- **Bank charge: based on the account “[REDACTED]”**

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

ANSWER: Yieh Phui (China) required either “[REDACTED]” as the payment term for its sales of GUC to Australia. As the payment is required to be made prior to shipment, Yieh Phui (China) is not reporting credit cost.

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed ‘Packing’.

ANSWER: Yieh Phui (China)’s packing method does not vary by geographic market. Rather, Yieh Phui (China)’s packing method varies as a result of customer’s request transaction by transaction. Thus, certain packing types are commonly used for both export and domestic sales. For reporting purpose, Yieh Phui (China) has allocated the packing costs incurred (including packing materials, manufacturing overhead and labor) in YPC’s premises of factory facilities during the investigation period to each packing type. The allocated type-specific packing costs are then assigned to the GUC sold to Australia on a coil-by-coil basis pursuant to the packing type of each coil.

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed “Commissions”. Identify the general ledger account where the expense is located.

ANSWER: This question is not applicable as Yieh Phui (China) did not pay any commissions for sales of GUC made to Australia during the investigation period.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“Warranty & guarantee expenses” and “Technical assistance & other services”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

ANSWER: During the investigation period, Yieh Phui (China) did not incur such expense for its sales of GUC to Australia and did not provide technical assistance or other services regarding specific sale to Australia.

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

ANSWER: This question is not applicable as Yieh Phui (China) has reported direct selling expenses for Australia sales of GUC in the spreadsheets named “Australian Sales”. Yieh Phui (China) did not differentiate the indirect selling expenses incurred for domestic sales or export sales and thus the indirect selling expenses are not the factors for which an adjustment is required for price comparability.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the investigation period (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

ANSWER: Yieh Phui (China) does not claim such adjustment, as there is no “sustained” movement of exchange rates during the investigation period.

E-2 COSTS ASSOCIATED WITH DOMESTIC SALES

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

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

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

ANSWER: There is no difference in physical characteristics of the GUC sold to Australia and in domestic market. Yieh Phui (China) thus does not claim the adjustment due to the differences of physical characteristics of the GUC.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export please provide **full** details about the operation of the scheme as well as providing the information requested above.

ANSWER: Yieh Phui (China) is not subject to any customs export duty or export tax. Yieh Phui (China), however, is eligible for VAT refund derived from its exports. During the IP, the VAT refund rate was 13% for the product under investigation exported by Yieh Phui (China). We explain in brief the VAT system and the VAT refund system in China as follows:

VAT is levied on all units and individuals engaged in the sale of goods, the provision of processing, repairs and replacement services within China, or the importation of goods into the territory of China. There are two types of tax payers for VAT purpose: general taxpayers and small-scale taxpayers. For general taxpayers, the VAT is levied at 17% on the turnover of the sales of goods and the provision of processing and maintenance services. For small-scale taxpayers, with effect from 1 January 2009, VAT is levied at 3% on turnover derived. Yieh Phui (China) is a general taxpayer and the formula of VAT payable for general taxpayers is as follows:

$$\text{VAT payable} = \text{output VAT} - \text{input VAT}$$

Input VAT is the VAT paid or borne by taxpayers who purchase goods or receive taxable labor services. Normally, input VAT amount is stipulated in the VAT invoices when the general taxpayer buys goods from its domestic suppliers, or shown on the custom duty payment certificates when the taxpayer imports goods from overseas suppliers. Output VAT is the VAT payable by taxpayers who sell goods or provide taxable labor services. Input and output taxes are calculated based on the value of the purchase and sales of the goods respectively. The formula for output VAT is as follows:

$$\text{Output VAT} = \text{turnover or taxable value} \times \text{tax rate}$$

The turnover includes all the amounts and additional charges (i.e. allowances, overdue payment interest, leasing fees for packaging materials and so on) charged to the buyers.

VAT refund for exported goods refers to a system of refunding the VAT already paid or payable in China to the exporter or granting VAT exemption to the exporter. This kind of VAT refund system is called the "Exempt, Credit, Refund" ("ECR") method. In brief, the VAT payable of a general VAT taxpayer under the ECR method is determined by applying the following formula:

$$\text{VAT payable} = \text{Output VAT on domestic sales} - (\text{Total input VAT} - \text{Non-exempted and non-creditable VAT})$$

$$\begin{aligned} &\text{Non-exempted and non-creditable VAT} \\ &= (\text{Export sales} - \text{bonded imports}) \times (\text{VAT rate} - \text{applicable refund rate}) \end{aligned}$$

The prevailing output VAT rate for general taxpayers is 17% whereas the applicable refund rates vary for different products. As stated above, the VAT refund rate for the product under investigation exported by Yieh Phui (China) was 13% during the IP. Please see Exhibit 20 for refund rate applicable to the product under investigation sourced from Taxation Authority.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment manufacturer.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

ANSWER: This question is not applicable, as the price of GUC is not varied by the reason of level of trade.

4. Credit

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

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

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system,¹ the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. Calculate the average credit period

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

The following items are identified in the amounts quantified at question D-4:

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

ANSWER: Yieh Phui (China) required “[REDACTED]” to be made prior to shipment for all of its sales of GUC on the domestic market during the investigation period and thus Yieh Phui (China) is not reporting the credit cost for domestic sales.

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

ANSWER: Yieh Phui (China) has reported actual inland freight and inland insurance incurred for each applicable sale of GUC in domestic market. The above transportation expenses are booked as follows:

Inland transportation: Account No [REDACTED]

Inland insurance: Account No [REDACTED]

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

ANSWER: Yieh Phui (China) has reported the actual charges for various handling, loading and ancillary expense items incurred for each sale of GUC in domestic market.

Yieh Phui (China) based on the following accounts in reporting these expenses:

- Brokerage fee: based on the account “[REDACTED]”
- Cargo organization fee: based on the account “[REDACTED]”
- Preloading survey fee: based on the account “[REDACTED]”
- Handling fee: based on the account “[REDACTED]”
- Warehousing fee: based on the account “[REDACTED]”

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

ANSWER: Please see the answer to question E-1-4 above.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

ANSWER: Yieh Phui (China) did not incur any commission expenses for its sales of the GUC in the domestic market during the investigation period. This question is therefore not applicable.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

ANSWER: During the investigation period, Yieh Phui (China) did not incur such expense for its sales of GUC in domestic market and did not provide technical assistance or other services regarding specific sale in domestic market.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

ANSWER: Yieh Phui (China) did not incur royalty, patent fees or advertising expenses regarding its sales of GUC in the domestic market during the investigation period. Nor did Yieh Phui incur any bad debts loss for the sales of GUC during the investigation period. In addition, Yieh Phui (China) does not differentiate its inventory of GUC for the sales in the domestic market or to Australia in its normal course of business. The inventory cost thus is not a factor for which the adjustment is required for price comparability.

E-3 DUPLICATION

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

ANSWER: Yieh Phui (China) does not make any duplication for the calculating of the amount of the adjustments. In addition, Yieh Phui (China) does not request for an adjustment for sales quantities.

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

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

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

F-1 Complete the spreadsheet entitled 'Third country sales' within the *Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (i.e. transaction by transaction) to countries other than Australia in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

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

ANSWER: Please see Exhibit 21 for the spreadsheet entitled "Third Country Sales" for Yieh Phui (China).

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

ANSWER: There is no difference in sales to third countries.

SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the GUC - i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (GUC) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1 PRODUCTION PROCESS AND CAPACITY

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

ANSWER: Yieh Phui (China)'s production process of GUC involves three main production steps, i.e., pickling, cold-rolling and coating. The production process can be summarized as follows:

At the pickling stage, the hot-rolled steel coil is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width. The hot-rolled steel coils consumed as this stage are purchased from outside suppliers rather than self-produced by Yieh Phui (China).

At the cold-rolling stage, the pickled hot-rolled coil produced from the pickling stage and outsourced coils from outside suppliers are then introduced into the reversing cold-rolling mill to reduce the base metal thickness.

At the coating stage, the cold-rolled coil produced from cold-rolling stage and outsourced coils from outside suppliers are then introduced into the continuous galvanizing line for coating. Aluminium ingots and Zinc ingots are placed into the coating baths as the material inputs. Once coated, the coil is then skin-passed and/or tension levelled depending on the customer's request. At this stage, surface treatment such as oiling, chromating, and resin coating is conducted if the customer so requests. Upon completion, the galvanized steel coils are then sent to the packing unit for packaging.

Please see Yieh Phui (China)'s company brochure in which a detailed production process of the GUC is provided. Please see Exhibit 30 for a list showing the scrap (and by-product) generated from each of the above-mentioned production processes.

- 2.** Complete the spreadsheet entitled '**Production**' *within the Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

ANSWER: Please see Exhibit 22 for the Excel spreadsheet entitled "Production".

G-2. COST ACCOUNTING PRACTICES

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

ANSWER: The managing accounting system mainly includes the following systems: general accounting, finance accounting and cost accounting. Yieh Phui (China) follows China's general accepted accounting principles and relevant laws and regulations in its accounting systems and practice. Yieh Phui (China)'s accounts are audited by CPAs on annual basis. Yieh Phui (China)'s cost and financial accounting systems are an integrated together. The accounting information captured and booked in Yieh Phui (China)'s cost accounting is used directly to derive the information needed in its financial accounting system.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

ANSWER: No, Yieh Phui (China)'s cost accounting system is based on actual costs, not based on standard costs.

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

ANSWER: Yieh Phui (China)'s cost accounting system is based on actual costs rather than standard costs. This question is thus not applicable.

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

ANSWER: Yieh Phui (China)'s cost centers are consistent with its internal organizational units. Please see Exhibit 23 for a list showing Yieh Phui (China)'s cost centers.

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the GUC. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

ANSWER: As demonstrated in the list of cost centers provided in Exhibit 23, Yieh Phui (China)'s cost centers can be categorized, by function, into production departments, general and administrative departments, and sales departments.

The production departments can be further classified into "direct" cost centers and "indirect" cost centers. The direct cost centers are those which are directly involved in production activities. The indirect cost centers are those which are indirectly involved in production activities, typically those which provide maintenance services to the direct cost centers. In the normal course of business, costs incurred at the indirect cost centers are in general allocated to the associated direct cost centers by the headcounts of the direct cost centers.

The costs incurred at the general and administrative departments are not part of the cost of production and are presented as general and administrative expenses in the income statement.

The costs incurred at the sales departments are not part of the cost of production and are presented as selling expenses in the income statement.

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

ANSWER: In the normal course of business, Yieh Phui (China)'s cost accounting system calculates and records production costs by production line, without differentiating costs between product types.

For example, Yieh Phui (China)'s coating stage produces three types of products: (1) galvanized steel coil, (2) 5% aluminium-zinc coated steel coil, and (3) 55% aluminium-zinc coated steel coil, and there are [REDACTED] production lines at Yieh Phui (China)'s coating process. For cost accounting purposes, Yieh Phui (China) calculates production-line-specific (rather than product model specific) cost of manufacturing in its normal course of business. Thus, each coating line has one unit cost of manufacturing for all three types of products being produced.

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

ANSWER: Yieh Phui (China) does not have any production costs which are valued differently for cost accounting purposes than for financial accounting purposes.

8. State whether your company engaged in any start-up operations in relation to the GUC. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

ANSWER: No, Yieh Phui (China) did not engage in any start-up operation in relation to the GUC during the investigation period.

9. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

ANSWER: As Yieh Phui (China) did not engage in any start-up operation in relation to the GUC during the investigation period, this question is not applicable.

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Complete the spreadsheet entitled '**Domestic CTMS**' within *the Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

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

Please specify unit of currency.

ANSWER: Please see Exhibit 24 for the spreadsheet entitled "Domestic CTMS" which contains monthly actual CTMS for each model. The CTMS has been prepared based on Yieh Phui (China)'s cost of manufacturing incurred during the investigation period, as well as the SG&A, interest expense, non-operating expense and cost adjustment. Please also see Exhibit 25 for a worksheet showing how the per-unit cost of SG&A, interest expense, non-operating expense and adjustment is calculated. The CTMS is reported in RMB.

G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)

Complete the spreadsheet entitled '**Australian CTMS**' within the *Galvanised steel - Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

² Customs and Border Protection applies the tests set out in s.269TAAD of the *Customs Act 1901* to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

PUBLIC RECORD

Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

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

Please specify unit of currency.

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

ANSWER: Please see **Exhibit 26** for the spreadsheet entitled “Australian CTMS”. The “Australian CTMS” is prepared in the same way as the “Domestic CTMS”.

G-5 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

ANSWER: There is no difference of cost of manufacturing between the GUC sold in the domestic market and those sold for export.

G-6 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

ANSWER: There is no significant difference between the costs shown and the costs normally determined in accordance with Yieh Phui (China)’s general accounting system. Yieh Phui (China)’s cost accounting system does not use standard costing methods.

G-7 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.

ANSWER: As explained above, Yieh Phui (China) does not calculate or record cost of production by product category. Instead, Yieh Phui (China) calculates and records cost of production on a production-line-specific basis. For the reporting purpose, Yieh Phui (China) has calculated model-specific cost of manufacturing by allocating the conversion costs incurred at each production stage to each model by processing time. Thus, the allocation method used for calculating the unit cost to make and sell is different from the method used in Yieh Phui (China)’s normal accounting practice.

G-8 List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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

- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (e.g. market prices, transfer prices, or actual cost of production).

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

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

The term associate is defined in section 269TAA of the Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

ANSWER: During the investigation period, Yieh Phui (China) used the following major raw material inputs to produce the GUC.

- **Hot-rolled steel coils**
- **Cold-rolled steel coils**

Please see Exhibit 27 for a list showing the suppliers of the above-mentioned raw material inputs. It should be noted that the above-mentioned raw material inputs were also used to produce the goods not under consideration of this investigation (e.g., pre-painted steel coils). Please also see Exhibit 28 for the Excel spreadsheet entitled "HRS Purchases" for detailed transactions of Yieh Phui (China)'s purchases of hot-rolled steel coils during the investigation period.

SECTION H – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that **Yieh Phui (China) Technomaterial Co., Ltd.** did, during the investigation period produce and export the GUC and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name: Vincent W.M. Chen

Position in the company: General Manager-Finance Division

Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People’s Republic of China

Telephone: +0512-52298888

Facsimile number: +0512-52298406

E-mail address of contact person: 14399@yiehphuichina.com

Signature:



Date : November 5, 2012

SECTION I - CHECKLIST

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

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

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input checked="" type="checkbox"/>
HRS PURCHASES – purchase cost of HRS during the investigation period	<input checked="" type="checkbox"/>

List of Exhibits

- 1 YPC's affiliates**
- 2 E United Group brochure**
- 3 Internal organization chart**
- 4 YPC's brochure**
- 5 YPC's transaction with its affiliates**
- 6 Chart of accounts**
- 7 Audit report for 2010 and 2011**
- 8 Internal F/S**
- 9 Income Statement**
- 10 Turnover**
- 11 Australian customer list**
- 12 Australian Sales**
- 13 Australian sales documents**
- 14 Like goods**
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- 20 VAT refund rate for GUC**
- 21 Third country sales**
- 22 Production**
- 23 Cost center**
- 24 Domestic CTMS**
- 25 SG&A worksheet**
- 26 Australian CTMS**
- 27 Supplier list**
- 28 HRS purchase**

Exhibit 1

PUBLIC RECORD

Yieh Phui (China)'s affiliates

#	Company	Company	Country of Incorporation/Establishment		Yieh Phui's Direct Shareholding	Yieh Phui's Direct and Indirect Shareholding	Affiliation	a	b	C	Board Members/Manager (Chinese)	Board Members/Manager (English)	Representative	Representative	Controlled by Mr. Lin or his family members	Business Operations	Involved in the Production/sales of the Goods Under Consideration during the Investigation Period?	
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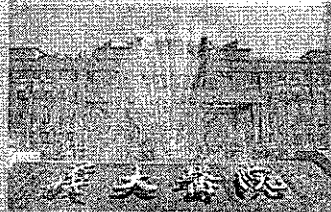
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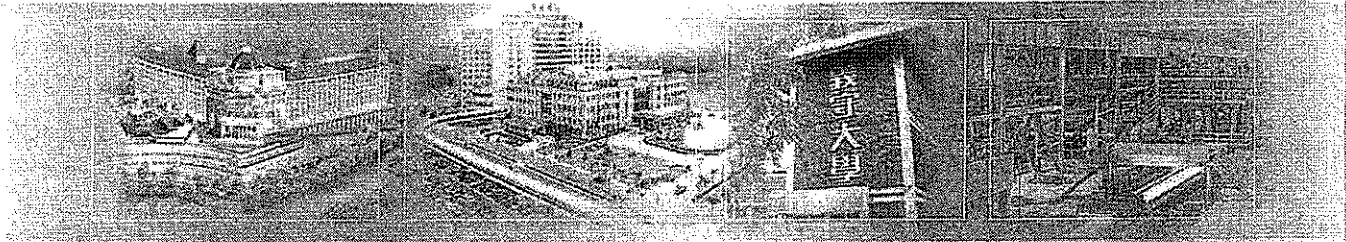
Exhibit 2



義聯集團
E UNITED GROUP



歷經一番的洗練
才能展出耀眼的光輝
積極的向前邁進
才能嘗到甜美的果實
創新、成長、責任、永續
是我們遵循的方向
堅持做到最好
是我們唯一的原則
一步一腳印
與您一同成長



創新
Innovation

成長
Growth

責任
Responsibility

永續
Continuity

*Smelting and polishing
produces glaring shine.*

*Assertive steps ahead
promise us the fruitful results.*

Innovation, growth, responsibility and continuity

are our guiding posts.

Commitment to the best

is our only insistence.

Step by step forwards;

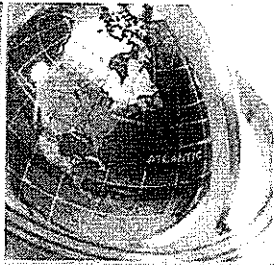
let us grow together.

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創辦人的話	01	Words From The Founder
集團組織	02	Group's Organization
集團大事紀	03	Group's History
四大事業體	05	The Four Business Sectors
教育事業體		Education
義守大學	07	I-Shou University
義大國際中小學	09	I-Shou International School
醫療事業體		Medical Services & Health Care
義大醫院	11	E-Da Hospital
地產及休閒事業體		Real Estate and Leisure Business
泛喬股份有限公司	13	Eliter International Corp.
義大開發股份有限公司	15	E-DA Development Corp.
生產事業體		Manufacturing
燁輝企業股份有限公司	17	Yieh Phui Enterprise Co., Ltd.
常熟啓揚新興建材有限公司	20	Changshu Chief Leading Edge Construction Materials Co., Ltd.
燁輝(中國)科技材料有限公司	21	Yieh Phui (China) Technomaterial Co., Ltd.
燁聯鋼鐵股份有限公司	23	Yieh United Steel Corp.
燁興企業股份有限公司	25	Yieh Hsing Enterprise Co., Ltd.
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聯衆(廣州)不銹鋼有限公司	29	Lian Zhong Stainless Steel Corp.
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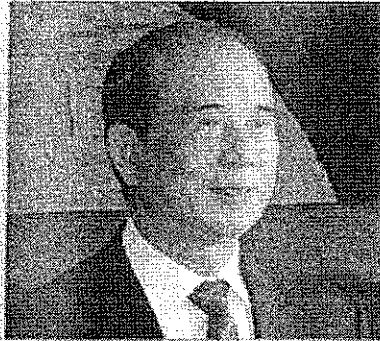
E UNITED GROUP



創辦人的

話

Words From The Founder



醫學微觀至小無小
宇宙宏觀至大無大

林義守題



事業發展的軌跡，係不斷追求卓越的歷程。義聯集團自民國67年首創輝興公司迄今，已從鋼鐵基礎產業發展至教育事業，並跨足醫療體系，展現了企業「取之於社會，用之於社會」的理念，期間雖歷經艱辛，但仍秉持著「創新、成長、責任、永續」經營哲學，迎接挑戰，淬鍊出嶄新的格局。隨著義大國際中小學與義大醫院的建構完成，義聯集團已邁向以人一生的照護體系：

- 幼有所教：中小學、大學能培養社會所需的人才
 - 壯有所用：生產事業能提供安身立命的工作環境
 - 老有所養：醫院與護理之家能安享平安健康的晚年
- 滿懷感恩的心，義聯集團仍一本創業的初衷，能不斷的投资與建設台灣，以造福廣大民眾為主軸，回饋親長期以來對本集團的愛護與支持。

義聯集團關心您，也願意伴您一生！

The path of business development is a journey of the continuous pursuit of excellence. Since the establishment of Yieh Hsing Enterprise in 1978, E United Group has expanded from its core business, the steel industry, to the education sector, as well as the medical care service. This demonstrates the Group's main goal of contributing to society.

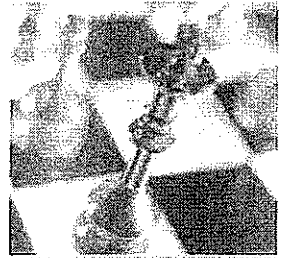
Having overcome several obstacles in the past, the E United Group remains able to maintain its business philosophy of innovation, growth, responsibility and continuity. Today, the group is prepared to face challenges and make an innovative breakthroughs by establishing the I-shou International School and E-De Hospital. E United Group has committed to provide a life-time service for young and old.

Education: Generate highly trained individuals for the benefit of society through the education of youth in its elementary schools, high schools and universities.

Employment: Provide employment and career development opportunities for talented individuals in its manufacturing business.

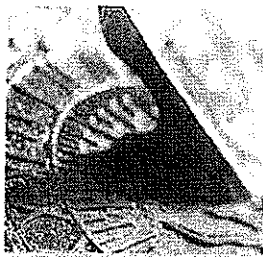
Care for the elderly: Ensure a pleasant and healthy living conditions for the elderly in its Hospital & Nursing Home.

Since incorporation, the E United Group has shown continuous dedication toward its intention to keep investing in and improving Taiwan. Furthermore, the Group is committed towards providing superior benefits to the public in return for their long-term support of the Group. E United Group cares for you, and will be your life-time companion.



集團組織
Group's Organization

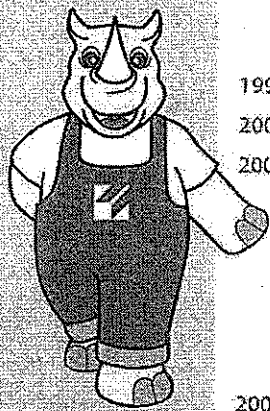




集團大事

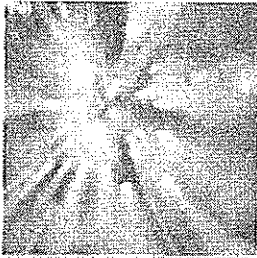
紀

Group's History



- 1978 7月 創立輝興企業股份有限公司。
- 1980 9月 輝興鋼管一廠建廠完成，生產各種鋼管及鍍鋅鋼管。
- 1985 12月 教育部核准設立「高雄工學院」，校址位於高雄縣大樹鄉霞雲山。
- 1986 3月 原國喬企業股份有限公司更名為輝興企業股份有限公司。
- 6月 輝興第一期建廠工程開始施工。
- 1988 3月 輝興實業股份有限公司設立。
- 10月 輝興股票公開發行正式上市。
- 12月 輝興鋼鐵股份有限公司成立。
- 1989 11月 聯統鋼鐵股份有限公司成立。
- 1990 1月 輝興第一座冷軋機試車生產。
- 5月 「高雄工學院」奉教育部核准參加79年度大學聯合招生。
- 5月 輝興第一條酸洗線試車生產。
- 12月 輝興第一條連續烤漆線試車生產。
- 1991 5月 輝興第一條連續熱浸鍍鋅線試車生產。
- 11月 輝興不銹鋼線材廠試車生產。
- 12月 聯統鋼鐵股份有限公司更名為「聯統重工股份有限公司」。
- 1992 1月 「輝隆集團」成立。
- 1994 7月 慈恩醫院向衛生署申請設立(一般800床、特殊127床、精神科20床、慢性復健400床)。
- 1995 3月 輝興股票上市案經台灣證券交易所股份有限公司審核通過。
- 5月 輝興熱軋廠及冷軋廠開始生產。
- 9月 輝興煉鋼廠一號電爐、轉爐、真空精煉爐及扁鋼胚連續鑄機開始生產。
- 1996 4月 輝興連續鑄小鋼胚連續鑄機開始生產。
- 1997 8月 教育部核准高雄工學院改制為「義守大學」。
- 11月 輝興屏東不銹鋼管廠試車完成，投入生產行列。
- 1998 10月 山海觀建設股份有限公司設立。
- 2000 2月 集團更名為「義聯集團」。
- 2000 7月 衛生署同意慈恩醫院更名為「財團法人義大醫院」。
- 9月 山海觀建設股份有限公司名稱變更為泛喬股份有限公司。
- 9月 衛生署正式核發義大醫院建院許可(急性一般病床500床及護理之家500床)。
- 2001 4月 大陸「常熟啟瑞新興建材有限公司」正式動土開工。
- 12月 大陸聯泰(廣州)不銹鋼有限公司核准設立。
- 2001 12月 義大醫院舉行奠基動土典禮。
- 2002 11月 大陸「常熟啟瑞科技材料有限公司」正式動土開工。
- 12月 聯眾一期工程舉行奠基典禮。
- 2003 3月 輝興併購輝興鋼管及冷軋廠。
- 3月 集團更名為「義聯集團」。
- 2004 1月 常熟啟瑞公司設備基礎開工。
- 1月 「義大國際中小學」核准立案。
- 3月 義大醫院取得開業執照總床數共402床，科別：18科設備：一般急性病床250床、特殊病床152床。
- 4月 義大醫院正式營運。
- 4月 高雄縣政府核准義大國際中小學開始招生。
- 8月 義大醫院通過區域教學醫院暨乙類教學醫院鑑定。
- 10月 泛喬養生村、商店街、生態園區、SPA會館、景觀餐廳等工程動工。
- 12月 常熟啟瑞公司酸洗線及第一座冷軋機試車生產。
- 12月 聯眾連續冷軋酸洗線正式投產。
- 2005 1月 義大醫院總開放床數共1021床。
- 2月 聯眾煉鋼廠開始興建。
- 3月 常熟啟瑞公司第一條連續烤漆線及第一條連續熱浸鍍鋅線試車生產。
- 4月 聯眾熱軋退火酸洗線投產。
- 7月 衛生署核定義大醫院為骨髓及肝臟摘取、移植手術之醫院。
- 9月 經濟部核准輝興與聯統重工合併案。
- 11月 義大開發股份有限公司設立。
- 2006 3月 義大開發(義大世界廣場)購物及主題樂園動土開工典禮。
- 6月 聯眾熱軋廠熱軋連續鑄投產。
- 10月 衛生署核准新增急性一般病床100床，急性一般病床總床數900床。
- 10月 常熟啟瑞科技材料有限公司更名為輝興(中國)科技材料有限公司。
- 12月 義大醫院成功完成首例肝臟、腎臟移植。
- 2007 2月 聯眾煉鋼廠投產。
- 7月 義大醫院榮獲2007年經濟部「節約能源績優獎」之傑出獎。
- 9月 教育部核准義大國際中小學增設高中部。
- 10月 越南廣聯鋼鐵責任有限公司舉行奠基動土典禮。
- 11月 義大醫院國際人道救援-治療梅毒淋巴水腫病人。

- July 1978 Yieh Hsing Enterprise Co., Ltd was established.
- Sep. 1980 The commissioning of Yieh Hsing's No.1 Pipe and Tube Mill.
- Dec. 1985 Ministry of Education approved the establishment of "Kaohsiung Polytechnic Institute", located in Ta-Hsu Hsiang, Kaohsiung County.
- Mar. 1986 Kuo Chiao Enterprise Co., Ltd. was renamed as Yieh Phui Enterprise Co., Ltd..
- June 1986 Yieh Phui began its Stage One construction.
- Mar. 1988 Yieh Mau Corporation was incorporated.
- Oct. 1988 Yieh Hsing had its common stock listed on Taiwan Stock Exchange.
- Dec. 1988 Yieh United Steel Corporation (YUSCO) was established.
- Nov. 1989 Lien Tong Steel Co., Ltd. was incorporated.
- Jan. 1990 The commissioning of Yieh Phui's first Cold Rolling Mill.
- May 1990 Kaohsiung Polytechnic Institute was approved by Ministry of Education to enroll students via the National University Entrance Exam Program.
- May 1990 The commissioning of Yieh Phui's first Pickling line.
- Dec. 1990 The commissioning of Yieh Phui's first Continuous Pre-painting line.
- May 1991 The commissioning of Yieh Phui's first Continuous Hot-dip Galvanizing line.
- Nov. 1991 The commissioning of Yieh Hsing's Stainless Steel Wire & Rod plant.
- Dec. 1991 Lien Tong Steel Co., Ltd was renamed as Lien Kang Heavy Industrial Co., Ltd.
- Jan. 1992 The Yieh Loong Group was established.
- July 1994 Application was submitted to Department of Health for establishing Chi-An Hospital (800 acute general beds, 127 special beds, 20 psychiatry beds and 400 rehabilitation beds).
- Mar. 1995 Yieh Phui was approved for listing of common stocks by the Taiwan Stock Exchange Corporation.
- May 1995 YUSCO had its Hot Rolling Mill and Cold Rolling Mill begin production.
- Sep. 1995 YUSCO had its first Electric Arc Furnace, Converter, Vacuum Oxygen Decarburization Facility and Slab Continuous Caster in Steel Making plant begin production.
- Apr. 1996 YUSCO had its Billet Continuous Caster in Continuous Casting Plant begin production.
- Aug. 1997 Ministry of Education approved "Kaohsiung Polytechnic Institute" to be renamed as I-Shou University.
- Nov. 1997 Yieh Hsing had its Stainless Steel Welded Pipe plant in Ping-Tung begin production.
- Oct. 1998 The establishment of Formosa Construction Corp.
- Feb. 2000 The group was officially renamed as "Yieh United Group".
- July 2000 Chi-An Hospital was approved by Department of Health to be renamed as E-DA Hospital.
- Sep. 2000 Formosa Construction Corp. was officially renamed as Eliter International Corp.
- Sep. 2000 Department of Health officially approved the construction of E-Da Hospital (500 acute general beds, 500 nursing home beds).
- Apr. 2001 Changshu Sino Chief Leading Edge Construction Material Co., Ltd. (China) began its construction.
- Dec. 2001 The construction of LISCO was approved.
- Dec. 2001 E-DA Hospital began its construction.
- Nov. 2002 Changshu Sino Leading Technomaterial Co., Ltd. (China) began its construction.
- Dec. 2002 LISCO began its Stage One construction.
- Mar. 2003 Yieh Phui took over Yieh Hsing's Steel Pipes and Cold Rolling operation.
- Mar. 2003 The group was officially renamed as "E United Group".
- Jan. 2004 Changshu Sino Leading Technomaterial Co., Ltd began its construction.
- Jan. 2004 I-Shou International School was approved for its establishment.
- Mar. 2004 E-Da Hospital was granted the operation license, with a total of 402 beds, including 250 acute & general beds and 152 special beds in 18 medical departments.
- Apr. 2004 E-DA Hospital officially began its operation.
- Apr. 2004 I-Shou International School was approved by Kaohsiung County Government to begin enrolling students.
- Aug. 2004 E-Da Hospital was qualified as an Educational Hospital.
- Oct. 2004 Eliter International Corp. began its construction on projects such as "Silver Village," "Shopping Districts," "Dream Empire," "SPA Resort," and "Panoramic Restaurant," etc.
- Dec. 2004 The commissioning of Pickling line and the first Cold Rolling Mill in Changshu Sino Leading Technomaterial Co., Ltd., China.
- Dec. 2004 The commissioning of LISCO's White Rolling Annealing and Pickling (WRAP) line.
- Jan. 2005 The No. of opening beds in E-Da Hospital was totaled 1021.
- Fed. 2005 LISCO began its steel making plant construction.
- Mar. 2005 The commissioning of the first Continuous Pre-painting line and Continuous Hot-dip Galvanizing line in Changshu Sino Leading Technomaterial Co., Ltd., China.
- Apr. 2005 The commissioning of LISCO's Hot Rolling Annealing and Pickling Line.
- July 2005 E-Da Hospital became qualified kidney, cadaver liver and living-donor liver extirpation and transplantation hospital officially approved by Department Of Health.
- Sep. 2005 Ministry of Economic Affairs approved the merger of Yieh Phui and Lien Kang Heavy Industrial Co., Ltd.
- Nov. 2005 E-Da Development Corp. was incorporated.
- Mar. 2006 E-Da Development Corp. began its construction on projects such as "E-Da World Plaza" and "E-Da Theme Park".
- June 2006 LISCO had its Hot Rolling Mill begin production.
- Oct. 2006 E-Da Hospital increased one hundred acute beds officially. The totality of acute beds was nine hundred beds.
- Oct. 2006 Sino Leading Technomaterial Co., Ltd. was renamed as Yieh Phui (China) Technomaterial Co., Ltd.
- Dec. 2006 E-Da Hospital completed a liver transplantation and kidney transplantations successfully. That was the first instances of E-Da Hospital. The hospital transplanted a liver and two kidneys separately to three patients.
- Fed. 2007 LISCO had its steel making plant begin production.
- July 2007 E-Da Hospital had the honor to receive an Outstanding Award of 2007 Excellent Award for Energy Economizing awarded by Ministry of Economic Affairs.
- Sep. 2007 Department of Senior High in I-Shou International school was approved for its establishment.
- Oct. 2007 Guang Lian Steel (VIETNAM) Co., Ltd. began its construction.
- Nov. 2007 E-Da Hospital had the first case of Humanitarian Rescue Action.



四大 事業

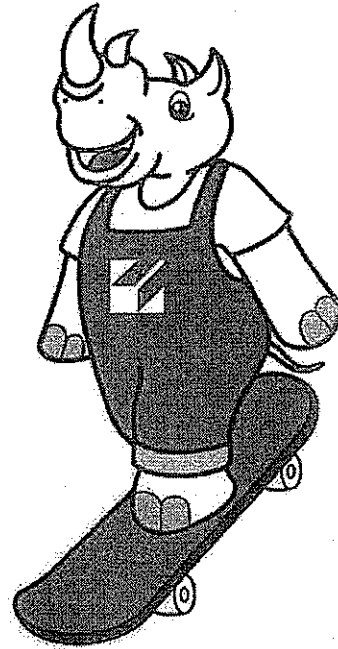
體

The Four Business Sectors

- 教育事業體
義守大學
義大國際中小學

- 醫療事業體
義大醫院
- 地產及休閒事業體
泛喬公司
義大開發

- 生產事業體
輝輝企業
 - 輝輝(中國)科技材料(大陸)
 - 常熟啓揚新興建材(大陸)
- 輝聯鋼鐵
 - 聯衆(廣州)不銹鋼(大陸)
- 輝興企業
輝茂實業



- **Education:**
I-Shou University
I-Shou International School
- **Medical Services and Health Care:**
E-Da Hospital
- **Real Estate and Leisure Business:**
Eliter International Corp.
E-Da Development Corp.
- **Manufacturing:**
Yieh Phui Enterprise Co., Ltd.
 - Yieh Phui (China) Technomaterial Co., Ltd.
 - Changshu Chief Leading Edge Construction Materials Co., Ltd.
- Yieh United Steel Corp.
- Lian Zhong Stainless Steel Corp.
- Yieh Hsing Enterprise Co., Ltd.
- Yieh Mau Corp.

教育事業體
Education

醫療事業體
Medical Services and Health Care

生產事業體

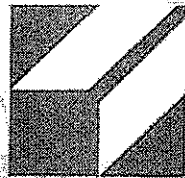
Manufacturing

建構完成從幼稚園、小學、中學、大學、研究所的完整教育體系，是義聯集團教育文化事業體的目標願景。

E United Group's vision and goal for its education sector is to endorse a fully-integrated educational system ranging from kindergarten, elementary school, university to graduate school.

鋼鐵產業係義聯集團的核心事業，強化各項產品的價值，提供客戶更好的服務，積極佈局全球，建構更堅實的營運體系，創造競爭優勢，是生產事業體的目標願景。

Steel industry is the core business of E United Group. Adding value to our products, providing even better customer services, actively building a global network, constructing a solid operation and creating competitive advantages are the vision and goal of the manufacturing sector.



義聯集團
E UNITED GROUP

地產及休閒事業體

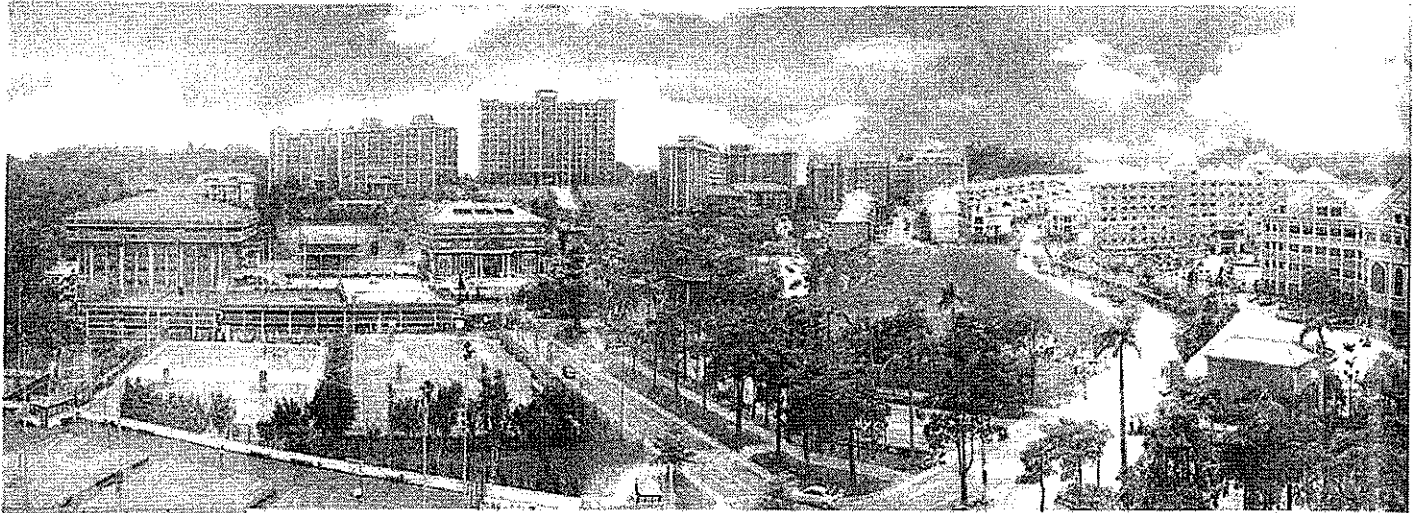
Real Estate and Leisure Business

義大醫院的建院理念就是要給社會大眾最好的五星級設施、五心級服務，實現創辦人回饋大眾的心願。

The founding principles of E-Da hospital is to provide patients with five star service, which fulfills Mr. Lin's wishes to pay back to the community.

掌握時代趨勢，有效運用資源，創造無限價值，成為形象的標竿企業，以前瞻的視野，恢宏的胸懷，創造具觀光、人文、休閒的優質生活環境，成為地產及休閒事業的標竿。

With a forward-looking vision and all-embracing mind, a high-quality life environment encompassing tourist attractions, humanistic features and recreational facilities is created. It will become a landmark for the real estate and leisure business industry.



創設日期：中華民國75年，原名高雄工學院，民國86年更名為義守大學

師資：博士師資佔總師資人數的87%

設立院學系所：至民國97年共有理工、電機資訊、管理、語文暨傳播、醫學等五個學院。包括31個學系暨一個管理學院學士班、17個碩士班、7個博士班及10個碩士在職進修專班、13個進修學士班與6個二年制在職專班。

學生人數：超過15000人

校地面積：校本部20.59公頃，燕巢分部：8.19公頃

Date of Establishment: I-Shou University (ISU), formerly known as Kaohsiung Polytechnic Institute (KPI), was first founded in 1986, and has renamed to its current name since 1997.

Faculty: 87% of the faculty holds doctorate degree at ISU

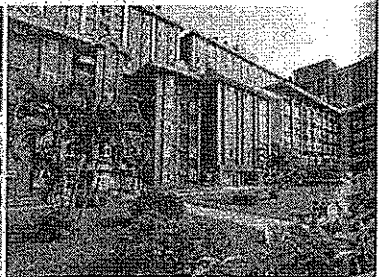
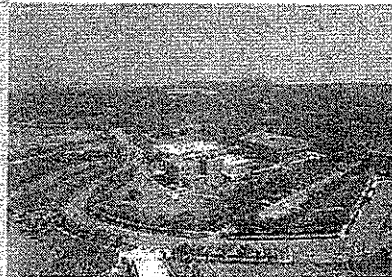
Colleges: Electrical Engineering & Information Science, Science & Engineering, Language and Communication, Management and Medicine

Programs: 31 undergraduate programs plus one join program, 17 master programs, 7 doctoral programs, 13 continuing education programs, 6 two-year vocational programs and 10 executive master programs

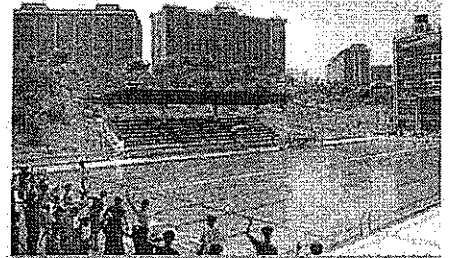
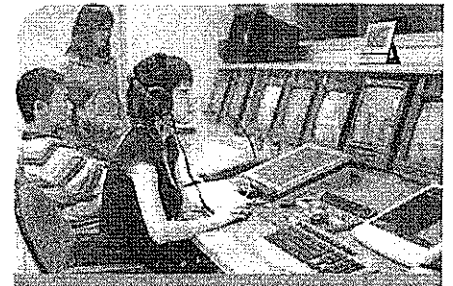
Student enrollment: over 15,000

Campus Area: Main Campus 20.59 hectares, Yan-Chiao Campus: 8.19 hectares

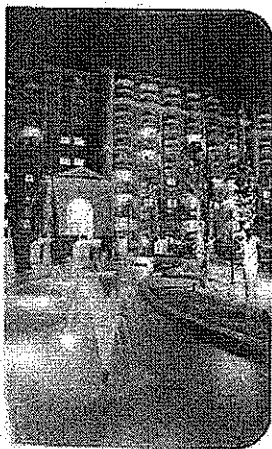
Education



義守大學於1986年創建於高雄縣觀音山東麓，是創辦人林義守先生本於感懷母恩與回饋鄉里之心而興辦。與義大國際中小學為鄰，形成一個獨立而完善的學區，是台灣南部最佳的私立綜合大學。秉持「理論與實用兼顧、授課與實驗並重」之教育理念，鼓勵教師引導學生從事跨領域、具學術精神及實用價值之研究。除兼顧人本與科技的教育宗旨，滿足學生在專業知識的追求，並期能對台灣的商務、工業及醫療系統有所貢獻。近年來更積極拓展與姐妹校間的交流合作，推動國際性的研究和教學合作。未來除了以設立醫學系為目標外，並將朝向國際知名的綜合大學發展而努力。



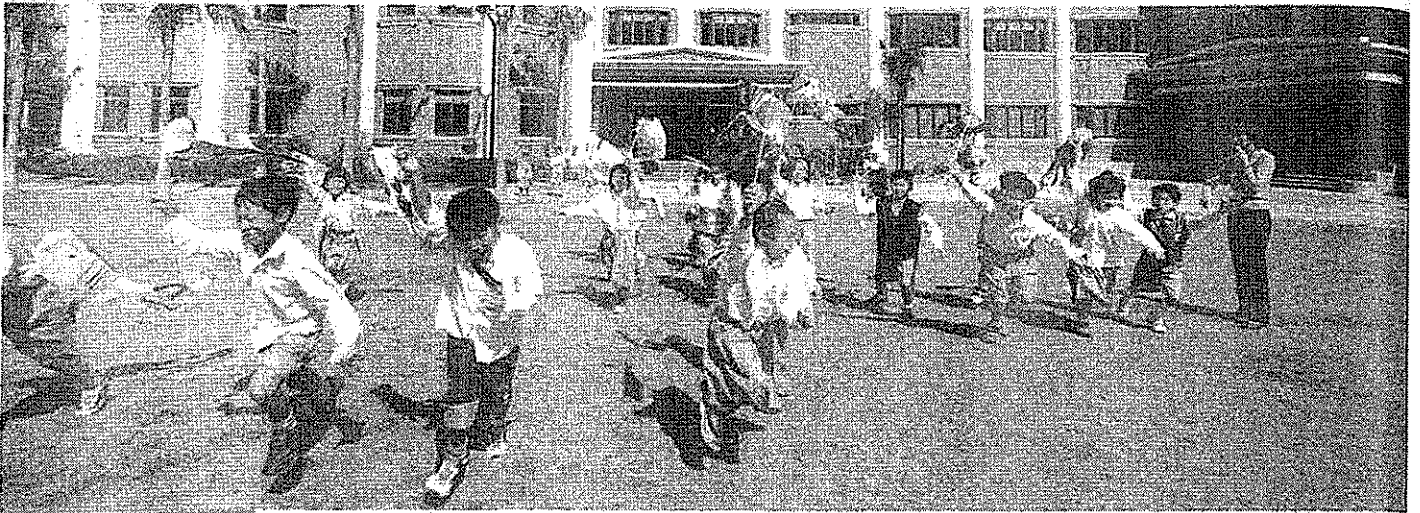
With more than 15,000 students in 5 colleges, ISU is the most complete and the largest private university in southern Taiwan. Established in 1986, years of endeavors allow ISU to offer high-quality, student-focused, practical higher education to students worldwide. The school boasts a stellar cast of teaching professionals, who have both academic and on-the-job credentials. 87% of the faculty members have doctorate degrees, the most in any private university in Taiwan. ISU curriculum is designed to integrate local area's unique features so that our students are trained to meet the exact needs of local industry. School programs are continuously improved through vigorous globalization strategies.





義大國際中小學

I-SHOU INTERNATIONAL SCHOOL



創設日期：2004年5月開始招生(南台灣第一所國際雙語中小學)

位置：高雄縣大樹鄉觀音山，緊臨義守大學

校地面積：38,000平方公尺

招生規模：依美式學制年級1-10年級，每年級共4班

學校特色：綠意盎然的環境/學術性的領域/藝術與人文的陶冶/

獨立自主的學習/積極進取的求知態度/資源豐富的圖資世界/

互助共榮的同儕關係/充滿活力歡樂的校園/具前瞻性的教學目標

Date of establishment : May, 2004

The first international school offering bilingual program in Southern Taiwan.

Type of school: Boarding and day school

Location : Adjacent to I-Shou University, on Mount Guan-yin in Kaohsiung County

Lot Area : 38,000-square meters

Grade : 1~10

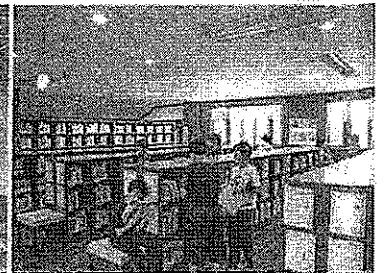
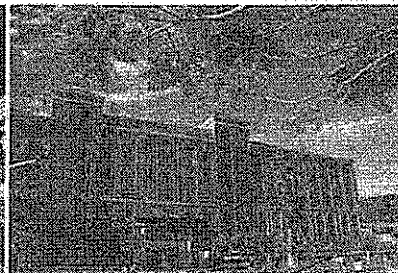
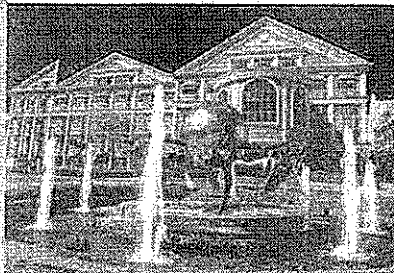
Class : Four classes per grade level

Specialty : Lower school : We are a candidate school implementing the PYP (Primary Years Program) of International Baccalaureate Organization (IBO)

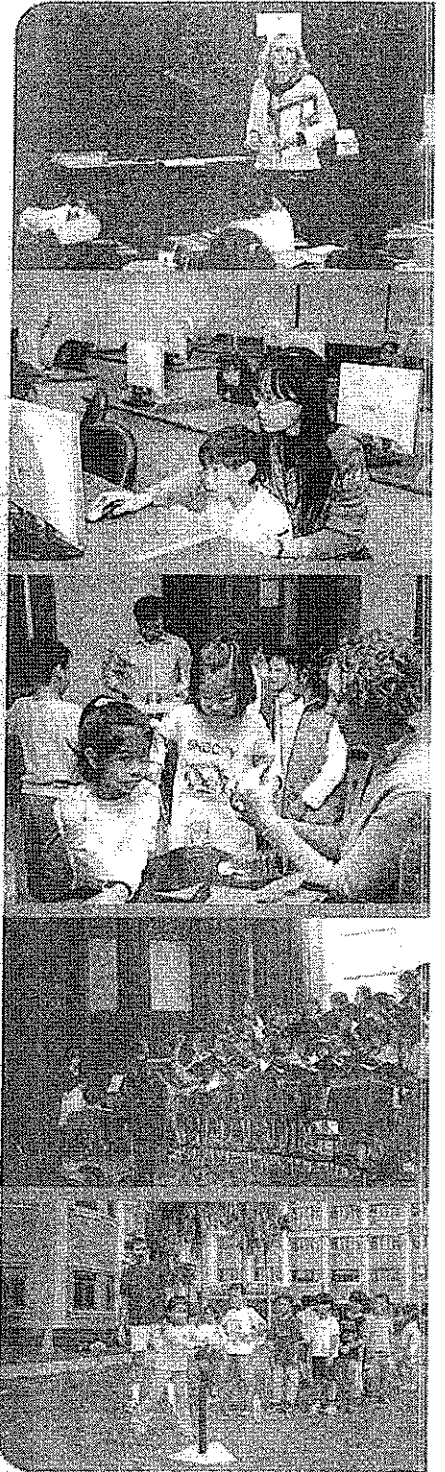
Upper school : We offer two distinctive programs aiming for the students to enter national universities and foreign universities

Education

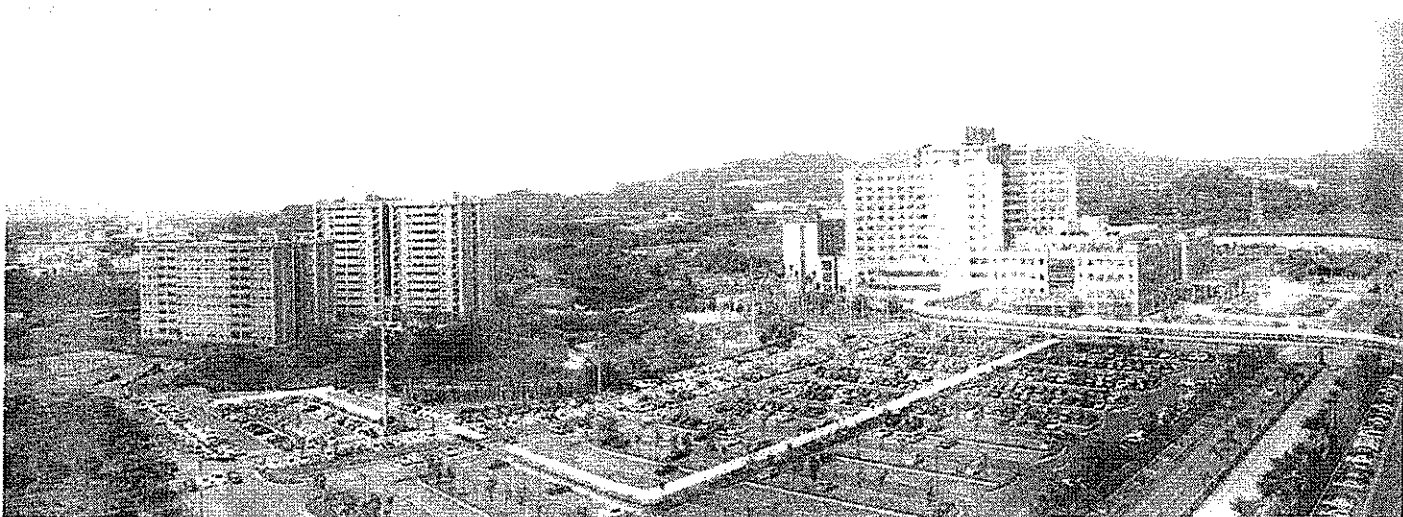
09 | 10



義大國際中小學教育宗旨在培育每一位成長中的小小心靈成為一個愛好學習者。我們堅信推展誠實、正直和同理心。學校的基石建立在努力教育我們的學生富有愛心、心胸開闊，且有原則的人格特質。藉由激勵交流使每位學生具備冒險精神，並能進一步發展成為終身學習者。我們努力提供身心均衡的課程，專注於學生自發性探索。最終目標為教育我們的學生使其懂得反思、讓世界更美好與和平，以貢獻社會。



J-Shou International School fosters in each growing mind a love for learning. We firmly believe in promoting honesty, integrity and compassion. The foundation of the school is based on making every effort to instill caring, open-minded and principled characteristics in each student. By encouraging communication, each student is prepared to take risks and further develop into a lifelong learner. We strive to provide a well-balanced program that centers on natural inquiry. The ultimate goal is to contribute to society by developing our graduates into reflective people that want a better and more peaceful world.



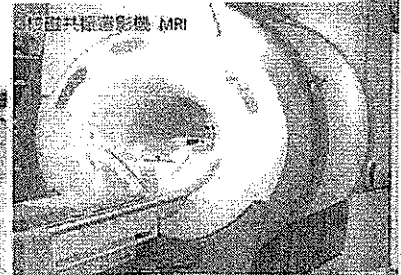
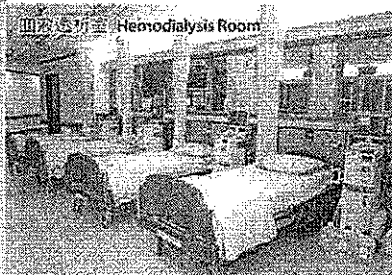
設立日期：中華民國93年4月15日正式營運
員工人數：約2,000人
設置科別：內科部、外科部、骨科部、婦產部、病理部、放射醫學部、急診部、麻醉科及其他專科共36科
床數規模：急性一般933床、特殊288床、護理之家500床(規劃中)
六大治療中心：急救創傷中心、癌症醫療中心、心臟治療中心、器官移植中心、重建治療中心、神經醫學中心

Date of Establishment : April, 2004
Number of Employees : 2,000

Departments : Internal Medicine, Surgery, Orthopedic Surgery, Gynecology and Obstetrics, Pathology, Radiology, Emergency Dept., Anesthesiology and Special Subjects, totally, 36 subjects.

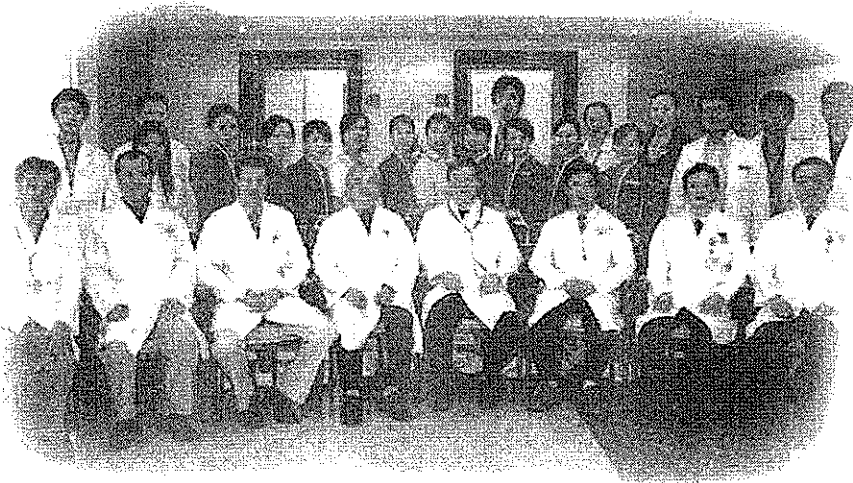
Opening Beds : Acute Beds 933, Special Beds 288, Home Care Center 500 (In Plan)

Six Centers of Therapy : Trauma & Emergency Center, Cancer Center, Cardiology and Cardiac Surgery Center, Transplantation Center, Center of Reconstructive and Aesthetic Surgery, Neurology Medicine Center.



環境空間猶如五星級飯店的空間營造，戶外名家雕塑、室內鋼琴演奏、入口的水舞噴泉，其特有的藝術與人文氣息，讓每一位來到義大醫院的來賓，跳脫對傳統醫院的印象，沒有藥水味、充滿咖啡香，義大醫院不僅提供醫療服務，更是充滿著藝術氣息的休憩場所。

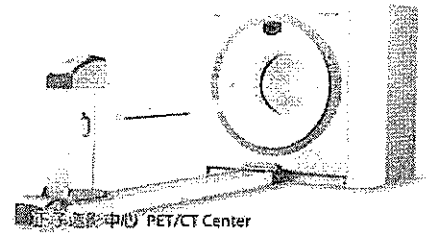
義大醫院醫療科別完整，醫師陣容來自各大醫學中心，義大醫院的醫療專精項目包括聲道重建手術、關節置換術、臂神經叢重建、內視鏡減重手術、手汗症治療、加馬刀手術、攝護腺雷射手術、睡眠監測、心導管手術等。義大醫院擁有許多先進的儀器設備，包括正子造影攝影儀（PET/CT Scan）、加馬刀（Gamma Knife）、64切電腦斷層造影（64 Slices CT Scan）等，提供病患高品質的醫療服務。



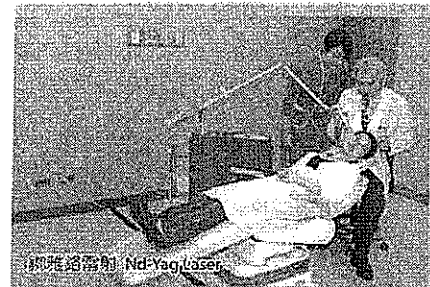
E-Da Hospital is comparable to a five star hotel: there are masters' sculptures, paintings, the lingering sound of the piano, and the water show of Life Fountain at the entrance. Walking into E-Da Hospital, you feel an atmosphere of unique art and humanity. Instead of the pungent odor of disinfectant, the aroma of coffee spreads all over the hospital. It completely changes the image of the traditional hospital because E-Da hospital is a place not only for medical treatment, but also for relaxation.



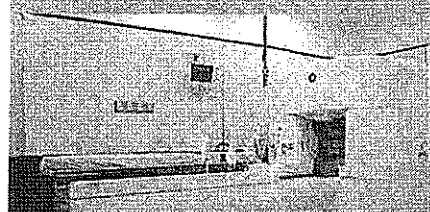
E-Da Hospital offers a wide variety of medical services. Most of the attending doctors come from major medical centers in Taiwan and are able to provide quality care in their medical specialties. We specialize in Esophageal and Voice Reconstruction, Total Joint Replacement, Treatment of Brachial Plexus Injury, Laparoscopic Bariatric Surgery, Treatment of Hyperhidrosis, Gamma Knife Radiosurgery, Prostate Laser Surgery, Polysomnography and Cardiac Catheterization Examination with Intervention. We also own the most technologically advanced equipment such as PET/CT, Gamma Knife, 64-Slice CT and MRI. We provide customers with high quality medical services.



正子造影中心 PET/CT Center



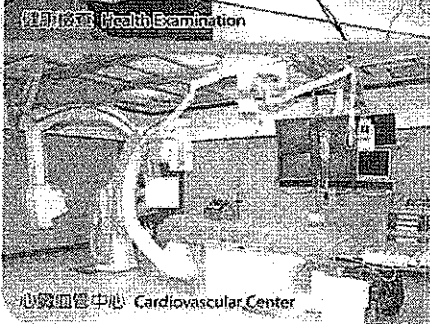
攝護腺雷射 Nd-Yag Laser



加馬刀中心 Gamma Knife Center



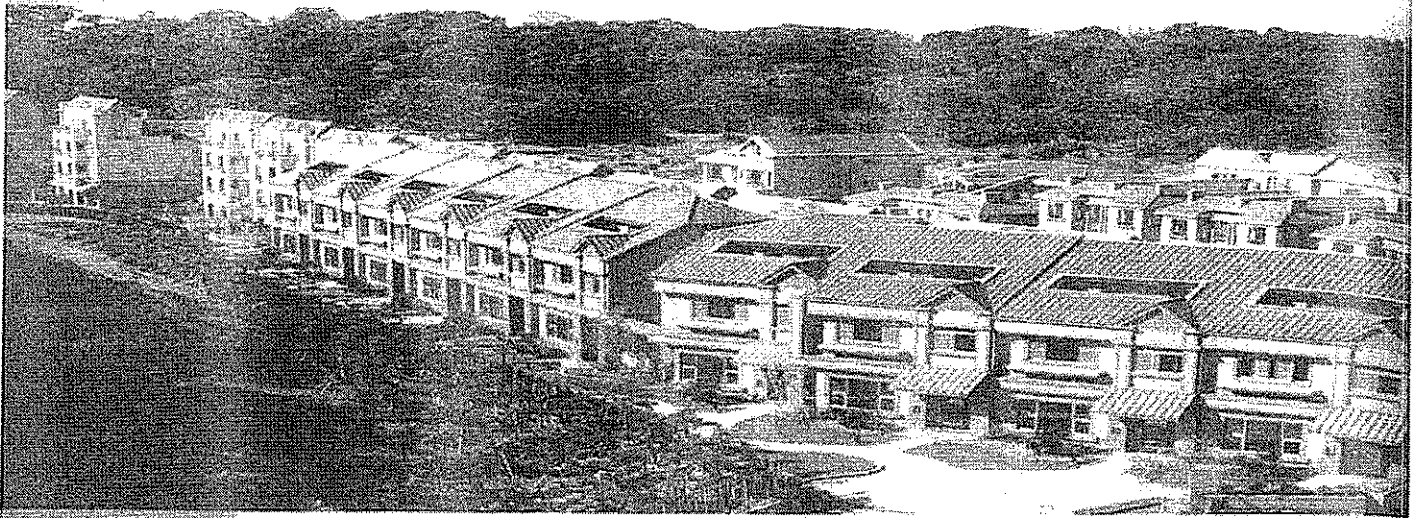
健康檢查 Health Examination



心臟血管中心 Cardiovascular Center



芝喬股份有限公司
ELITER INTERNATIONAL CORP.



設立日期：中華民國87年10月

資本額：新台幣23.225億元

員工數：約60人

營業項目：不動產投資開發、

設計規劃、興建與租賃

Date of Establishment : October, 1998

Capital : NT\$2.3225 billion

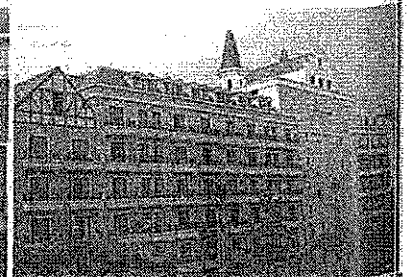
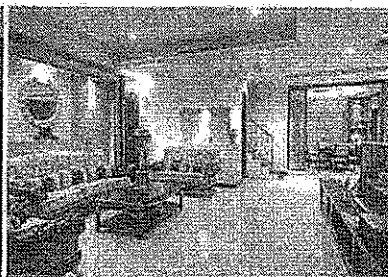
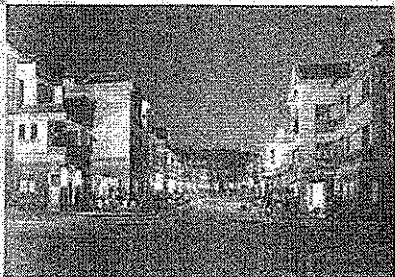
Number of Employees : 60

Services : Real estate development,

design, planning,

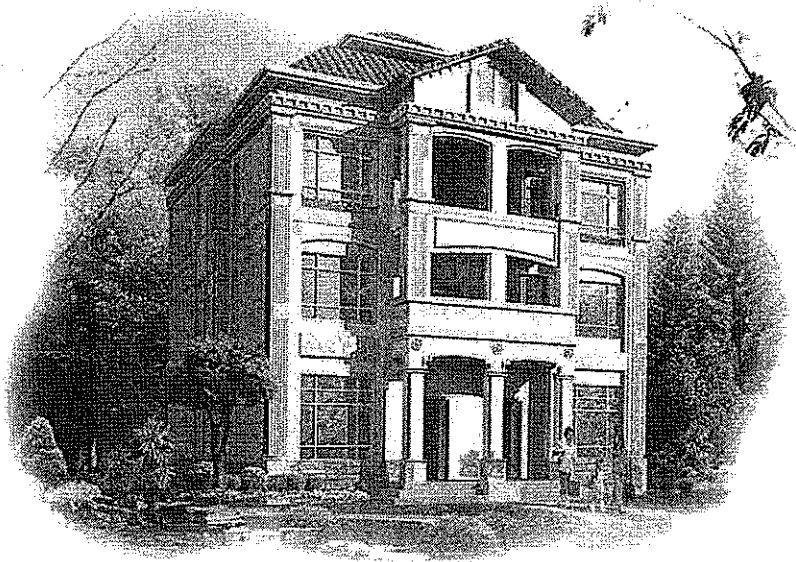
construction, sale and lease

Real Estate
Development



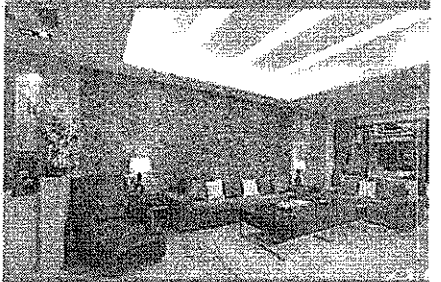
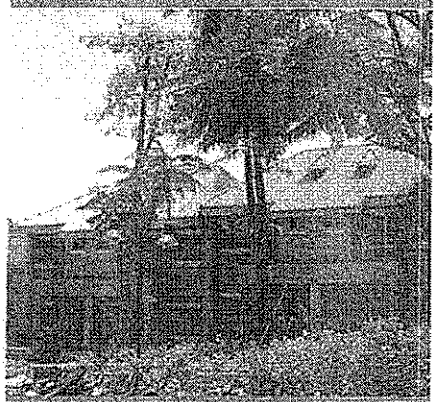
泛喬公司是義聯集團地產及休閒事業體之核心成員，於1998年成立以來，首先以開發【義大城】為全國性的綜合開發特區為目標，並採取計劃單元整體開發方式(Planned Unit Development 簡稱PUD)去營造出自然舒適又兼具寧靜生活環境，使「義大城」成為一個具有學術人文與藝術氣息之城市，又兼具娛樂與感動的心靈休閒城市。

【義大城】本身位於高雄縣知名的風景區內，緊鄰義守大學與義大國際中小學之間，是一處典型的人文教育住宅。在整體建築語彙與造型上強調休閒，大致採歐式及美式社區風格，降低樓高減少環境壓迫感，增大棟距確保居住之隱私。重視全區之整體意向，整合建物風格與外觀語彙，為地產市場打造出與眾非凡與價值不墜的建築傳奇。



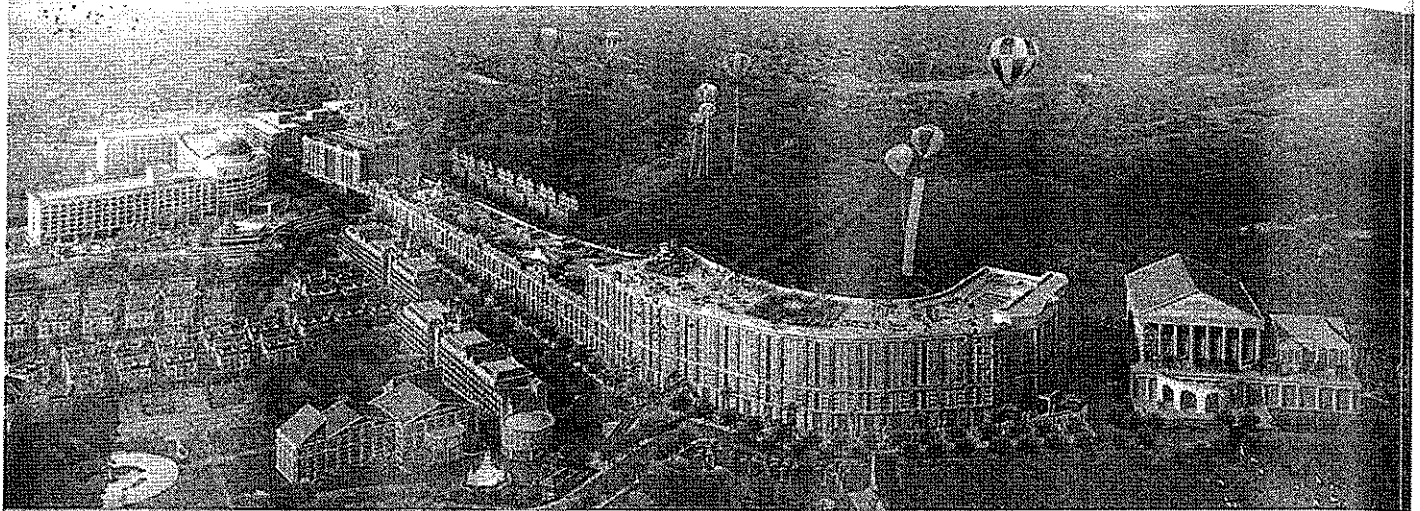
As the core member of the real estate and leisure business sector of the E-DA United Group, Eliter International Corporation was founded in 1998. The primary goal of the corporation is to develop the E-DA city to become a nationwide multifunctional district. The Planned Unit Development (PUD) method is employed to create a relaxed and serene living environment. Ultimately, the E-DA city will grow to be a spiritual resort which is full of academic, art and recreational atmosphere.

Locating in the renowned scenic resort in Kaohsiung County and neighboring the I-Shou University and the I-Shou International School, the E-DA city villas are born to be classic literary residences. The European and American townhouse styles set up a tone of privacy, leisure and freedom and make the E-DA city villa precious in its kind.





義大開發股份有限公司
E-DA DEVELOPMENT CORP.



設立日期：中華民國82年9月

資本額：新台幣25億元

核心價值：致力商業地產開發、營造生活歡樂休閒空間

營業項目：休閒、娛樂、購物、餐飲及飯店等商業地產開發與經營

Date of Establishment: September, 1993

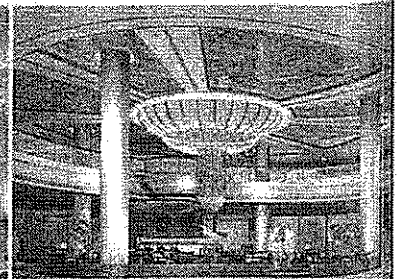
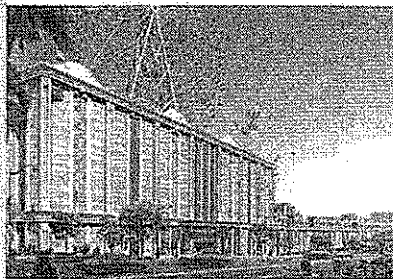
Capital: NT\$ 2,500million.

Core Value: Devoted to commercial real estate development and creating joyful relaxation space of life.

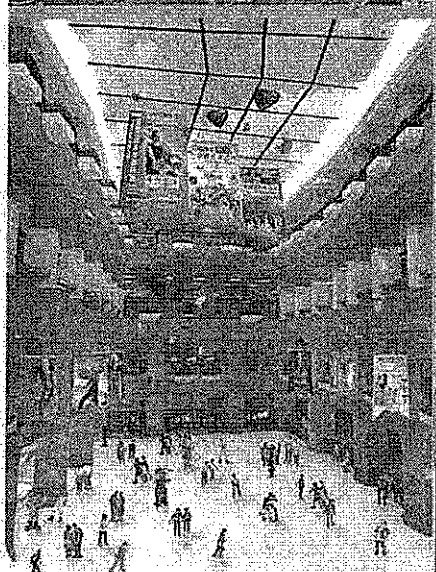
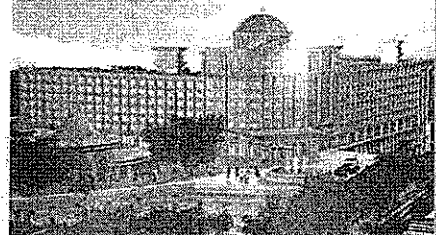
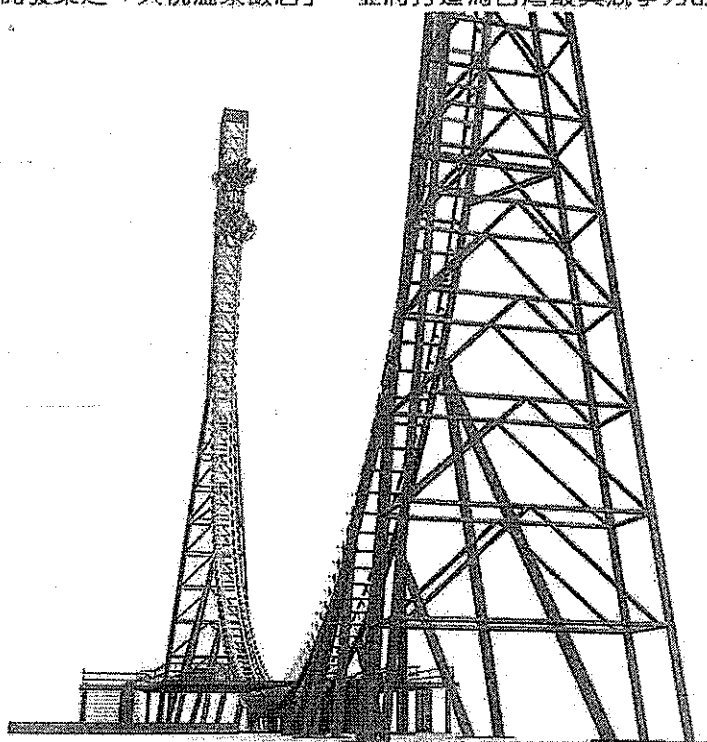
Services: Commercial development and operation of recreation, theme park, mall, restaurants and hotel properties.

Real Estate
Developer

15 16



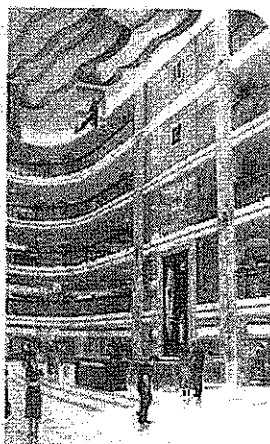
義大開發營業範圍包括休閒、娛樂、購物、餐飲、及飯店等商業綜合開發，為義聯集團地產及休閒事業體主要成員，並主導高雄縣觀音山義大城全區數百億元投資規模之國內最完整休閒造鎮計畫整體開發。目前義大開發公司正積極籌建義大城全區開發案中屬於國內首創國際級複合式休閒娛樂大型購物中心之「義大世界購物廣場」、國內最大室內主題樂園之「義大主題樂園」及約650間客房之全國最大五星級城市休閒渡假旅館「義大皇家酒店」；天悅溫泉休閒公司則持續推動屏東縣車城鄉四重溪溫泉公園民間投資開發案之「天悅溫泉飯店」，並將打造為台灣最具競爭力的觀光溫泉飯店。



E-Da Development Corp. (EDD) is one of the major members of the real estate and leisure business sector under E United Group. EDD provides services of relaxation, amusement, retail, restaurant and hotel.

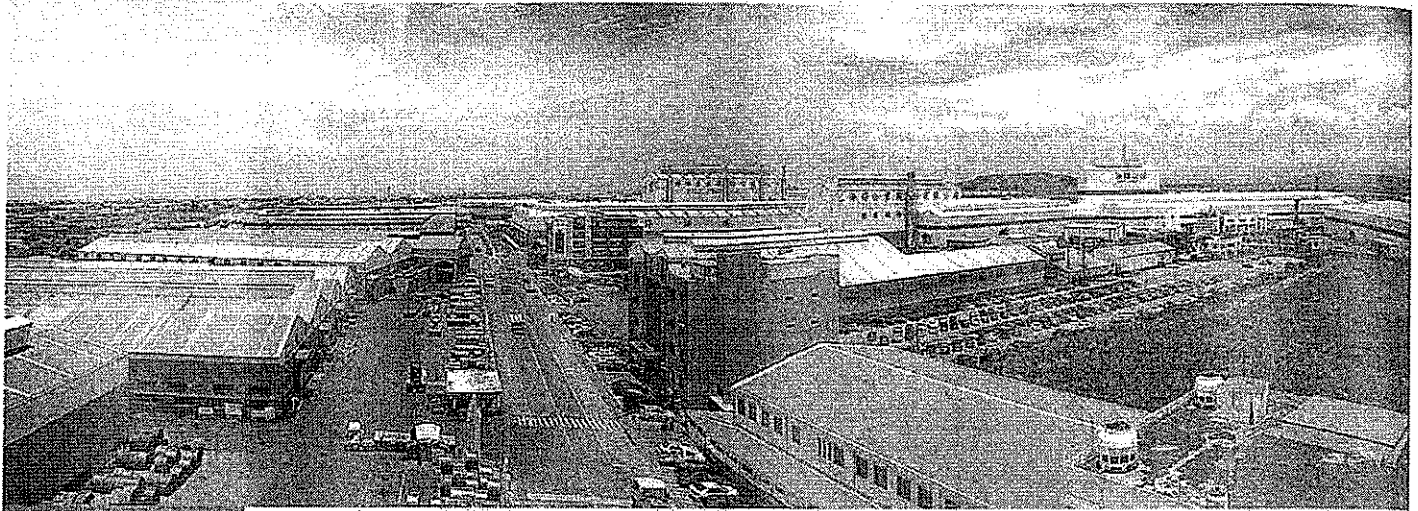
EDD plays the main role of developing the E-Da City Project in Mt. Guanyin, Kaohsiung County. The total investments of the E-Da City Project are estimated exceed tens of billions N.T. dollars and will be the most completed mass leisure business project in Taiwan. E-Da World Plaza and E-Da Theme Park are the major two projects under-developed by EDD. E-Da World Plaza is the first international scale recreation mall and E-Da Theme Park is the largest indoor theme park in Taiwan. E-Da Royal Hotel is the largest 5 star city-resort hotel (with nearly 650 guest rooms) in Taiwan.

In the meantime, Skylark Hot Spring Resort Hotel in Pingtung, a BOT project in association with County Government, is under progress by Tian-Yue Hot Spring & Resort International Corp. This hotel project will become the most popular hot spring resort in Taiwan.





燿輝企業股份有限公司
YIEH PHUI ENTERPRISE CO., LTD.



設立日期：1986年3月

資本額：新台幣139億元

員工人數：約1,500人

產線：二條酸洗線、四座冷軋機、四條連續式熱浸鍍鋅線、
三條連續式烤漆線、九條製管線

主要產品：酸洗鋼捲、冷軋鋼捲、熱浸鍍鋅/鍍5%鋁鋅/鍍55%鋁鋅
鋼捲、彩塗烤漆鋼捲、鋼管、鋼構、運搬起重設備

Date of Establishment : March, 1986

Capital : NT\$ 13.9 billion

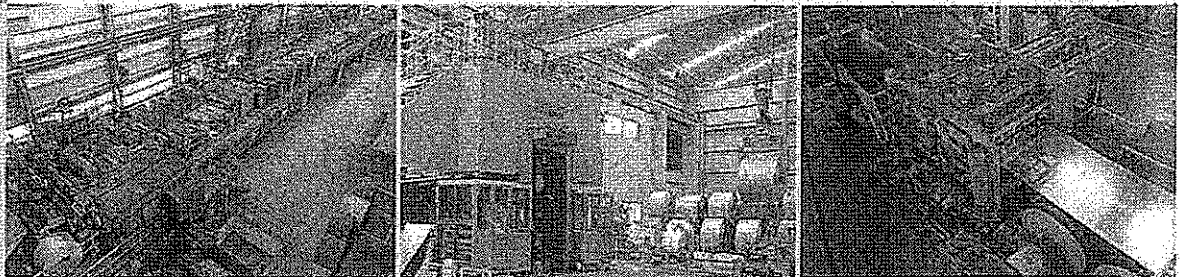
Number of Employees : 1,500

Production Lines : 2 pickling lines, 4 cold rolling mills,
4 continuous hot-dip galvanizing lines,
3 continuous pre-painting lines, 9 pipe-forming lines

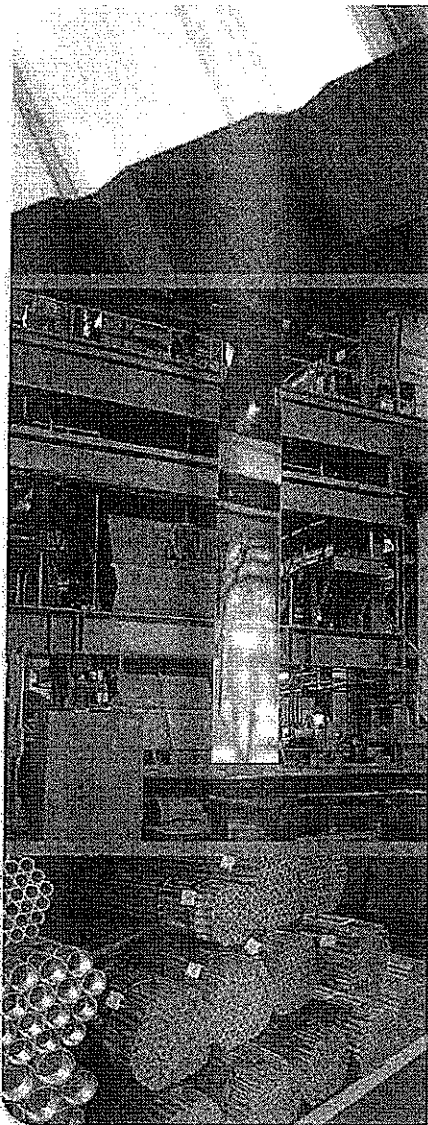
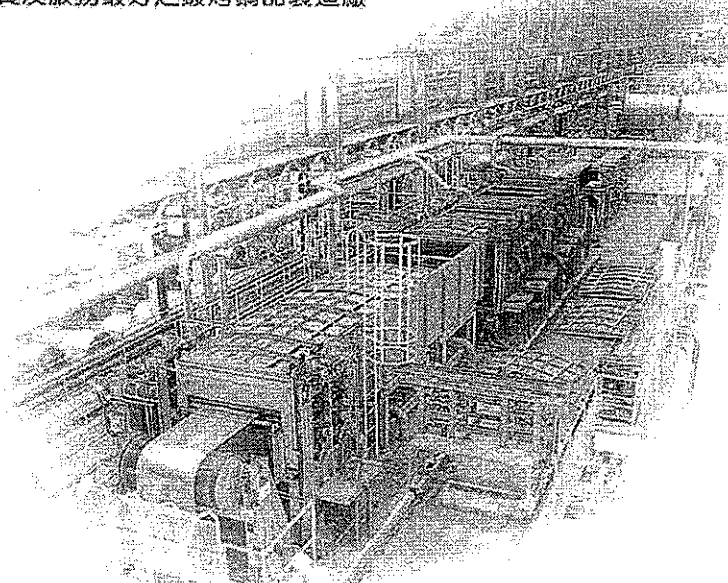
Main Products : Pickled Steel Coils, Cold Rolled Steel Coils,
Hot-Dip Zinc / 5% / 55% Al-Zn Coated & Color Steel
Sheets, Steel Pipes, Steel Structure, Material
Handling Equipment

Manufacturing

17 18



燁輝企業於1986年設立，目前主要產線設置於橋頭廠區與屏東廠區，每年生產鍍鋅鋼捲130萬噸，烤漆鋼捲43萬噸，為台灣及東南亞地區最大的鍍烤鋼品專業製造廠，也是全世界產量最大的鍍烤廠，同時也是台灣最大鋼管製造廠，鋼管年產量可達12萬噸以上。燁輝公司除ISO 9001、ISO 14001、OHSAS 18001等管理系統認證外，也是全球鋼鐵業首家通過IECQ QC 080000 HSPM認證公司。燁輝公司自開始生產以來，歷經15年的擴建，雖然國內外市場競爭非常激烈，本著以創造利潤、精益求精及贏得信任的經營方針服務客戶，每年業績均能大幅成長。今後將在回饋社會之理念下，繼續降低成本及開發高附加價值之產品，成為不僅是產量最大亦是效率最高、品質及服務最好之鍍烤鋼品製造廠。



Established in 1986, Yieh Phui's major production lines operate in its Kaohsiung Works and Pingtung Works. The annual capacity is 1.3 million tons of

galvanized steel coils and 430,000 tons of pre-painted steel coils, which make Yieh Phui the largest specialized producer of coated steel in Southeast Asia, and the world's largest independent hot-dip galvanizer and coil coater. Furthermore, the company is the largest steel pipe manufacturer in Taiwan, capable of producing over 120,000 tons of steel pipes annually. Yieh Phui is not only registered by ISO 9001, ISO 14001 and OHSAS 18001, but the first company that acquires IECQ QC 080000 HSPM

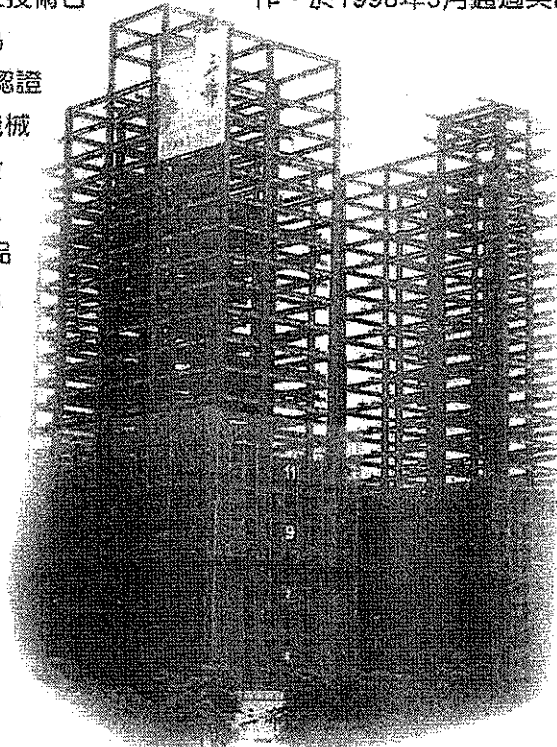
approval among global steel industries. Since its establishment, Yieh Phui has experienced 15 years of continuous expansion. Regardless of the rigorous competition both in domestic and international markets, Yieh Phui has recorded significant growth in its sales each year. The company insists on its corporate mandate of profit creation, continuous improvement and building trust in serving its customers. With the vision to contribute to the society, Yieh Phui will continue to reduce its costs and develop high value-added products. Its objective is not only to become the largest, but also the most efficient galvanizer and to produce the best quality products.



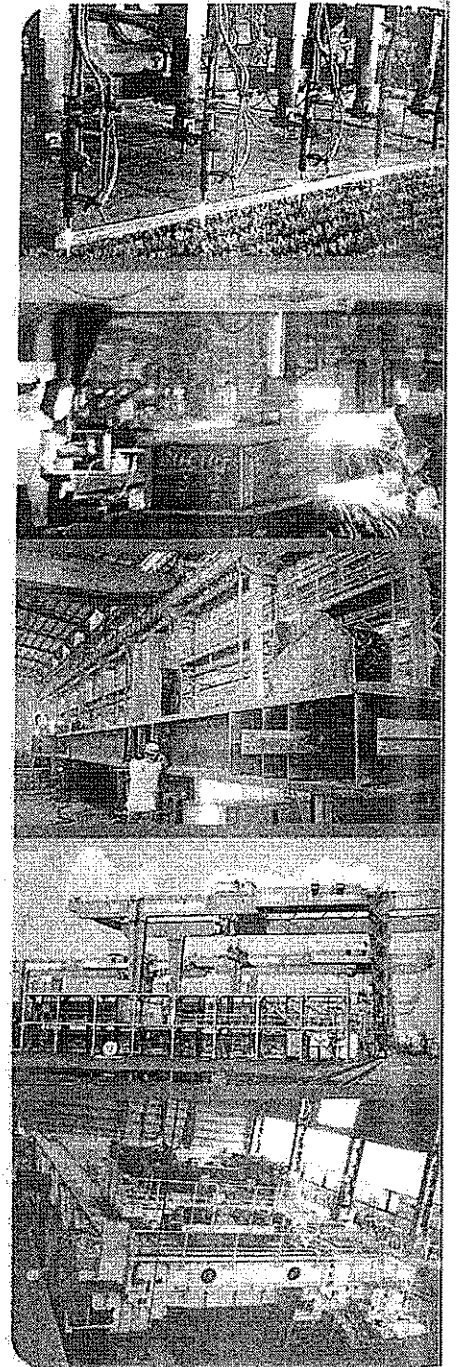
燁輝企業——工程事業部

燁輝企業工程事業部目前有兩個工廠，分別位於高雄縣路竹鄉與燕巢鄉，路竹廠為國內主要鋼構製造專業廠，擁有國內最新式型鋼組立(BH)生產線、全焊道全滲透製程之箱型柱(BOX)生產線、二次型料加工線及各式CNC泛用加工設備。為提升生產技術，與日本川崎重工技術合作，於1998年3月通過英國勞

氏驗船協會認證，成為ISO9001:2000合格認證廠商。燕巢廠為運搬機械製造廠，擁有各式運搬起重設備製作能力，以「擎天牌AIRSTAR」品牌行銷全球，品質系統ISO9001:2000由SGS台灣檢驗科技認證合格，為目前台灣少數具有設計能力之最大起重機械專業製造廠。



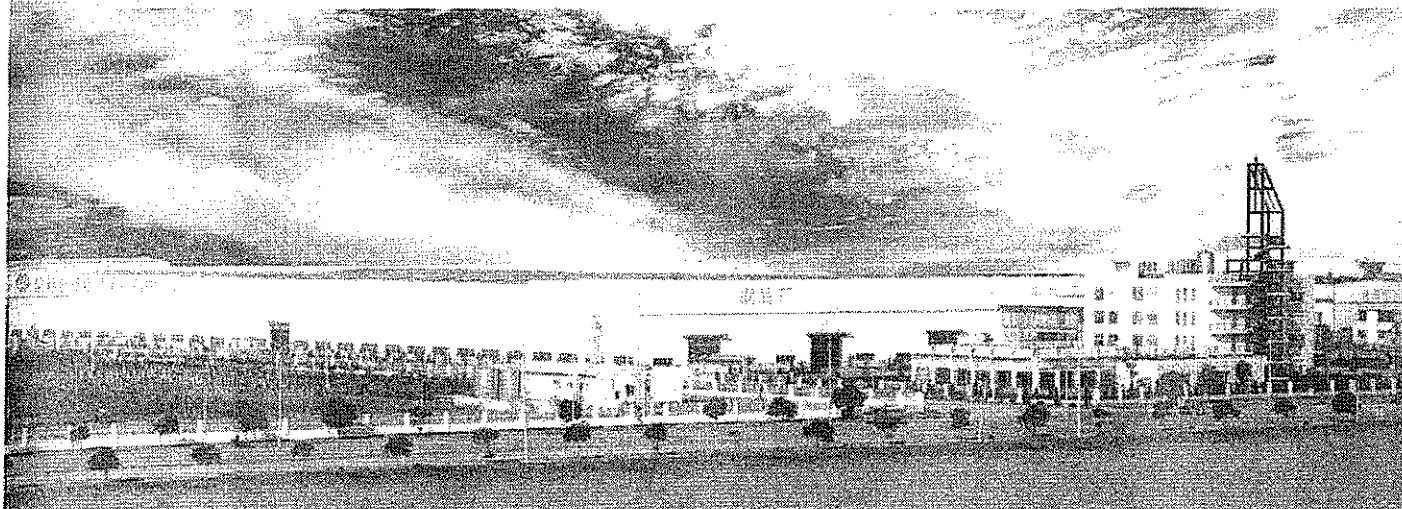
Yieh Phui's Engineering Business Division has two production plants which are located at Luhtzu Township and Yanchao Township respectively. Luhtzu Plant focuses on steel structure production. The technology of fabricating steel structure was developed via the cooperation with Kawasaki Heavy Industries of Japan, which includes the state-of-the-art type of built-up H-beams and the well welded Box column with the goal of improving fabrication technique. Yanchao Plant has been approved as an ISO 9001:2000 registered firm by Lloyd's since March 1998. It is the largest material handling equipment manufacturer in Taiwan, whose production mainly focuses on design, manufacture and erection of diversified cranes, container cranes, and straddle carriers. "AIRSTAR" is the world famous brand for Yanchao plant's cranes. Its quality system is also approved to meet the standards of ISO 9001: 2000 by SGS Taiwan.





常熟啟揚新興建材有限公司

CHANGSHU CHIEF LEADING EDGE CONSTRUCTION MATERIALS CO., LTD.



設立日期：2001年4月
位置：江蘇省常熟經濟開發區沿江工業區
投資金額：約3千萬美元
土地面積：13萬平方米
員工人數：約300人
營業項目：大樓鋼構、廠房鋼構設計、製造、安裝
各類鋼品之剪裁、分條

Date of Establishment: April, 2001

Location: Riverside Industrial Park, Changshu Economic Development Zone, Jiangsu, China

Initial Investment: 30 Million USD

Lot Area: 130,000 m²

Number of Employees: 300

Main Service: Steel structure design, manufacturing and assembling for buildings and mills.
Coil cutting, shearing and slitting

常熟啟揚新興建材有限公司是於2001年4月由燁輝投資設立，位於江蘇省常熟經濟開發區沿江工業區，投資金額為3千萬美元，土地面積達13萬平方米，主要從事大樓鋼構、廠房鋼構設計、製造及安裝，另外尚包括各類鋼品之裁剪、分條等，年產量規模可達30萬噸。

Changshu Chief Leading Edge Construction Materials was invested by Yieh Phui in April 2001. It is located inside the Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, China. The total investment has reached US\$30 million, and the plant occupies a land area of 130,000 square meters. The company is engaged mainly in design, manufacture and assembly of steel structure of buildings and mills. It also provides services for cutting, slitting and shearing of a variety of steel products, with an annual capacity of 300,000 tons.

Manufacturing



烨辉(中国)科技材料有限公司

YIEH PHUI CHINA TECHNOMATERIAL CO., LTD.



設立日期：2001年12月

位 置：江蘇省常熟經濟開發區沿江工業區燁輝路1號

投資金額：約2.313億美元

土地面積：23萬平方米

員工人數：約900人

產 線：一條酸洗線、二座冷軋線、二條連續熱浸鍍鋅線、
二條連續鋼捲烤漆線（第三條熱浸鍍鋅線建設中）

主要產品：酸洗鋼捲、冷軋鋼捲、熱浸鍍鋅/鍍5%鋁鋅/鍍55%鋁鋅鋼捲
、彩塗烤漆鋼捲

Date of Establishment : December, 2001

Location : 1, Yiehphui Road, Riverside Industrial Park, Changshu
Economic Development Zone, Jiangsu, People's
Republic of China

Initial investment : US \$ 231.3 million

Lot Area : 230,000m²

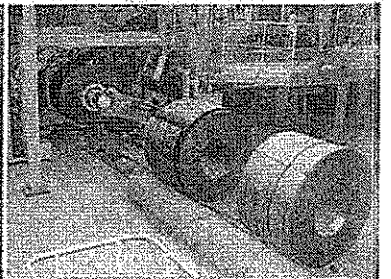
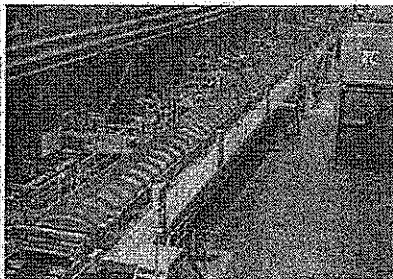
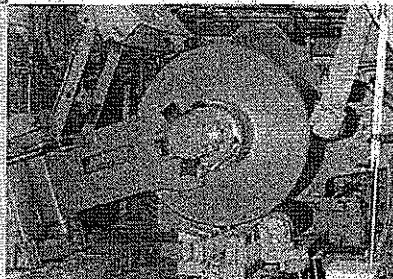
Number of Employees : 900

Production Lines : 1 Pickling Line, 2 Reversing Cold Rolling Mills, 2 Continuous
Hot-Dip Galvanizing Lines, 2 Continuous Pre-Painting Lines
(No. 3 Continuous Hot-Dip Galvanizer Line under construction)

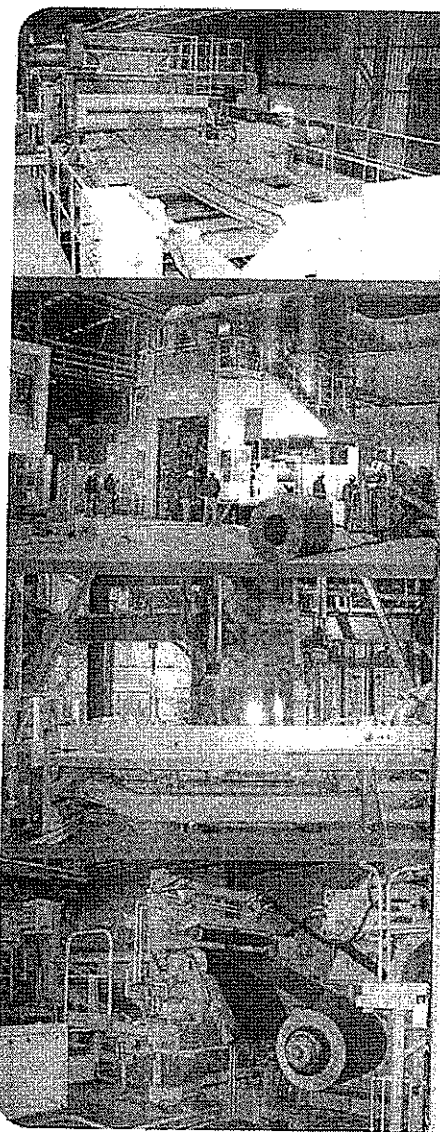
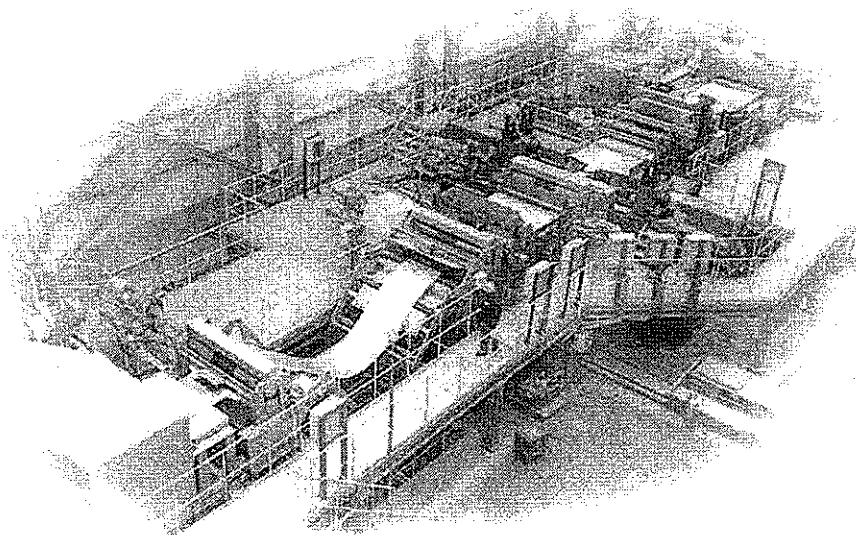
Main Products : Pickled Steel Coils, Cold Rolled Steel Coils, Hot-Dip
Zinc / 5% / 55% Al-Zn Coated & Color Steel Sheets

生 產
Manufacturing

21 22



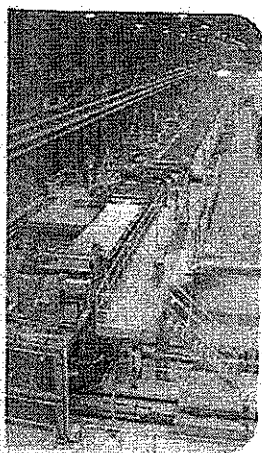
燁輝(中國)科技材料公司是於2001年由燁輝公司轉投資設立。其位置與常熟啓揚新興建材同在江蘇省常熟經濟開發區沿江工業區內，投資金額為2.313億美元，土地面積達23萬平方米，已先後完成一條酸洗線，二座冷軋機，二條連續熱浸鍍鋅線，二條連續鋼捲烤漆線，並正建設第三條連續熱浸鍍鋅線，全部建廠完成，每年可生產90萬噸之酸洗鋼捲、60萬噸之冷軋鋼捲、90萬噸熱浸鍍鋅鋼捲、以及烤漆鋼捲36萬噸。



Established in 2001, Yieh Phui(China)Technomaterial is also invested by Yieh Phui. Same as Chief Leading, it is located in the Riverside

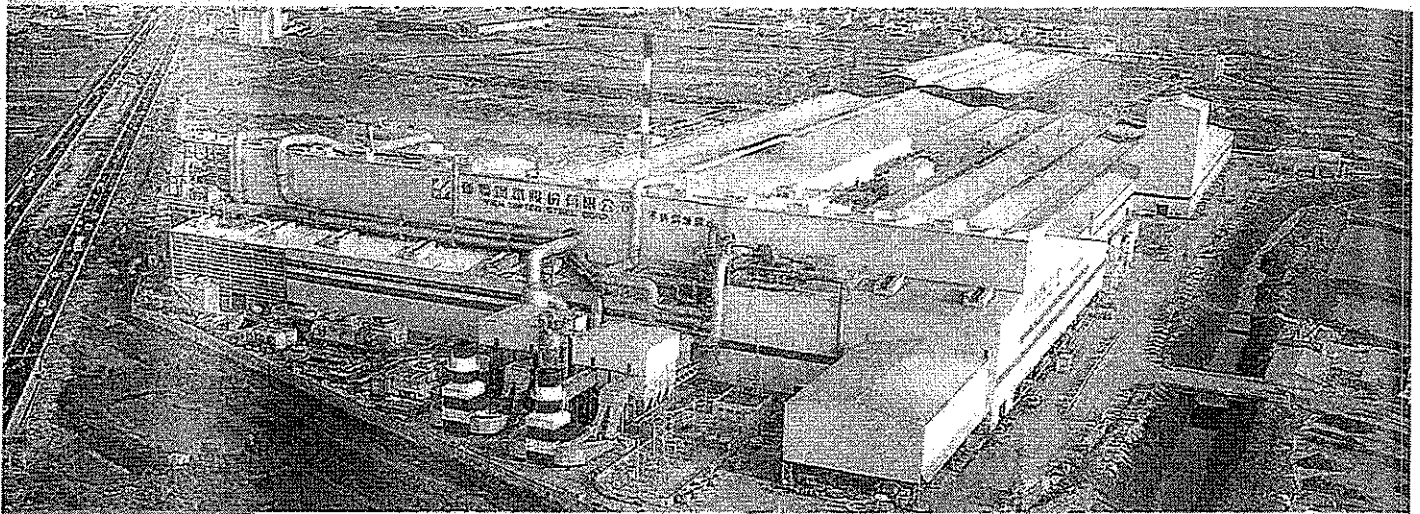
Industrial Park Changshu Economic Development Zone, Jiangsu Province, China. The total investment is about US\$231.3 million, and the plant occupies a land area of 230,000 square meters. One pickling line, two cold rolling mills, two continuous hot-dip galvanizing lines and two continuous pre-painted lines have been commissioned. Currently the third

continuous hot-dip galvanizing line is under construction. Once the construction of the entire plant is completed, its annual capacity is expected to reach 900,000 tons of pickled steel coils, 600,000 tons of cold rolled steel coils, 900,000 tons of hot-dip galvanized steel coils, and 360,000 tons of pre-painted steel coils.





燁聯鋼鐵股份有限公司
YIEH UNITED STEEL CORP.



設立日期：中華民國77年12月

資本額：新台幣166.3億元

員工人數：約2,100人

產線：一貫作業不銹鋼廠，含煉鋼、熱軋、冷軋

主要產品：熱軋不銹鋼黑皮鋼捲、熱軋不銹鋼NO.1鋼捲、
冷軋不銹鋼鋼捲

Date of Establishment : December, 1988

Capital : NT\$16.63 billion

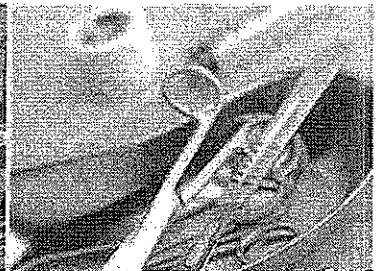
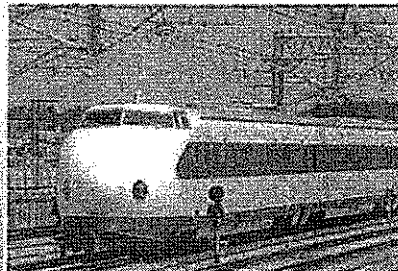
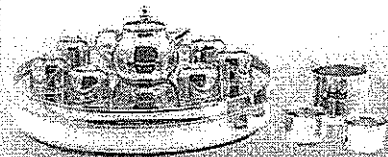
Number of Employees : 2,100

Production Lines : Integrated manufacturing processes including
steel making, hot rolling and cold rolling

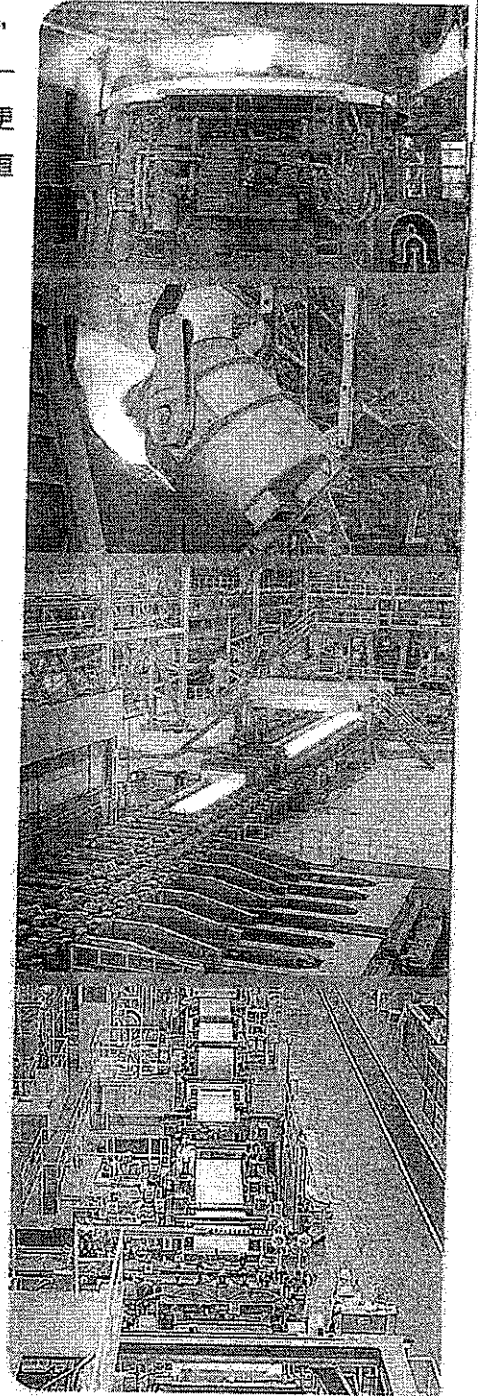
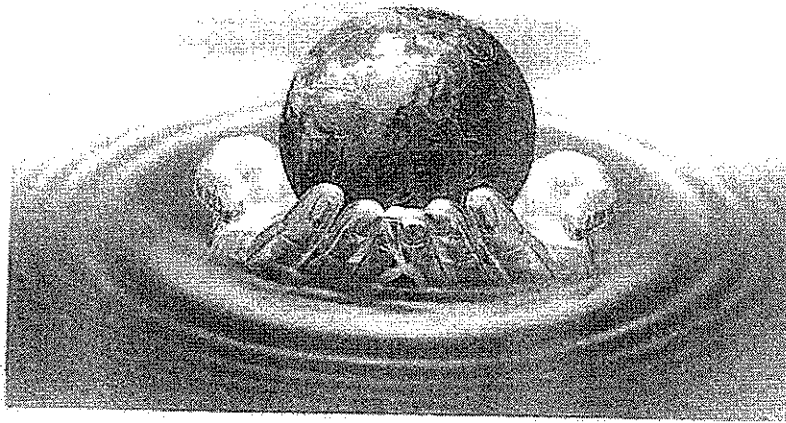
Main Products : Stainless Black HRC, Stainless No.1 HRC,
Stainless CRC

Manufacturing

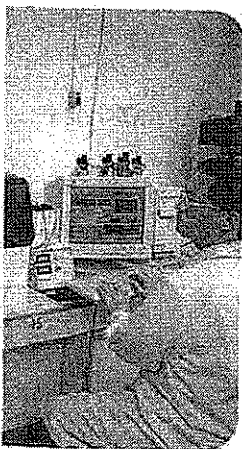
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燁聯鋼鐵為台灣唯一擁有煉鋼、熱軋、冷軋完整製程的一貫作業不銹鋼廠，總投資金額超過新台幣400億元，在全體員工的努力耕耘下，煉鋼年產量已超越百萬噸，熱軋與冷軋年產量分別已突破95萬噸及60萬噸，並已通過ISO9001品質、14001環境及OHSAS18001職業安全衛生等多項管理系統認證。燁聯是不銹鋼的製造業者，更是不銹鋼的服務業者，因此，自成立以來，除了產量的不斷提升外，更秉持著以顧客為導向，並以建構一「更大、更快、更好」之國際專業不銹鋼廠為發展策略，以更快的交期、更快的服務及更好的品質，提供下游客戶更好的服務，期能提升公司整體價值創造競爭優勢。



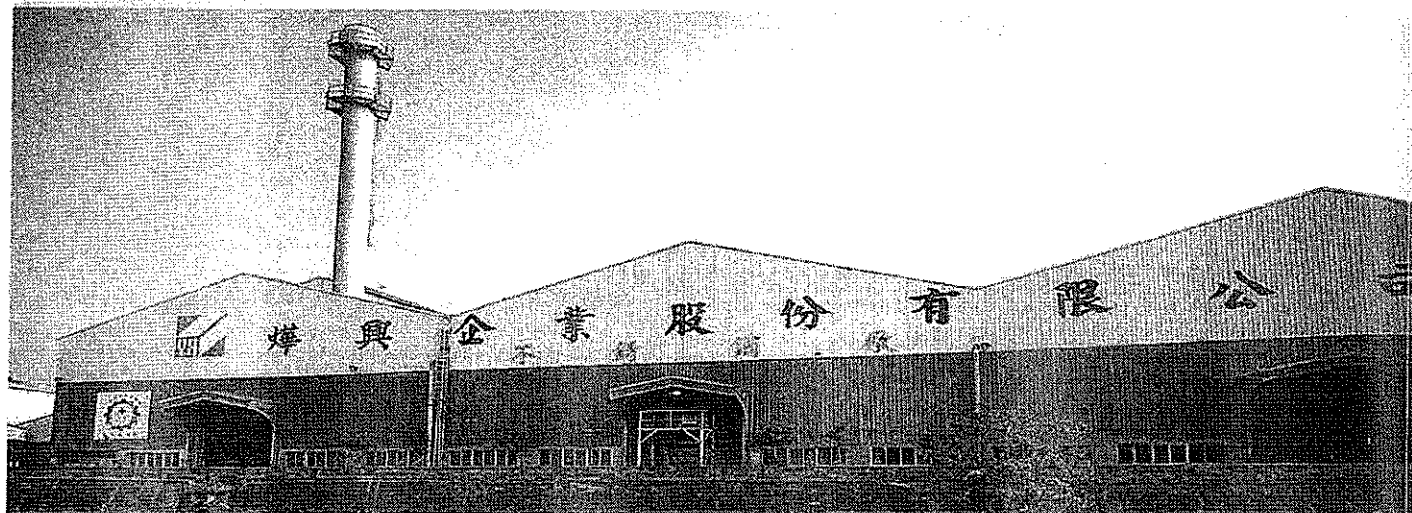
YUSCO is the one and only integrated stainless steel producer in Taiwan. The company invest over NT\$40 billion. There are currently more than 2,100 employees serving in YUSCO, contributing to a annual capacity of over 1 million tons of steel making, 950,000 tons of hot rolling, and 600,000 tons of cold rolling. YUSCO is proud to be certified with ISO9001 for the quality management, 14001 for the environmental management and OHSAS18001 for the occupational safety and health management. YUSCO is not only a manufacturer of stainless steel, but also a service provider. Since its establishment, it not only works hard to maximize its output, but also strives to provide a customer oriented services. YUSCO's vision is to be a "larger, faster and better" international specialized stainless steel manufacturer, which means to provide clients with faster delivery, better services and higher quality. YUSCO is expected to march forward with recognized overall value and competitive advantages.





燁興企業股份有限公司

YIEH HSING ENTERPRISE CO., LTD.



設立日期：中華民國67年7月

資本額：新台幣73億元

員工人數：約277人

產線：軋延線、固溶化、酸洗線

主要產品：各類線材盤元-包括不銹鋼、碳鋼、合金鋼、快削鋼
不銹鋼管之製造及銷售

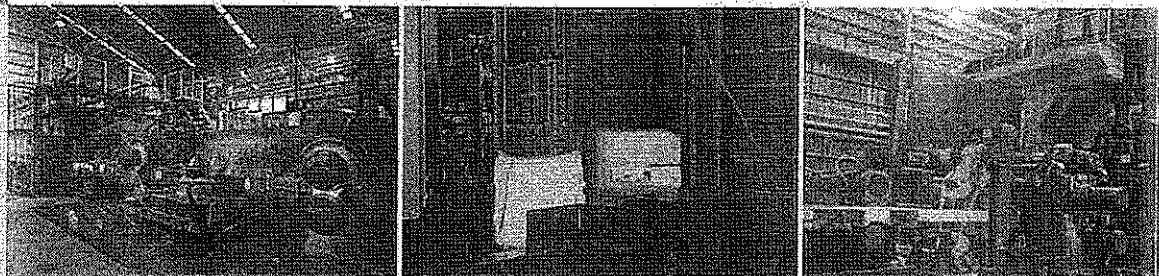
Date of Establishment : July, 1978

Capital : NT\$ 7.3 billion

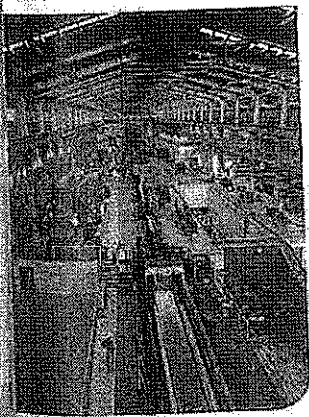
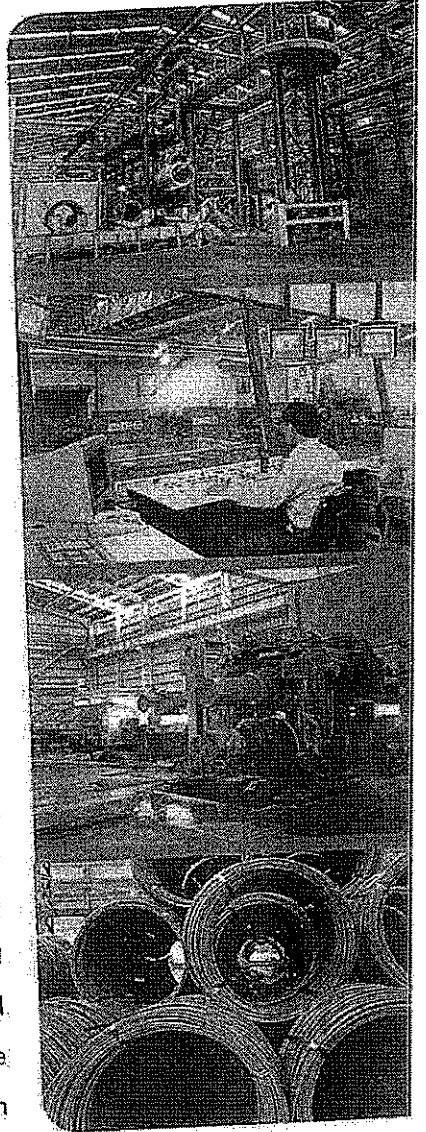
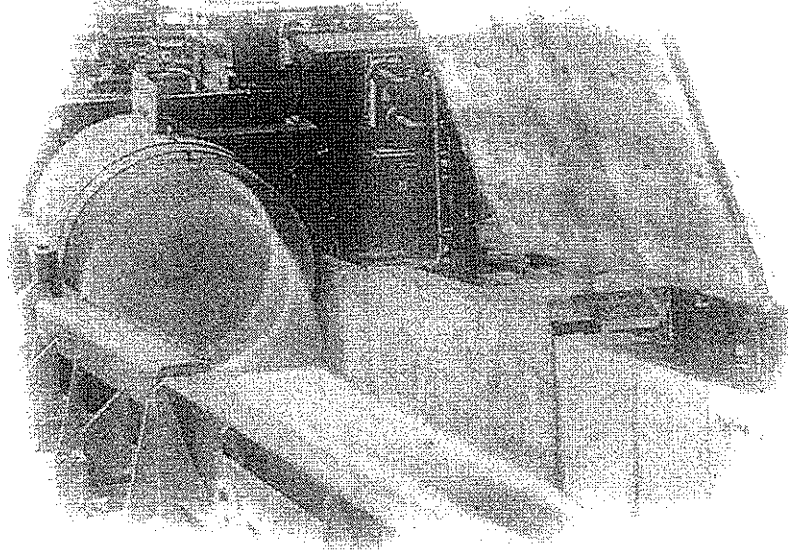
Number of Employees : 277

Production Lines : Rolling Mill, Solution Annealing, Pickling Line

Main Products : Stainless Steel Wire Rod, Carbon Steel Wire Rod,
Free Cutting Steel Wire Rod, Alloy Steel Wire Rod



輝興公司為義聯集團於民國67年7月創立之第一家公司，創立初期以碳鋼、鍍鋅鋼管為主要產品，民國80年加入岡山線材廠，民國86年加入屏南線材廠，目前主要產品為各類線材盤元，包括不銹鋼、碳鋼、合金鋼、快削鋼，年產能約200,000噸，為國內少數可完整提供各鋼種、尺寸盤元之大廠；供應下游客戶製成各式螺絲、螺帽及各項工業產品、電子產品及航太等基礎零件。輝興公司擁有完整的檢驗設備，並通過ISO 9001品質認證，確保所生產產品符合國際標準及客戶需求。成立之初輝興即以快速回應客戶需求、快速交貨、快速反應市場資訊之三快服務客戶，未來亦將秉持著相同精神提供客戶所需，並期望能持續發展成為最專業、最具競爭力的線材專業生產廠商。



*Y*ieh Hsing is the first company of E United Group. Yieh Hsing started as a steel producer in carbon steel tube and pipe. In 1992, Yieh Hsing commissioned its first SMS wire rod line as well as production and sales of stainless steel wire rod, carbon steel wire rod, free cutting steel wire rod and alloy steel wire rod which made it one of the most professional manufacturers in Taiwan, now. Our products are available for various application for downstream customers, such as nuts screw wires, automobile parts, machine parts hardware and tools etc. In order to meet customers' requirement, Yieh Hsing sets up a complete quality control system. We are also awarded the ISO 9001 certificate. Yieh Hsing established 3Qs in its service policy to ensure customer satisfaction: Quick response, Quick delivery, Quick reaction. Yieh Hsing's vision lies in continuous advancement, and to become a renowned professional steel producer.



燁茂實業股份有限公司
YIEH MAU CORP.



設立日期：中華民國77年3月

資本額：新台幣16.2億元

員工人數：約105人

產線設備：分條機、整平及裁板機、拋砂研磨機、鏡面研磨機

主要產品：不銹鋼不同表面之加工生產、鋼鐵貿易及銷售

集合住宅、辦公室之投資興建、銷售。

Date of Establishment: March, 1988

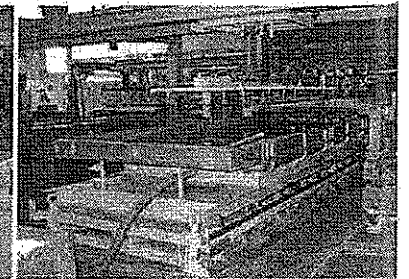
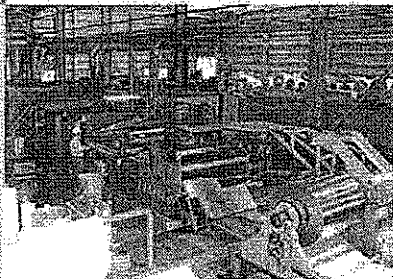
Capital: NT\$ 1.62 billion

Number of Employees: 105

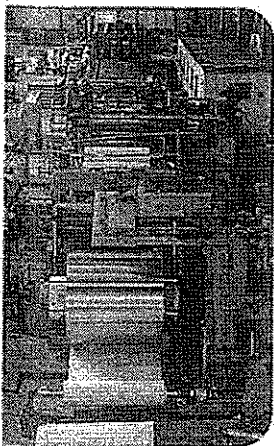
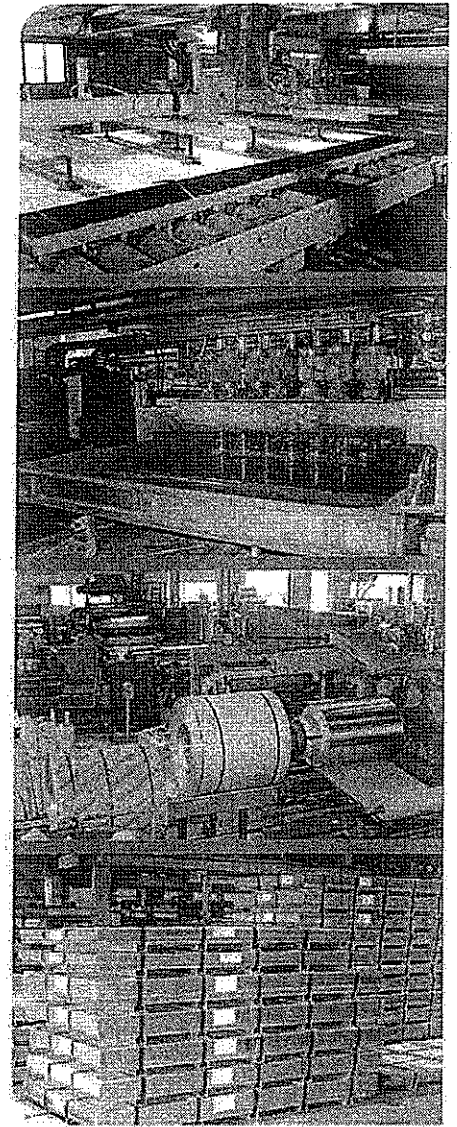
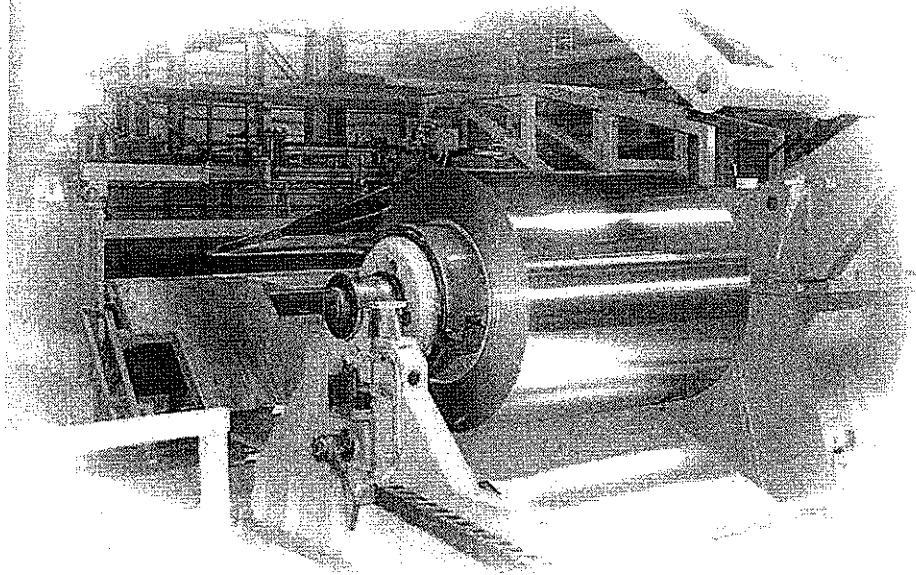
Production Facilities: Slitting Line/ Leveling and Cut to Length Line/
Grinding And Polishing Line/ Mirror Finishing

Product and Service: Steel Products Trading, Production and sales of
Stainless Steel, Alloy Steel and specialty Steel.

Manufacturing



燁茂實業初期從事鋼品之進出口貿易及國內銷售，扮演集團內貿易商角色。1994年起，轉入製造業，生產及銷售不銹鋼、合金鋼等特殊鋼線材，但仍維持原鋼鐵貿易商功能，其中貿易及製造業約佔一半。並於1996年起，朝不銹鋼下游加工業發展。目前高雄縣路竹廠已開始生產，產品含鏡面，髮絲不銹鋼捲板等。2008年起將陸續引進厚板裁剪設備，將成為不銹鋼中間製品之主力供應商。

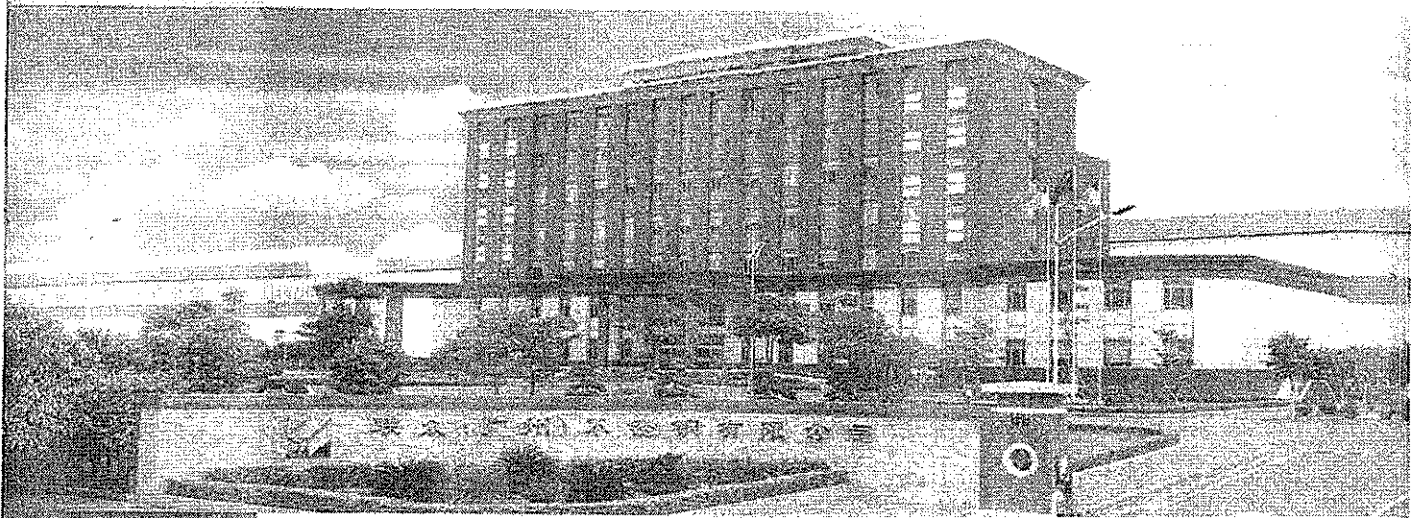


*Y*ieh Mau corporation (YM) act as a trading house for all the metal products. In 1994, YM constructed a stainless steel wire rod processing plant to expand business scope to the manufacturing field with an annual sales volume up to NTD 5 billion level. From 1996, a new plant started to produce high value added stainless steel surface treatment products. The cut to length business of hot rolled stainless will be launched in 2008. YM is a key provider with wide range of stainless steel in flat in global market.



联众(广州)不锈钢有限公司

LIANZHONG STAINLESS STEEL CORPORATION



設立日期：2001年12月

位置：廣州經濟技術開發區東區

投資金額：約8億美元

土地面積：120萬平方米

員工人數：約2500人

產線：煉鋼、熱軋、冷軋一貫作業不銹鋼廠

最終產品：不銹鋼扁鋼胚、不銹鋼鋼板、熱軋不銹鋼黑皮鋼卷、
熱軋不銹鋼白皮鋼卷和冷軋不銹鋼鋼卷

Date of Establishment: December, 2001

Location: Economy and Technology Development Zone, Gungzhou, China

Initial Investment: 800 million USD

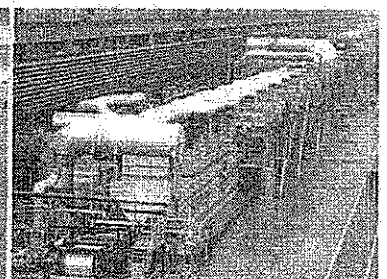
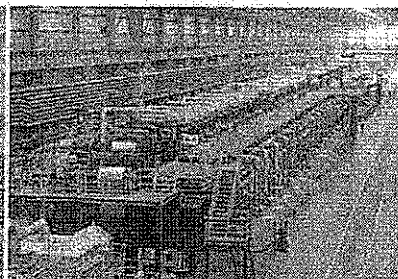
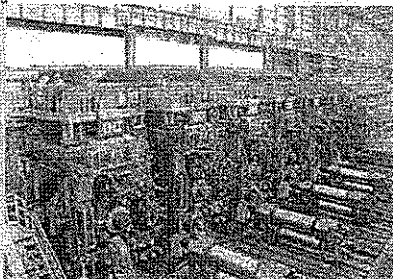
Lot Area: 1.2 million m²

Number of Employees: 2500

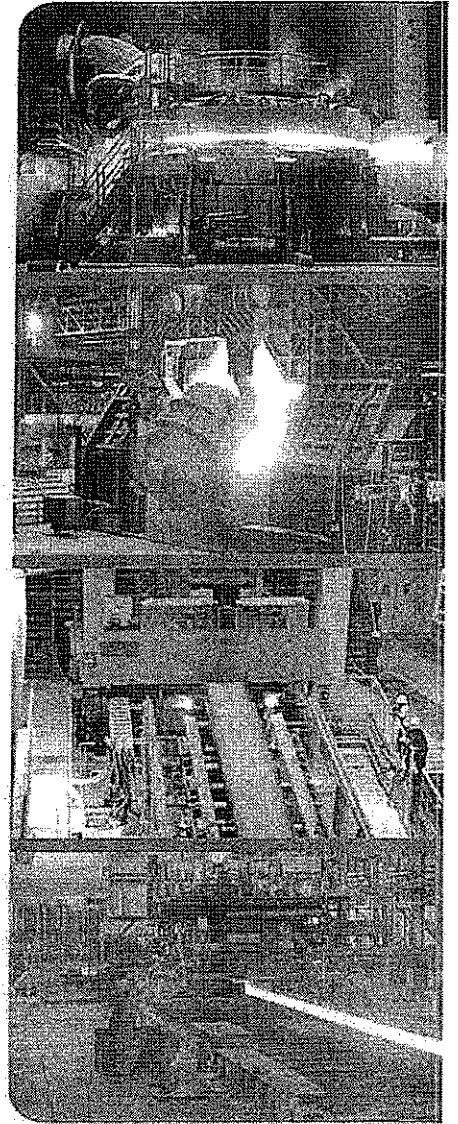
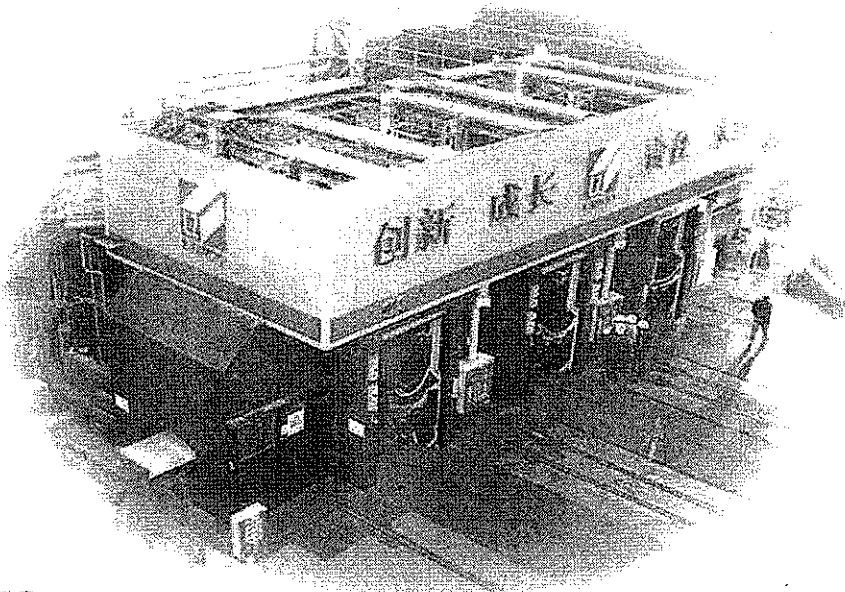
Production Lines: Integrated manufacturing processes including steel making,
hot rolling and cold rolling

Main Products: Stainless slab, Stainless plate, Stainless black hot rolled coil,
Stainless No.1 hot rolled coil, Stainless cold rolled coil

Manufacturing

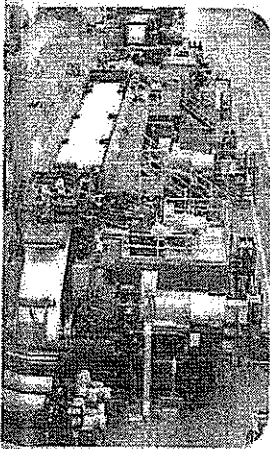


聯衆(廣州)不銹鋼有限公司為中國華南地區第一家擁有煉鋼、熱軋、冷軋完整製程的一貫作業不銹鋼廠和最大的專業不銹鋼生產基地，由燁聯公司轉投資設立，其設備、工藝及技術均達到世界先進的水平，具有世界上第一條連續式軋延、退火、酸洗、冷軋不銹鋼產線，以及目前大陸地區唯一可以生產10mm厚熱軋不銹鋼捲的熱軋退火酸洗線。同時在建設規劃之初即優先考慮能源的利用效率和生態環境的保護，採用了世界最先進的各式防治污染設備，以善盡維護社會資源的責任。聯衆公司已通過了ISO9001、ISO14001、OHSAS18001、PED、ISO17025等多項管理體系和產品國際認證，將以發展為世界頂尖不銹鋼專業製造企業為目標，努力建設具有國際競爭力的示範性不銹鋼大廠。



Lianzhong (Guangzhou) Stainless Steel Corporation (Lisco), designed with steel melting, slab casting, hot rolling, cold rolling, is the first and

largest professional integrated stainless steel manufacturer in the Southern China. Invested by YUSCO, its technology is acknowledged as the most advanced in the world. WRAPL is the first continuous cold rolled annealing pickling line in the world and HAPL is the only line that can process 10 mm-thick coils in Mainland China. From the beginning of construction, Lisco adopted the most advanced facilities for efficient utilization of energy and ecological environmental protection. Lisco has been approved as ISO9001, ISO14001, OHSAS18001, PED, and ISO17025 by Det Norske Veritas(DNV). With the vision to be a top stainless steel manufacturer in the world, Lisco works hard for being a model of competitive stainless steel manufacturer.



未來
展望

Prospects

Medical Services & Health Care

Manufacturing

不斷的創新與成長，是企業永續經營的動力。展望未來，在生產事業體系，除了繼續增強核心產品之競爭力外，「立足台灣、全球佈局」更是未來重要的營運方針。在教育體系方面，在現有的基礎上，期許能兼顧人本與科技的教育宗旨，滿足學生在專業知識的追求，積極與全球知名大學合作，期盼培養具宏觀的優秀人才，並以設立醫學院為目標，朝具國際水準之綜合大學發展。

在醫療體系，除了持續引進全球頂尖的儀器和設備外，未來將朝醫學中心及高品質醫療照護發展，並成立六大醫療中心，以仁心與堅實的醫療團隊來服務民眾。

在地產及休閒方面，積極進行觀音山大學城整體開發計畫，創造大高雄地區獨具風格、休閒、娛樂、購物與人文的觀光地標，以提升南台灣民眾的生活品質。

義聯集團已歷經多次不景氣循環的考驗，也深切體會唯有建構精實的營運體系，不斷的創新與發展，才能讓事業永續經營，以善盡企業的責任，樹立企業在社會中的價值。



Real Estate and Leisure Business
Real Estate and Leisure Business

Constant innovation and growth is impetus for business continuity. Looking to the future, by securing a foothold in Taiwan, while maintaining a global perspective, is the major operating policy of the manufacturing sector as well as continuing to improve the competitiveness of our core products.

For the education sector, we expect to build on the existing foundation and satisfy students' pursuit of professional knowledge in both the areas of humanities and technology. We will actively seek collaboration with renowned universities throughout the world, in order to provide training across a broad collection of disciplines. Our goal is to establish a medical school in ISU and develop it towards the direction of an international university.

For the medical services and health care sector, apart from introducing state-of-the-art equipment and facilities from all over the world, the hospital expects to develop itself into a well respected research facility and health care center. The company also wishes to establish six therapy centers, each serving the public with a kind hearted and skilled medical teams.

For the real estate and leisure business sector, the main projects currently underway include the E-Da Community at Guan-Yin Mountain. These projects will create a tourist landmark with unique style, recreational, theme park, mall and humanistic features in the entire Kaohsiung region. Each subsequently enhancing the quality of life among citizens of southern Taiwan.

E United Group has withstood many economic downturns and developed a profound understanding of the qualities required for long term business growth and prosperity, namely, development of operational strength and continual innovation and development.



美聯集團

E-UNITED GROUP

高雄縣燕巢鄉角宿村義大路6號

No.6, E-Da Rd., Jiau Shu Tsuen, Yin Chau Hsiang,

Kaohsiung Hsien, Taiwan

Tel: 886-7-6151111

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<http://www.e-united.com.tw>

Exhibit 3



燁輝(中國)組織表 ORGANIZATION CHART OF YIEH PHUI(CHINA)

Both Yieh Phui and Yieh Phui(China) belong to E UNITED GROUP. Of the two companies, each division has distinct duties and responsibilities for effective vertical communication and lateral coordination. The organization chart is shown as below.

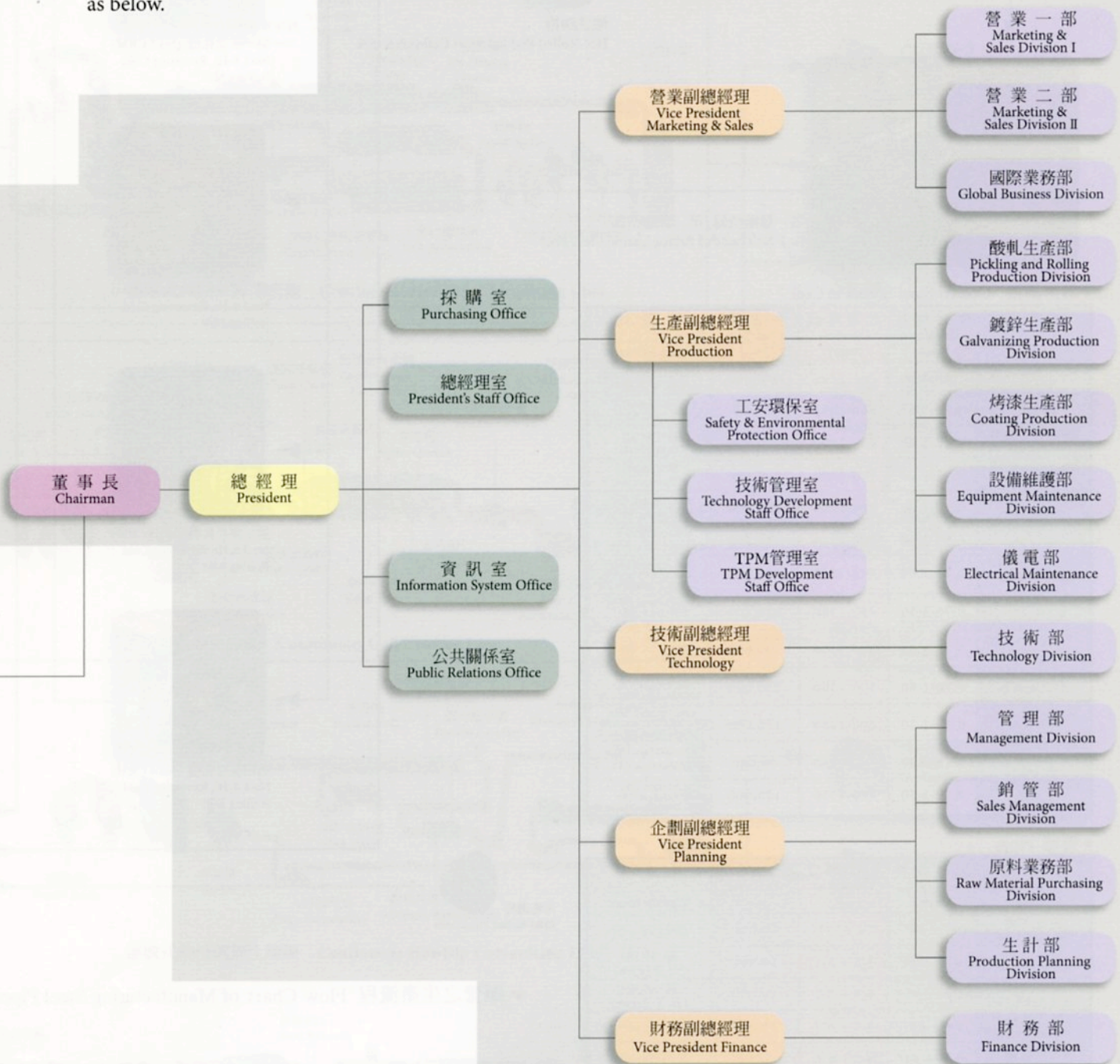
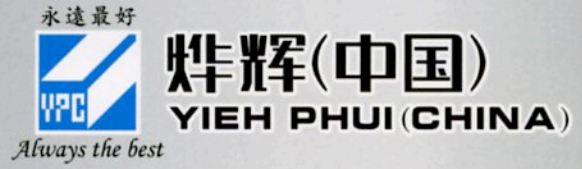


Exhibit 4

PUBLIC RECORD



鋼之美 唯燁輝
Finest Steel at **Yieh Phui**

PROFILE 簡介



PUBLIC RECORD

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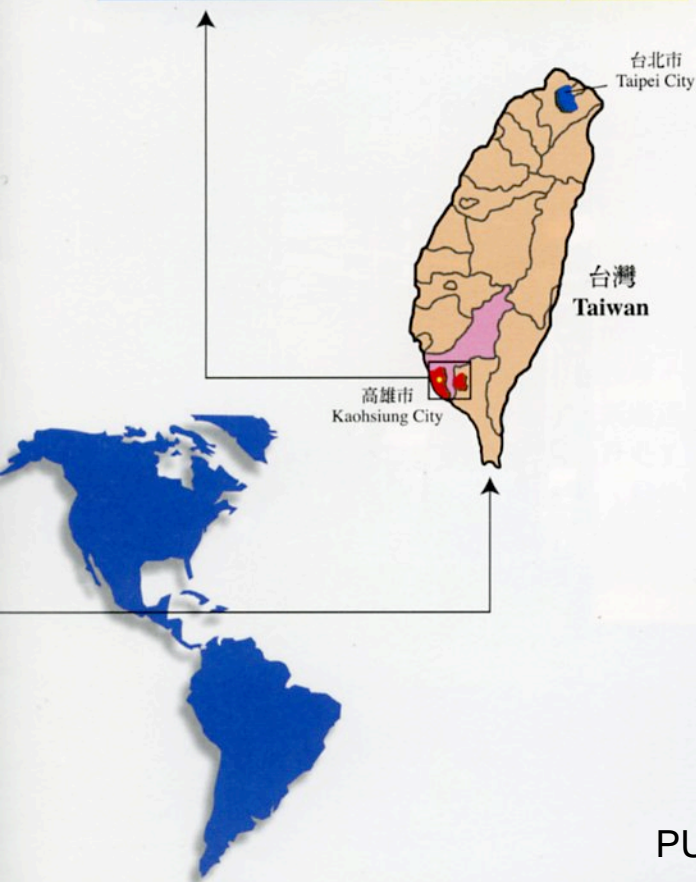
• 位置圖-燁輝(中國)常熟廠
土地面積：230,587m²
廠房面積：86,567.2m²

• Location of Yieh Phui(China)Changshu Works
Land Area : 230,587m²
Factory Area : 86,567.2m²





- 位置圖-燁輝高雄及屏東廠
土地面積：760,503.64m²
廠房面積：195,072.21m²
- Location of Yieh Phui Kaohsiung & Pingtung Works
Land Area : 760,503.64m²
Factory Area : 195,072.21m²



義聯集團經營理念

Management Philosophy of E United Group

創新 INNOVATION 成長 GROWTH

責任 RESPONSIBILITY 永續 SUSTAINABILITY

燁輝企業經營方針

Yieh Phui Enterprise Mandates

創造利潤

利潤是企業生存的基本條件，為客戶提供更多，更佳之獲利條件，以回饋社會，並為公司爭取更多的利益，以分享員工與股東，均為燁輝/燁輝(中國)全體員工一致努力的方向。

精益求精

創新改善是企業進步的原動力，秉持『沒有最好，只有更好』及『專業是我們的優勢，品質是我們的榮譽』之理念，在產品品質、效率、成本與交期上追求完美，提供客戶更好之服務，不斷地進步，是我們一向之目標。

贏得信任

誠信是企業商譽的第一要素，不僅要贏得客戶對燁輝/燁輝(中國)全部信任，更要贏得股東與員工對公司充分之信心，此為本公司一貫之理念。

Profit Creation

Profitability is the fundamental criterion for the survival of a corporation. Not only Yieh Phui's but also Yieh Phui(China)'s employees endeavor to provide our customers with more and better opportunities to achieve profitability as well as to fulfill our social obligations and earn a profit that can be shared between the employees and the shareholders.

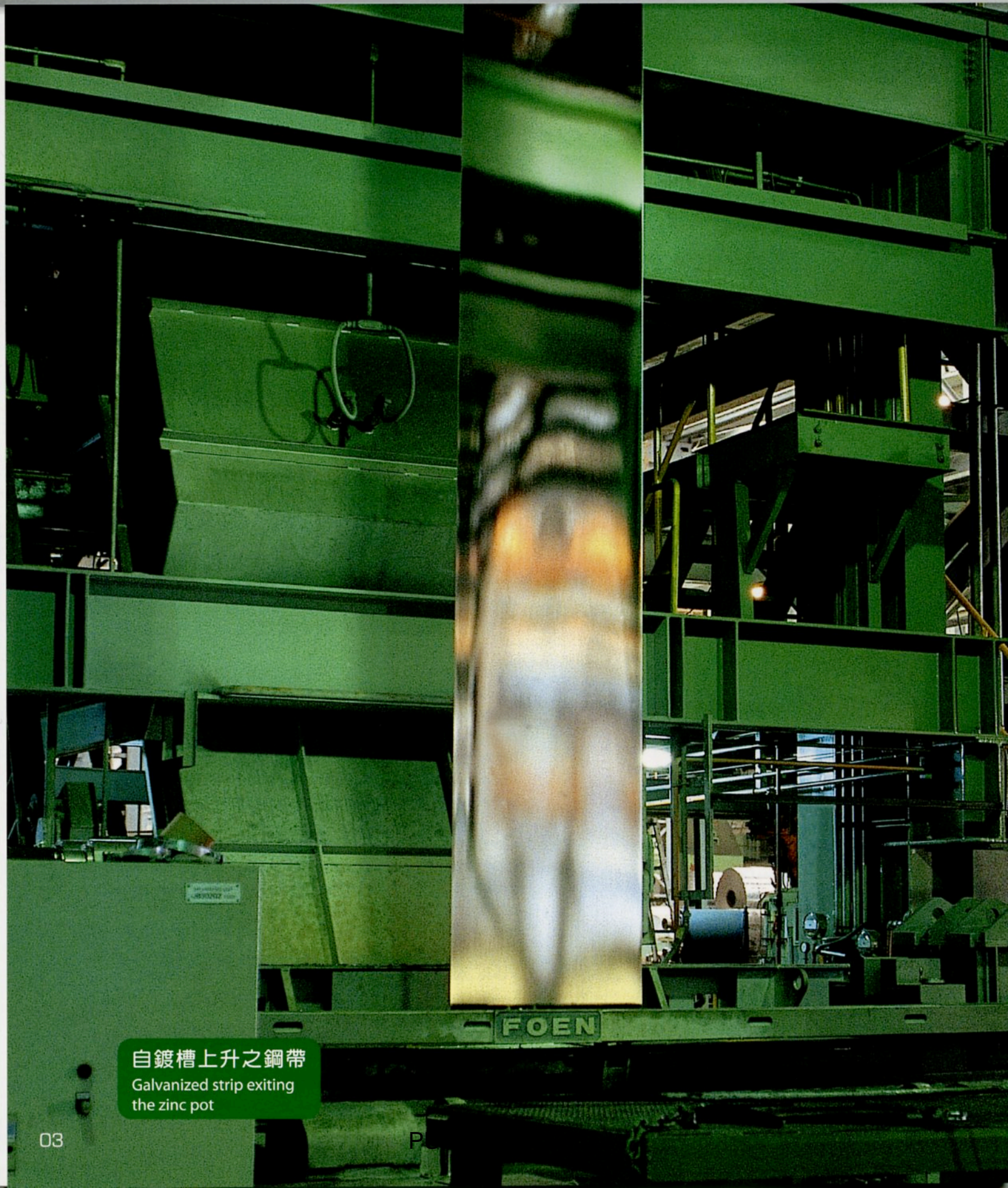
Continuous Improvement

Continuous improvement is the primary driving force for the evolution of a corporation. Striving for perfection in quality, efficiency, cost control, and on-time delivery by following the mottos "There is Always Room for Improvement" and "Professionalism is Our Strength and Quality Product is our Pride", have been the main objectives of our company.

Building Trust

Trustworthiness is the primary element in establishing the credibility of a corporation. Our company believes that the earning of employees' and shareholders' trust is just as important as earning the trust of customers.

第三條連續式熱浸鍍鋅生產線 No.3 CGL



自鍍槽上升之鋼帶
Galvanized strip exiting
the zinc pot



董事長 林義守 / Chairman I. S. Lin

回顧燁輝企業當初創立的動機，乃是有感於八十年代中期，台灣地區的經濟結構、消費概念及環保意識已漸有改變，國民年所得增長率更趨顯著，工安及環保方面所衍生的問題日益增多。環顧當時鋼鐵

產品的項目中，唯獨熱浸鍍鋅鋼捲及烤漆鋼捲，因其具有防蝕性、施工容易、外表美觀、使用壽命長、維護費用低廉及可回收使用等優點，成為較能符合此一時代要求之鋼品。故在規劃之初，即朝將燁輝企業建設為國內最大之一貫作業表面處理鋼板專業製造廠之方向進行建廠，並確立購買全新之最現代化設備為原則，以達到設備之精良、運轉之效率，及產品之品質皆可維持在最佳的狀態。

在1991年5月第一期建廠增設全部完成時，包括酸洗線、冷軋機、熱浸鍍鋅線及烤漆線各一條，產能規模已是當時台灣最大的鍍烤鋼品生產工廠，其後陸續進行第二期的第二條熱浸鍍鋅線及第三期之擴建，第三期增設一條熱浸鍍鋅線、一座冷軋機及增購一條烤漆線，而第四期擴建增設之第三座冷軋機、第四條熱浸鍍鋅線、第三條烤漆線均已於2000年8月之前先後完成，在產能方面，熱浸鍍(鋁)鋅之產能已成為當初設立時之四倍，在產品組合、尺寸範圍最為齊全完整，且生產效率與品質管理等方面與國際先進鋼廠比較皆毫不遜色。

2001年5月在中國大陸常熟市創立啟揚新興建材有限公司，從事鋼捲裁切加工及鋼結構製造與銷售。2001年12月更設立欣瑞科技材料有限公司(已於2006年10月更名為燁輝(中國)科技材料有限公司)，第一期工程酸洗、冷軋、鍍鋅、烤漆四條產線已於2005年3月前陸續投產，第二期擴建之冷軋、鍍鋅、烤漆三條產線及第三期擴建之一條鍍鋅線亦分別於2005年12月前及2008年12月完工投產。而在2003年3月再購買燁興企業之鋼管一廠、鋼管二廠、裁板廠及含酸洗線在內的冷軋廠等資產。2005年8月，經由整併成立了鋼結構及運搬起重機械設備設計、製造及安裝之工程事業部，使鋼品更朝多元化發展。

燁輝企業自1988年建廠以來，持續投資擴建，目前燁輝與燁輝(中國)合計擁有七條連續式熱浸鍍鋅線，五條連續式烤漆線，不僅成為最大、最好的鍍烤鋼品專業製造廠，更是全球化行銷的企業。希望舊雨新知能繼續的加以支持，彼此合作，共創未來。

In the middle of 1980's, economic structure and consumption patterns in Taiwan began to change while personal income was increasing substantially. Because coated steel products are characterized by lower installation costs, lower maintenance costs, excellent durability and multiple applications, which created a large potential for such product to grow in the market. Yieh Phui was founded then with the aim of becoming the largest integrated surface coated steel producer in Taiwan. State-of-the-art equipment was acquired to ensure Yieh Phui would have the maximum capacity with superior efficiency and quality.

Upon completion of further expansion Phase I in May of 1991, Yieh Phui owned a pickling line, a cold rolling mill, a hot-dip galvanizing line and a coil coating line, which made Yieh Phui the largest coated steel producer at that time in Taiwan. The Phase II and Phase III expansion projects followed immediately later. Two hot-dip galvanizing lines, one cold rolling mill and one coil coating line were added during Phase II & III expansions. Phase IV added the third cold rolling mill, the fourth hot-dip galvanizing line and the third coil coating line, which were completed around August of Year 2000 and Yieh Phui's total production capacity was four times the initial stage. Yieh Phui, with its superior production capacity, efficiency, and quality, is equivalent to the most advanced steel producers in the world and is able to offer a wide range of finished products and services to meet the needs of our customers.

In May 2001, Yieh Phui expanded its business by setting up "Changshu Chief Leading Edge Construction Materials Co., Ltd." in Changshu, China as a foundation promote to the construction materials and steel construction products. Yieh Phui also established "Sino Leading Technomaterial Co., Ltd." in December 2001 (Sino Leading has already been renamed "Yieh Phui (China) Technomaterial Co., Ltd." in October 2006). The construction began in early 2003 and its Phase I expansion project (a pickling line, a cold rolling mill, a hot-dip galvanizing line and a coil coating line) has been finished in the beginning of March, 2005. Yieh Phui (China) will be the production and promotion center for hot-dip galvanized and pre-painted steel products. Phase II expansion has finished three production lines (a cold rolling mill, a hot-dip galvanizing line and a coil coating line) in December 2005, and Phase III expansion has finished No.3 hot-dip galvanizing line in December 2008. Moreover, two steel-pipe mill, a sheet shearing mill and a cold rolling mill were acquired from Yieh Hsing Corporation in March 2003. In August 2005, Yieh Phui incorporated the Engineering Business Division which specializes in the design, manufacturing and installation of steel structures and crane equipment. Thus, Yieh Phui is able to achieve product diversification.

From 1988, a series of investment and expansion, Yieh Phui and Yieh Phui (China) owned seven hot-dip galvanizing lines and five coating lines. The acquisition and diversified investments of different businesses turned Yieh Phui not only the top rank integrated finished steel producer, but a global marketing enterprise as well. All of these allow Yieh Phui to provide its present and future customers with more satisfactory products and service.

全世界對地球暖化之議題及對環保、節能、減碳之意識與要求不斷的提升，影響各國之政策及企業的發展方向。燁輝企業自1986年創立以來，即朝生產及研發具環保、節能、耐用、壽命長及可回收之綠色環保鋼鐵產品方向發展。高品質多元化的鋼鐵產品是燁輝企業投資發展的領域，從生產熱浸鍍鋅、烤漆鋼品之鍍烤事業到生產鋼管之鋼管事業，進而投資鋼結構、運搬起重機械設備之工程事業等，其所生產之鋼品可說是鋼鐵業的「綠色環保產品」。隨著全球鋼品消費市場呈現穩定成長的同時，對於地球暖化之議題及對環境及自然資源之保護亦日益嚴格，以可回收的鋼材取代木材，更是加速鋼鐵工業發展熱潮的原動力。

有鑑於此，燁輝自1988年建廠，即定位在成為世界最先進、品質最優良之全製程鍍烤鋼品專業製造廠，至2000年8月第四期擴建完成投產，燁輝已擁有四條連續熱浸鍍鋅線，三條連續鋼捲烤漆線，三座冷軋機，以及一條酸洗線。在2003年3月為解決酸洗及冷軋產能不足問題，乃購買燁輝企業鋼管一廠、鋼管二廠、裁板廠及冷軋廠(含酸洗線)等資產，並從事鋼管製造與銷售，使燁輝企業之產品朝多元性發展。鍍鋅鋼品與烤漆鋼品最高年產量分別為2003年130.5萬公噸及43.3萬公噸。燁輝可生產各式熱浸鍍鋅與烤漆鋼品，具有尺寸最完備、產品最齊全的競爭優勢，可滿足客戶一次購足的需求。

為確保鋼品品質符合客戶要求，燁輝建立一套完善的品質管理系統，先後獲得日本工業規格表示 JIS Mark 承認工廠與 ISO 9001 品質管理系統之合格認證，另取得印尼國家標準SNI鍍面產品認證、新加坡BC1：2008之FPC(工廠生產控制)認證及 ISO/IEC 17025：2005 檢驗實驗室認證等，其產品品質獲得先進國家之認同，使燁輝鋼品成為台灣最大之領導品牌，並以「鋼之美 唯燁輝」之品質標語，建立唯有燁輝才可生產出最完美精緻鋼材之企圖心，塑造「品質是我們的榮譽與驕傲」之企業文化。此外，由於台灣鋼鐵市場已飽和，燁輝現均保持約百分之八十之產品外銷至中國大陸、東南亞、歐洲、北美、中南美、日本、中東、非洲與澳洲地區，其產品與服務均深受海內外客戶之肯定與讚揚。

燁輝亦致力於建立完善的作業環境，十分重視環保與職工安全衛生，在全體員工努力下分別於1997年取得 ISO 14001 環境管理及1998年取得 OHSAS 18001 職業安全衛生管理系統之認證，更在2007年取得有害物質流程管理之 IECQ QC 080000 HSPM 認證，成為全球首家通過

歐盟RoHS指令管理系統認證鋼廠，使燁輝成為全球首家擁有五合一認證之鋼鐵廠。

有鑑於鋼鐵工業具有資本密集、技術密集的產業特性，燁輝各產線均引進北美、歐洲及日本等先進國家之優良生產設備，再加上高素質之員工目前每年每人平均產量高達1378噸，成為世界平均產量最佳鋼廠，具有最強的競爭力。更由於燁輝年產量大，在產品使用上亟需一強有力之合作夥伴，因此在1998年與全球最大之個人電腦機殼製造商鴻海精密工業公司進行策略聯盟，將熱浸鍍鋅鋼品研發應用在電腦產業，被譽為又一次鋼材使用革命。

燁輝在以鍍烤鋼品為核心之領域，其成就已有目共睹。為著眼於大陸積極推動之經濟建設及市場開放所帶來的龐大商機，在2001年5月燁輝前往中國大陸江蘇省常熟市投資設立『常熟啟揚新興建材有限公司』，做為建材、鋼結構製造業務輻射狀發展的基地中心，並於2002年4月投產營運。且2001年12月更在常熟市投資設立『常熟欣瑞科技材料有限公司』(已於2006年10月更名為燁輝(中國)科技材料有限公司)，做為熱浸鍍鋅與烤漆鋼品生產中心，生產規模約為台灣燁輝的四分之三，第一期工程四條產線已於2005年3月前陸續完成，可年產熱浸鍍鋅鋼板30萬公噸，烤漆鋼板18萬公噸，第二期擴建於2005年12月前完成，第三期擴建亦於2008年12月投產。

本人將繼續秉持『創造利潤、精益求精、贏得信任』的經營方針帶領燁輝持續成長，永續經營。目前燁輝已成為台灣鋼鐵業經營績效最佳之股票上市公司之一，將於2010年取得日本設備維護協會 (JIPM) 之TPM (Total Productive Maintenance) 特別獎，現更本著精益求精之態度，及沒有最好只有更好之信念，在2007年制定企業標語「Always the best 永遠最好」，要以卓越之管理，提供最優質之服務與產品，讓客戶100%滿意，並全面推展「服務創造價值」管理活動，創造內部與外部客戶之價值，亦即希望燁輝企業由純鋼鐵製造業成為製造與服務並重，期能於2015年達成在製造與服務方面均是全球最好之鋼鐵製造服務企業，成為業界永續經營，貢獻社會「永遠最好」的公司。



總經理 吳林茂
President Lin-Maw Wu



The world is becoming increasingly aware of environmental issues such as global warming, energy conservation, and CO₂ emissions reduction. These growing concerns are shaping national policies and directions of corporate development. Yieh Phui Enterprise Co., Ltd. established in 1986, has specialized in environmentally-friendly, energy conservation, durable, and recyclable green steel products. We mainly invest in high-quality and diversified steel products, including hot-dip galvanized and pre-painted steel sheets, pipes, steel structures and crane equipment. All of our steel products are considered to be "environmentally-friendly green steel" of the steel industry. The recyclable nature of steel as an alternative to wood, steady increase of global steel consumption, and rising awareness of global warming issues are all contributing factors to the accelerating growth of steel industry.

In view of these developments, Yieh Phui was started construction in 1988 positioned to be the the largest and the most technologically advanced coated steel producer in the world. Upon completion of Phase IV expansion in August 2000, Yieh Phui owned four continuous hot-dip galvanizing lines, three continuous coil coating lines, three cold rolling mills and one push-pull pickling line. Moreover, two steel pipe mills, a sheet shearing mill and a cold rolling mill (with another pickling line) were acquired from Yieh Hsing Corporation in March 2003 and this, made Yieh Phui be able to achieve product diversification. Our maximum annual production capacity of galvanized and pre-painted steel products has reached 1,305,000 and 433,000 tonnes in 2003 separately. Yieh Phui is able to provide a wide range of finished products to meet the needs of our customer's one-stop shopping need.

In order to ensure the quality being satisfactory to customers, Yieh Phui has implemented a comprehensive quality assurance program, and has been awarded the JIS (Japanese Industrial Standard) Mark and ISO 9001 certificates. Moreover, Yieh Phui has obtained Indonesia Certificate SNI for coated steel, the factory production control certificate requirements of Singapore BC1:2008, and ISO/IEC 17025:2005 certificate of accreditation. Recognition from our customers in many countries of the world has made Yieh Phui the leading brand in Taiwan. Yieh Phui has coined the quality slogan "*Finest Steel at Yieh Phui*" to show our company culture of "Quality Products is our Glory and Pride", establishing the attempt to manufacture the exquisite steel products at Yieh Phui. Besides, as the steel market in Taiwan has been saturated now, about 80% of Yieh Phui's products are exported to Mainland China, South East Asia, Europe, North America, Central & South America, Japan, Middle East, Africa and Australia. Both domestic and international customers highly praise Yieh Phui's exceptional products and service.

Yieh Phui dedicated itself to create a comfortable working environment and has placed much emphasis on environmental protection and industrial safety. With efforts from all of the employees, the company has succeeded in obtaining ISO 14001 environmental management certificate in 1997 and OHSAS 18001 occupational health and safety management certificate in 1998. In 2007, Yieh Phui further obtained IECQ QC 080000 HSPM international certificate, making us the world's first steel mill acquires the certificate

of management of EU RoHS directive. Also, we are the first steel company to have obtained five certificates worldwide.

Recognizing that the steel industry is characterized by intensive capital and technology investment, Yieh Phui began investing in cutting edge production equipment from leading suppliers in North America, Europe, and Japan. Adding to this, a high quality workforce has allowed Yieh Phui to achieve an annual individual production rate of 1,378 tonnes, and thus enhancing the competitiveness of Yieh Phui even further. Our large production capacity requires us to cooperate and coordinate closely with our target customer. Yieh Phui has established a strategic alliance with Hon Hai Precision Industry Company Ltd. in 1998 to replace electrogalvanizing steel sheet with hot-dip galvanized steel sheet used in computer industry. The successful adoption of hot-dip galvanized steel sheets has been viewed as a revolution in the steel industry.

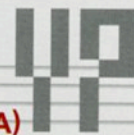
Coated steel products have been Yieh Phui's very successful core business. Due to new prospective business opportunities and construction demands in Mainland China, Yieh Phui invested in "Changshu Chief Leading Edge Construction Materials Co., Ltd." in Changshu City, Jiangsu Province in May 2001. This plant has become the center of steel coil and steel structure building product manufacturing and supply network in China. Furthermore, in December 2001, Yieh Phui established "Sino Leading Technomaterial Co., Ltd." in Changshu, Jiangsu Province as the steel production center in China. (Sino Leading has already been renamed "Yieh Phui (China) Technomaterial Co., Ltd." in October 2006). This plant currently possesses three hot-dip galvanizing lines and two coil coating lines, which is roughly 75% of Yieh Phui Taiwan's annual design capacity. In Phase I, four production lines have been finished in the beginning of March 2005 with an annual production of 300,000 tonnes of hot-dip galvanized steel coils, and 180,000 tonnes of pre-painted steel coils. Phase II expansion and Phase III expansion has been finished in December 2005 and December 2008, separately.

I will lead Yieh Phui for continuous operation and growth under the three company mandates-Profit Creation, Continuous Improvement, and Building Trust. Yieh Phui is now one of the best-performing public listed companies in Taiwan stock market and received the Special Award for TPM Achievement from the JIPM Association (Japan Institute of Plant Maintenance) in 2010. We have coined the company slogan "*Always the best 永遠最好*" in 2007 to show Yieh Phui's attitude and faith in service, quality and management. Our attitude of pursuing excellence, faith of "there's always a room for improvement", and outstanding management make us capable of providing high-quality service and products, which provides 100% satisfaction to the customers. Yieh Phui puts an effort on "quality service" to increase customer value in accomplishing 100% satisfaction to external buyers and each following operation/process of Yieh Phui internal production. Yieh Phui, a coated steel manufacturer, commits to continuous improvement, for both manufacturing and service in order to achieve company's vision of becoming the best steel manufacturer and service provider in the world by 2015. Yieh Phui aims to be "*Always the best*" in every aspect.

燁輝企業公司沿革

A BRIEF HISTORY OF YIEH PHUI

- 1978 4月 國喬企業股份有限公司成立，資本額新台幣壹佰陸拾萬元。
- 1986 3月 更名為燁輝企業股份有限公司。
- 1989 12月 聘請王正杰先生為公司總經理。
- 1990 1月 第一座冷軋機組投產。
- 5月 第一條酸洗機組投產。
- 12月 第一條連續塗層機組投產。
- 1991 5月 第一條連續熱浸鍍鋅機組投產。
- 11月 榮獲經濟部及全國工業總會防治工業污染績優廠礦獎。
- 1992 1月 正式成為中國鋼鐵公司熱軋鋼捲客戶。
- 12月 榮獲行政院環保署「第一屆中華民國企業環保獎優良廠商」及台灣省政府勞工處1993年度「勞工安全衛生自動檢查實施優良單位」獎。
- 1993 6月 榮獲行政院勞委會1993年度「勞工福利優良單位」及「勞工教育優良單位」。
- 8月 鍍鋅鋼板、彩塗鋼板取得日本通產省「日本工業規格表示(JIS MARK)承認工場」之資格證書
- 1994 4月 第二條連續熱浸鍍鋅機組投產。
- 11月 榮獲經濟部及全國工業總會辦理人力培訓績優廠商獎。
- 1995 5月 股票上市案經台灣證券交易所股份有限公司審核通過。
- 8月 與美國BIEC公司簽訂55%鍍鋅專利授權。
- 1996 5月 榮獲行政院經濟部節約能源績優廠商。
- 8月 第二座冷軋機組投產。
- 1997 2月 增購第二條連續塗層機組。
- 5月 獲得ISO 14001環境管理系統驗證。
- 獲得1997年度「敬業專案」優良事業單位。
- 9月 第三條連續熱浸鍍鋅機組投產。
- 1998 9月 燁輝彩塗鋼板及PVC塗覆鋼板通過CNS 6532耐燃二級建築物室內裝修耐燃材料。
- 11月 技術部冶金試驗室，申請中華民國實驗室CNLA認證獲得通過。
- 12月 取得OHSAS 18001職業安全衛生管理系統之驗證。
- 1999 11月 取得ISO 9001品質管理系統之驗證。
- 2000 2月 第四條連續熱浸鍍鋅機組(屏東)投產。
- 5月 第三條連續塗層機組投產。
- 8月 第三座冷軋機組投產。
- 2001 3月 獲行政院勞工委員會安全衛生自護制度二年榮譽標誌認可事業單位。
- 4月 中國大陸「常熟啟揚新興建材有限公司」正式開業。
- 11月 榮獲日本JIPM頒發TPM優秀獎。
- 2002 10月 董事會聘請吳林茂先生擔任總經理。
- 2003 3月 併購燁興企業酸洗、冷軋及鋼管等設備與業務集團更名為「義聯集團」。
- 4月 吳總經理兼任聯綱重工董事長及總經理職務。
- 2004 5月 燁輝股票正式列入摩根士坦利資本國際(MSCI)台灣指數成份股。
- 9月 董事會決議吳林茂總經理兼任欣瑞董事長。
- 12月 榮獲日本JIPM頒發TPM優秀繼續獎。
- 2005 8月 聯綱重工股份有限公司併入燁輝企業股份有限公司成為「工程事業部」。
- 2006 10月 投資設立之「常熟欣瑞科技材料有限公司」正式更名為「燁輝(中國)科技材料有限公司」。
- 2007 6月 取得IECQ QC 080000 HSPM(有害物質流程管理)認證。
- 2008 3月 榮獲2008年康健雜誌樂活企業選拔最佳潛力企業獎。
- 2009 2月 通過新加坡BC1:2008之FPC(工廠生產控制)認證。
- 通過ISO/IEC 17025:2005檢測實驗室認證。
- 2009 4月 取得印尼國家標準SNI鍍面產品認證。
- 2009 8月 取得由DNV查證之2005年溫室氣體盤查查證聲明書。
- 鍍鋅鋼板取得「JIS Mark 表示制度」之認證。
- 2009 11月 經濟部工業局頒發溫室氣體自願減量績優廠商獎。
- Apr. 1978 Kuo Chiao Enterprise Co., Ltd. was established with capital of NT \$1.6 million .
- Mar. 1986 Company name was changed to Yieh Phui Enterprise Co., Ltd.
- Dec. 1989 Mr. Clinton C.C. Wang was appointed as president.
- Jan. 1990 The first cold rolling mill was commissioning .
- May 1990 The first pickling line was commissioning .
- Dec. 1990 The first coil was processed during commissioning of the first continuous pre-painting line.
- May 1991 The first coil was processed during commissioning of the first hot-dip galvanizing line.
- Nov. 1991 Yieh Phui received the "Outstanding Award for Pollution Control" from the Ministry of Economic Affairs.
- Jan. 1992 Yieh Phui became a direct customer of China Steel for hot-rolled steel coils.Capital was increased to NT \$1.8 billion .
- Dec. 1992 Yieh Phui was awarded "The 1st of R.O.C. Corporate Environmental Protection. Award" from the Environmental Protection Administration and the "Labour Safety and Hygiene Outstanding Award" from the Labour Department of the Provincial Government.
- Jun. 1993 Yieh Phui was awarded the "Outstanding Labour Welfare Award" and the "Outstanding Labour Educational Award" from the Executive Yuan's Labour Council.
- Aug. 1993 Yieh Phui was recognized as a factory that could display the JIS mark by the Japanese Ministry of International Trade & Industry.
- Apr. 1994 The first coil was processed during commissioning of the second hot-dip galvanizing line.
- Nov. 1994 Yieh Phui was awarded the "Human Resource Development Excellence Medal" from the Ministry of Economic Affairs and the Chinese National Federation of Industries.
- May 1995 Yieh Phui was approved for listing by the Taiwan Stock Exchange Corporation.
- Aug. 1995 A licensing agreement was signed with BIEC of the USA for the production of GALVALUME® (55% Al/Zn) coated steel.
- May 1996 Yieh Phui was awarded the "Energy Conservation Award" by the Ministry of Economic Affairs.
- Aug. 1996 The second cold rolling mill was commissioned.
- Feb. 1997 Purchased the second continuous pre-painting Line.
- May 1997 Received Certification that Yieh Phui conforms to ISO 14001. Awarded by Executive Yuan as an Outstanding Business Unit for being a devoted equal opportunity employer.
- Sep. 1997 The first coil was processed during commissioning of the third hot-dip galvanizing line.
- Sep. 1998 Yieh Phui pre-painted galvanized steel sheet and PVC plastisol coated steel sheet passed CNS 6532 incombustible grade 2, for use as an internal finish material for buildings.
- Nov. 1998 The Q.A. Dept. laboratory passed the Chinese National Laboratory Accreditation Certificate of the ROC.
- Dec. 1998 Received OHSAS 18001 Certificate.
- Nov. 1999 Received ISO 9001 Certificate.
- Feb. 2000 The first coil was processed during commissioning of the fourth hot-dip galvanizing line (in Pingtung).
- May 2000 The first coil was processed during commissioning of the third continuous pre-painting line.
- Aug. 2000 The first coil was processed during commissioning of the third cold rolling mill.
- Mar. 2001 Awarded the two-year honorable sign by the Labor Committee of Executive Yuan for outstanding safety and hygiene performance.
- Apr. 2001 Changshu Chief Leading Edge Construction Material Co., Ltd. (China) started business officially.
- Nov. 2001 Yieh Phui was awarded the "Award for TPM Excellence" by Japan Institute of Plant Maintenance(JIPM).
- Oct. 2002 The board appointed Mr. Lin-Maw Wu as president.
- Mar. 2003 Take over Yieh Hsing's assets of steel pipes and cold rolling operation.
- Apr. 2003 The group's name was changed to "E-United".
- May 2003 President Wu was appointed to be the chairman and the president of Lien Kang Heavy Industrial Co., concurrently.
- May 2004 Yieh Phui's shares officially included in MSCI Taiwan index ingredient stock.
- Sep. 2004 The board appointed President Wu as the chairman of Sino Leading Technomaterial Co., Ltd.
- Dec. 2004 Yieh Phui was awarded the "Award for Excellence in Consistent TPM" by Japan Institute of Plant Maintenance(JIPM).
- Aug. 2005 Lien Kang Heavy Industrial Co., Ltd. was incorporated with Yieh Phui Enterprise Co., Ltd. and named "Engineering Business Division".
- Oct. 2006 Yieh Phui established "Sino Leading Technomaterial Co., Ltd." was renamed to Yieh Phui(China) Technomaterial Co., Ltd.
- Jun. 2007 Received IECQ QC 080000 HSPM Registered Firm.
- Mar. 2008 Received the potential company of "2008 Happy & Health (LOHAS) Company Award" from the renowned magazine in Taiwan, CommonHealth.
- Feb. 2009 Received the factory production control certificate requirements of BC1:2008, Singapore. Received ISO/IEC 17025:2005 certificate of accreditation.
- Apr. 2009 Yieh Phui obtained Indonesia SNI for coated steel.
- Aug. 2009 Yieh Phui obtained Verification Statement of Greenhouse Gas Assertions by DNV. Yieh Phui obtained JIS (Japanese Industrial Standard) Mark Certificate for coated steel.
- Nov. 2009 Yieh Phui was awarded "Greenhouse Gases Voluntary Deduction Award" by Industrial Development Bureau, Ministry of Economic Affairs.



設立時間：2001年12月25日

總投資額：3.213億美元(燁輝企業100%轉投資)

註冊資本：1.3億美元

建廠時程

- 2002 11月18日 建廠奠基動土典禮，分三期建設。
- 2003 6月 1日 廠房基樁工程開工。
- 2004 1月15日 設備基礎工程施工。
- 2004 5月15日 機組設備開始安裝。
- 2004 12月 9日 酸洗機組投產。
- 2004 12月28日 第一座冷軋機組投產。
- 2005 3月 2日 第一條連續塗層機組投產。
- 2005 3月12日 第一條連續熱浸鍍鋅機組投產。
第一期建廠完成。
- 2005 10月13日 第二座冷軋機投產。
- 12月 1日 第二條連續烤漆線投產。
第二條連續熱浸鍍鋅線投產。
第二期擴建完成。
- 2006 10月19日 常熟欣瑞科技材料有限公司更名爲
「燁輝(中國)科技材料有限公司」。
- 11月 9日 通過海關B類企業升級爲AA類企業。
- 11月11日 三期廠房基樁工程正式施工。
- 2007 1月11日 取得ISO 9001品質管理系統證書。
- 2008 7月22日 取得ISO 14001環境管理系統 & OHSAS 18001
職業安全衛生管理系統證書。
- 2008 10月20日 取得IECQ QC 080000 HSPM有害物質流程
管理證書。
- 2009 4月 8日 第三條連續熱浸鍍鋅線投產。
第二階段(第三期)擴建完成。
- 2009 9月 7日 取得印尼國家標準SNI鍍面產品認證。

Time Established : Dec. 25, 2001

Total Investment : US\$ 321.3million

(Yieh Phui Enterprise Co., Ltd. holds 100% of the shares.)

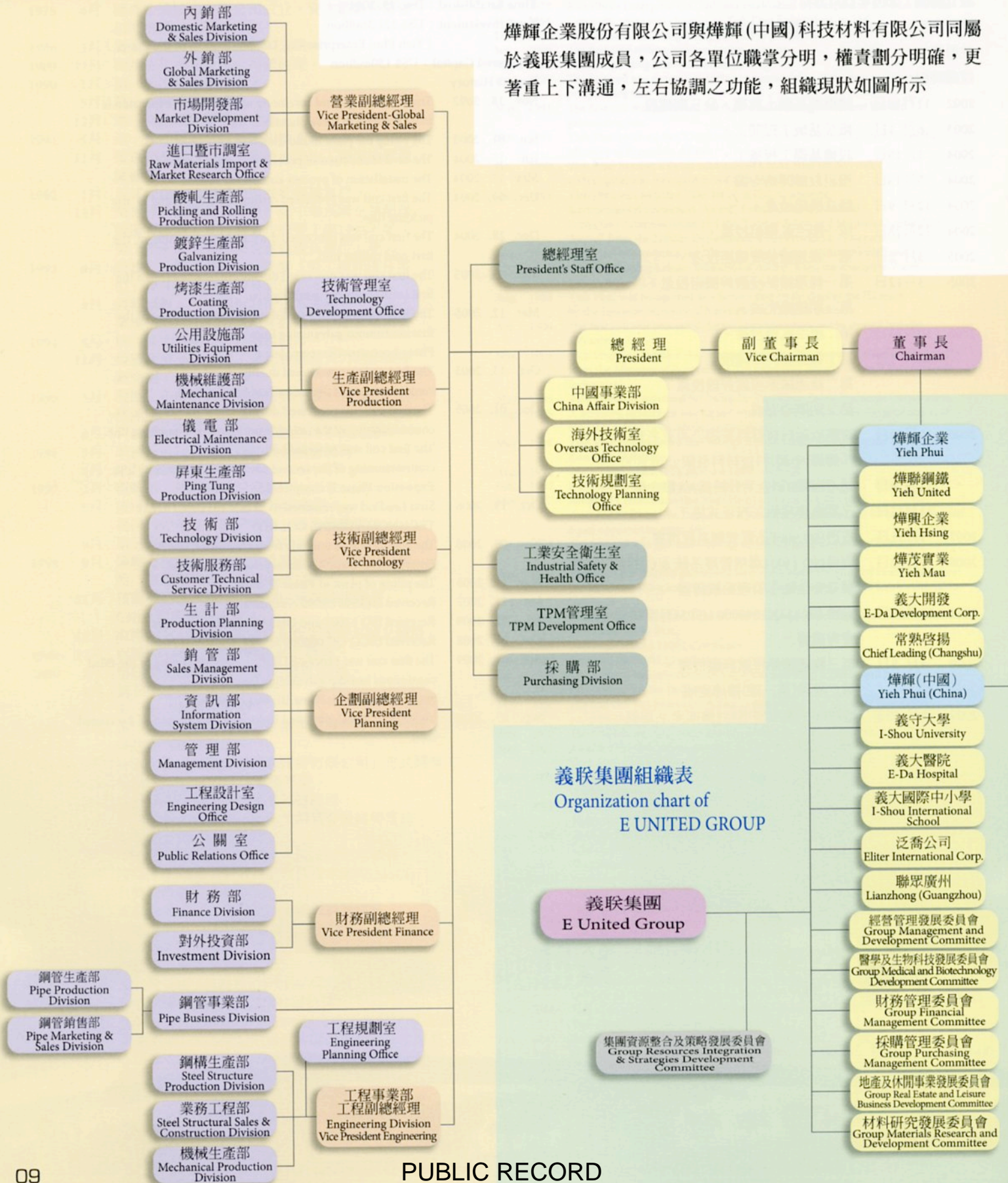
Registered Capital : US\$ 130million

Project History

- Nov. 18, 2002 The breaking ground ceremony was held. The expansion is to be finished in three phases.
- Jun. 01, 2003 The piling for plant foundation commissioned.
- Jan. 15, 2004 The civil foundation of process equipment started.
- May 15, 2004 The installation of process equipment started.
- Dec. 09, 2004 The first coil was processed during commissioning of the pickling line.
- Dec. 28, 2004 The first coil was processed during commissioning of the first cold rolling mill.
- Mar. 02, 2005 The first coil was processed during commissioning of the first continuous pre-painting line.
- Mar. 12, 2005 The first coil was processed during commissioning of the first continuous galvanizing line.
Phase I construction completed.
- Oct. 13, 2005 The first coil was processed during commissioning of the second cold rolling mill.
- Dec. 01, 2005 The first coil was processed during commissioning of the second continuous pre-painting line.
The first coil was processed during commissioning of the second continuous galvanizing line.
Expansion Phase II completed.
- Oct. 19, 2006 Sino Leadind was renamed to "YIEH PHUI(CHINA) TECHNOMATERIAL CO., LTD."
- Nov. 09, 2006 The application to upgrade from Customs Class B Enterprise to Class AA Enterprise was awarded.
- Nov. 11, 2006 The piling of plant in Phase III starts.
- Jan. 11, 2007 Received ISO 9001:2000 certificate.
- Jul. 22, 2008 Received ISO 14001 and OHSAS 18001 certificates.
- Oct. 20, 2008 Received IECQ QC 080000 HSPM Registered Firm.
- Apr. 08, 2009 The first coil was processed during commissioning of the third continuous hot-dip galvanizing line.
Stage II (Expansion Phase III) was completed
- Sep. 07, 2009 Yieh Phui(China) obtained Indonesia Certificate SNI for coated steel.



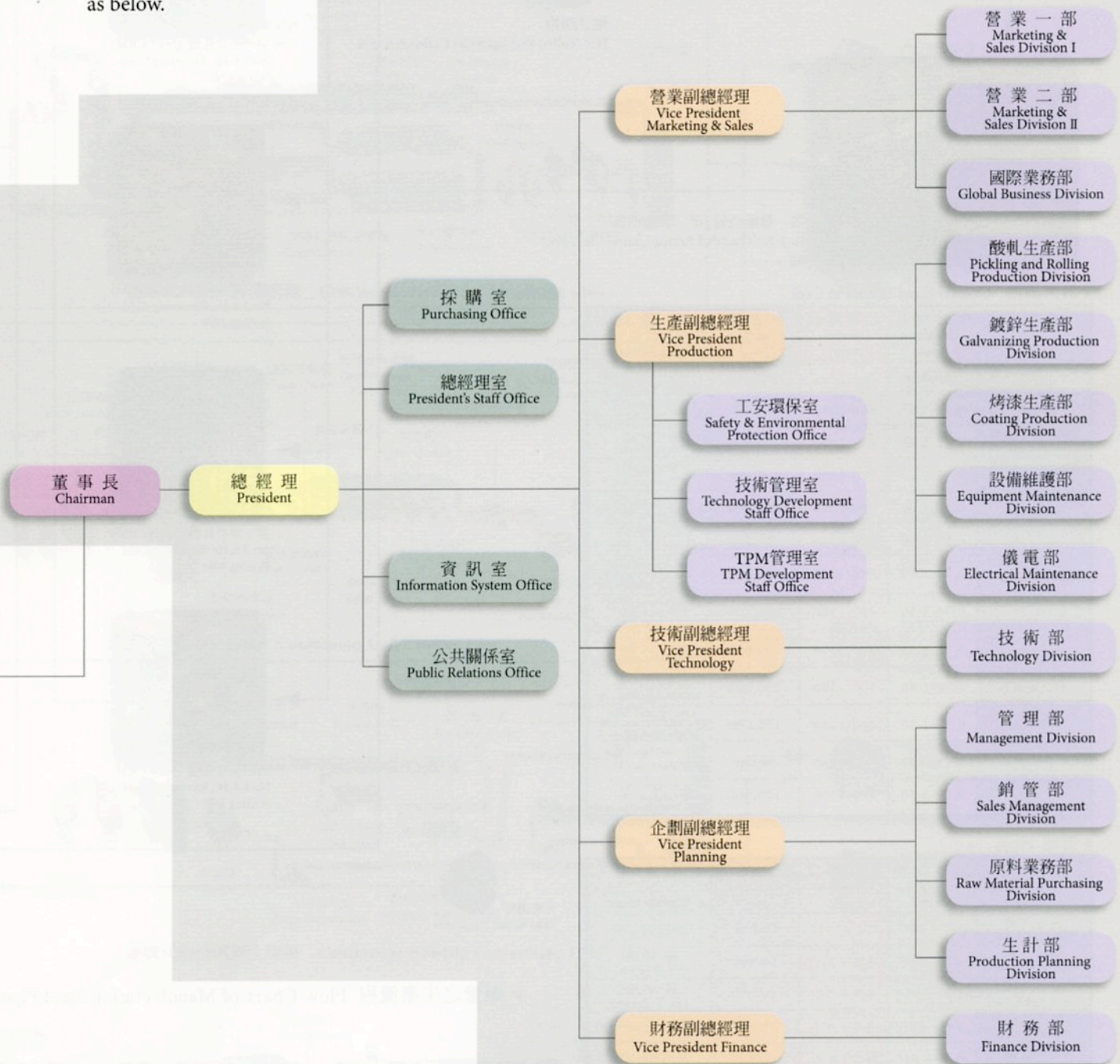
燁輝企業股份有限公司與燁輝(中國)科技材料有限公司同屬於義聯集團成員，公司各單位職掌分明，權責劃分明確，更著重上下溝通，左右協調之功能，組織現狀如圖所示





燁輝(中國)組織表 ORGANIZATION CHART OF YIEH PHUI(CHINA)

Both Yieh Phui and Yieh Phui(China) belong to E UNITED GROUP. Of the two companies, each division has distinct duties and responsibilities for effective vertical communication and lateral coordination. The organization chart is shown as below.

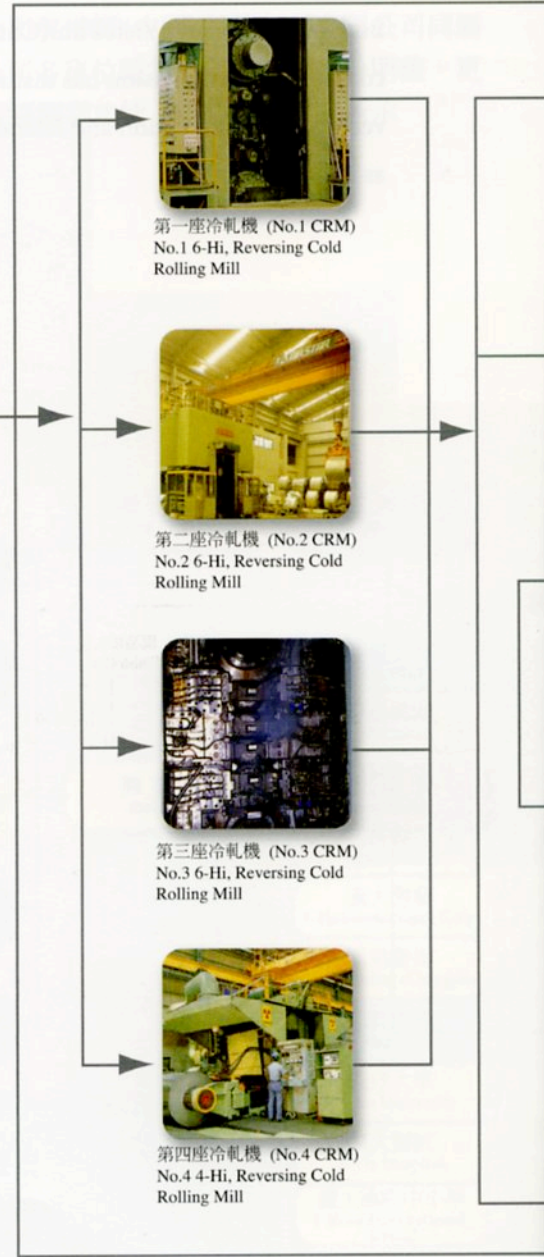
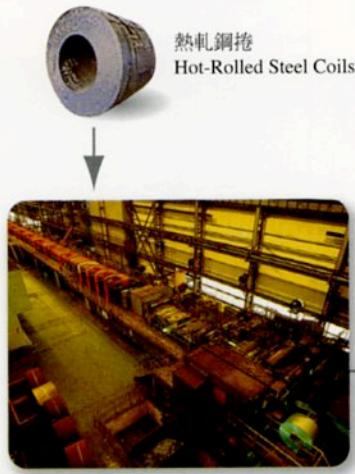


生產流程- 燁輝高雄及屏東廠

PUBLIC RECORD

PRODUCTION PROCESS OVERVIEW OF YIEH PHUI KAOHSIUNG & PINGTUNG WORKS

▼ 鍍烤鋼捲之生產流程 Flow Chart of Manufacturing Costed Steel Coils



● 鍍烤鋼捲 Coated Steel Sheets in Coil

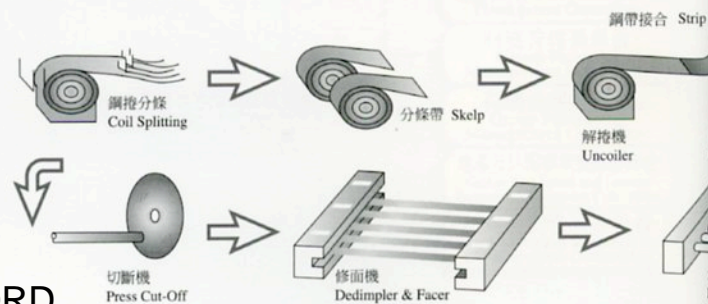
產線別 Line	生產厚度 Thickness (mm)	生產寬度 Width (mm)	年產能 Cap./Year (m.t.)	製造商 Manufacturers
第一條酸洗線 No.1 PPL	1.50-5.00	600-1575	830,000	ANDRITZ (RUTHNER) (Austria 奧地利)
第二條酸洗線 No.2 PPL	1.50-5.00	900-1250	380,000	TAISTEEL (Taiwan 台灣), ANDRITZ (Austria 奧地利) 等
第一座冷軋機 No.1 CRM	0.15-2.00	600-1300	300,000	HITACHI (Japan 日本)
第二座冷軋機 No.2 CRM	0.15-2.00	600-1300	300,000	HITACHI (Japan 日本)
第三座冷軋機 No.3 CRM	0.15-1.60	700-1600	300,000	K.H.I. (Japan 日本), TOSHIBA (Japan 日本) 等
第四座冷軋機 No.4 CRM	0.60-2.40	900-1224	120,000	SUECO (Sweden 瑞典), ROCKWELL (U.S.A. 美國) 等
第一條連續式熱浸鍍鋅線 No.1 CGL	0.25-2.00	600-1550	250,000	C.M.I. (Belgium 比利時), STEIN HEURTEY (France 法國), CEGELEC (France 法國) 等
第二條連續式熱浸鍍鋅線 No.2 CGL	0.70-4.50	450-1300	250,000	PRO-ECO (Canada 加拿大), EFCO (U.S.A. 美國), RELIANCE (Canada 加拿大) 等
第三條連續式熱浸鍍鋅線 No.3 CGL	0.15-1.25	600-1300	250,000	K.H.I. (Japan 日本), EFCO (U.S.A. 美國), CEGELEC (France 法國) 等
第四條連續式熱浸鍍鋅線 No.4 CGL	0.20-1.60	600-1300	250,000	K.H.I. (Japan 日本), DAIDO (Japan 日本), TOSHIBA (Japan 日本) 等
第一條連續式烤漆線 No.1 CCL	0.25-1.30	600-1250	150,000	C.M.I. (Belgium 比利時), STEIN HEURTEY (France 法國), CEGELEC (France 法國), etc. 等
第二條連續式烤漆線 No.2 CCL	0.25-1.20	600-1250	80,000	NAGAOKA (Japan 日本), MITSUBISHI (Japan 日本) 等
第三條連續式烤漆線 No.3 CCL	0.20-1.50	600-1550	120,000	K.H.I. (Japan 日本), ROZAI (Japan 日本), MITSUBISHI (Japan 日本) 等

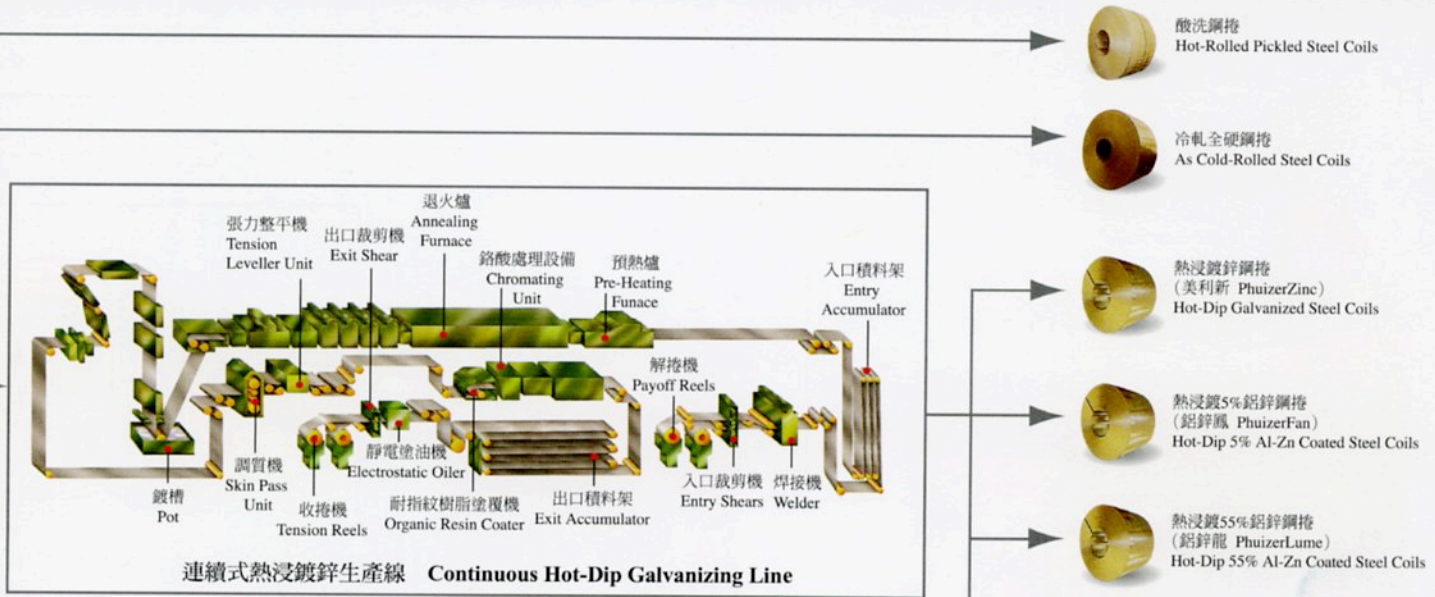
● 管類 Pipes

產線別 Line	生產外徑 O.D. inch	生產厚度 Thickness (mm)	設計產能 Cap./Year (m.t.)	製造商 Manufacturers
製管一線 No.1 PIPE LINE	ø4" ~ ø8"	2.2 ~ 7.11	30,000	義成(Taiwan)
製管二線 No.2 PIPE LINE	ø1/2" ~ ø3"	1.5 ~ 5.5	60,000	森 MORI (日本 Japan)
製管三線 No.3 PIPE LINE	ø1/2" ~ ø3"	1.5 ~ 5.5	60,000	森 MORI (日本 Japan)
製管四線 No.4 PIPE LINE	ø4" ~ ø8"	2.2 ~ 6.7	30,000	華興機械(Taiwan)
製管五線 No.5 PIPE LINE	ø5/8" ~ ø1"	0.7 ~ 1.6	6,000	成台(Taiwan)
製管六線 No.6 PIPE LINE	ø1/2" ~ ø2"	0.7 ~ 2.8	20,000	凱全(Taiwan)
製管七線 No.7 PIPE LINE	ø1/2" ~ ø2"	0.7 ~ 2.8	20,000	凱全(Taiwan)
製管八線 No.8 PIPE LINE	ø5/8" ~ ø1"	0.7 ~ 1.6	6,000	成台(Taiwan)
製管九線 No.9 PIPE LINE	ø1/2" ~ ø2"	0.7 ~ 1.8	8,000	成台(Taiwan)
鍍鋅一線 No.1 GALVANIZING LINE	ø1/2" ~ ø4"	-----	40,000	協亞 (日本 Japan)

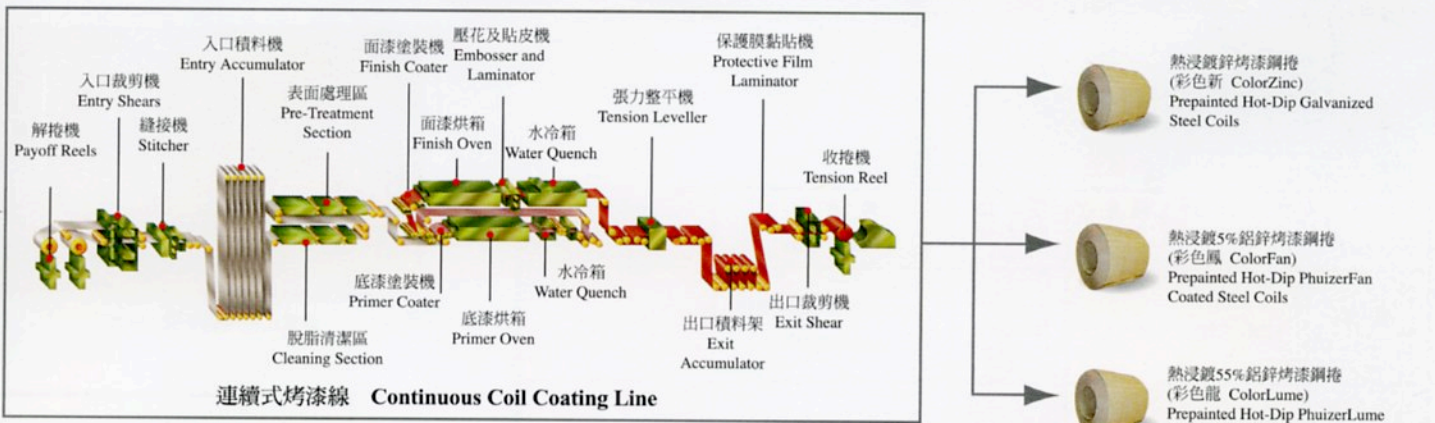


▼ 鋼管之生產流程 Flow Chart of Manufacturing Steel Pipes

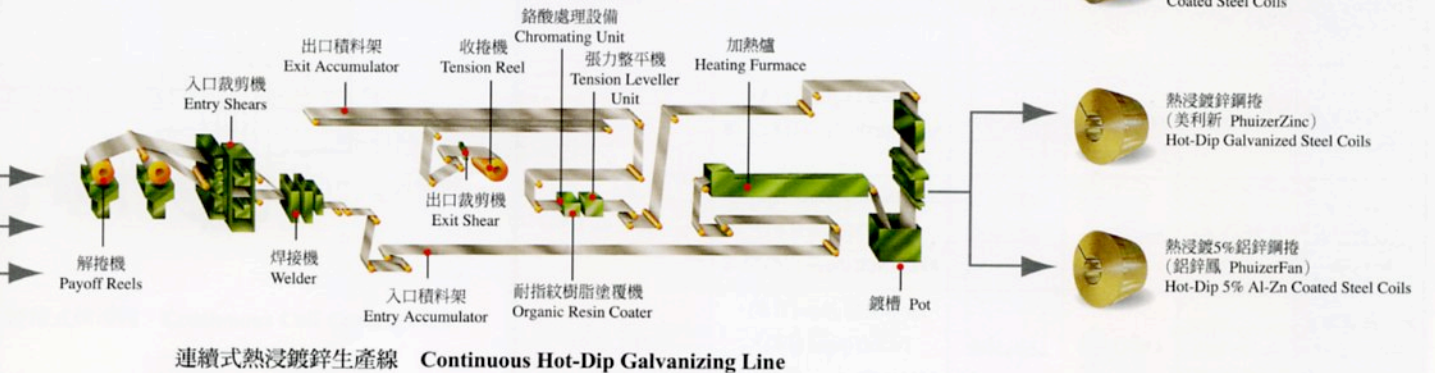




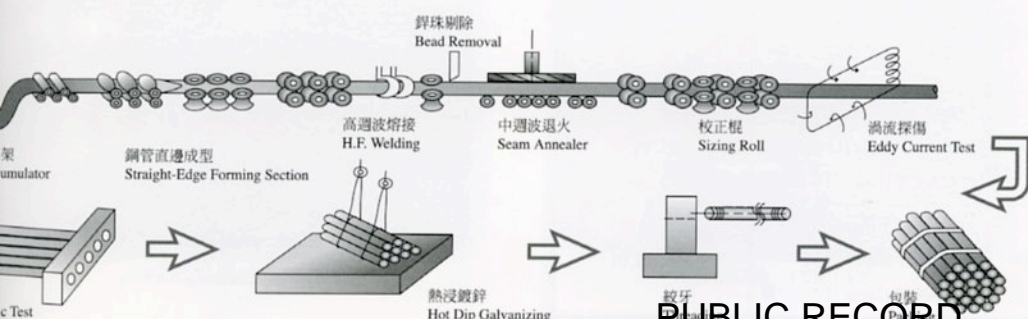
- 酸洗鋼捲 Hot-Rolled Pickled Steel Coils
- 冷軋全硬鋼捲 As Cold-Rolled Steel Coils
- 熱浸鍍鋅鋼捲 (美利新 PhuizerZinc) Hot-Dip Galvanized Steel Coils
- 熱浸鍍5%鋁鋅鋼捲 (鋁鋅鳳 PhuizerFan) Hot-Dip 5% Al-Zn Coated Steel Coils
- 熱浸鍍55%鋁鋅鋼捲 (鋁鋅龍 PhuizerLume) Hot-Dip 55% Al-Zn Coated Steel Coils



- 熱浸鍍鋅烤漆鋼捲 (彩色新 ColorZinc) Prepainted Hot-Dip Galvanized Steel Coils
- 熱浸鍍5%鋁鋅烤漆鋼捲 (彩色鳳 ColorFan) Prepainted Hot-Dip PhuizerFan Coated Steel Coils
- 熱浸鍍55%鋁鋅烤漆鋼捲 (彩色龍 ColorLume) Prepainted Hot-Dip PhuizerLume Coated Steel Coils



- 熱浸鍍鋅鋼捲 (美利新 PhuizerZinc) Hot-Dip Galvanized Steel Coils
- 熱浸鍍5%鋁鋅鋼捲 (鋁鋅鳳 PhuizerFan) Hot-Dip 5% Al-Zn Coated Steel Coils



- 黑平管 Hot-Rolled Steel Plain End E.R.W. Pipes
- 白平管 Post-Hot-Dip Zinc-Coated Steel Plain End E.R.W. Pipes
- 方管 Hot-Rolled Steel Square E.R.W. Pipes
- 矩形管 Hot-Rolled Steel Rectangle E.R.W. Pipes
- EMT管 Pre-Hot-Dip Zinc-Coated Steel Pipes

生產流程-燁輝 (中國) 常熟廠

PUBLIC RECORD

PRODUCTION PROCESS OVERVIEW OF YIEH PHUI (CHINA) CHANGSHU WORKS

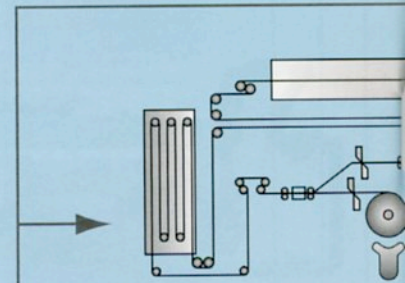


熱軋鋼捲
Hot-Rolled Steel Coils

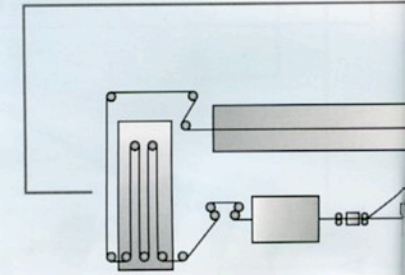
酸洗線 Push-pull Pickling Line



冷軋機 (CRM)
6-Hi, Reversing Cold
Rolling Mill



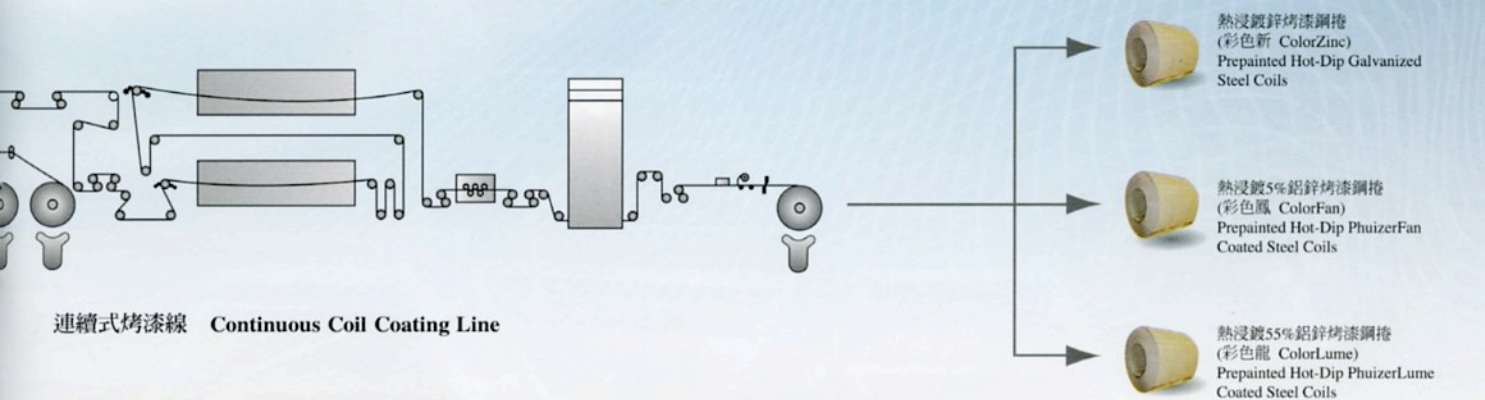
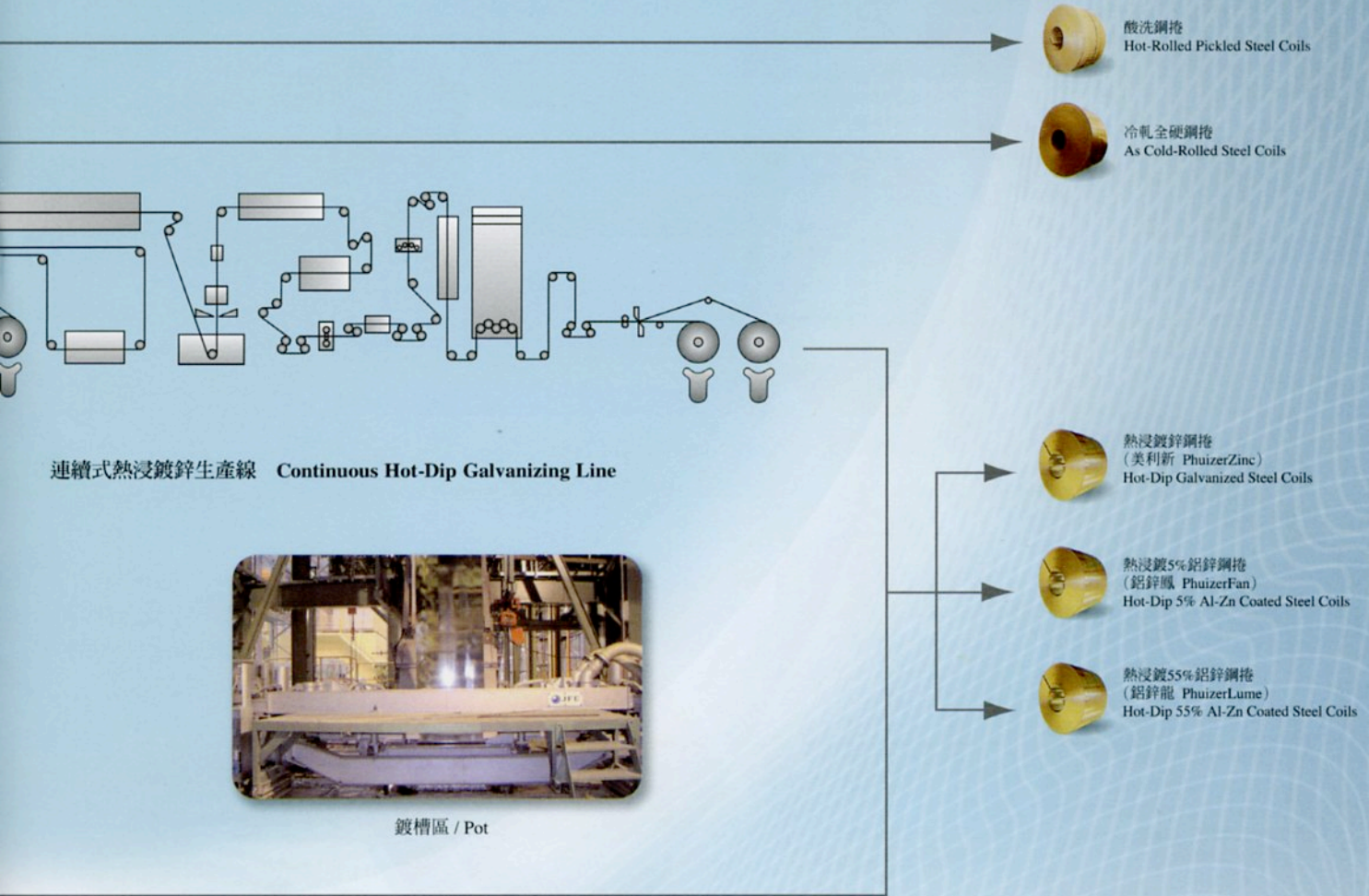
非氧化燃燒退火爐 / NOF



脫脂清潔區 / Cleaning Section

產線別 Line	生產厚度 Thickness (mm)	生產寬度 Width (mm)	年產能 Cap./Year (m.t.)	製造商 Manufacturers	投產日期 Commencement Date
酸洗線 PPL	1.00~5.00	600~1575	900,000	ANDRITZ (RUTHNER) (Austria 奧地利)	2004, 12, 09
第一座冷軋機 No.1 CRM	0.15~1.60	600~1300	300,000	JSP (K.H.I.) (Japan 日本)、 MITSUBISHI (Japan 日本).....等	2004, 12, 28
第二座冷軋機 No.2 CRM	0.15~2.00	600~1300	300,000	JSP (K.H.I.) (Japan 日本)、 MITSUBISHI (Japan 日本).....等	2005, 10, 13
第一條連續式 熱浸鍍鋅線 No.1 CGL	0.20~1.60	600~1300	300,000	JSP (K.H.I.) (Japan 日本)、 DAIDO (Japan 日本)、 RELIANCE (Japan 日本).....等	2005, 03, 12
第二條連續式 熱浸鍍鋅線 No.2 CGL	0.25~2.50	450~1300	300,000	JSP (K.H.I.) (Japan 日本)、 DAIDO (Japan 日本)、 RELIANCE (Japan 日本).....等	2005, 12, 01
第三條連續式 熱浸鍍鋅線 No.3 CGL	0.20~2.00	762~1550	300,000	DANIELI (Italy 義大利)、 EFCO (U.S.A. 美國).....等	2008, 12, 20
第一條連續式 烤漆線 No.1 CCL	0.20~1.25	600~1300	180,000	JSP (K.H.I.) (Japan 日本)、 ROZAI (Japan 日本)、 RELIANCE (Japan 日本).....等	2005, 03, 02
第二條連續式 烤漆線 No.2 CCL	0.25~1.25	600~1300	180,000	JSP (K.H.I.) (Japan 日本)、 ROZAI (Japan 日本)、 RELIANCE (Japan 日本).....等	2005, 12, 01

PUBLIC RECORD



面漆塗裝機 / Finish Coater



烤漆出口區 / CCL Exit



▼ 台灣奇美光電八代廠
Chi Mei Optoelectronics
LCD Fab. VIII, Taiwan



▲ 斗六車站
Douliou Station



穀物筒倉 Grain Bin ▲
(鍍5%鋁鋅產品 PhuizerFan)
照片由加拿大Twister Pipe公司提供
Courtesy of Twister Pipe Ltd., Canada



台塑石化工業廠房
Formosa Petrochemical
Corporation plant building



隔間面板 Partitions

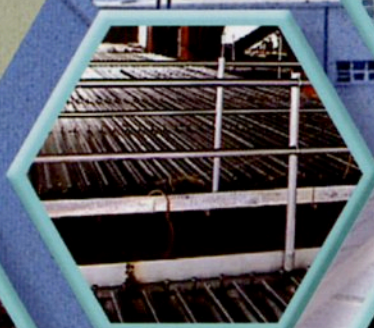
鷹架鋼管 Scaffolding



▼ 電腦外殼 Computer Cases

樓承板 (101大樓實照) ▲
Floor Decks
(Photo of Taipei 101)

▼ 門板 Entry Door



▼ 車庫門板 Garage Door



▲ 液晶電視
TFT LCD TV



▲ 美國South Knox小學
South Knox Elementary School, USA



- ▲ IECQ QC 080000 HSPM Certificate - Yieh Phui
有害物質流程管理證書-燁輝
- ▶ TAF Certificate - Yieh Phui
TAF 財團法人全國認證基金會認可證書-燁輝

燁輝為確保所產製之鋼品達到客戶之使用要求，除建立一套完整、嚴密之品質管理制度外，更不惜投下鉅資，配合最新式之生產設備，購置各種精密之試驗檢測儀器，作為製程解析回饋改善之用，並設立技術部，提供客戶售前、售後服務以達到品質保證之目的，並提供研究發展之需。

並為強化燁輝之品保制度，特於1993年4月向日本通商產業省申請鍍鋅與烤漆鋼板兩項產品之日本工業規格表示 (JIS MARK) 承認工廠，6月間日本通產省官員蒞廠審查，同年8月正式通過，成為在最短時間內取得認可之工場，現改由JQA (日本品質保證機構) 認證，燁輝於2009年8月取得鍍鋅鋼品「JIS MARK表示制度」之認證。並且於1999年11月取得ISO 9002品質管理系統驗證通過(現已改為ISO 9001:2000)，於2007年6月取得IECQ QC 080000 HSPM有害物質流程管理認證，另於2009年2月及4月分別取得新加坡BC1:2008之FPC (工廠生產控制) 認證、ISO/IEC 17025:2005檢驗實驗室認證及印尼國家標準SNI鍍面產品認證。另技術部所轄之冶金試驗室與長期試驗室分別於1998年11月與2002年12月通過經濟部標準檢驗局CNLA實驗室認證委員會審查之實驗室CNLA認證，於2003年CNLA之實驗室認證業務轉移至財團法人全國認證基金會 (Taiwan Accreditation Foundation, TAF)。由此可以證明燁輝產品之精良及品質保證作業體系之完整嚴密。

燁輝(中國)係以燁輝企業的生產技術經驗而規劃興建，設備新穎，擁有世界知名廠商之最新式設備，並購置最新式之各項檢測儀器，加上燁輝嚴謹的品質管理體系，由優秀人員擔任生產管理，亦於2007年1月取得ISO 9001品質管理系統驗證通過，另於2008年10月取得IECQ QC 080000 HSPM有害物質流程管理認證及2009年9月取得印尼國家標準SNI鍍面產品認證，故在品質方面達到世界一流水準。

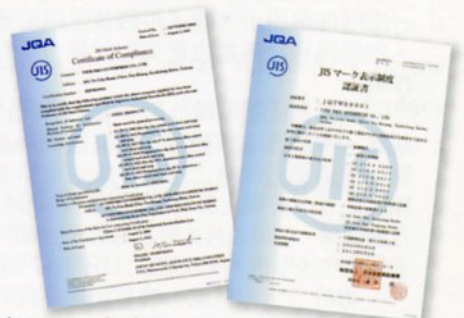
Yieh Phui has established and implemented a comprehensive Quality Assurance program to ensure the quality of its products meeting customers' requirements. The company has also invested in cutting-edge on-line testing equipments and laboratory facilities for the analysis and improvement of the production processes. The Technical Department provides pre-sales and after-sales services for customers as a step in reaching the goals of our QA program and setting objectives for our R&D program.

Yieh Phui submitted an application for the JIS Mark for its hot-dip galvanized steel and pre-painted steel to the Japanese Ministry of International Trade and Industries (MITI) in April 1993. The JIS system certifies the quality of the material and the comprehensiveness of quality assurance system. Officers of MITI visited and surveyed the processes and the product quality of Yieh Phui in June and the company was then soon approved by MITI of Japan, to use the JIS Mark for its hot-dip galvanized and pre-painted steel in August 1993. Yieh phui has obtained JIS MARK Certificate for coated steel approved by JQA (Japan Quality Assurance Organization) in August 2009. Yieh Phui moreover, was also registered by ISO 9002 Quality System in November 1999 (Replaced by ISO 9001:2000). Yieh Phui has obtained IECQ QC 080000 HSPM Certificate in June 2007. Yieh Phui has obtained the factory production control certificate requirements of Singapore BC1:2008, and ISO/IEC 17025:2005 certificate of accreditation in February 2009, and Indonesia Certificate SNI for coated steel in April 2009. The Metallurgy and Long-term Laboratory of Technical Division applied as an accredited laboratory and has been recognized by the Council of Chinese National Laboratory Accreditation (CNLA) in November 1998 and December 2002 respectively. (In 2003, CNLA's Accreditation tasks were taken over by Taiwan Accreditation Foundation, TAF.) This proves Yieh Phui's quality products and advanced process systems.



- ▶ ISO 9001 Certificate - Yieh Phui
品質管理系統證書-燁輝
- ▶ ISO 9001 Certificate - Yieh Phui (China)
品質管理系統證書-燁輝(中國)

The quality assurance facilities of Yieh Phui (China) are based on Yieh Phui's technology experiences. The progressive testing equipment, conscientious quality management system, Yieh Phui (China) was also registered by ISO 9001 quality system in January 2007 and IECQ QC 080000 HSPM in October 2008. Yieh Phui (China) also received Indonesia SNI marking certificates in September 2009. Outstanding staff results in the international standard quality of Yieh Phui (China).



- ▶ JIS MARK scheme certificate of compliance - Yieh Phui
鍍鋅鋼品JIS MARK表示制度證書-燁輝

自動化與電腦化

AUTOMATION AND COMPUTERIZATION

燁輝與燁輝(中國)公司在建廠規劃初期,即明確擬定自動化及電腦化之發展方針,目的是在競爭激烈的商場環境中,以高效率、高品質作業之優勢永保領先地位。

本公司在設備自動化方面,除購入歐、美、日等國家之新式先進製程設備外,並同時導入自動化精密製程控制電腦系統,使產品製造之過程得到良好之控制,以達到品質、效率最佳化之目的。

在電腦化方面,由本公司自行發展各項資訊應用系統,主要分為生產管理、品質管理、銷售管理、行政管理、財務管理、設備管理及資訊安全管理等系統,範圍涵蓋全公司之整體管理活動,說明如下:

生產管理系統:

1. 產線生產即時狀況及產能績效追蹤。
2. 油漆、鋅錠等大宗物料之進耗存管理。
3. 生產排程管理。
4. 製品管理。

品質管理系統:

1. 生產品質績效管理。
2. 實驗室、試驗資料管理。
3. 製造品質追蹤。
4. 製程資料蒐集分析。

銷售管理系統:

1. 客戶關係管理。
2. 訂單管理。
3. 客戶通路層級建立。
4. 客訴案件處理。
5. 追蹤統計。

行政管理系統:

1. 人力訓練計劃。
2. 人員考核升遷。
3. 人員經歷及本職學能建立。
4. 時程差勤管理。
5. 公文文件管理。

財務管理系統:

1. 固定資產應收、付帳款。
2. 票據管理。
3. 信用狀管理。

設備管理系統:

1. 設備維修管理。
2. 軋輪模具管理。

資訊安全管理系統:

本公司建置完整且嚴謹的安全資訊作業環境基礎,以使公司整體資訊作業能在此一安全基礎上運行,包含防火牆、防毒牆等高效率資訊防護系統,以確保客戶及公司之商業資訊得到良好之保護。

並完成企業入口網站(EIP, Enterprise Information Portal),藉由此一協同作業平台,除了可讓員工迅速獲得企業資訊及專業知識外,內部訊息之傳遞也更加有效率,進而提升了企業整體之高效率作業。

為提升橋頭燁輝公司、燁輝(中國)公司及各地據點之整合服務效率,本公司特別建置多條高速線路連接位於國內、外各地之據點,透過高速線路之連結,使企業對客戶之服務、溝通零距離。除此之外,營業人員可透過完整之網路語音服務與客戶建立良好的互動關係,客服人員亦能透過此一完整的資訊系統,提供客戶即時、完整之售後服務,積極建立良好的客戶關係。

處於二十一世紀,唯有迅速掌握資訊,並且充分利用資訊,才能在「世界地球村」裡佔有一席之地,燁輝與燁輝(中國)之自動化與電腦化亦以此為目標繼續邁進。

Both Yieh Phui and Yieh Phui(China) automated and computerized all of the system and production facilities so that we could have the strength to survive in an increasingly competitive market since the beginning.

State-of-the-art on-line automation precision process control computer system was purchased along with advanced facilities manufactured in the U.S., Japan and Europe. This high degree of automation system, maintaining excellent control on the production process, has optimized our utilization of product quality and production efficiency.

We have developed our own systems for the management of various operations such as Production Management, Quality Management, Sales Management, Administration Management, Financial Management, Equipment Management and Information Security Management, etc., as noted below.

Production Management:

- Instant production conditions.
- Capacity performance traceability.
- Gross material inventory management such as paint & zinc ingot.
- Production planning management.
- Work-in-process (WIP) management.

Quality Management:

- Quality performance management.
- Lab. and testing data collection & analysis.

Sales Management:

- Customer relation management.
- Purchase orders management.
- Sales channel information.
- Complaints & claims handling, tracing and analyzing.

Administration Management:

- Manpower training planning.
- Employee's Appraisal & promotion management.
- Establishment of employees experience and skill database.
- Employee's attendance management.
- Internal documents management.

Financial Management:

- Fixed assets.
- Account receivable & payable.
- Instruments management.
- L/C management.

Equipment Management:

- Equipment maintenance management.
- Roller & die management.

Information Security Management:

Yieh Phui and Yieh Phui (China) have established a complete, strict and secure information operation environment. High-efficiency information protection system such as Firewalls & Viruswalls is used to ensure the security of the business information between customers and us.

We have established EIP (Enterprise Information Portal), a collaborative platform that not only enables our staff to retrieve company information and professional knowledge quickly, but also delivers internal messages with increased efficiency. This platform enhances Yieh Phui's overall operational efficiency.

Furthermore, to increase the efficiency of integrated service at Yieh Phui and Yieh Phui (China)'s steel works and sales offices, high speed leased lines are specially established in those locations to provide prompt services to our customers. In addition, our sales representatives can use VoIP (voice over internet protocol) to communicate with customers. With this integrated information system, we are able to provide quality and timely services to our customers.

Competitions have been strong and are expected to intensify as we are now in the 21st century. The ability to quickly access information for prompt decision making is the key to maintain an advantageous position in this "Global Village" and the goal of the computerization program is to





單位: 新台幣十億
Unit: Billion NT\$



營運狀況

燁輝歷年營業額均有成長，自1988年建廠以來，至2009年合併子公司燁輝(中國)營收達新台幣385億元(自結)。

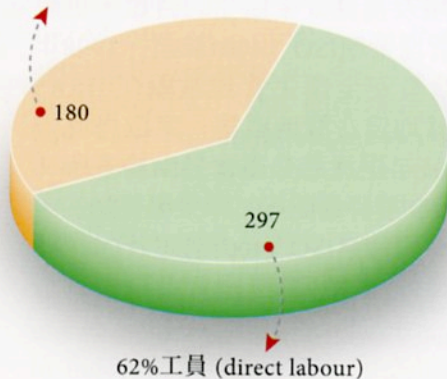
員工狀況 (截至2009.12.31止)

- 燁輝
員工總數：1499人
職員人數：768人(51%)
工人人數：731人(49%)
- 燁輝(中國)
員工總數：896人

1991員工人數比例

Direct Labour to Staff Ratio

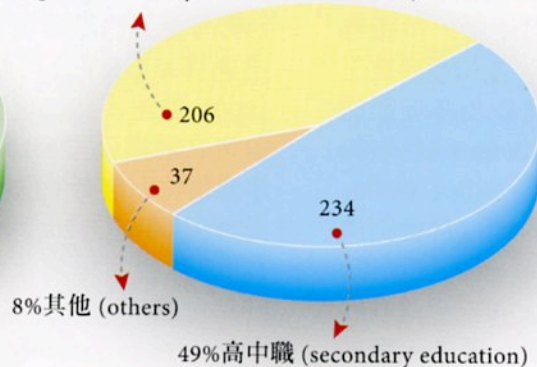
38%職員 (staff)



1991學歷分佈比例

Educational Level Distribution

43%專科以上
(post-secondary education and above)



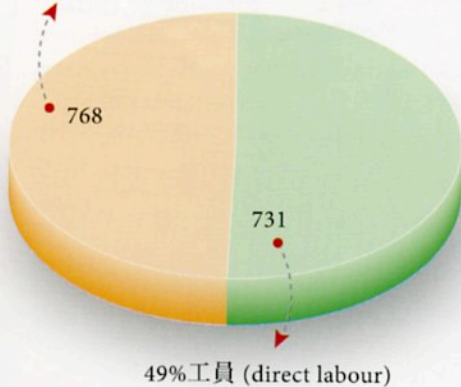
學歷分佈 (截至2009.12.31止)

- 燁輝
專科以上：977人(65%)
高中職：478人(32%)
其他：44人(3%)

2009員工人數比例

Direct Labour to Staff Ratio

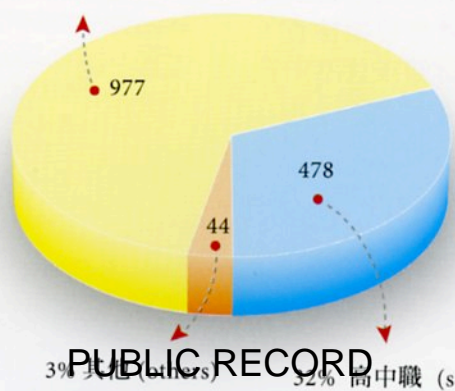
51%職員 (staff)



2009學歷分佈比例

Educational Level Distribution

65% 專科以上 (post-secondary education and above)



Sales Revenue

Yieh Phui's sales revenue has grown at a high rate with spurts occurring as each new production line becomes operational. form a starting point in 1988 of NT \$150 million (US \$5.5 million). Therefore, Yieh Phui and Yieh Phui (China) achieve the sales revenue of NT \$ 38.50 billion (US \$1.16 billion, unaudited) in 2009.

Employees

The quality of Yieh Phui's workforce is fairly high and elite. While 97% of the employees have received a secondary education, 65% have gone on to have a post-secondary education and above.

工安宣言

善盡社會責任，工安環保絕不妥協

燁輝在建廠規劃之時，為台灣地區環保概念抬頭的階段，當時工廠建地之取得已漸漸困難，環保紛爭也日增，為了免於日後正式營運時因環保問題而遭困擾，所以一開始即設立專責單位負責環保管理工作，對各類污染行為實施監控及定期檢測，以確保符合國家排放標準，並不斷投資防治污染之設備與技術。燁輝購置生產設備時即一併購入污染防治設備，主要有購自奧地利RUTHNER之廢酸回收設備，除可將廢酸液回收再生循環使用外，又可獲得氧化鐵粉副產品；並購置美國知名品牌 MEGTEC最新型之蓄熱式焚化爐，此設備不但對於揮發性有機物具有很高的去除效果，本體陶瓷材蓄熱的功能更可達到節能減碳的效果。另獨立設置完善的廢水處理廠，以生物曝氣法處理廢水獲得良好成效。對於其他廢棄物則實施分類處理，並委託由環保機關核可之專業廠家執行清運，同時定期予以追蹤以掌握廢棄物流向。燁輝更以「地球公民」為使命，持續推動ISO 14001環境管理系統、工業減廢，並積極參與工業局等機構合作進行廠內溫室氣體盤查及各項節能減碳專案以降低溫室氣體排放量，於2009年8月取得DNV挪威商立恩威驗證機構查證之ISO 14064-1:2006溫室氣體盤查查證聲明書，並於2009年11月獲經濟部工業局頒發溫室氣體自願減量績優廠商獎。

在工業安全方面，「安全第一」、「安全是我的責任」為燁輝工業安全衛生工作的第一要求，廠內所有作業條件必須符合工安法令之規定外，更大力推動職業安全衛生管理系統，實施自動檢查制度、5S整理整頓活動、作業環境改善、防護器具改善、周全的防火設施等等，為全體員工營造一個安全的工作環境，以達到零災害目標。在個人健康衛生方面，建立員工健康管理制，每年實施健康檢查，定期追蹤員工健康狀況，並定期舉辦健康講座、社團活動等，促進員工的健康。並落實安環教育、提

升員工環保及安衛意識，使其制度化並溶入全體員工的工作精神中。

燁輝本著「地球只有一個」的理念，在環境保護與工業安全衛生上不斷努力，將維護工安環保責任與公司成長視為同等重要，並承諾「善盡社會責任，工安環保絕不妥協」之環境與職業安全衛生政策宣言，以達成永續經營目的。燁輝(中國)亦本著燁輝經營理念，設計完整的環境保護及工業安全之各項設備，充分達到中國政府對環保及工安之要求。

在全體同仁的不斷努力下，燁輝分別於1991年獲得經濟部及中華民國全國工業總會防治工業污染績優廠礦獎、1992年環保署「第一屆中華民國企業環保優良廠商」以及1996年榮獲行政院經濟部「節約能源績優廠商」、1997年專責人員獲得行政院環保署「優良環境保護專責人員獎」等殊榮，但我們並不以此滿足，為達成持續改善環境及提高安全衛生的目標，更於1997年通過國際環境管理系統ISO 14001驗證、1998年通過挪威DNV公司職業安全衛生管理系統(OHSAS 18001)驗證，此二成就均為台灣地區第一家取得此一驗證之鋼鐵公司，2001年更通過勞委會勞動檢查所「事業單位安全衛生自護制度評鑑認可二年榮譽標誌」。燁輝(中國)亦於2008年7月通過ISO 14001驗證及OHSAS 18001驗證。燁輝及燁輝(中國)將持續努力以做到最好為目標。



ISO 14001 Certificate-Yieh Phui
環境管理系統證書-燁輝

OHSAS 18001 Certificate-Yieh Phui
職業安全衛生管理
系統證書-燁輝

ISO 14064-1:2006 Certificate-Yieh Phui
溫室氣體盤查查證聲明書-燁輝



Occupational Safety Concerns-

*Fulfilling social responsibility;
Never compromising over occupational
safety & environmental protection.*

Environmental protection was taken into consideration in the programming stage of Yieh Phui's construction projects. In order to avoid interruption of operation, a special team was established to be in charge of environmental protection related subjects. In order to comply with national standards, Yieh Phui has invested in equipment and technology for pollution abatement and monitoring. An Acid Regeneration Plant, purchased from Ruthner, Austria, is one of the major pieces of pollution abatement equipment in which Yieh Phui has invested. It recycles the acid from the pickling line for reuse and produces ferrite as a by-product. Another piece of abatement equipment is the Regenerative Thermal Oxidizer (RTO) which was purchased from MEGTEC, the United States. This RTO unit is particularly effective in decomposing volatile organic compounds; additionally, with the ceramic heat media, it is much effective in CO₂ reduction. An independent Waste Water Treatment Plant is another piece of abatement equipment designed to treat waste water by Bio-treatment. Other wastes are separated, sorted, and then turned over to Environmental Protection Administration approved companies for disposal. Yieh Phui continues to implement ISO 14001 environmental management system and waste minimization practices. Moreover, we closely cooperate with Industrial Development Bureau Ministry of Economic Affairs and other institutes to conduct in-house greenhouse gases inventory and reduction plan. In August 2009, Yieh Phui obtained ISO 14064-1:2006 (the Verification Statement of Greenhouse Gas Assertions) issued by DNV and was awarded "Greenhouse Gases Voluntary Deduction Award" by Industrial Development Bureau, Ministry of Economic Affairs in November 2009.

For Industry Safety, "SAFETY FIRST" & "SAFETY IS MY DUTY" are the particular principles and always emphasized. Operating conditions on site should not only meet the requirements of the government regulations, but also ensure further maintenance of a safe working environment for our employees. We have executed the Occupational Safety & Sanitary Management System, Self Audit System, 5S Activity, Operation Improvement Plan, Protective Instrument Improvement Plan, and state-of-the-art fire extinguish apparatus etc., with



the aim for zero-damage. For personal health, we have established a health management-including conducting annual health checkup, tracing employees' health condition, and holding health lectures and activities periodically to increase their health. Besides, we educate them about environmental control and safety concepts.

"Earth" is the only planet on which we can exist. The responsibility for environmental protection and industry safety is as important as company growth to us. We have committed to do our best in these areas as a feedback to the society. Yieh Phui (China) has the same environmental faith as Yieh Phui does. In order to meet China government's regulations, we install the integrated pollution abatement equipment.

With our team's continuous efforts, Yieh Phui was honored in 1991 with receipt of the "Outstanding Award for Pollution Control" from the Ministry of Economics Affairs of the Executive Yuan and the "1st of the R.O.C. Corporate Environmental Protection Award" in 1992 by the Environmental Protection Administration in recognition of the comprehensiveness of Yieh Phui's environmental protection equipment and programs.

However, Yieh Phui is not satisfied with those past achievements. In order to reach the goal of continuous improvement of environmental and industrial safety, we have been approved as an ISO-14001 Registered Firm in 1997 and OHSAS 18001 Registered Firm of DNV, Norway, in 1998 and have become the first steel company in Taiwan to have such achievements. We also gained 2001 "Voluntary Protection Program Award" of The Council of Labor, Executive Yuan in 2001. Yieh Phui(China) has been approved by ISO 14001 and OHSAS 18001 Registered Firm in Jul. 2008. To be the best is our final target.

福利狀況

EMPLOYEE WELFARE

快快樂樂上班，平平安安回家，健健康康退休

Work happily. Come home safely. Retire healthily.



燁輝及燁輝(中國)提供員工各項良好福利措施，例如：團體保險、結婚、生育、住院、喪葬、教育、健康檢查及社團均有補助，生日及年

節均有禮券發放。

為提倡員工全面性健康飲食及休閒運動，以紓解工作壓力並強健身體機能，於休閒運動方面除前述之社團活動補助外，另設有健康科學管理中心，以及專業健身器材配合指導教練，安排專業課程，以達到強健身體、改善體質機能之效。與各行業廠商簽訂特約協議，提供員工多方面優惠廠商選擇，並不定期舉辦健康飲食座談及相關資訊提供。

燁輝企業勞資雙方之溝通、合作良好，故在1993年度榮獲行政院勞委會頒發之「勞工福利優良單位」及「勞工教育優良單位」、2008年3月榮獲健康雜誌樂活(LOHAS)企業選拔最佳企業潛力獎等殊榮。鑒於希望同仁在公司辛苦工作奉獻一輩子後，能健健康康地退休，享受退休後之生活，故在2009年3月推動「燁輝企業健康退休活動」，期許燁輝員工健健康康退休。

Both Yieh Phui and Yieh Phui(China) establish an extensive employee welfare program. It not only provides financial support in various areas, such as group insurance, weddings, births, funerals, education, travel, health checkup and various clubs, but also gifts or coupons for employees on birthdays and traditional holidays.

In order to promote healthy diet and recreational activities to release stress and enhance physical function, Yieh Phui not only provides its employees with subsidies for recreational activities as mentioned above, but also sets up the Health Management Centre. With professional gymnastic equipments, guidance from the coach and professional curriculum arrangement, Yieh Phui hopes to improve and enhance employees' physical condition. Furthermore, Yieh Phui has contracts with many stores that offer the special shopping discounts to our employees. Yieh Phui sometimes hosts health diet seminars and provides health information to our employees.

Yieh Phui Enterprise was honored in 1993 with receipt of the "Outstanding Labour Welfare Award" and the "Outstanding Labour Educational Award" from the Labour Council of the Executive Yuan for recognition of its excellent relationship and cooperation with its employees. Additionally, in March 2008, one of the renowned magazines in Taiwan, CommonHealth, bestowed the potential company of 2008 Happy & Healthy (LOHAS) Company Award on Yieh Phui. Moreover, in order to thank our staff dedicated themselves to their work in our company, we hope that they can be perfectly healthy to retire, and enjoy their life after retirement. In March, 2009, Yieh Phui implements the "perfectly healthy retirement program". We expect that our staff have perfect health to retire.





在土地取得日趨不易，工資日益高漲，社會日漸多元化的背景下，設立及經營生產工廠亦日益困難，尤其是鋼鐵製造工廠更是不易。燁輝企業自1990年開始生產以來，歷經十五年擴建，鍍鋅鋼品與彩塗鋼品最高年產量分別為2003年130.5萬公噸及43.3萬公噸。雖然在國內外之競爭非常激烈，但因用戶之愛顧，每年業績均能大幅地成長。為提供廣大用戶之即時用料需求，並擴大服務範圍，已完成燁輝(中國)第一、第二及第三期工程，預估在2009年時，每年合計台灣與大陸的熱浸鍍鋅生產量將可高達250萬噸，成為全球最大熱浸鍍鋅專業製造廠。今後將在回饋社會之理念下，繼續降低成本及開發高附加價值之產品，成為不僅是產量最大亦是效率最高、品質最好之鍍製鋼板製造廠。除提供就業機會外，對用戶亦能提供一次購足之方便性、時效性及產品質量，以達到創造利潤，精益求精及贏得信任之經營理念。期能於2015年達成在製造與服務方面均是全球最好之鋼鐵製造服務企業，成為業界永續經營，貢獻社會「永遠最好」的公司。

Establishing and managing a manufacturing operation, especially a steel plant, becomes increasingly difficult as land becomes scarcer, wages continue to increase, and society becomes more diversified. Yieh Phui's continuous growth and success since 1990 are owed to the support, loyalty, and guidance of our distributors, end users and employees. In spite of the increase in domestic and international competition, Yieh Phui's maximum annual production capacity of galvanized and pre-painted steel products has reached 1,305,000 and 433,000 metric tonnes in 2003 respectively. Yieh Phui has become the largest producer among independent galvanizers in the world. In order to satisfy customers' requirements and enlarge the supply scope, Phase I-III project of Yieh Phui (China) have been finished. The annual production capacity of galvanized in Taiwan and Mainland China will amount to 2,500,000 metric tonnes in 2009.

Yieh Phui's future is guided by the principle of maintaining our roots in Taiwan to repay the society for its support. Yieh Phui will continue to reduce its cost and develop higher value-added products with the aim of becoming not only the largest hot-dip galvanizing and pre-painting steel producer but also the mill with the best efficiency and quality. Other than supplying employment opportunities, we intend to continue supplying our customers with convenience of one-stop shopping, timely delivery, and continuous improvement in quality, by following the mandates of Profit Creation, Continuous Improvement, and Building Trust. Yieh Phui, commits to continuous improvement, to achieve company's vision of becoming the best steel manufacturer and service provider in the world by 2015. Yieh Phui aims to be "Always the best" in every aspect.



OHSAS 18001 Registered Firm
職業安全衛生管理
系統驗證通過工廠



ISO 9001 Registered Firm
品質管理系統
驗證通過工廠



QC 080000 Registered Firm
IECQ HSPM 有害物質流程管理
系統驗證通過工廠



ISO 14001 Registered Firm
環境管理系統
驗證通過工廠

總公司 (Head Office)



燁輝企業股份有限公司
YIEH PHUI ENTERPRISE CO., LTD.



G3302 G3312 JIS Mark
G3317 G3318 Qualified Factory
G3321 G3322 日本JQA審查
JQTW09001 認證合格工廠

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ISO 14064-1 Registered Firm
2006 溫室氣體盤查
查證通過工廠

燁輝(中國)常熟廠 Yieh Phui (China) Changshu Works



燁輝(中國)科技材料有限公司
YIEH PHUI (CHINA) TECHNOMATERIAL CO., LTD.

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E-MAIL : sales@yiehphuichina.com

Exhibit 5

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YPC's Sales to Affiliates during the Investigation Period

Affiliates	Products/Services Sold by YPC	Amount (RMB)
Grand Total		

YPC Purchases from Affiliates during the Investigation Period

Affiliates	Products/Services Provided to YPC	Amount (RMB)
Total		

Exhibit 6

Exhibit 7

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Exhibit 9

PUBLIC RECORD

Yieh Phui (China)

INCOME STATEMENT

	Most recent completed financial year		Investigation period: 1 July 2011 - 30 June 2012	
	All products	The Aluminium Zinc Coated Steel	All products	The Aluminium Zinc Coated Steel
Gross Sales (1)	[[[[
Sales returns, rebates and discounts (2)	[[[[
Net sales (3) = (1-2)	[[[[
Raw materials(4)	[[[[
Direct labour(5)	[[[[
Depreciation(6)	[[[[
Manufacturing overheads(7)	[[[[
Other operating expenses(8)	[[[[
Total cost to make(9)=(4+5+6+7+8)	[[[[
Beginning inventory(a)	[[[[
Ending inventory(b)	[[[[
Other Adjust(c)	[[[[
Total cost to sale(9A)=(9+a+b+c)	[[[[
Tax and surcharge (10)	[[[[
Gross Profit (11=3-9A-10)	[[[[
Selling expenses(12)	[[[[
General & Administration(13)	[[[[
Financing costs(14)	[[[[
Profit from other operation(15)	[[[[
Loss of impairment of asset(16)	[[[[
Non-operation income(17)	[[[[
Non-operation expense(18)	[[[[
Earning before Tax (19=11-12-13-14+15-16+17-18)	[[[[
Taxes expense(20)	[[[[
Net Profit (21=19-20)	[[[[

Exhibit 10

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Yieh Phui (China)

SALES SUMMARY

	All Products		Aluminium Zinc Coated Steel	
	Most recent completed financial year		Investigation period: 1 July 2011 - 30 June 2012	
	Volume	Value	Volume	Value
Total company turnover (all products)	[[[[
domestic market	[[[[
exports to Australia	[[[[
exports to other countries	[[[[
Turnover of the sector including the goods	[[[[
domestic market	[[[[
exports to Australia	[[[[
exports to other countries	[[[[
Turnover of the goods	[[[[
domestic market	[[[[
exports to Australia	[[[[
exports to other countries	[[[[

Exhibit 11

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Name	Address	Contact Information	Level of Trade

Exhibit 12

Please Refer to Electronic File

Exhibit 13

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Exhibit 14

Exhibit 15

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YPC

Product Code	PRODUCT_CH_NAME	PRODUCT_EN_NAME

Exhibit 16

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Exhibit 17

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Exhibit 18

Exhibit 19

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Exhibit 20

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出口商品代码及退税率

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请输入查询条件:

商品代码:	<input type="text" value="7210"/>	商品名称:	<input type="text"/>	计量单位:	<input type="text"/>						
消费税征税率(从量定额):	<input type="text"/>	增值税征税率:	<input type="text"/>	税种:	<input type="text" value="全部"/>						
消费税征税率(从价定率):	<input type="text"/>	退税率:	<input type="text"/>	基本商品标识:	<input type="text" value="全部"/>						
当前页:	<input type="text" value="1"/>	每页记录数:	<input type="text" value="20"/>	记录总数:	<input type="text" value="11"/>	跳转页:	<input type="text"/>				
首页 前一页 后一页 末页 清空查询条件 返回											
商品代码	商品名称	计量单位	税种	增值税征税率%	消费税征税率(从量定额)	消费税征税率(从价定率)	退税率%	是否基本商品	退税率更改年月	改后退税率	
7210110000	镀(涂)锡的非合金钢厚	千克	增值税	17	0	0	13	否			
7210120000	镀(涂)锡的非合金钢薄	千克	增值税	17	0	0	13	否			
7210200000	镀或涂铅的铁或非合金	千克	增值税	17	0	0	13	否			
7210300000	电镀锌的铁或非合金钢	千克	增值税	17	0	0	13	否			
7210410000	镀锌的瓦楞形铁或非合	千克	增值税	17	0	0	13	否			
7210490000	镀锌的其他形铁或非合	千克	增值税	17	0	0	13	否			
7210500000	镀或涂氧化铬的铁或非	千克	增值税	17	0	0	13	否			
7210610000	镀或涂铝锌合金的铁宽	千克	增值税	17	0	0	13	否			
7210690000	其他镀或涂铝的铁宽平	千克	增值税	17	0	0	13	否			
7210700000	涂漆或涂塑的铁或非合	千克	增值税	17	0	0	13	否			
7210900000	涂镀其他材料铁或非合	千克	增值税	17	0	0	13	否			

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- (1) 请根据您所了解的信息, 输入“商品代码”、“商品名称”、“增值税征税率”、“消费税征税率(从量定额)”、“消费税征税率(从价定率)”、“退税率”等查询条件, 或者在“计量单位”、“税种”、“基本商品标识”下拉列表中选择查询条件, 查询条件可以单项也可以多项, 点击“查询”按钮即可查询。
- (2) 可以直接点击“查询”按钮, 得到所有查询信息。
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Exhibit 22

Yieh Phui (China)

PRODUCTION

	Previous financial year (Galvanized and AlZn Coated Steel)	Most recent financial year (Galvanized and AlZn Coated Steel)	Investigation period (Galvanized and AlZn Coated Steel): 1 July 2011 -30 June 2012
Production capacity* (eg. units, kg, tonnes) [A]			
Actual production in volume (eg. units, kg, tonnes) [B]			
Capacity utilisation (%) (B/A x 100)			

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

Exhibit 23

Exhibit 24

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Exhibit 25

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Yieh Phui (China)
SG&A Chart

The company-wide sales revenue during the investigation period (RMB) []

Item	Galvanized Steel	Aluminium-Zinc Coated Steel
Turnover of GUC		
Kg sold of GUC		
Turnover of GUC as % of the company-wide sales revenue		

Item	Allocated Expenses (RMB)	Galvanized Steel	Aluminium-Zinc Coated Steel
Total company-wide indirect selling expenses			
The company-wide administration expenses			
The company-wide interest expenses			
The company-wide non-operating expenses			
Total			

Item	Unit	Galvanized Steel	Aluminium-Zinc Coated Steel
Unit Indirect selling expenses of GUC	RMB/kg		
Unit administration expenses of GUC	RMB/kg		
Unit interest expenses of GUC	RMB/kg		
Unit non-operating expenses of GUC	RMB/kg		
SG&A&interest&non-operating /kg for GUC	RMB/kg		

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Yieh Phui (China) Non-operating Income/Expenses during the PAP
Division: Company-wide (including all divisions)
Period: July 1, 2011 to June 30, 2012

Account Code	Account Description	Account Description	Amount (RMB)
[] A
[] B
Profit from other operation			[-] C=A-B

Exhibit 26

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Exhibit 27

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Yieh Phui (China)'s Suppliers of Major Raw Material Inputs for the Production of GUC

Raw Material		Supplier	Location of the Supplier	Affiliation
熱軋鋼捲 (Hot-rolled Steel Coil)	[]
	[]
	[]
	[]
	[]
	[]
	[]
	[]
	[]
	[]
	[]
	[]
冷軋鋼捲 (Cold-rolled Steel Coil)	[]
	[]
	[]
	[]

Exhibit 28

