QUESTIONNAIRE FOR FOREIGN PRODUCERS AND EXPORTERS ON THE PETITION OF ANTI-DUMPING DUTIES INVESTIGATION

Foreign producers and exporters submitting must ensure that:

- **submissions are to be filed on the Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my);**
- **each page is to be labelled either "Confidential" or "Non-Confidential";**
- **Non-Confidential summaries are provided in sufficient detail to permit a reasonable understanding of the substance of the confidential information;**
- **if such information is not susceptible of summary, a statement of reasons why summarisation is not possible shall be provided; and**
- **the Foreign producers and exporters 's declaration is to be completed.**

FOREIGN PRODUCER/EXPORTER:
Yieh Phui (China) Technomaterial Co., Ltd.

SUBJECT MERCHANDISE:
FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY
MALAYSIA

INTRODUCTION

FOREIGN PRODUCER/EXPORTER	:**Yieh Phui (China) Technomaterial Co., Ltd.**
SUBJECT MERCHANDISE	: **FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC**
H.S. CODES / AHTN	: **7210.61.11 00, 7210.61.12 00, 7210.61.91 00, 7210.61.92 00, 7210.61.99 00, 7212.50.23 00, 7212.50.24 00, 7212.50.29 00, 7225.92.90 00, 7225.99.90 00, 7226.99.19 00 and 7226.99.99 00.**

Note: The H.S. Codes and AHTN are given for information only and these classifications of the subject merchandise have no binding effect.

ORIGINATING IN	: **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**
EXPORTED FROM	: **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**

For the purpose of this submission:

Year 1	**: 1 JANUARY 2023 – 31 DECEMBER 2023**
Year 2	**: 1 JANUARY 2024 – 31 DECEMBER 2024**
Period of Investigation (POI)	**: 1 JANUARY 2025 – 31 DECEMBER 2025**

STATUTORY REFERENCE:

Countervailing and Anti-Dumping Duties Act 1993 [Act 504]
Countervailing and Anti-Dumping Duties Regulations 1994 [Regulations 1994]
Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994

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PREAMBLE

Please read this section before you proceed to answer the questions.

1. Ministry of Investment, Trade and Industry (MITI) has received a petition for the imposition of anti-dumping duties against a subject merchandise that your company export to Malaysia.

2. The World Trade Organization (WTO), to which Malaysia is signatory, provides remedies by way of duties where imported products are found to be dumped and causing or threatening to cause material injury to the domestic industry producing the like product.

3. The purpose of countervailing and anti-dumping legislation is to empower the Government of Malaysia (the Government) to take remedial measures against unfair trading by foreign producers/exporters and to provide a framework for investigating allegations of injury caused by dumped or subsidised imports.

4. The Petitioner alleged that the subject merchandise was imported at dumped prices and has materially injured the domestic industry. As required by the Countervailing and Anti-Dumping Duties Act 1993 (Act 504) and the Countervailing and Anti-Dumping Duties Regulations 1994 (Regulations 1994), the Petitioner provided a detailed petition substantiating the allegations. A copy of non-confidential version of the petition is attached in the Trade Remedies Investigation Management (TRIMA) system.

5. MITI has accepted the petition and has initiated an investigation. MITI is not an advocate for any party in these inquiries, but analyses the information produced by the interested parties to reach an impartial decision based on all the facts presented. MITI urges producers/exporters to complete this questionnaire and submit the response in the TRIMA system within the time frame specified in the attached Notice of Initiation.

GENERAL INSTRUCTIONS

A. Guidelines to Complete the Questionnaire

1. Please refer to the notice of initiation and non-confidential version of the petition and read the instructions carefully before completing the questionnaire.

2. Any related companies which are involved the production and/or sales of subject merchandise to Malaysia is to complete and submit their own separate questionnaire response in TRIMA system.

3. Please answer all questions in the order presented. Ensure that all information and tables conform strictly to the prescribed format and are clearly labelled.

4. The respondent shall not alter the existing set of questions by inserting, deleting, modifying or any other means that may impinge upon the information requested by the Government of Malaysia (Government). Any unauthorised alteration may result in the rejection of the submission.

5. Please ensure the questionnaire is accurate, complete and includes all necessary supporting documentation. Additional data may be provided if it strengthens the case for the allegation of dumping or injury. If a question is not applicable to your company, clearly state "**Not Applicable**" and **state the reason / justification**.

6. All information required in the Tables of this questionnaire must be completed in the respective Sections, and cannot be answered solely by referring to attachments. Exceptional is made for **Tables B-3, C-5, C-8.1, C-8.2, D-3.1, D-3.2, E-3.1, E-3.2, E-3.3, F-2.1, F-3.1, F-3.2, F-3.3 and F-3.4.**which must be submitted using the official Excel templates provided.

7. All documents, supporting evidence, and source materials submitted in a language other than *Bahasa Melayu* or English must be accompanied by an official English translation from an **accredited translator or institution**. Failure to provide a certified English translation may result in the submitted information being disregarded.

8. For the purpose of submitting this questionnaire, all data and information provided must be extracted from the respondent's official accounting records.

9. The respondent must **explicitly identify** all units of measurement and currencies used in every table and calculation. These units and measurements must be **applied consistently** throughout the entire questionnaire to ensure data integrity. Furthermore, the respondent must clearly cite the source(s) for all statistical figures and external data provided.

10. Information submitted in this questionnaire may be subject to verification by the Investigating Authority (IA). Accordingly, the respondent must identify and retain all worksheets, supporting evidence and source documents used to compile the response and be prepared to substantiate all submitted information during the verification process.

11. The verification process is limited to validating the accuracy and completeness of the information already submitted in the questionnaire. Failure to provide source documents that reconcile with the questionnaire data may lead to the information being disregarded.

12. If you intend to have another party act on your behalf, you must ensure that the Government receives a properly documented **Letter of Authorisation**. This applies to any legal representative, consultant, or any third party representing the company. The Government must be notified of such appointments expeditiously to ensure all communications are legally recognised.

13. In case your company does **not export** the subject merchandise, submit a properly documented statutory declaration signed before a Notary Public/Commissioner for Oaths (refer to page **x** of the questionnaire).

B. Time Limits and Non-Cooperation

1. You should be aware that your responses to the questionnaire will constitute the body of information on the basis of which preliminary and final findings will be determined. In this respect, it is essential that your responses to the questionnaire and any material corrections be submitted within the time limits provided for this purpose.

2. Failure to answer all applicable questions accurately may compel MITI to use facts available from other sources. If MITI finds that any interested party has supplied false or misleading information, MITI shall disregard any such information in accordance with Section 36 of Act 504 and make use of facts available in accordance with Section 41 of Act 504.

3. You should also be aware that if all relevant information requested is not received by the IA within the specified time limits, or the submission of incomplete, false or misleading information is the case, the preliminary and final determination may be made on the basis of facts available in accordance with Section 41 of Act 504, based on Article 6.8 and Annex II of the Agreement on Implementation of Article VI of The General Agreement on Tariffs and Trade 1994.

4. The IA may disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process and may establish preliminary or final findings on the basis of facts available, which may include the information set out in the petition.

C. Submission of questionnaire responses via TRIMA system

1. In accordance with Regulation 37(4) and 37(6) of Regulations 1994, the respondent is required to submit **both** confidential and non-confidential versions of the submission via the **Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my)**. Every page must be clearly labelled or marked as either "**CONFIDENTIAL**" or "**NON-CONFIDENTIAL**".

2. All information designated as confidential will be treated as such by the Government. The non-confidential version will be placed in the public record and made accessible for public viewing through the **TRIMA system**.

3. Due to the sensitive nature of the information, all documents shall be properly labelled and uploaded to their respective sections within TRIMA. The Government shall not be held liable for the disclosure of confidential data that is improperly labelled or uploaded to incorrect, non-confidential sections by the respondent.

4. Files must be compatible and submitted in PDF, Excel or Word formats. Please ensure that the file names do not contain special characters [e.g., ! @ # $ % ^ & * ( ) + = { } [ ] ; : " ' <> ? , \ / | ` ~].

5. Data files must maintain the structure and column headings as proposed in the respective sections. The original order of data, field names and all formulas used within the spreadsheets must be preserved.

6. The TRIMA User Manual is available for reference within the TRIMA system.

D. How to Complete the Non-Confidential Version

1. Interested parties providing confidential response to the questionnaire are required to furnish non-confidential summaries thereof. In this regard, the following conditions apply:

    a. the non-confidential summaries shall be provided in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances, a party may indicate that such information is not susceptible to summarisation; in such cases, a formal statement of reasons explaining why summarisation is not possible shall be provided;

    b. if it is considered that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the information available or to authorise its disclosure in generalised or summary form, such information may be disregarded; and

    c. this is only exceptional for **Tables B-3, C-5, C-8.1, C-8.2, D-3.1, D-3.2, E-3.1, E-3.2, E-3.3, F-2.1, F-3.1, F-3.2, F-3.3 and F-3.4.** The Government acknowledges that the disclosure of raw data in these tables would provide a significant competitive advantage to a competitor or result in a significantly adverse effect upon the person supplying the information or from whom that person acquired the information.

2. When completing the non-confidential submission, the respondent should bear in mind that all exporters, importers, Malaysian domestic producers and other interested parties will have access to it. The non-confidential submission should be sufficiently details to permit a reasonable understanding of the substance of the information submitted in confidence.

3. To assist in completing the non-confidential submission, the respondent is advised to use your completed confidential response as a basis. All information in the confidential version that is not considered confidential should be copied directly to the non-confidential version. In exceptional circumstances, where non-confidential summary cannot be provided, a formal statement of reasons must be included.

4. The Government may disregard submitted information under the following circumstances:

    a. If the Government finds that a request for confidentiality is not warranted, and the respondent is either unwilling to make the information public or to authorise its disclosure in generalised or summary form. In such cases, the information may be excluded unless its accuracy can be demonstrated to the satisfaction of the Government through appropriate sources; or

    b. If the non-confidential summaries, or the reasons provided for the inability to summarise (as outlined in Paragraph 1(a)), are deemed inadequate or fail to provide a reasonable understanding of the substance of the confidential data.

5. The respondent may use the following examples to summarise confidential information:

a. When the information concerns numerical data across multiple years, the respondent should use indices to show the trend.

Formula:

$$\text{Index} = \frac{\text{Current period value}}{\text{Base period value}} \times 100$$

Example of confidential information:

Description	Q1	Q2	Q3	Q4	Year 1
Volume (MT)	14,250 (Quarterly Base)	16,890	19,410	22,115	72,665 (Yearly Base)
Value (RM)	84,200 (Quarterly Base)	81,050	78,520	76,000	319,770 (Yearly Base)

Description	Q1	Q2	Q3	Q4	Year 2
Volume (MT)	15,000	14,500	12,300	14,000	55,800
Value (RM)	81,200	83,000	77,700	82,000	323,900

Description	Q1	Q2	Q3	Q4	POI
Volume (MT)	18,200	19,500	20,300	21,200	79,200
Value (RM)	82,500	81,550	79,500	85,050	328,600

The non-confidential summary (indexed):

Description	Q1	Q2	Q3	Q4	Year 1
Volume (MT)	100 (Quarterly Base)	118	136	155	100 (Yearly Base)
Value (RM)	100 (Quarterly Base)	96	93	90	100 (Yearly Base)

Description	Q1	Q2	Q3	Q4	Year 2
Volume (MT)	105	102	86	98	77
Value (RM)	96	99	92	97	101

Description	Q1	Q2	Q3	Q4	POI
Volume (MT)	128	137	142	149	109
Value (RM)	98	97	94	101	103

b. When confidential information concerns a single sensitive commercial detail or figure, redaction may be applied by using **[xxx]**. If a value is redacted, the unit of measurement or currency should remain visible where possible to provide context.

Example of confidential version:

"Cost of production is RM 3,000 per tonne which consist 70% of raw materials cost."

The non-confidential summary (redacted):

"Cost of production is RM [xxx] per tonne which consist [xxx]% of raw materials cost."

c. When confidential information involves specific names of parties or sensitive commercial terms, the respondent should summarise the text by replacing identifying details with their functional roles or using [xxx] placeholders.

Example of confidential version:

"TRADING COMPANY LTD stated that they acquired a ZRM Machine from JITU MACHINERY LTD on 20 September 2019. The product produced from the machine was sold to JIWA TRADING LTD. The product price was negotiated with a profit margin of 5% prior signing of the contract between the commercial and procurement department."

The non-confidential summary (functional redaction):

"TRADING COMPANY LTD stated that they acquired a [Machine] from [Supplier] on [Date]. The product produced from the machine was sold to [Customer]. [xxx] – Commercially sensitive details relating to price negotiations and margins]."

CHECKLIST

The purpose of the following checklist is to ensure that all questions from Section A to Section F have been answered and to permit a quick survey of any potentially missing information. Tick the relevant boxes to confirm where complete information has been submitted.

Section	*Tick if complete information has been provided*
Declaration Form (signed and stamped)	√
Section A: Company Structure & Operations	√
Section B: Product Description	√
Section C: Operation	√
Section D: Domestic Sales of the Like Product	√
Section E: Export Sales of the Subject Merchandise	√
Section F: Costs	√

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

FOREIGN PRODUCER'S / EXPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that **Yieh Phui (China) Technomaterial Co., Ltd.** does manufacture/export the subject merchandise 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.

I affirm that the information contained in this questionnaire is complete and correct.

I understand that the information submitted may be subject to verification by the Government of Malaysia (Government) and any information submitted to the Government after the due date shall not be considered by the Government.

I agree should I refuse access to, or otherwise do not provide, necessary information within a reasonable period or significantly impede an investigation, including refuse to allow verification of its information; preliminary and final determinations in investigations under this Act may be made on the basis of the facts available, including the facts contained in this questionnaire response in accordance with regulation 9 of the Countervailing and Anti-Dumping Duties Regulation 1994 (Regulations 1994), as the case may be.

I agree that should the Government find any part of this questionnaire response is incomplete or incorrect, where the Government determines that it would impede or disrupt the investigation, or would adversely affect the rights of interested parties, the information shall be rejected without prejudice to whatever penalties that may be applicable under the Countervailing and Anti-Dumping Duties Act 1993 or any other written law.

Signature : Peter Huang Fu-Tsai

Name : Peter Huang Fu-Tsai

Designation : Senior Assistant Vice President

Date : August 28,2026

Exhibit List

Exhibit A-3.3.a.1	**YPE's affiliation chart**
Exhibit A-3.3.a.2	**E-united group member companies**
Exhibit A-3.3.b	**YPC's internal organization chart**
Exhibit A-3.3.d.1	**YPC's business license**
Exhibit A-3.3.d.2	**Article of association**
Exhibit A-3.3.e	**YPC's brochure**
Exhibit A-3.3.g	**SAT notice with respect to transfer pricing**
Exhibit B-1.2	**Production flowchart**
Exhibit B-1.4	**Product brochure**
Exhibit B-1.5	**Product category code list**
Exhibit B-3	**Table B-3:PDT-SPEC**
Exhibit C-5.1	**Sales reconciliation for 2023**
Exhibit C-5.2	**Supporting documents for sales recon items of 2023**
Exhibit C-5.3	**Sales reconciliation for 2024**
Exhibit C-5.4	**Supporting documents for sales recon items of 2024**
Exhibit C-5.5	**Sales reconciliation for 2025**
Exhibit C-5.6	**Supporting documents for sales recon items of 2025**
Exhibit C-8.1	**Table C-8.1 Profitability for like product and subject merchandise**
Exhibit C-8.2	**Table C-8.1 Profitability for all products**
Exhibit D-1.2	**Domestic sales process flowchart**
Exhibit D-3.1	**Table D-3.1: DOM-CUST**
Exhibit D-3.2	**Table D-3.2: DOM-SALE**
Exhibit D-3.7	**Packing cost calculation worksheet**
Exhibit D-3.8	**CNY short-term borrowing rate worksheet**
Exhibit E-1.2	**Malaysia sales process flowchart**
Exhibit E-3.1	**Table E-3.1: MY-CUST**
Exhibit E-3.2	**Table E-3.2: MY-SALE**
Exhibit E-3.3	**Table E-3.3: TRC-SALE**
Exhibit E-3.7	**USD short-term borrowing rate worksheet**
Exhibit F-1.4	**Accounting documents flowchart**
Exhibit F-1.8.a.1	**Chart of accounts**
Exhibit F-1.8.a.2	**Trial balance**
Exhibit F-1.8.b	**Audited financial statements for three years**
Exhibit F-1.5.d	**Internal financial statements of [Company B]**
Exhibit F-1.9.d	**Direct cost centers list**
Exhibit F-2.1	**Table F-2.1**
Exhibit F-3.1	**Table F-3.1**
Exhibit F-3.2	**Table F-3.2**
Exhibit F-3.3	**Table F-3.3: DOM-CTMS**
Exhibit F-3.4	**Table F-3.4: MY-CTMS**

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name:

Address:

Telephone:

Email:

Web page:

Factory

Name:

Address:

Telephone:

Email:

Contact person

Name:

Position/Designation:

Address:

Telephone:

Email:

ANSWER: **Please see below for the contact information of Yieh Phui (China) Technomaterial Co., Ltd. (hereinafter referred to as "YPC"):**

Company
Name: Yieh Phui (China) Technomaterial Co., Ltd.
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People's Republic of China
Telephone: +86-512-52298888
E-mail address of contact person: 10021@yiehphuichina.com
Web page: http://www.yiehphuichina.com

Factory
Name: Yieh Phui (China) Technomaterial Co., Ltd.
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People's Republic of China
Telephone: +86-512-52298888
E-mail address of contact person: 10021@yiehphuichina.com

Contact person
Name: Mr. Peter Huang Fu-Tsai
Position in the company: Senior Assistant Vice President
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People's Republic of China
Telephone: +86-512-52298888
E-mail address of contact person: 10021@yiehphuichina.com

A-2 Legal Representative/Consultant

If you have appointed a legal representative or consultant to assist you in this proceeding as notified in the **Letter of Authorisation** submitted to the Government, please provide the following details:

Name of firm	:
Name of legal representative/consultant	:
Name of contact person	:
Address	:
Telephone	:
Email	:

ANSWER: **Please see the following for the contact information of YPC's representative in this investigation:**

Name of Firm: Jason Teoh & Partners
Name of legal representative: Jason Teoh
Name of contract person: Jason Teoh
Address: SO-23A-3A, Menara 1, Jalan Bangsar, KL Eco City 59200 Kuala Lumpur
Telephone: +603 2935 9000
E-mail address: jasontch@jtplegal.com

A-3 Corporate Information (including related parties)

1. Indicate your company registered name and form of business organisation (e.g., company, partnership or sole proprietorship). If you trade in a name other than this registered name, indicate the name(s) used.

ANSWER: YPC's registered name is "Yieh Phui (China) Technomaterial Co., Ltd.", a limited liability company incorporated in the People's Republic of China on January 28, 2002. YPC does not trade in any names other than its registered name.

2. List the principal shareholders of your company and indicate the percentage of shareholding and the activities of these shareholders. For this purpose, use Table A-3.1. Structural diagrams may also be provided to illustrate and support your explanation.

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding

ANSWER: YPC's entire stakes of shares are owned by its parent company in Taiwan, Yieh Phui Enterprise Co., Ltd., through another company named [Company A], an investment vehicle incorporated in Hong Kong. Please see the requested Table A-3.1: Shareholding below:

Table A-3.1: Shareholding

Name of shareholder	Activity of shareholder	Percentage of shareholding
[Company A]	**[Investment activity in Equity]**	**[xxx%]**

3. Please provide:

   a. A comprehensive diagram outlining the global hierarchy, including all parent companies, subsidiaries, and related entities in all countries.

ANSWER: As explained above, YPC is a wholly-owned subsidiary of its parent in Taiwan, Yieh Phui Enterprise Co., Ltd. ("YPE"). YPE is part of a corporate group known as the "E United Group" in Taiwan. The E United Group is not a legal entity and is loosely defined; it is a group of companies under the control of YPE's chairman, Mr. I-Shou Lin.

In Exhibit A-3.3.a.1 for a list of YPE's worldwide affiliates. In addition, please see Exhibit A-3-3.a.2 for a diagram showing the cross-shareholding between the E United Group companies. As a wholly-owned subsidiary of YPE, YPC considers the affiliates identified in Exhibit A-3.3.a.1 its affiliates as well.

b. A detailed diagram of the company(ies)'s all internal departments and reporting lines.

ANSWER: Please see Exhibit A-3.3.b for YPC's internal organization chart.

c. A detailed diagram identifying all units involved in the production, R&D, sales, distribution, and supply of the like product and subject merchandise for both the domestic and export markets during the period of investigation.

ANSWER: Please refer to Exhibit A-3.3.b for YPC's Internal Organization Structure, which has listed all units of YPC that are involved in production, sale, R&D, distribution and supply of the like product and subject merchandise both for domestic and export markets during the POI.

d. Copies of legal documents (e.g., memorandum of association, article of association, business registration, business operation license, etc.)

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

- **Exhibit A-3.3.d.1: Business license**
- **Exhibit A-3.3.d.2: Articles of association**

e. A copy of relevant brochures or pamphlets on your business activities.

ANSWER: Please see Exhibit A-3.3.e for YPC's company brochure.

f. If the subject merchandise exported into Malaysia were manufactured in another country, explain whether such products exported to the exporting country or is merely transhipped through it. In the latter case, please identify the foreign producer of the products. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executive with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.

ANSWER: This question is not applicable as none of the subject merchandise exported to Malaysia by YPC was manufactured in another country.

g. Please indicate Tax Identification Number (TIN) and VAT/GST or any related indirect tax registration number with a supporting official document. Provide a copy of the most recent company's Transfer Pricing Documentation (TPD) that was submitted to the relevant authority, the most recent TPD audit findings and respective summary by the respective authority. If your company do not maintain a TPD, please provide evidence to support your claim (i.e., National Tax Legislation on TPD).

ANSWER: The Tax Identification Number (TIN) of YPC is [xxx], which is identical to its VAT registration number. Please note that since October 1, 2016, the Tax Identification Number and VAT registration number were replaced with the "Unified

Social Credit Code" in China, which is indicated on the business license in China. Therefore, please see Exhibit A-3.3.d.1 for YPC's business license in the supporting of reported TIN and VAT registration number.

Please note that YPC is not required by the Chinese laws, regulations or the general accepted accounting principles to prepare or maintain a Transfer Pricing Documentation. In Exhibit A-3.3.g, please see the public notice of administrative rules issued by the State Administrative of Taxation with respect to the transfer pricing.

4. List the names, addresses, email and telephone numbers of all subsidiaries or other related companies in all countries that are involved with the production, sale, R&D, distribution and supply of the subject merchandise in Malaysian market and export market during the investigation period. Specify the activities of each related company and percentage of shares owned. For this purpose, use Table A-3.2.

ANSWER: Please see the requested Table A-3.2 below:

Table A-3.2: Listing of Related Companies

Name, address, email and telephone of related company in all countries	List of activities	Tick if manufacturer of the subject merchandise √	Tick if supplier of input used in the manufacturing of the subject merchandise √	Tick if importer of the subject merchandise √	Percentage of your company's shareholding in related company	Percentage of related company's shareholding in your company
Name: Yieh Phui Enterprise Co., Ltd. **Address: 369 Yuliao Rd., Chiao Tou District, Kaohsiung City, Taiwan** **Email:sales@yiehphui.com.tw** **Tel: +886-76117181**	**Parent company incorporate d in Taiwan. Production and sales of subject merchandise and other steel products.**	√			**XX%**	**100% through Company A**

Name: Company B **Address: CONFIDENTIAL** **Email:CONFIDENTIAL** **Tel: CONFIDENTIAL**	**Coil service center incorporated in China, engaged in the sales of like product and other steel products in the domestic market only**				**XX%**	**XX%**
Name: Company C **Address: CONFIDENTIAL** **Email: CONFIDENTIAL** **Tel: CONFIDENTIAL**	**Trading company incorporated in HK. Engaged in the resales of subject merchandise to the third-country market**				**XX%**	**XX%**

5. If your company has contractual links/agreement with other company(ies) in Malaysia or other countries (in particular, alleged country(ies) in this proceeding), for the production (e.g., subcontracting), supply and sale of the product or other licensing, technical patent or compensatory agreements, explain the nature of the agreement and indicate clearly the country where the company is located.

ANSWER: YPC does not have any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the subject merchandise.

6. Provide details of any other area of activity where your company has other commercial relationships with the alleged country(ies) under this investigation (e.g., production facilities, joint ventures).

ANSWER: During the investigation period, YPC had no any financial of contractual links and joint ventures with any other company concerning any activities for the subject merchandise.

SECTION B: PRODUCT DESCRIPTION

This section requests a detailed description of the Like Product and Subject Merchandise produced by your company and related company(ies).

Like Product

The product produced by the producers/exporters sold for consumption in the domestic market of the exporting country. "Like product" means a product which is identical or alike in all respects to the subject merchandise, and may include any other product which has physical, technical or chemical characteristics, application or uses that resemble those of the subject merchandise as the Government deems appropriate.

Subject Merchandise

"Subject merchandise" means the class or kind of merchandise exported or sold for exportation from the exporting country to Malaysia that is the subject of any countervailing or anti-dumping action under Act 504 as determined by the Government to be appropriate for establishing the scope of the action.

ANSWER: As an initial matter, we note that the product scope of this investigation is described as "flat rolled product of other alloy and non-alloy steel, plated or coated with aluminium and zinc". The IA also provides the associated H.S. Codes/AHTN for reference, including "7210.61.11 00, 7210.61.12 00, 7210.61.91 00, 7210.61.92 00, 7210.61.99 00, 7212.50.23 00, 7212.50.24 00, 7212.50.29 00, 7225.92.90 00, 7225.99.90 00, 7226.99.19 00 and 7226.99.99 00", with a note stating that these codes are provided for information only and that the classifications of the subject merchandise have no binding effect.

We note that although the wording of the product scope may appear to cover a broad range of flat rolled steel products plated or coated with aluminium and zinc, the petition giving rise to this investigation clearly indicates that the petitioner, NS BlueScope Malaysia Sdn. Bhd. ("NS BlueScope"), intended to cover only "55% aluminium-zinc coated steel".

Specifically, at page 11 of the petition, NS BlueScope describes the subject merchandise as "55% aluminium, 43.5% zinc and 1.5% silicon", with an "AZ" coating designation produced in accordance with MS 1196 and AS 1397. In addition, the product is sold under various NS BlueScope brand names, including ZINCALUME®, TRUECORE®, ZACS®, BLUESCOPE ZACS® and LUMBA™, all of which refer to products with an "AZ" coating. Accordingly, it is clear that NS BlueScope intended to cover only "55% aluminium-zinc coated steel" for the purposes of this investigation.

This understanding is further supported by the IA's investigation of the same product in the anti-dumping investigation also petitioned by NS BlueScope in 2020 (i.e., AD01/2020), in which the IA's final determination clearly identified the product under investigation as 55% aluminium-zinc coated steel, also known as "GALVALUME®".

Thus, for the purposes of this submission, the data reported for the product under investigation is based on "55% aluminium-zinc coated steel", also known as GALVALUME®.

B-1 Product Specifications

1. Briefly describe the range of products produced by your company in Table B-1.1

Table B-1.1: Product Range Produced (Actual Production)

Description	**Like Product** *(specify type of product & unit of measurement)*	**Other Products** *(specify type of product & unit of measurement)*
POI Quarter 1		
POI Quarter 2		
POI Quarter 3		
POI Quarter 4		
Total Actual Production		

Note:
i. State unit of measurements e.g., MT, kg, litre, etc.

ANSWER: Please see the requested Table B-1.1 below:

Table B-1.1: Product Range Produced (Actual Production)

Description	**Like Product** *(55% aluminium-zinc coated steel: MT)*	**Other Products** *(including pickled hot-rolled steel, cold-rolled steel galvanized steel, pre-painted steel: MT)*
POI Quarter 1	19	24
POI Quarter 2	22	28
POI Quarter 3	27	25
POI Quarter 4	31	23
Total Actual Production	100	100

2. For the production of like product and subject merchandise, provide a detailed narrative and flow chart of the production process, identifying each manufacturing stage. This must be supported by illustrative materials, such as technical brochures and catalogues. Additionally, identify any by-products, co-products, or significant scrap generated.

ANSWER: YPC's production process of the products under investigation involves three production stages: (1) pickling, (2) cold-rolling, and (3) galvanizing (or aluminum-zinc coating). The production process is summarized as follows:

Pickling: At this stage, the purchased hot-rolled coil is pickled in a bath of hydrochloric acid to remove surface oxide (known as "scale") from the surface of the steel coil to produce pickled hot-rolled coil.

Cold-rolling: **The pickled steel coil is then processed through a cold-rolling mill which reduces the steel to the desired substrate thickness.**

Galvanizing: **The cold-rolled steel coil is introduced into the hot-dip galvanizing line. YPC's hot-dip galvanizing line is a continuous one which involves several units including annealing, galvanizing (including 5% and 55% aluminum-zinc coating), skin pass, tension leveling, anti-finger print resin coating, chromating and oiling. At this stage, the cold-rolled coil is first annealed to make it more formable because the cold-rolling process has hardened the steel. The annealed steel is then fed into the zinc bath for hot-dip galvanizing or aluminum-zinc coating. The galvanized steel then goes through skin pass to improve the formability. The steel then goes through the tension leveling unit to improve the shape.**

The finished goods which have completed the required production processes explained above are then packed in the packing unit before entering into the finished goods inventory.

Please see Exhibit B-1.2 for YPC's production flowchart.

YPC has steel scrap and zinc scrap generated from producing the PUI. Steel scrap is generated from the all production steps including pickling, cold-rolling, galvanizing, and paint coating, while zinc scrap is generated solely from the galvanizing stage. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset.

3. Fully describe the like product and subject merchandise produced by your company as per Table B-1.2.

Table B-1.2: Product Range Produced

Product grade	Physical, technical and chemical characteristics	Brand names	Product specification	International / Industrial standard	End usage

ANSWER: **Please see the requested information below:**

Product Grade	Physical, technical and chemical characteristics	Brand names	Manufacturer specification	International/ Industrial standard	End usage

55% Al-Zn Coated Steel coils/sheets	**Hot-dip aluminium-zinc alloy coated steel with a coating containing approximately 55% Al, 1.5% Si, and the balance Zn.**	**PhuizerLume**	**Hot-dip aluminium-zinc alloy coated steel with a coating containing approximately 55% Al, 1.5% Si, and the balance Zn.**	**Various type of international standards, inculding Malaysia standard, ASTM standards, JIS standards, China standards and YPC standardsCONFIDETIAL**	**CONFIDETIAL**

4. Supply technical documentation where appropriate. If the products involve a number of models and/or types, the details must cover all models or types produced and/or exported.

ANSWER: Please see Exhibit B-1.4 for YPC's product brochure.

5. Describe in detail your company's own product coding system. Provide a key to your product codes, including all prefixes, suffixes, or other notations, which identify special specifications.

ANSWER: In the normal course of business, YPC does not use a product coding system which covers the product characteristics of the products it produces or sells. For production or sales purposes, YPC relies on text descriptions in identifying the product specifications. In the normal course of business, YPC uses a 3-digit product category code for purposes of classifying its production and sales. It should be noted, however, there is no coding rule designed for each digit of the code, and each 3-digit product category code represents a unique category of products. Please see Exhibit B-1.5 for a list of YPC's three-digit category codes.

6. Briefly explain the comparability of the like product produced by your company with the subject merchandise exported to Malaysia in this proceeding. For this purpose, use Table B-1.3.

Table B-1.3: Product Comparability

Types of Like Product produced by your company *(Include description)*	**Product sales code of Like Product**	**Subject Merchandise** *(Include description)*	**Product sales code of Subject Merchandise**	**Identical Characteristics** *(Specify)*	**Differences** *(Specify)*

ANSWER: Please see requested Table B-1.3 below:

Table B-1.2: Product Comparability

Types of Like Product Produced by your Company (Include codes and description)	Subject Merchandise (Include codes and description)	Identical Characteristics (Specify)	Differences (Specify)
Hot-dip 55% Al-zn coated steel coils and sheets	**Hot-dip 55% Al-zn coated steel coils and sheets**	**• Appearance •Characteristics • Steel chemical content • Substrate • Tariff code • Production Process • End applications**	**N/A**

B-2 Comparison of Export and Domestic Products

1. Indicate in Table B-2 all types/grades of the like product sold by your company in the domestic market and the subject merchandise exported into Malaysia in Year 1, Year 2 and POI.

ANSWER: By using the general commercial name (55% aluminum-zinc coated steel) as the criteria for comparison, during the three reporting periods, all of the steel products of YPC's like product sold in the domestic market were identical entirely to those sold to Malaysia market.

2. Define and distinguish between all different types/grades of the like product and subject merchandise sold by your company to the domestic market and Malaysian market.

Table B-2: Products Comparison

Year	Product sales code	Commercial name of like product in your domestic market	Quantity of like product sold domestically *(specify the unit of measurement)* **(A)**	Commercial name of subject merchandise sold in Malaysia	Quantity of subject merchandise sold in Malaysia *(specify the unit of measurement)* **(B)**	Indicate the quantity of like product sold domestically as % of quantity subject merchandise sold in Malaysia (A/B) x 100%
Year 1						
Year 2						
POI						

Note:

i. State unit of measurements e.g., MT, kg, litre, etc.

ANSWER: As explained in the answer to sub-question 1 of B-2 above, YPC has relied on the general commercial name in comparing the subject merchandise sold to Malaysia with the like product sold in the domestic market. Please see requested Table B-2 below:

Table B-2: Products Comparison

Year	Commercial name of like product in your domestic market	Quantity of like product sold domestically (MT) A	Commercial name of subject merchandise sold in Malaysia	Quantity of subject merchandise sold in Malaysia (MT) B	Indicate the quantity of like product sold domestically as % of quantity subject merchandise sold in Malaysia (A/B) x 100%
Year 1	**Hot-dip 55% Al-zn coated steel coils and sheets**	**100**	**Hot-dip 55% Al-zn coated steel coils and sheets**	**100**	**100%**
Year 2	**Hot-dip 55% Al-zn coated steel coils and sheets**	**79**	**Hot-dip 55% Al-zn coated steel coils and sheets**	**55**	**146%**
POI	**Hot-dip 55% Al-zn coated steel coils and sheets**	**66**	**Hot-dip 55% Al-zn coated steel coils and sheets**	**55**	**120%**

B-3 Format of Submission

1. Complete Table B-3 showing information that will allow establishing a relationship between the types of the like product and subject merchandise which were sold in the domestic market and/or the Malaysian market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table B-3**.**

   a. Products sold in domestic and export market which have no difference (physical or other) are classified as “identical”. Establishing a relationship between these products is straightforward and requires no information in field PDT-DIFF.

   b. If a product sold in one of the markets is not “identical” to a product sold in the other market, but closely resembles and can be compared with another product, then it is classified as “comparable”. In this case, provide a short description of these differences in field PDT-DIFF. Be aware that detailed explanation of these differences (as well as their market value) will be necessary when answering the section regarding “allowances”.

c. In case a certain product type was only sold in one of the markets (domestic or Malaysian), provide details of "product description" in field PDT-DES.

Table B-3: Product Specification (PDT-SPEC)

Field name	Field description	Explanation
DM-PDCOD	DM production code	Production code of the like product, as used for production purposes for products produced for the domestic market
DM-SLCOD	DM product sales code	Product sales code of the like product, as used in your records for products produced for the domestic market
DM-IS	DM International/ Industrial Standard	International or industrial standard of the like product produced for the domestic market
DM-QTY	DM net quantity sold	Net quantity of domestic sales after all credit/debit notes adjustments, including the sales return and all other applicable adjustments as recorded in your accounting records (specify the unit of measurement used).
DM-VAL	DM net sales value	Net value of domestic sales after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify the currency used)
MY-PDCOD	MY production code	Production code of the subject merchandise, as used for production purposes for products produced for the Malaysian market
MY-SLCOD	MY product sales code	Product sales code of the subject merchandise, as used in your records for products produced for the Malaysian market
MY-IS	MY International/ Industrial Standard	International or industrial standard of the subject merchandise produced for the Malaysia market
MY-QTY	MY net quantity sold	Net quantity of export sales to Malaysia after all credit/debit notes adjustments, including the sales return and all other applicable adjustments as recorded in your accounting records of the product type. (specify the unit of measurement used).

Field name	Field description	Explanation
MY-VAL	MT net sales value	Net value of export sales to Malaysia after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
PDT-DES	Product description	Product description of the like product/subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-GRADE	Product grade	Product grade of the like product/subject merchandise
PDT-SPEC	Product specification	Product specification of the like product/subject merchandise
H.S.	H.S. codes	Indicate the Harmonized System Codes of this particular product type
PDT-COMP	Product comparison	"I" for identical product, and "C" for comparable product
PDT-DIFF	Product differences	Short description of the differences (physical or other) between the "comparable" type/model

ANSWER: As indicated above, YPC does not have a product coding system used in its normal course of business which covers all the product characteristics of the subject merchandise. Thus, for the purpose of Table B-3, YPC has reported "N/A" in the fields of "DM-PDCOD", "DM-SLCOD", "MY-PDCOD" and "MY-SLCOD" in Table B-3. Please see Exhibit B-3 for the requested Table B-3.

SECTION C: OPERATION

C-1 Production and Capacity

1. Complete Table C-1 and provide and explain information concerning the production capacity, actual production and capacity utilisation of the like product and subject merchandise produced by your company.

Table C-1: Production and Capacity Utilisation

Year		Description		
		Production capacity in volume *(specify the unit of measurement)* **(A)**	**Actual production in volume** *(specify the unit of measurement)* **(B)**	**Capacity Utilisation (%) (B/A) x 100**
Year 1	**Q1**			
	Q2			
	Q3			
	Q4			
Total				
Year 2	**Q1**			
	Q2			
	Q3			
	Q4			
Total				
POI	**Q1**			
	Q2			
	Q3			
	Q4			
Total				

ANSWER: YPC is a manufacturer of cold-rolled steel, zinc-coated (galvanized)steel, aluminium-zinc coated steel, and pre-painted steel.

YPC has four Zinc Coating Lines (i.e., Zinc Coating Line No. 1, Zinc Coating Line No. 2, Zinc Coating Line No. 3 and Zinc Coating Line No.4), each of three Zinc Coating Lines (No.1 through No.3) is rated for an annual production of 300,000 metric tons and Zinc Coating Line No.4 is rated for an annual production of 400,000 metric tons. During the period of investigation, entire of Zinc Coating lines (i.e., Zinc Coating Line No.1 through No.4) were involved in the production of the subject merchandise and other products, as demonstrated below:

- **Zinc Coating Line No. 1: Subject merchandise and other products (i.e., galvanized steel coils/sheets)**

- **Zinc Coating Line No. 2: Subject merchandise and other products (i.e., galvanized steel coils/sheets)**
- **Zinc Coating Line No. 3: Subject merchandise and other products (i.e., galvanized steel coils/sheets)**
- **Zinc Coating Line No. 4: Other products (i.e.,Subject merchandise and other products (i.e., galvanized steel coils/sheets)**

Please see the requested information in Table C-1 below:

Year		Description		
		Production capacity in volume (A) MT	**Actual production in volume (B) MT**	**Capacity Utilisation (%) (B/A) x 100**
Year 1	Q1	100	100	100%
	Q2	100	117	117%
	Q3	100	125	125%
	Q4	100	97	97%
Total		**100**	**100**	**100%**
Year 2	Q1	100	72	72%
	Q2	100	83	83%
	Q3	100	85	85%
	Q4	100	86	86%
Total		**100**	**74**	**74%**
POI	Q1	100	55	55%
	Q2	100	64	64%
	Q3	100	77	77%
	Q4	100	90	90%
Total		**100**	**65**	**65%**

2. State the basis of determining the company's installed and effective production capacity. (i.e., number of shifts, working days per year, idle time of machinery for maintenance, changes in the production process, etc.). Additionally, the company should explain any significant changes in the production process or facility upgrades during the period of investigation that have impacted the overall capacity levels.

ANSWER: **As explained above, YPC's four Zinc Coating Lines were involved in the production of the both subject merchandise and other products during the investigation period. YPC is unable to reasonably divide the capacity between those products. For reporting purposes, therefore, YPC has included the entire capacity of four Zinc Coating Lines (i.e., Zinc Coating Line No.1 through No.4) as part of the reported capacity for subject merchandise. YPC has considered the following factors in determination of production capacity based on its production experience:**

- **Product mix;**
- **Zinc coating line production speed;**
- **Optimized operation working hours; and**
- **Scheduled shutdown hours.**

3. If your company produces other products on the same production equipment and machinery used for the production of product, provide a comprehensive list of these products. For each shared asset, explain the **basis for allocation** (e.g., machine hours, production volume, or labour hours) used to distinguish the costs and capacities associated specifically with the like product and subject merchandise.

ANSWER: **During the POI, YPC's four Zinc Coating Lines were also involved in the production of other products, i.e., Galvanized coils/sheets. As explained above, YPC is unable to reasonably divide the capacity between those products. For reporting purposes, therefore, YPC has included the entire capacity of four Zinc Coating Lines (i.e., Zinc Coating Line No.1 through No.4) as part of the reported capacity for subject merchandise.**

4. Provide full details of future plans to commence production or increase capacity in the exporting country, in Malaysia or in third countries (countries other than Malaysia).

ANSWER: **YPC currently does not have a future plan to increase capacity in the exporting country, in Malaysia or in third countries.**

5. Please indicate the average scrap/waste ratio resulting from the production process of the like product and subject merchandise.

ANSWER: **YPC's average scrap ratio resulting from the production of the like product and subject merchandise is approximately [xx%].**

C-2 Inventories

1. Complete Table C-2 showing the volumes and values of finished goods inventories of the like product and subject merchandise.

ANSWER: **Please see requested Table C-2 below:**

Table C-2: Inventories

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Description						
		Opening inventories	(+) Purchases	(+) Production	(-) Sales /COGS	Captive use*	Other movements	Closing inventories
Year 1 /Q1	Quantity_MT	100.00	-	444.34	414.19	37.21	-	92.94
	Value_CNY	100.00	-	461.74	426.66	37.69	-	97.39
Year 1 /Q2	Quantity_MT	92.94	-	521.55	503.63	42.54	-	68.32
	Value_CNY	97.39	-	538.14	519.26	48.08	-	68.20
Year 1 /Q3	Quantity_MT	68.32	-	555.68	508.43	43.19	-0.94	73.32
	Value_CNY	68.20	-	532.27	488.66	42.28	-0.93	70.46
Year 1 /Q4	Quantity_MT	73.32	-	429.18	374.40	40.60	-4.18	91.67
	Value_CNY	70.46	-	414.03	360.16	39.30	-4.04	89.08
Year 1	Quantity_MT	100.00	-	1,950.75	1,800.65	163.55	-5.12	91.67
	Value_CNY	100.00	-	1,946.19	1,794.74	167.35	-4.97	89.08
Year 2 /Q1	Quantity_MT	91.67	-	321.42	333.51	34.55	-	45.03
	Value_CNY	89.08	-	322.99	332.59	34.23	-	45.25
Year 2 /Q2	Quantity_MT	45.03	-	367.65	339.05	27.80	0.005	45.82
	Value_CNY	45.25	-	361.81	334.99	26.57	0.005	45.49
Year 2 /Q3	Quantity_MT	45.82	-	378.98	335.71	32.60	0.02	56.47
	Value_CNY	45.49	-	363.32	323.89	31.62	0.02	53.28
Year 2 /Q4	Quantity_MT	56.47	-	382.15	313.30	41.05	-	84.26
	Value_CNY	53.28	-	346.13	285.58	36.42	-	77.41
Year 2	Quantity_MT	91.67	-	1,450.19	1,321.58	136.00	0.02	84.26
	Value_CNY	89.08	-	1,394.25	1,277.05	128.85	0.02	77.41
POI /Q1	Quantity_MT	84.26	-	245.95	251.67	25.26	0.01	53.26
	Value_CNY	77.41	-	227.38	232.78	22.80	0.01	49.20
POI /Q2	Quantity_MT	53.26	-	283.33	270.07	21.50	-	45.04
	Value_CNY	49.20	-	253.69	243.01	19.79	-	40.08
POI /Q3	Quantity_MT	45.04	-	341.74	284.91	32.11	-0.01	69.77
	Value_CNY	40.08	-	300.37	250.41	28.08	0.001	61.95
POI /Q4	Quantity_MT	69.77	-	399.84	354.15	35.67	-	79.78
	Value_CNY	61.95	-	356.66	316.19	31.88	-	70.55
POI	Quantity_MT	84.26	-	1,270.86	1,160.80	114.54	0.00	79.78
	Value_CNY	77.41	-	1,138.09	1,042.39	102.55	0.01	70.55

** Captive use = internal consumption*

Note: Purchases mean all purchases of the like product and subject merchandise in a finished state. Minor alterations to the purchased product (e.g., repacking) before resale do not normally affect the consideration of such purchases as a finished product.

2. Please explain the captive use and any other movements (if any) of the like product and subject merchandise produced by your company, including the quantities involve and values (e.g., transfers, internal consumption, samples, write-offs, or other disposals).

ANSWER: **Under YPC's inventory movement accounting system, the following non-sales inventory reductions for finished subject merchandise are recorded in the "Other movements" of Table C-2:**

(i) Sales return;

(ii) Return of subject merchandise in a finished state withdrawn from warehouse — for internal maintenance and/or quality inspection; and

(iii) Promotional/sample distribution — provision of samples to YPC's customers without charge

C-3 Employment

1. Complete Table C-3 and provide information relating to the number of people employed in your company.

ANSWER: **Please see requested Table C-3 below:**

Table C-3: Employment

Year / Quarter		Description				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise (A)	Personnel employed in sales, general and administration of like product/ subject merchandise (B)	Total personnel employed in the production of like product/ subject merchandise (C = A+B)	% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)
Year 1	Q1	100	100	100	100	[redacted]
	Q2	99	110	109	110	
	Q3	99	103	103	103	
	Q4	100	84	82	83	
End of Year 1		100	100	100	100	100%
Year 2	Q1	101	78	75	77	[redacted]
	Q2	101	73	70	72	
	Q3	100	83	80	82	
	Q4	101	71	69	71	
End of Year 2		101	77	75	76	76%
POI	Q1	101	57	55	57	[redacted]
	Q2	101	47	45	46	
	Q3	101	61	60	61	
	Q4	102	71	69	70	
End of POI		102	59	58	59	58%

2. If it is not possible to attribute the number of personnel employed directly to the like product, allocation should be made. Clearly explain the basis of the allocation.

ANSWER: YPC is unable to attribute personnel directly to the production, sales, general and administration of the like product and subject merchandise. For reporting purpose, YPC has therefore allocated company-wide employment figures to the like product and subject merchandise by functional category (production, sales and general administration) using PUI sales value as the allocation factor, as reported in Table C-3.

3. Explain if:

   a. workers have been temporarily out of work; or

   b. your company had to introduce reduced working hours.

ANSWER: This question is not applicable, as YPC did not incur any of the circumstances described above.

C-4 Investments

1. Complete Table C-4 showing investments made by your company. Figures should be provided for the net investment made each year and an estimate of the allocation to the like product.

ANSWER: Please see requested Table C-4 below:

2. Please indicate whether the investments are replacement or new investments.

ANSWER: The investment figures in Table C-4 represent the net book value (i.e., original cost less accumulated depreciation and impairment, where applicable) of YPC's fixed assets, reported as of Year 1, Year 2, and the POI. These amounts include (i) new additions to fixed assets during the relevant periods, and (ii) existing fixed assets carried forward from prior periods.

Table C-4: Investment for the Like Product and Subject Merchandise

Description	Year 1 (CNY)				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Total Company Investments (All products)	100.00	98.61	97.24	95.86	100.00
Total investments for the like product and subject merchandise (if any) of which:	11.7986	12.8327	11.9065	9.4172	11.73
Capital:					-
• Buildings	1.1019	1.1943	1.1000	0.8636	1.09
• Machinery and Equipment	10.4610	11.3886	10.5787	8.3784	10.42
• Tools	0.0138	0.0141	0.0125	0.0096	0.01

• Transportation equipment	0.1077	0.1133	0.1017	0.0775	0.10
• Hydroelectric equipment	0.0729	0.0785	0.0721	0.0565	0.07
• Electronic equipment	0.0159	0.0161	0.0156	0.0113	0.02
• Devices	0.0187	0.0201	0.0184	0.0145	0.02
• Furniture	0.0067	0.0077	0.0075	0.0058	0.01
Non-Capital:					
• R&D					
• Other *(specify)*	-	-	-	-	-

Description	**Year 2** *(specify currency)*				
	Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
Total Company Investments (All products)	94.48	93.11	91.72	90.41	94.38
Total investments for the like product and subject merchandise (if any) of which:	8.5848	7.8612	8.8206	7.4937	8.36
Capital:					-
• Buildings	0.7812	0.7096	0.7897	0.6699	0.75
• Machinery and Equipment	7.6482	7.0127	7.8793	6.6982	7.46
• Tools	0.0088	0.0081	0.0091	0.0077	0.01
• Transportation equipment	0.0680	0.0597	0.0642	0.0519	0.06
• Hydroelectric equipment	0.0510	0.0462	0.0513	0.0430	0.05
• Electronic equipment	0.0096	0.0083	0.0088	0.0075	0.01
• Devices	0.0129	0.0117	0.0129	0.0110	0.01
• Furniture	0.0051	0.0049	0.0054	0.0044	0.01
Non-Capital:					
• R&D					
• Other *(specify)*	-	-	-	-	-

Description	**Year 3** *(specify currency)*				
	Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
Total Company Investments (All products)	89.13	87.86	86.49	85.23	89.02
Total investments for the like product and subject merchandise (if any) of which:	5.9004	4.7471	6.1078	6.9505	6.05
Capital:					-
• Buildings	0.5223	0.4158	0.5297	0.5967	0.53
• Machinery and Equipment	5.2826	4.2510	5.4777	6.2372	5.42
• Tools	0.0061	0.0051	0.0066	0.0074	0.01
• Transportation equipment	0.0387	0.0309	0.0376	0.0400	0.04
• Hydroelectric equipment	0.0334	0.0265	0.0337	0.0377	0.03
• Electronic equipment	0.0055	0.0082	0.0101	0.0179	0.01
• Devices	0.0085	0.0068	0.0088	0.0096	0.01
• Furniture	0.0033	0.0027	0.0037	0.0041	0.004

Non-Capital: • R&D • Other *(specify)*	-	-	-	-	-

C-5 Sales Reconciliation

1. Complete Table C-5 on the sales reconciliation for like product, subject merchandise and all products. For this purpose, use Excel format as per Table C-5.

2. Your reconciliation must provide relevant supporting documentation (e.g., financial statements, trial balance, relevant excerpts from general ledger, sub-ledger, etc.) for each step in the reconciliation.

Table C-5: Sales Reconciliation for the All Products

Year 1 / Year 2 / POI			
Description	**Quantity** *(specify unit of measurement)*	**Value** *(specify currency)*	**Source documents**
Revenue in Income Statement (as per audited report)			
Variance			Please provide an explanation of the variance
Total sales of all products during accounting period			
Difference between sales during Year 1 / Year 2 / POI and accounting periods as per your management accounts			Please provide the reconciliation evidence for the difference as an appendix
Total sales of all products during Year 1 / Year 2 / POI as stated in your management accounts			
Variance			Please provide an explanation of the variance
Summary of all products sold			
• Like product / Subject merchandise			
• Other product A			
• Other product B			

Year 1 / Year 2 / POI			
Description	**Quantity** *(specify unit of measurement)*	**Value** *(specify currency)*	**Source documents**
• Other product C (add new lines as required)			
Like product and subject merchandise (purchased and produced)			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Sales of own production of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Resales (purchased) of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			

ANSWER: **Please see following exhibits for YPC's sales reconciliation worksheet along with the supporting documents for each applicable reconciliation items:**

- **Exhibit C-5.1 Sales reconciliation for 2023**
- **Exhibit C-5.2 Supporting documents for sales recon items of 2023**
- **Exhibit C-5.3 Sales reconciliation for 2024**
- **Exhibit C-5.4 Supporting documents for sales recon items of 2024**
- **Exhibit C-5.5 Sales reconciliation for 2025**
- **Exhibit C-5.6 Supporting documents for sales recon items of 2025**

C-6 Sales Turnover

1. In Table C-6, provide the details of total sales turnover of your company (after deducting all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments).

ANSWER: **Please see requested Table C-6 below:**

Table C-6: Turnover

Year / Quarter		Description			
		Total turnover *(all products)* *(CNY)* **(A+B+C)**	**Turnover of the like product and subject merchandise** *(produced)* *(CNY)* **(A)**	**Turnover of the like product and subject merchandise** *(purchased)* *(CNY)* **(B)**	**Turnover of other product** *(CNY and other product including pickled steel cold-rolled steel, galvanized steel, pre-painted steel etc)* **(C)**
Year 1	**Q1**	100	12	-	88
	Q2	113	15	-	98
	Q3	118	14	-	104
	Q4	125	12	-	113
Total		100	12	-	88
Year 2	**Q1**	98	9	-	89
	Q2	107	9	-	98
	Q3	88	8	-	80
	Q4	99	8	-	91
Total		86	8	-	78
POI	**Q1**	95	6	-	89
	Q2	114	6	-	108
	Q3	103	7	-	96
	Q4	101	8	-	93
Total		91	6	-	84

C-7 Sales Volume and Value

1. By using format in Table C-7.1 and C-7.2, provide separate tables of information on net sales (in volumes and value) (after deducting all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments:

   a. Sales of the like product and subject merchandise **produced** by your company and resale of **purchased** of the like product and subject merchandise to **unrelated** parties.

ANSWER: **Please see requested Table C-7.1 below:**

b. Sales of the like product and subject merchandise **produced** by your company and resale of **purchased** of the like product and subject merchandise to **related** parties.

ANSWER: **Please see requested Table C-7.2 below:**

Table C-7.1: Sales of the Like Product and Subject Merchandise (Unrelated)

Year / Quarter	Quantity *(MT)* / Value *(CNY)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
Year 1 / Q1	Quantity	-	67	-	17	-	15	-	100
	Value	-	67	-	17	-	16	-	100
Year 1 / Q2	Quantity	-	67	-	26	-	21	-	114
	Value	-	68	-	30	-	25	-	123
Year 1 / Q3	Quantity	-	90	-	20	-	9	-	119
	Value	-	87	-	20	-	10	-	118
Year 1 / Q4	Quantity	-	75	-	24	-	7	-	106
	Value	-	71	-	23	-	8	-	102
Total	Quantity	-	68	-	20	-	18	-	100
	Value	-	66	-	20	-	20	-	100
Year 2 / Q1	Quantity	-	57	-	11	-	7	-	76
	Value	-	55	-	11	-	8	-	74
Year 2 / Q2	Quantity	-	61	-	15	-	5	-	81
	Value	-	56	-	15	-	5	-	76
Year 2 / Q3	Quantity	-	63	-	7	-	9	-	79
	Value	-	54	-	6	-	10	-	69
Year 2 / Q4	Quantity	-	60	-	14	-	6	-	80
	Value	-	50	-	12	-	6	-	68
Total	Quantity	-	55	-	11	-	9	-	72
	Value	-	48	-	10	-	10	-	65
POI / Q1	Quantity	-	51	-	5	-	7	-	64
	Value	-	41	-	4	-	8	-	53
	Quantity	-	47	-	9	-	6	-	61

Year / Quarter	Quantity *(MT)* / Value *(CNY)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
POI / Q2	Value	-	39	-	8	-	6	-	52
POI / Q3	Quantity	-	53	-	13	-	9	-	75
	Value	-	41	-	11	-	9	-	62
POI / Q4	Quantity	-	53	-	21	-	10	-	84
	Value	-	41	-	19	-	10	-	70
Total	Quantity	-	46	-	11	-	11	-	65
	Value	-	37	-	10	-	11	-	54

Table C-7.2: Sales of the Like Product and Subject Merchandise (Related)

Year / Quarter	Quantity *(MT)* / Value *(CNY)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
Year 1 / Q1	Quantity	-	68	-	-	-	32	-	100
	Value	-	66	-	-	-	34	-	100
Year 1 / Q2	Quantity	-	246	-	-	-	7	-	254
	Value	-	235	-	-	-	9	-	244
Year 1 / Q3	Quantity	-	372	-	11	-	33	-	416
	Value	-	348	-	12	-	33	-	393
Year 1 / Q4	Quantity	-	194	-	9	-	33	-	235
	Value	-	184	-	9	-	32	-	225
Total	Quantity	-	87	-	2	-	11	-	100
	Value	-	87	-	2	-	11	-	100
Year 2 / Q1	Quantity	-	97	-	-	-	36	-	132
	Value	-	91	-	-	-	36	-	127
Year 2 / Q2	Quantity	-	81	-	-	-	22	-	103
	Value	-	100	-	-	-	23	-	123
Year 2 / Q3	Quantity	-	182	-	-	-	24	-	206
	Value	-	191	-	-	-	25	-	216
Year 2 / Q4	Quantity	-	143	-	-	-	23	-	166
	Value	-	143	-	-	-	24	-	167
Total	Quantity	-	50	-	-	-	10	-	60
	Value	-	55	-	-	-	11	-	66
POI / Q1	Quantity	-	41	-	-	-	21	-	61
	Value	-	35	-	-	-	21	-	56
POI / Q2	Quantity	-	59	-	-	-	-	-	59
	Value	-	50	-	-	-	-	-	50
POI / Q3	Quantity	-	28	-	-	-	13	-	41
	Value	-	24	-	-	-	13	-	37
POI / Q4	Quantity	-	45	-	-	-	18	-	63
	Value	-	37	-	-	-	17	-	54
Total	Quantity	-	17	-	-	-	5	-	22
	Value	-	15	-	-	-	5	-	20

C-8 Profitability

1. Complete Table C-8.1 and C-8.2 on your sales transactions for like product, subject merchandise and all products. For this purpose, use Excel format as per Table C-8.1 and C-8.2.

Table C-8.1: Profitability (Like Product and Subject Merchandise)

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Gross Sales															
Less:															
Sales return															
Sales discount															
Net Sales															
Less:															
Cost of Goods Sold															
Gross Profit															
Add:															
Other Income															
Less:															
Selling, General and Administrative Expenses															
Financial Expenses															
Other Expense (specify)															
Profit Before Tax															
Tax Expense															
Profit After Tax															

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Net Profit Margin (%)															

Table C-8.2: Profitability (All Products)

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Gross Sales															
Less:															
Sales return															
Sales discount															
Net Sales															
Less:															
Cost of Goods Sold															
Gross Profit															
Add:															
Other Income															
Less:															
Selling, General and Administrative Expenses															
Financial Expenses															
Other Expense (specify)															

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Profit Before Tax															
Tax Expense															
Profit After Tax															
Net Profit Margin (%)															

ANSWER: **Please see Exhibit C-8.1 and Exhibit C-8.2 for the requested information.**

SECTION D: DOMESTIC SALES OF THE LIKE PRODUCT

This section requests the details of all your sales of the like product in your domestic market for Year 1, Year 2 and POI. In particular, provide your prices and pricing methods for these sales.

Please note that every invoice line of the like product should be reported as a separate transaction. In order to determine which sales fall within the Year 1, Year 2 and POI, ***the invoice date should be used as the date of sale****.*

D-1 General Information

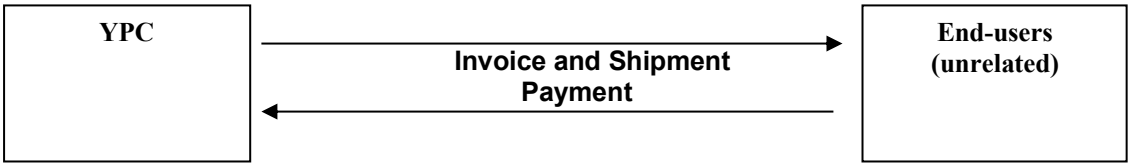
1. Explain your company's **channels of distribution** in the domestic market starting from the factory gate up to sales transaction to each class of customers (e.g., producers, distributors, wholesales, retailers), including related companies. Include a detailed **flow chart** indicating terms of sale and pricing. Explain the basis of your **categorisation of customers**.

ANSWER: YPC had three classes of customers in the domestic market, i.e., end-user, distributor and trader. For reporting purposes, YPC has reported with the following coding in the Table D-4.1:

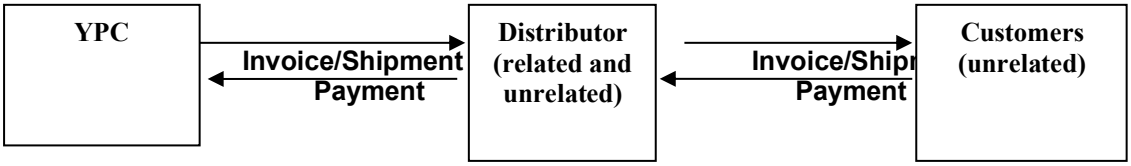
"2" = Distributor
"4" = End-user
"5" = Trader

YPC's channels of distribution can be demonstrated by a flowchart as follows:

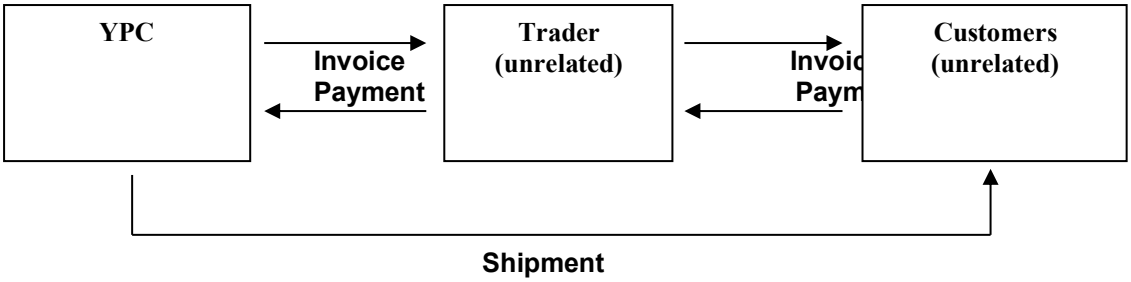
Channel 1



Channel 2



Channel 3



2. Provide **detailed description of how sales are made**, indicating the procedure followed between time of order and delivery to the first customer. A **full explanation** of how the **invoicing** and **payment** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the sales process made through between **related** and **unrelated** companies.

ANSWER: The process of YPC's sales of the like product in the domestic market can be explained as follows:

In the normal course of business, the customer first customer first solicits price quotations with YPC via telephone, email or fax. YPC then provides its quotations and if the customer is interested, both parties start negotiating the price and other terms of sale.

Upon agreement of the sales terms by both parties, the customer then confirms the order either with or without a written order confirmation. YPC in turn issues a sales contract to the customer for counter-signature. A written contract is normally necessary for domestic sales in YPC's normal course of business. Once receiving the signed contract from its customer, YPC's sales representative then enters the order into the company's system. YPC then begins production based on the production order entered into the system by the sales department. Once the production is completed, the shipment is arranged based on the term of delivery established.

The invoicing and payment practices applies to both of YPC's channels of sales in the domestic market as follows:

[Commercially sensitive details relating to invoicing and payment practices]

YPC had one affiliated company in China, named [Company B], which was involved in sales of the like product in China during the POI.

[Company B] is a distributor located in the northern China. It maintains its production facilities which allow it to provide cutting and/or slitting services for its customers. Thus, [Company B] sells the products under investigation purchased from YPC to its customers either with or without further cutting/slitting services. As [Company B] has its warehouses, it operates as a service center to provide regional customers with instant delivery and processing services. Even though [Company B] is affiliated with YPC, [Company B] operates independently in invoicing to and collecting payment from its customers.

The above-mentioned sales process, including the invoicing and payment practices, does not vary by the classes of the customers and does not vary for the transactions conducted through related and un-related customers. Please see Exhibit D-1.2 for a domestic sales process flowchart.

3. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any aftersales price adjustments. If this sales process differs between classes of customers, describe each variation separately.

ANSWER: **Please see the answer to Question D-1.2 above. YPC generally 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. The sales process does not vary by classes of the customers and the above-mentioned sales process applies to both of YPC's domestic channels of sales.**

4. Explain whether production begins after the customers have established their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.

ANSWER: **In general, YPC manufactures to order for its domestic sales including sales of the like product in the domestic market. Thus, the production begins after the customer has established their product specifications and essential terms have been agreed upon by both parties.**

5. If your sales are made pursuant to contract (either long-term or short-term), describe in detail the process by which the contract, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the like product, including the terms the requirements for a price charge or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

ANSWER: **YPC's domestic sales are not made pursuant to long-term or short-term contracts. However, YPC normally does enter into written sales contracts with its customers for sales of the like product sold in domestic market. Such a written contract is made on a transaction-by-transaction basis resulting from YPC's negotiation with its customers under the consideration of various factors including the product specifications, purchase quantity, and production capacity, etc.**

6. Provide copies of all price lists issued or in use for Year 1, 2 and POI for all domestic market customers, including those used by related companies. Explain how these price lists are used to establish the final sales price to the individual customers and whether sales prices differ between customers, regions or time periods.

ANSWER: **In the normal course of business, YPC does not use price lists for its export or domestic sales. However, YPC has internal price guidance prepared on a monthly basis. This price guidance is prepared by YPC's sales department for the sales representatives as an internal guidance in negotiating with customers. The final selling price is subject to the negotiations with customers in consideration of**

various economic factors such as product specifications, quantity, target shipment date, market situation, etc.

7. If price lists are not used as a basis, explain how and on which basis prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.

ANSWER: As previously explained, YPC's sales representatives negotiate prices with domestic customers on a transaction-by-transaction basis. The final price is mutually determined by both parties, taking into account various factors such as product specifications, order quantity, target delivery date, and prevailing market conditions.

8. List any cost incurred by customers that have been paid or reimbursed by your company (directly or indirectly) and vice versa. Explain in detail the nature of the cost and whether it was related to the like product.

ANSWER: This question is not applicable, as there were no such costs incurred by YPC's related company that have been directly or indirectly paid or reimbursed by YPC.

D-2 Allowances on Domestic Sales

Where normal value and export price of the like product and subject merchandise as established are not at a comparable basis, due allowance in the form of adjustments can be made, ***on its merits****, for differences that affect price comparability. You may claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers in order to carry out a fair comparison between export price and normal value.* ***An adjustment can only be made for expenses that are directly related to the sales of the like product****.*

You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis. Please use the ***"DOM-SALE"*** *Excel format provided. Report actual expenses incurred. Where actual figures are unavailable, average or proportionate costs may be used, provided the allocation methodology is clearly explained. Any such allocations must be explicitly indicated and supported by relevant details, including the specific amounts, the rationale for allocation, and the methodology applied.*

You are to report all expenses incurred by your company relating to domestic sales that could affect price comparisons, even if there is no claim adjustment on sales.

1. Complete Table D-3.1 and Table D-3.2 in Excel format provided "DOM-SALE" of all adjustments you claim (refer paragraph D-2.2 to D-2.11) for all sales to customers in the domestic market, on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.

ANSWER: Please see Exhibit D-3.1 and Exhibit D-3.2 for the requested Table D-3.1 and Table D-3.2, respectively.

YPC has reported the actual applicable allowance incurred for each sale of like product in the domestic market in Table D-3.2. All allowances have been reported in Chinese Yuan.

2. Differences in physical characteristics:

In comparing the type of product exported to Malaysia with the most similar product sold by your company in the domestic market, adjustments can be made to take account of physical differences between the types. The amount of the adjustments shall correspond to a reasonable estimate of the market value of the difference.

a. Identify separately the physical differences between each type of the product and provide a detailed list of all physical differences with a full explanation of each item listed.

b. For each difference claimed, provide detailed information of the market value of such difference. Identify the source of your data.

ANSWER: YPC is not claiming the adjustments for physical characteristics for its sales of the like product to domestic market during the POI.

3. Indirect taxes:

An adjustment concerning indirect taxes can be made where it can be demonstrated that the price comparability is affected.

a. List all indirect taxes imposed on the domestic market products that were either rebated upon exportation or not collected on the products exported to Malaysia.

b. For each tax listed, provide English translations (as described in the General Instructions) of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

c. For each tax listed, provide separately information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

d. Indicate when you are legally obligated or liable for tax payment. Explain when you actually paid taxes and whether you maintain separate accounts for these taxes.

e. Report the amount of any such taxes imposed in the domestic market on the transaction-by-transaction basis. Explain how you calculated this amount.

ANSWER: For product sold in the domestic market, there is value-added-tax ("VAT") charged by YPC to its customers at 13% of the sales value. No other

indirect tax other than VAT is incurred for domestic sales of products. The VAT system in China can be explained summarily 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 13% 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. YPC is a general taxpayer and the formula of VAT payable for general taxpayers is as follows:

VAT payable = output VAT - 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:

Output VAT = turnover or taxable value × tax rate

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

4. Differences in discounts, rebates and quantities:

The term "rebate" includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Any claim should be properly quantified and directly linked to the sales listed in "DOM-SALE".

a. Describe in detail your policy for granting discounts and rebates to domestic customers.

b. List all kinds of discounts or rebates you granted, e.g., cash discounts quantity discounts, loyalty discounts, year-end rebates, deferred discounts etc. and describe their terms. Include deferred discounts.

c. If discounts or rebates vary by class of customer (e.g., distributors and retailers), explain separately the discounts and rebates given to each class.

d. List all of your customers and the customer numbers (as in the Table D-3.1) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

e. Provide discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given. Identify the source of your data.

ANSWER: **YPC granted the following types of rebates to its customers for the domestic market sales of like product:**

1. "Quality Rebate"

During the period from Year 1 through POI, YPC granted the quality rebate to its customers who claimed the like product 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 YPC's examination of the claimed defect and reported in the column of "Rebate1_Quality rebate" of the "DOM-SALE" spreadsheet.

2. "Full Payment Rebate"

During the period from Year 1 through Year 2, YPC grants a full payment rebate to certain key domestic customers who settle the full invoice amount in advance of the contractual due date. However, during the POI, YPC did not grant any full payment rebate to its domestic customer.

The full payment 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 full payment rebate is given to the customer as a credit to future sales. For the reporting purpose, the full payment rebate was allocated to each applicable domestic VAT invoice based on the weight of coils and reported in the "Rebate2_Full payment rebate" column of the "DOM-SALE" spreadsheet.

5. Differences in the level of trade:

*An adjustment may be granted, **on its merits**, where you can show that your domestic sales of the like product are being made at level of trade, which is different to the level of trade of your export sales and such difference has affected price comparability.*

a. Clearly identify the domestic and export level of trade by demonstrating that functions and prices for the sales in question are appropriate to the alleged level of trade in both markets.

b. For export sales to a related importer, identify level of trade of the sales between your company and the related importer.

c. Report the market value of the differences on the transaction-by-transaction basis.

ANSWER: YPC does not claim the adjustments for the level of trade for its sales of the like product in the domestic market during the POI.

6. Differences in transportation, insurance, handling, loading, and ancillary costs:

An adjustment can only be made for transportation costs, which were incurred subsequent to the sale being made, for moving the products from the production premises to customer.

a. List all charges that are included in the domestic prices and explain how you have quantified each of these charges.

ANSWER: During the Year 1, Year2 and POI, YPC has reported the actual direct selling expenses incurred for each sale of the like product in the domestic market. YPC has based on the following accounts in reporting these expenses:

1. Inland truck freight

YPC incurred inland truck freight costs to deliver products from its factory to customer-designated locations. The inland freight is reported in the "INL-FRE" column of Table D-3.2 domestic sales schedule.

YPC traces inland freight on a per-delivery-note basis and allocates costs to associated products by weight. The inland truck freight in this field is reported on CNY basis.

2. Warehousing

YPC incurred warehousing charges for certain domestic sales that were temporarily stored in outsourced warehouses. The warehousing charges is reported in the "Other adjustment-Warehousing expense" column of Table D-3.2 domestic sales schedule.

YPC traces warehousing expenses on a per-coil basis. The warehousing expenses in this field is reported on CNY basis.

3. Inland truck insurance

For certain domestic sales via inland truck transportation, YPC incurred inland truck insurance. The inland truck insurance is reported in the "Other adjustment-Inland insurance" column of Table D-3.2 domestic sales schedule.

YPC traces inland truck insurance on a per-delivery-note basis and allocates costs to associated products by value. The inland truck insurance in this field is reported on CNY basis.

4. Brokerage

For certain domestic sales via inland waterway transportation, YPC incurred brokerage charges in China. The brokerage is reported in the "Other adjustment-Brokerage" column of Table D-3.2 domestic sales schedule.

YPC traces brokerage charges on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The brokerage in this field is reported on CNY basis.

5. Cargo organization fee

For certain domestic sales via inland waterway transportation, YPC incurred cargo organization fee in China. The brokerage is reported in the "Other adjustment-Cargo organization fee" column of Table D-3.2 domestic sales schedule.

YPC traces cargo organization fee on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The cargo organization fee in this field is reported on CNY basis.

6. Pre-loading survey fee

For certain domestic sales via inland waterway transportation, YPC incurred pre-loading survey fee in China. The pre-loading survey fee is reported in the "Other adjustment-Pre-loading survey fee" column of Table D-3.2 domestic sales schedule.

YPC traces pre-loading survey fee on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The pre-loading survey fee in this field is reported on CNY basis.

7. Stevedoring

YPC incurred stevedoring charges for certain domestic sales where goods were temporarily stored in outsourced warehouses. The stevedoring charges is reported in the "Other adjustment-Stevedoring" column of Table D-3.2 domestic sales schedule.

YPC traces stevedoring charges on coil-by-coil basis. The stevedoring charges in this field is reported on CNY basis.

8. Inland waterway freight

For certain domestic sales via inland waterway transportation, YPC incurred inland waterway freight in China. The inland waterway freight is reported in the "Other adjustment-Inland waterway freight cost" column of Table D-3.2 domestic sales schedule.

YPC traces inland waterway freight on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The inland waterway freight in this field is reported on CNY basis.

9. Inland waterway insurance

For certain domestic sales via inland truck transportation, YPC incurred inland waterway insurance. The inland waterway insurance is reported in the "Other adjustment-Inland waterway insurance" column of Table D-3.2 domestic sales schedule.

YPC traces inland waterway insurance on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the value of each sales transaction. The inland truck insurance in this field is reported on CNY basis.

7. Differences in packing costs:

   a. Specify the per-unit packing cost incurred for each type of the like product.

   b. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the like product.

ANSWER: In the normal course of business, YPC's Packing Unit is responsible for the management of packing services provided by the unrelated outside vendor. The packing services are rendered by outside unrelated contractor at YPC's factory location. In the normal course of business, the costs incurred for packing include the packing material costs, the sub-contracting services fees paid to the outside service provider, and general maintenance costs spent in maintain the packing facilities.

In the normal course of business, YPC's packing method for the products under investigation does not vary by geographic market. Rather, YPC'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 the reporting purposes, YPC thus has calculated the coil-specific packing cost by using an allocation methodology. In calculating the packing cost for each coil, YPC first identified the packing type used for each coil through the packing type code recorded in the company's system for each sale transaction and for each coil. YPC then allocated the total actual packing costs incurred during the POI to each packing type by using the "theoretical packing cost" of each packing type as the allocation factor. The resulting per-unit packing costs calculated for each packing type is then multiplied by the weight each coil to reach the reported packing cost for each coil in the DOM-SALE listing.

Please see Exhibit D-3.7 for the packing cost calculation worksheet showing how the reported packing cost for each coil is calculated for the reporting purposes. The packing costs are reported in CNY.

8. Differences in the cost of any credit granted for the sales:

Cost of credit refers to the "costs" of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.

a. Describe the method you have used to calculate the credit costs.

b. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

c. Explain your calculation of credit costs in the transaction-by-transaction basis.

ANSWER: For reporting purposes, YPC has calculated the credit expenses for its domestic sales using the following formula:

Net invoice value × CNY short-term borrowing rate × (number of days outstanding / 365 days)

YPC has calculated a weighted-average short-term borrowing rate based on YPC's CNY short-term borrowings during the POI. Please see Exhibit D-3.8 for the calculation worksheet of CNY short-term borrowing rate. The weighted average calculation was based on the relative value of the short-term loans denominated in Chinese Yuan undertaken by YPC. The number of days outstanding was calculated based on the difference between the shipment date and the actual payment date.

9. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.

ANSWER: Please see Exhibit D-3.8 for the requested information.

10. Differences in the direct costs of providing warranties and guarantees as provided by law and/or in the sales contract:

a. List all direct costs incurred and specified in the domestic sales contracts, or were required by the law of the countries concerned, e.g., the cost of material concerned.

b. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the like product.

c. State how you calculated these expenses. Identify your source of data.

d. If the expenses were incurred only for certain customers provide customer specific information.

e. If the expenses were only incurred on some of the like product, or if expenses vary among product types, identify the product types and explain any allocation method you have used.

f. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction basis.

ANSWER: During the POI, YPC did not incur any direct cost of providing warranties, guarantees, technical assistance and services to its customers for its sales of the subject merchandise in the domestic market. Therefore, this question is not applicable.

11. Differences in commissions paid in respect of the sales of the like product within Year 1, Year 2 and POI:

a. Provide the amount of commission expenses paid to unrelated or related sellers and explain the terms under which commissions are given.

ANSWER: During the period from Year 1 through POI, YPC did not pay any commission for its domestic sales of the like product. Therefore, this question is not applicable.

12. Identify the general ledger accounts where the expense is recorded.

ANSWER: Please see the answer to Question D-3.6 above.

13. Other factors:

Adjustments may also be made for differences in other factors not provided for under paragraph D-2.2 to D-2.11, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the domestic market because of the differences in such factors.

ANSWER: YPC does not claim any adjustment for other factors for its sales of like product in the domestic market.

D-3 Format of Submission

1. Provide information on **all customers** (unrelated and related customer) **in domestic market**. For this purpose, use Excel format as per Table D-3.1.

Table D-3.1: Domestic Market Sales – Customer Listing (DOM-CUST)

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI.
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers

Field name	Field description	Explanation
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grade of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like product
QTY	Quantity	Quantity of the like product sold (specify the unit of measurement used)
LP-TURNOVER	Like product's turnover	Total turnover of the like product sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the like product (specify currency used)

Field name	Field description	Explanation
REB	Rebates	Total rebates granted to the customers of the like product (specify currency used)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

ANSWER: Please see Exhibit D-3.1 for the requested information.

2. Provide information on transaction-by-transaction basis relating to **sales of like product** to **all customers** (unrelated and related customer) **in domestic market** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table D-3.2.

Table D-3.2: Domestic Market Sales Listing (DOM-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is “1”, the second is “2”, and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company number	Trading/Intermediary company’s code number used for each of your customers
TRCOMP-REL	Trading company relation	“U” for unrelated trading/intermediary company; and “R” for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name

Field name	Field description	Explanation
CUST-NO	Customer code number	Customer code number as defined in file "DOM-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grades of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products
H.S.	H.S. Codes	Harmonized System Codes of the like product
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the like product was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)

Field name	Field description	Explanation
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
GOV-VAT	Government VAT	Actual amount of VAT paid to the Government (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)

Field name	Field description	Explanation
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DRAW	Import charges and indirect taxes	Amount of import charges and indirect taxes paid (specify currency used)
LEV-ADJ	Level of trade adjustment	Market value of the differences in level of trade
INL-FRE	Inland freight cost	Amount of inland freight cost in the domestic market (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Amount of cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)

Field name	Field description	Explanation
COMM	Commission	Amount of commission paid related to the sales of the like product. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
OTHER	Other adjustments	Any other amount of adjustment (please specify)

ANSWER: **Please see Exhibit D-3.2 for the requested information.**

SECTION E: EXPORT SALES OF THE SUBJECT MERCHANDISE

This section requests the details of all the export sales of the subject merchandise to Malaysia for Year 1, Year 2 and POI. In particular this section requires you to provide sales prices and pricing methods for these sales.

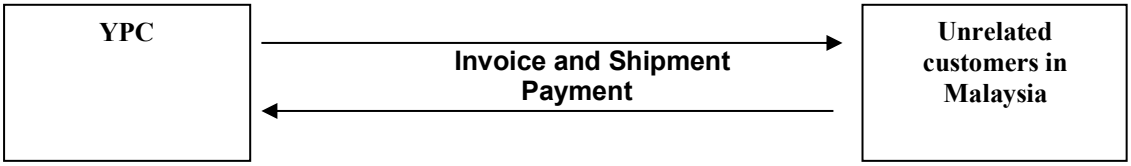
Please note that every invoice line of the subject merchandise should be reported as a separate transaction. In order to determine which sales fall within the Year 1, Year 2 and POI, ***the invoice date should be used as the date of sale****.*

E-1 General Information

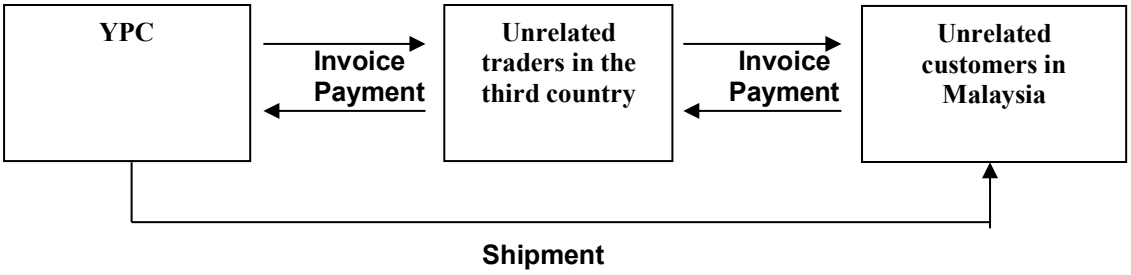
1. Explain your company's **channels of distribution** in the export market starting from the factory gate up to sales transaction to each class of customers (e.g., producers, distributors, wholesales, retailers), including related companies. Include a detailed **flow chart** indicating terms of sale and pricing. Explain the basis of your **categorisation of customers.**

ANSWER: During the POI, YPC sold the subject merchandise to Malaysia through two channels. First, YPC sold directly to unrelated customers (including end users and distributors) in Malaysia without going through any intermediate. Second, YPC sold the subject merchandise to Malaysia through a third-country unrelated trader. In the normal course of business, pricing does not vary by channel of distribution to Malaysia. YPC's channels of distribution to Malaysia can be demonstrated by the flowchart below:

Channel 1



Channel 2



2. Provide **detailed description of how sales are made**, indicating the procedure followed between time of order and delivery to the first customer. A **full explanation** of how the **invoicing** and **payment** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the sales process made through between **related** and **unrelated** companies.

ANSWER: The process of YPC's sales of the subject merchandise to Malaysia can be explained as follows:

In the normal course of business, the customer solicits price quotations via telephone, email or fax with YPC, YPC then provides its offers and negotiates the price and other terms of sale with the customer.

The customer then confirms the order once the terms of sale are agreed upon by both parties. YPC then enters into a written sales contract with the customer as a written contract is generally necessary for export sales in YPC's normal course of business. YPC's sales representative then enters the order information into the company's system and YPC begins production based on the order information entered into the system by the sales department. Once the production is finished, the shipment is arranged based on the term of delivery established in the sales contract.

The invoicing and payment practices applies to both of YPC's channels of sales to Malaysia as follows:

- **Channel 1: YPC issues the invoice to its unrelated customers in Malaysia and receives the payment from the customers in Malaysia.**
- **Channel 2: YPC issues the invoice to its unrelated traders incorporated in the third country and receives the payment from the traders.**

It should be noted that the sale process does not vary by classes of the customers. The above-mentioned sales process applies to both of YPC's channels of sales to Malaysia. Please see Exhibit E-1.2 for a Malaysia sales process flowchart.

3. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any after sales price adjustments. If this sales process differs between classes of customers, describe each variation separately.

ANSWER: Please see the answer to Question E-1.2 above. The sales process does not vary by classes of the customers. The above-mentioned sales process applies to both of YPC's channels of sales to Malaysia.

4. Explain whether production begins after the customers have establishing their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.

ANSWER: In general, YPC manufactures to order for its export sales including sales of the subject merchandise to Malaysia. Thus, the production begins after the customer has established their product specifications and the essential terms have been agreed upon by both parties.

5. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, the prices and quantities

are agreed to. Describe each of the types of contracts applicable to the subject merchandise, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

ANSWER: YPC's sales of the subject merchandise are not made pursuant to long-term or short-term contracts. As explained above, YPC enters into a written sales contract with its customers for sales of the subject merchandise to Malaysia on a transaction-by-transaction basis. Such a written contract is made on a transaction-by-transaction basis resulting from YPC's negotiation with its customers under the consideration of various factors including the product specifications, purchase quantity, and production capacity, etc., on a transaction-by-transaction basis. The terms of sales under a written sales contract could be changed only upon the agreement of both contracting parties.

6. Provide copies of all price lists issued or in use for Year 1, Year 2 and POI for all customer in Malaysia market, including those used by related companies. Explain how these price lists are used to establish the final sales price to the individual customers and whether sales prices differ between customers, regions or time periods.

ANSWER: In the normal course of business, YPC does not use price lists for its export or domestic sales. However, YPC has internal price guidance prepared on a monthly basis. This price guidance is prepared by YPC's sales department for the sales representatives as an internal guidance in negotiating the price term with customers. The final selling price is subject to the negotiations with customers in consideration of various economic factors such as product specifications, quantity, target shipment date, market situation, etc.

7. If price lists are not used as a basis, explain how and on which basis prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.

ANSWER: As previously explained, YPC's sales representatives negotiate prices with foreign customers on a transaction-by-transaction basis. The final price is mutually determined by both parties, taking into account various factors such as product specifications, order quantity, target delivery date, and prevailing market conditions.

8. List any cost incurred by customers that have been paid of reimbursed by your company (directly or indirectly) and vice versa. Explain in detail the nature of the cost and whether it was related to the subject merchandise.

ANSWER: There is no cost incurred by YPC's customers that has been directly or indirectly paid or reimbursed by YPC.

E-2 Allowances on Export Sales

*Where normal value and export price of the like product and subject merchandise as established are not at a comparable basis, due allowance in the form of adjustments can be made, **on its merits**, for differences that affect price comparability. You may*

claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers in order to carry out a fair comparison between export price and normal value. ***An adjustment can only be made for expenses that are directly related to the sales of the subject merchandise.***

*You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis. Please use the "**MY-SALE**" and **"TRC-SALE"** Excel format provided.* ***Report actual expenses incurred****. Where actual figures are unavailable, average or proportionate costs may be used, provided the allocation methodology is clearly explained. Any such allocations must be explicitly indicated and supported by relevant details, including the specific amounts, the rationale for allocation, and the methodology applied.*

You are to report all expenses incurred by your company relating to Malaysia sales that could affect price comparisons, even if there is no claim adjustment on sales.

1. Complete Table E-3.1 (EXP-CUST), Table E-3.2 (MY-SALE) and Table E-3.3 (TRC-SALE) in Excel format provided of all adjustments you claim (refer paragraph E-2.2 to E-2.12) for all sales to customers in Malaysia and appropriate third countries on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.

ANSWER: **Please see following exhibits for the requested information:**

- **Exhibit E-3.1: Table E-3.1 (EXP-CUST)**
- **Exhibit E-3.2: Table E-3.2 (MY-SALE)**
- **Exhibit E-3.3: Table E-3.3 (TRC-SALE)**

2. Differences in physical characteristics:

   In comparing the type of product exported to Malaysia with the most similar product sold by your company in the domestic market, adjustments can be made to take account of physical differences between the types. The amount of the adjustments shall correspond to a reasonable estimate of the market value of the difference.

   a. Identify separately the physical differences between each type of the product and provide a detailed list of all physical differences with a full explanation of each item listed.

   b. For each difference claimed, provide detailed information of the market value of such difference. Identify the source of your data.

ANSWER: YPC is not claiming the adjustments for physical characteristics for its sales of the subject merchandise sold to Malaysia market during the POI.

3. Indirect taxes:

   An adjustment concerning indirect taxes can be made where it can be demonstrated that the price comparability is affected.

a. List all indirect taxes imposed on the export market products that were either rebated upon exportation or not collected on the products exported to Malaysia and appropriate third countries.

b. For each tax listed, provide English translations (as described in the General Instructions) of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

c. For each tax listed, provide separately information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

d. Indicate when you are legally obligated or liable for tax payment. Explain when you actually paid taxes and whether you maintain separate accounts for these taxes.

e. Report the amount of any such taxes imposed in the export market on the transaction-by-transaction basis. Explain how you calculated this amount.

f. Provide complete information on the VAT or equivalent for export tax scheme concerning the subject merchandise.

ANSWER: Please refer to the answer to question D-2.3 for more information.

4. Differences in discounts, rebates and quantities:

The term 'rebate' includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Any claim should be properly quantified and directly linked to the sales listed in "MY-SALE.

a. Describe in detail your policy for granting discounts and rebates to customers in Malaysia and other countries.

b. List all kinds of discounts or rebates you granted, e.g., cash discounts quantity discounts, loyalty discounts, year-end rebates, deferred discounts etc. and describe their terms. Include deferred discounts.

c. If discounts or rebates vary by class of customer (e.g., distributors and retailers), explain separately the discounts and rebates given to each class.

d. List all of your customers and the customer numbers (as in the Table E-3.1) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

e. Provide discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given. Identify the source of your data.

ANSWER: There is no discount or rebate granted on export sales of the subject merchandise to Malaysia. This question is thus not applicable.

5. Differences in transportation, insurance, handling, loading, and ancillary costs:

An adjustment can only be made for transportation costs, which were incurred subsequent to the sale being made, for moving the products from the production premises to customer.

a. List all charges that are included in the export prices and explain how you have quantified each of these charges.

ANSWER: YPC has reported the actual direct selling expenses incurred for each sale of the product under investigation to Malaysia. YPC has based on the following methodology in reporting these expenses:

1. Inland truck freight

YPC incurred inland truck freight costs to deliver products from its factory to the seaport and/or customer-designated locations. The inland freight is reported in the "INL-FRE" column of Table E-3.2 Malaysia sales schedule.

YPC traces inland freight on a per-delivery-note basis and allocates costs to associated products by weight. The inland truck freight in this field is reported on CNY basis.

2. Ocean freight

For certain Malaysia sales, YPC incurred ocean freight for transactions under [two delivery terms] delivery term. The ocean freight is reported in the "OCE-FRE" column of Table E-3.2 Malaysia sales schedule.

YPC traces ocean freight on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The ocean freight in this field is reported on CNY basis.

3. Marine insurance

For certain Malaysia sales, YPC incurred marine insurance for transactions under [one delivery term] delivery term. The marine insurance is reported in the "INS" column of Table E-3.2 Malaysia sales schedule.

YPC traces marine insurance on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the value of each sales transaction. The marine insurance in this field is reported on CNY basis.

4. Stevedoring

YPC incurred stevedoring charges for loading goods onto the vessel at the port. The stevedoring charges is reported in the "CHAR" column of Table E-3.2 Malaysia sales schedule.

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YPC traces stevedoring charges on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The stevedoring charges in this field is reported on CNY basis.

5. Inland truck insurance

For certain Malaysia sales, YPC incurred inland truck insurance for transactions under [two delivery terms] delivery term. The inland truck insurance is reported in the "Other adjustment-Inland insurance" column of Table E-3.2 Malaysia sales schedule.

YPC traces inland truck insurance on a per-delivery-note basis and allocates costs to associated products by value. The inland truck insurance in this field is reported on CNY basis.

6. Brokerage

For certain Malaysia sales, YPC incurred brokerage charges for customs declaration in China. The brokerage charges is reported in the "Other adjustment-Brokerage" column of Table E-3.2 Malaysia sales schedule.

YPC traces brokerage charges on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The brokerage in this field is reported on CNY basis.

7. Cargo organization fee

For certain Malaysia sales, YPC incurred cargo organization fee for in China. The cargo organization fee is reported in the "Other adjustment-Cargo organization fee" column of Table E-3.2 Malaysia sales schedule.

YPC traces cargo organization fee on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The cargo organization fee in this field is reported on CNY basis.

8. Pre-loading survey fee

For certain Malaysia sales, YPC incurred pre-loading survey fee for in China. The Pre-loading survey fee is reported in the "Other adjustment-Pre-loading survey fee" column of Table E-3.2 Malaysia sales schedule.

YPC traces pre-loading survey fee on a shipment-by-shipment basis (by using the "Internal Dispatch Number", a tracking number) and allocates costs to each invoice covered by a particular shipment based on the weight of each sales transaction. The pre-loading survey fee in this field is reported on CNY basis.

6. Difference in packing costs:

   a. Specify the per-unit packing cost incurred for each type of the subject merchandise.

   b. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the subject merchandise for shipment to Malaysia and appropriate third countries.

   c. If the subject merchandise is subsequently repackaged in Malaysia and appropriate third countries, report these charges and costs separately.

ANSWER: Please see the answer to question D-3.7 above for the explanation of how the packing cost is calculated for the reporting purposes.

7. Difference in the cost of any credit granted for the sales:

   Cost of credit refers to the "costs" of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.

   a. Describe the method you have used to calculate the credit costs.

   b. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

   c. Explain your calculation of credit costs in the transaction-by-transaction basis.

ANSWER: For reporting purposes, YPC has calculated the credit expenses for its sales to Malaysia by using the following formula:

Net invoice value × USD short-term borrowing rate × (number of days outstanding / 365 days) × Exchange rate ("EXCHANGE")

YPC has calculated a weighted-average short-term borrowing rate based on YPC's USD short-term borrowings during the POI. Please see Exhibit E-3.7 for the calculation worksheet of USD short-term borrowing rate. The weighted average calculation was based on the relative value of the short-term loans denominated in U.S. dollars undertaken by YPC. The number of days outstanding was calculated based on the difference between the shipment date and the actual payment date.

8. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.

ANSWER: Please see Exhibit E-3.7 for the requested information.

9. Differences in the direct costs of providing warranties and guarantees as provided by law and/or in the sales contract:

   a. List all direct costs incurred and specified in the export sales contracts, or were required by the law of the countries concerned, e.g., the cost of material concerned.

   b. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the subject merchandise.

   c. State how you calculated these expenses. Identify your source of data.

   d. If the expenses were incurred only for certain customers provide customer specific information.

   e. If the expenses were only incurred on some of the subject merchandise, or if expenses vary among product types, identify the product types and explain any allocation method you have used.

   f. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction basis.

ANSWER: During the POI, YPC did not incur any direct cost of providing warranties, guarantees, technical assistance and services to its customers for its sales of the subject merchandise to Malaysia. Therefore, this question is not applicable.

10. Differences in commissions paid in respect of the sales of subject merchandise within Year 1, Year 2 and POI:

    a. Provide the amount of commission expenses paid to unrelated or related sellers and explain the terms under which commissions are given.

ANSWER: During the Year 1 through POI, YPC paid commissions to an unrelated selling agent for some sales of the subject merchandise to Malaysia during the POI. The commission incurred by YPC for its Malaysia sales of the subject merchandise was paid on a transaction-by-transaction basis at a rate of [X] U.S. dollar per metric ton.

11. Currency conversions:

    In order to compare export sales prices with domestic sales prices a conversation of currency will be required. Fluctuations in exchange rates can only be taken into account under certain circumstances, i.e., when a fluctuation becomes a "sustained" movement.

    a. If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your countries.

b. Provide the official central bank exchange rates specifying the official daily buying and selling rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services.

c. Provide the exchange rates used by your company for converting the payment of export sales and the sources of these rates. Explain the adjustments you claimed in the transaction-by-transaction basis.

d. If you brought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. State the exchange rates of the forward purchase for the specific sales concerned in the transaction-by-transaction basis.

ANSWER: The exchange rate of Chinese Yuan was relatively stable during the POI. Thus, YPC is not claiming any adjustment for currency conversion.

12. Identify the general ledger accounts where the expense is recorded.

ANSWER: Please see the answer to Question E-3.5.a above.

13. Other factors:

Adjustments may also be made for differences in other factors not provided for under paragraph E-2.2 to E-2.12, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the Malaysian market because of the differences in such factors.

ANSWER: YPC did not claim the adjustments for the other factors for its sales of the subject merchandise to Malaysia during the POI.

E-3 Format of Submission

1. Provide information on **all customer** (unrelated and related customer) **in Malaysia market** and **appropriate third countries**. For this purpose, use Excel format as per Table E-3.1.

Table E-3.1: Export Sales - Customer Listing (EXP-CUST)

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company

Field name	Field description	Explanation
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number
CUST-CO	Customer country	Customer country
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grade of subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise

Field name	Field description	Explanation
QTY	Quantity	Quantity of the subject merchandise sold (specify the unit of measurement used)
SM-TURNOVER	Subject merchandise's turnover	Total turnover of the subject merchandise sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the subject merchandise (specify currency used)
REB	Rebates	Total rebates granted to the customers of the subject merchandise (specify currency used)
PAY- TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL- TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

2. Provide information on transaction-by-transaction basis relating to **sales of subject merchandise** (produced and sold by your company) to **all customers** (unrelated and related customer) **in Malaysia market** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table E-3.2.

Table E-3.2: Export Sales to Malaysia Listing (MY-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product

Field name	Field description	Explanation
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "EXP-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise

Field name	Field description	Explanation
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)

Field name	Field description	Explanation
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit note (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify

Field name	Field description	Explanation
		the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
MY-FRE	Freight in Malaysia	Amount of inland freight paid to Malaysia port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)

Field name	Field description	Explanation
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

3. Provide information on transaction-by-transaction basis relating to **sales of subject merchandise** (produced and sold by your company) to **all customers** (unrelated and related customer) **in appropriate third countries** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table E-3.3.

Table E-3.3: Export Sales to **Appropriate Third Countries** Listing (TRC-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is “1”, the second is “2”, and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system

Field name	Field description	Explanation
CODE	Company internal coding system	Code used for the product
TRCOMP-NAME	Trading Company name	Names of your trading/intermediary company
TRCOMP-NO	Trading Company number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading Company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "EXP-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-CO	Customer country	Customer country
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter

Field name	Field description	Explanation
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)

Field name	Field description	Explanation
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit note (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the

Field name	Field description	Explanation
		additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
FRE-INT	Freight in international port	Amount of inland freight paid to international port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)

Field name	Field description	Explanation
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

SECTION F: COSTS

F-1 Accounting System and Policies

Please reply as comprehensively as possible to each of the following questions. In case where explanations are requested, be as thorough as possible.

A detailed understanding of the accounting and financial practices is necessary to analyse the reporting and allocation of expenses.

1. Describe the company's accounting and financial reporting practices, including normal corporate accounting period.

ANSWER: YPC uses the calendar year, i.e., from January 1 through December 31, as its financial accounting period.

2. State whether the company's financial accounting practices are in accordance with generally accepted accounting principles (GAAP) practised in your country.

ANSWER: YPC's accounting practices are in accordance with the "GAAP" of the People's Republic of China.

3. In the event that any of the accounting methods used by the company has changed over the last three financial years, provide a detailed explanation of the changes including the effective date of each change and the reasons for the change.

ANSWER: This question is not applicable, as YPC's accounting methods have not changed over the last three financial years.

4. Provide a flowchart illustrating the company's financial accounting books and record keeping system. Indicate in the flowchart all subsidiary ledgers and reports generated from the company's financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, account receivables). Show in the flowchart how data from the company's financial accounting system are summarised in its financial statements.

ANSWER: Please see Exhibit F-1.4 for the YPC's accounting documents flowchart that including the cost accounting flow.

5. Explain the financial accounting practices with regard to:

   a. The valuation method for:

      i. raw materials, work-in-progress and finished products inventories (e.g., first-in, first-out ("FIFO"), last-in, first-out ("LIFO"), weighted average).

ANSWER: YPC 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 costs, including ocean/inland freight, insurance, handling charge and bank charges, of delivering the raw materials to stock location.

ii. inventory write-off and write-down for raw material and finished goods.

ANSWER: YPC did not have any inventory-write off or write-down for direct materials and finished goods during the POI.

iii. damaged or substandard products generated at various stages of production.

ANSWER: YPC does not differentiate the cost valuation of damaged or sub-standard goods and normal goods.

iv. non-current assets: For each class of non-current assets, provide the average useful life, and specify the depreciation method and depreciation rate applied.

ANSWER: Depreciation of fixed assets is computed using the composite life method. The useful lives are prescribed as follows: 20–50 years for buildings, 10–35 years for machinery and equipment, 5 years for electronic equipment, 5–10 years for transportation equipment, and 5–15 years for other equipment.

b. Costing methodology, including the method of allocating costs shared among other products or production processes.

ANSWER: YPC 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 subject merchandise 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, YPC 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. YPC 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.

c. Treatment of foreign exchange gains and losses.

ANSWER: Foreign currency transactions are recorded in Chinese Yuan 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.

d. Capitalisation and amortisation of expenses, including general and interest expenses.

ANSWER: Borrowing costs directly attributable to the acquisition,construction or production of qualified assets are capitalized as part of the cost of those assets.

Intangible assets are amortised on a straight-line basis from the month of acquisition over the shorter of the expected beneficial period or the legally prescribed effective life. Specifically, land use rights are amortised over 50 years, and software over 10 years.

e. Provision for bad or doubtful debts.

ANSWER: YPC did not have the provision for bad or doubtful debts during the POI.

f. Expenses for idle equipment and/or plant shut down.

ANSWER: This question is not applicable as YPC did not incur any expense for idle equipment and/or plant shut-downs during the POI.

g. Cost of plant disclosure.

ANSWER: YPC does not have a specific policy for costs of plant closure. YPC did not incur costs of plant closure during the POI.

h. Restructuring costs.

ANSWER: YPC does not have a specific policy for restructuring costs. YPC did not incur restructuring costs during the POI.

i. The 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 POI.

6. Explain your company's accounting treatment for incidental revenue (e.g., revenue from the sale of scrap, by-products, co-product or other income).

ANSWER: Scrap generated from YPC's various production stages is collected and sold in the domestic market. Revenue from scrap sales is recorded under the "Main operating revenue" account.

YPC did not generate any by-product or co-product sales during the POI. Other miscellaneous income, including packaging material sales, compensation receipts, and other incidental revenue, was recorded under the "Other operating revenue" account.

7. Describe how the costs associated with by-products, co-products, and scrap are allocated, how the related revenue is recognised and accounted for; and whether such revenue is offset against the cost of production or recognised separately in the financial statements.

ANSWER: YPC has two types of scrap, i.e., steel scrap and zinc/aluminium scrap, generated from its production of pickled steel, cold-rolled steel, galvanized steel,

aluminium-zinc coated steel and pre-painted steel. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset.

8. Provide in English or accompanied by English translations as described in the General Instructions; financial documents for the most recent three completed financial years:

    a. Chart of accounts and trial balance.

ANSWER: Please see Exhibit F-1.8.a.1 and Exhibit F-1.8.a.2 for the requested chart of accounts and trial balance, receptively.

    b. Audited, consolidated and unconsolidated financial statements (including notes to the accounts and auditor's opinion).

ANSWER: Please see Exhibit F-1.8.b for the requested information.

    c. Internal financial statements or profit and loss reports of any kind that are prepared and maintained in the normal course of business for the like product and subject merchandise or, in the absence of such reports, for the product line that corresponds most closely to the definition of the like product and subject merchandise.

ANSWER: In normal course of business, YPC does not maintain any internal financial statements specifically for the subject merchandise or specifically for the production lines associated with the subject merchandise during the POI. Thus, this question is not applicable.

    d. Financial statements or other relevant documents of all related companies involved in the production or sale of the like product and subject merchandise in the domestic market and Malaysian market.

ANSWER: Please see Exhibit F-1.8.d for the financial statements of [Company B] for years 2023 through 2025, respectively.

9. Describe the cost accounting system used by the company to record the production cost of the like product and subject merchandise. The description should include among others:

    a. A general description of the company's cost accounting method as it relates to allocating production costs to individual unit of the like product and subject merchandise (e.g., job order, process costing). State whether the cost accounting system is an integral part of the financial accounting system used for the preparation of financial statements.

ANSWER: YPC 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 subject merchandise are pickling, cold-rolling and galvanizing. The indirect cost centers involved in the

production of subject merchandise 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, YPC captures the cost of manufacturing for subject merchandise at three major cost centers, i.e., pickling, cold-rolling and zinc-coating (i.e., 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. YPC calculates one single cost of manufacturing for products produced from a particular direct cost center, without tracing and differentiating the cost differences between various types of products.

b. A description of the company's standard cost or cost budget system, if applicable, including:

   i. the types of variances recorded in the company's cost accounting system and how they are used in the management reporting process;

   ii. the period for which the variances are calculated and recorded;

   iii. the methods used to develop the company's standard costs; and

   iv. the frequency of standard cost revisions, including the date of the most recent revision.

ANSWER: This question is not applicable, as YPC does not use a standard cost system.

c. Whether standard costs were used in the response and whether all variances between standard and actual costs have been fully allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred.

ANSWER: This question is not applicable, as YPC does not use a standard cost system.

d. A list of direct cost centres or cost drivers in the cost accounting system. Briefly describe the segment of production activity attributed to the listed cost centres.

ANSWER: YPC's cost centers are consistent with its internal organizational units. YPC'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. Please see Exhibit F-1.9.d for a list showing the detailed direct cost centers.

e. Methods and basis used to allocate costs to the company's organisational units (e.g., parent company charges to subsidiaries, corporate charges to specific plants, product division, inter-plant allocations).

ANSWER: Not applicable, as YPC did not have any costs incurred that were associated with its parent company or its subsidiaries.

f. Methods used to account for wastage, scrap, damaged or sub-standard products generated at each stage of the production process. Also state the method used to account for rework.

ANSWER: YPC has two types of scrap, i.e., steel scrap and zinc/aluminium scrap, generated from its production of pickled steel, cold-rolled steel, galvanized steel, aluminium-zinc coated steel and pre-painted steel. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset. The costs of the reworked products carry the costs of finished goods or work-in-process for the rework process and the associated direct labor and manufacturing overheads during the rework process.

g. Valuation and recording methods regarding the cost of sales, raw materials, work-in-progress and finished goods inventories for the audited financial statements.

ANSWER: The reconciliation between various items of cost accounting system with audited financial statements can be summarized as follows:

Item of audited financial statement	Account No of cost accounting system
Cost of goods sold indicated in Income Statement	**[Account No. – cost of goods osld]**
Inventory indicated in Balance Sheet	**[Account No. – raw material inventory]** **[Account No. – material purchasing]** **[Account No. – finished goods inventory]** **[Account No. – low value consumables]** **[Account No. – provision of stocks]** **[Account No. – consigned processing materials]** **[Account No. – cost of production]**

h. A list of costs that are valued or treated differently for cost accounting and financial accounting purposes (i.e., for preparation of financial statements). Identify the differences and explain the reasons for it.

ANSWER: Not applicable.

10. Indicate the address where the accounting records concerning the activities of the company are located. If the records are maintained in different locations, indicate which records are kept at what location.

ANSWER: **All of YPC's accounting records are maintained at the same location as identified in the answer to question A-1 above of this questionnaire response.**

11. Provide details of the net profit to sale ratio (net profit margin) realised over the last two years for the profit centre which includes the like product and subject merchandise. How does this compare to the profit ratio for the like product and subject merchandise?

ANSWER: **In the normal course of the business, YPC does not maintain the net profit margin for the profit center over the last two years. Thus, this question is not applicable.**

12. Indicate level of profit that the company has achieved for the like product sold on the domestic market and explain the basis for determining the profit.

ANSWER: **In the normal course of the business, YPC does not calculation the profit/loss specifically for the subject merchandise. Rather, YPC calculates its profit/loss on a company-wide basis, which includes lines of products of not only the subject merchandise but also products including hot-rolled steel, cold-rolled steel, galvanized steel and pre-painted steel.**

F-2 Purchase of Raw Materials and Finished Goods

1. Based on format as per Table F-2.1, provide information on transaction-by-transaction basis relating to **purchase of raw materials and finished goods** for the **like product** and **subject merchandise** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table F-2.1.

ANSWER: Please see Exhibit F-2.1 for the requested Table F-2.1.

2. In the event that your company purchased the like product and subject merchandise from other sources, indicate the country or countries of origin and the name(s) of the supplier(s) of the like product and subject merchandise sold by your company. Give description of how the origin of the product is determined.

Table F-2.1: Raw Materials and Finished Goods Purchase Listing (RAWMAT/FG-PUR)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item, in the purchase listing (i.e., the first transaction is “1”, the second is “2”, and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product purchased
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
SU-NAME	Supplier name	Supplier name
SU-CO	Supplier country	Supplier country
SU-REL	Supplier relation	“U” for unrelated supplier; and “R” for related supplier
PR-NAME	Producer/ Manufacturer name	For purchases of finished goods were made through trader or distributor, state the name of producer/manufacturer

Field name	Field description	Explanation
ORD-NO	Purchase order/contract number	Purchase order or contract number of the transaction concerned
ORD-DATE	Date of purchase order /contract	Order date for which the purchase order/contract was issued
RM/FG-CAT	Raw materials /Finished goods category	“RM” for raw materials or “FG” for finished goods
RM/FG-TYPE	Raw materials /Finished goods type	Types of raw materials/finished goods
QTY	Quantity	Quantity of raw materials/finished goods purchased (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value of the purchase, inclusive of sales tax/VAT (specify currency used)
PURC-DISC	Purchase discount	Purchase discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged on the supplier's invoice (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after purchase discount and sales tax/VAT on the invoices, in the currency of purchase (specify currency used)
CURR	Invoice currency	Currency in which the purchase transaction was made
EXCH	Exchange rate	Exchange rate used for the conversion of the currency of purchase to the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after purchase discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)

Field name	Field description	Explanation
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, purchase return, price adjustment, quantity adjustment)
REMARK	Credit/debit notes remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, purchase return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
PURC-RETURN	Purchase return value	Purchase return value in the currency of purchase (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual rebate received for the transaction (specify currency used)
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net purchase value after credit/debit adjustments	Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DATE-PAY	Date of payment	Date on which the company made payment
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)

Field name	Field description	Explanation
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
DEL-CS	Delivery costs	Delivery costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit)
OTHER	Other adjustments	Any other adjustments (please specify)

ANSWER: During the period from Year 1 through POI, YPC did not purchase any like product and subject merchandise from other sources. Thus, this question is not applicable.

F-3 Cost to Make and Sell

1. Complete Table F-3.1 showing the cost of production/trading (use the currency as per accounting records). The description of each item can be specified to suit the nomenclature of your cost accounting system. For this purpose, use Excel format as per Table F-3.1.

Table F-3.1: Cost of Production

Item	Like product and Subject Merchandise					All products				
	Year 1/ Year 2/ POI *(specify currency and unit of measurement)*					Year 1/ Year 2/ POI *(specify currency and unit of measurement)*				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
Total quantity of production										
Variable manufacturing costs: Raw materials *(specify)* Direct labour Variable manufacturing overhead *(specify)* Others *(specify)*										
A. Total variable manufacturing costs										
Fixed manufacturing costs: Indirect labour Fixed manufacturing overhead *(specify)* Other *(specify)*										
B. Total fixed manufacturing costs										
Work in progress: (+) Opening work in progress (-) Closing work in progress										
C. Total work in progress										
Total cost of production (A+B+C)										

ANSWER: **Please see Exhibit F-3.1 for the requested Table F-3.1.**

2. If your company is vertically integrated and some of raw materials used in the final production of the like product and subject merchandise, are produced "in-house" or by related company, provide another table as per format of Table F-3.1, for each upstream product extracted or manufactured, up to the basic raw materials identified in Table F-3.1.

ANSWER: **YPC is not an integrated steel maker. For the production of the subject merchandise, YPC consumes the hot-rolled steel coils sourced from unrelated suppliers in China. Neither YPC nor its affiliates manufacture the raw materials used by YPC in the production of the products under investigation. Thus, this question is not applicable.**

3. Complete Table F-3.1 showing the summary of the costs of production/trading, for the like product and subject merchandise (use the currency as per accounting records).

ANSWER: **Please see Exhibit F-3.1 for the requested information.**

4. Provide (in the format shown at Table F-3.2) the actual unit cost to make and sell for the like product and subject merchandise. Your actual unit of cost to make and sell for the like product and subject merchandise calculations are to be presented according to quarterly basis. Provide the supporting documents and worksheets that substantiate your calculations. It is essential to show all costs associated with the like product and subject merchandise sold during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table F-3.2.

Table F-3.2 – Cost to Make and Sell Per Unit

Provide data for the like product and subject merchandise sold during **Year 1, Year 2** and **POI**.

		Total all products	Domestic market				Export market (Malaysia)				Export market (Other than Malaysia)				Total sales (Domestic market + Export market)			
			Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI			
			Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers	
		Year 1, Quarter 1	Like product	Other products	Like product	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Like product/ Subject merchandise	Other products	Like product/ Subject m merchandise	Other products
A.	**Total quantity of sales**																	
B.	**Total net value of sales**																	
C.	**Cost of goods sold:**																	
	(1) Variable Manufacturing Costs (1(a)+1(b)+1(c))																	
	(a) Raw materials (i+ii):																	
	(i) Local																	
	(ii) Imported																	
	(b) Direct labour																	
	(c) Other (Specify)																	
	(2) Fixed Manufacturing Costs (2(a)+2(b))																	
	(a) Depreciation																	
	(b) Other Mfg. Overheads (specify)																	
D.	**Total cost of goods sold (C1+C2)**																	

		Total all products	Domestic market				Export market (Malaysia)				Export market (Other than Malaysia)				Total sales (Domestic market + Export market)			
			Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI			
			Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers	
		Year 1, Quarter 1	Like product	Other products	Like product	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Like product/ Subject merchandise	Other products	Like product/ Subject m merchandise	Other products
E.	**Unit COGS (D/A)**																	
F.	**Selling, general and administrative costs (SG&A)**																	
	Selling/Advertising																	
	Financing																	
	Insurance																	
	Freight/Transport																	
	Packing																	
	Administration																	
	Research & Development																	
	Technical assistance																	
	Security																	
	Pollution control																	
	Others (specify)																	
G.	**Total cost to sell***																	
H.	**Unit cost to sell (G/A)**																	
I.	**Cost per unit (E+H)**																	
J.	**Operating Profit/(Loss)**																	
K.	**Profit Margin**																	

**Total Cost to Sell = Please list/indicate which item under SG&A is included*

ANSWER: **Please see Exhibit F-3.2 for the requested Table F-3.2.**

5. Provide separate tables and computer files named "DOM-CTMS" and "MY-CTMS" showing cost to make and sell for each of the **like product and subject merchandise which was sold** in the **domestic market** and **export market** respectively for the **Year 1**, **Year 2** and **POI** in **quarterly basis**. Use the field names listed as per Table F-3.3 and Table F-3.4 as column headings. Provide details of how "Cost of Goods Sold" and "SG&A expenses" were allocated to each of the product (Identified by product sales code (PDT-CODE) as reported in Table D-3.2 and E-3.2. For this purpose, use Excel format as per Table F-3.3 and F-3.4.

ANSWER: Please see Exhibit F-3.3 for the requested Table F-3.3. Please also see Exhibit F-3.4 for the requested Table F-3.4.

Table F-3.3: Cost to Make and Sell by Grade (DOM-CTMS)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is "1", the second is "2", and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table D-3.2 for the **like product sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of the **like product sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.

Field name	Field description	Explanation
OTH-VAR	Others variable manufacturing costs	Other variable manufacturing costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-VC	Total variable manufacturing costs	Sum of manufacturing costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (DIR-RM + DIR-OM + DIR-LAB + VAR-OH + OTH-VAR)
IND-LAB	Indirect labour	Indirect labour costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIX-OH	Fixed manufacturing overhead	Fixed manufacturing costs. If more than one type of fixed manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
OTH-FIX	Others fixed manufacturing costs	Other fixed manufacturing costs. If more than one type of fixed manufacturing costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-FC	Total fixed manufacturing costs	Sum of fixed manufacturing costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (IND-LAB + FIX-OH + OTH-FIX)
OP-WIP	Opening work in progress	Opening work in progress costs for the **like product** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
CL-WIP	Closing work in progress	Closing work in progress costs for the **like product** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
TOT-WIP	Total work in progress	Sum of work in progress costs (OP-WIP minus CL-WIP) for the **like product** during **Year 1, Year 2** and **POI** in your records (specify currency used)
TOT-COGS	Total cost of goods sold	Sum of cost of goods sold (TOT-VC + TOT-FC) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)

Field name	Field description	Explanation
UNI-COGS	Unit cost of goods sold	Total cost of goods sold divided by quantity sold for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-COGS / QTY-SAL)
SELL	Selling expenses	Selling/advertising expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIN	Financial expenses	Financial expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FRE	Freight expenses	Freight expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
PAC	Packing expenses	Packing expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
ADM	Administrative expenses	Administrative expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
R&D	R&D expenses	Research and development expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
OTH-SGA	Other SG&A expenses	Other selling, general and administrative costs incurred. If more than one type of SG&A costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
TOT-SGA	Total SG&A expenses	Sum of SG&A expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (SELL + FIN + FRE + PAC + ADM + R&D + OTH-SGA)
UNI-SGA	Unit SG&A	Total SG&A expenses divided by quantity sold for the **like product sold** during **Year 1, Year 2** and **POI** in your records**.** (specify currency used) (TOT-SGA / QTY-SAL)

Field name	Field description	Explanation
UNI-COS	Cost per unit	Unit cost of goods sold plus unit SG&A for the **like product sold** during **Year 1, Year 2 and POI** in your records. (specify currency used) (UNI-COGS + UNI-SGA)

Table F-3.4: Cost to Make and Sell by Grade (MY-CTMS)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is "1", the second is "2", and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table E-3.2 for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold**

Field name	Field description	Explanation
		during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
OTH-VAR	Others variable manufacturing costs	Other variable manufacturing costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-VC	Total variable manufacturing costs	Sum of manufacturing costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (DIR-RM + DIR-OM + DIR-LAB + VAR-OH + OTH-VAR)
IND-LAB	Indirect labour	Indirect labour costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records**.** (specify currency used)
FIX-OH	Fixed manufacturing overhead	Fixed manufacturing costs. If more than one type of fixed manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2 and POI** in your records. Do not aggregate the cost.
OTH-FIX	Others fixed manufacturing costs	Other fixed manufacturing costs. If more than one type of fixed manufacturing costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-FC	Total fixed manufacturing costs	Sum of fixed manufacturing costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (IND-LAB + FIX-OH + OTH-FIX)
OP-WIP	Opening work in progress	Opening work in progress costs for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
CL-WIP	Closing work in progress	Closing work in progress costs for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
TOT-WIP	Total work in progress	Sum of work in progress costs (OP-WIP minus CL-WIP) for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records (specify currency used)

Field name	Field description	Explanation
TOT-COGS	Total cost of goods sold	Sum of cost of goods sold (TOT-VC + TOT-FC) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
UNI-COGS	Unit cost of goods sold	Total cost of goods sold divided by quantity sold for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-COGS / QTY-SAL)
SELL	Selling expenses	Selling/advertising expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIN	Financial expenses	Financial expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FRE	Freight expenses	Freight expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
PAC	Packing expenses	Packing expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
ADM	Administrative expenses	Administrative expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
R&D	R&D expenses	Research and development expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
OTH-SGA	Other SG&A expenses	Other selling, general and administrative costs incurred. If more than one type of SG&A costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
TOT-SGA	Total SG&A expenses	Sum of SG&A expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (SELL + FIN + FRE + PAC + ADM + R&D + OTH-SGA)

Field name	Field description	Explanation
UNI-SGA	Unit SG&A	Total SG&A expenses divided by quantity sold for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-SGA / QTY-SAL)
UNI-COS	Cost per unit	Unit cost of goods sold plus unit SG&A for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (UNI-COGS + UNI-SGA)

Exhibit A-3.3.a.1 YPE's affiliation chart

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains YPC's affiliates information in its entirety.

Exhibit A-3.3.a.2 E-united group member companies

Cross-Shareholdings Between E United Group Member Companies (As Of December 31,2025)

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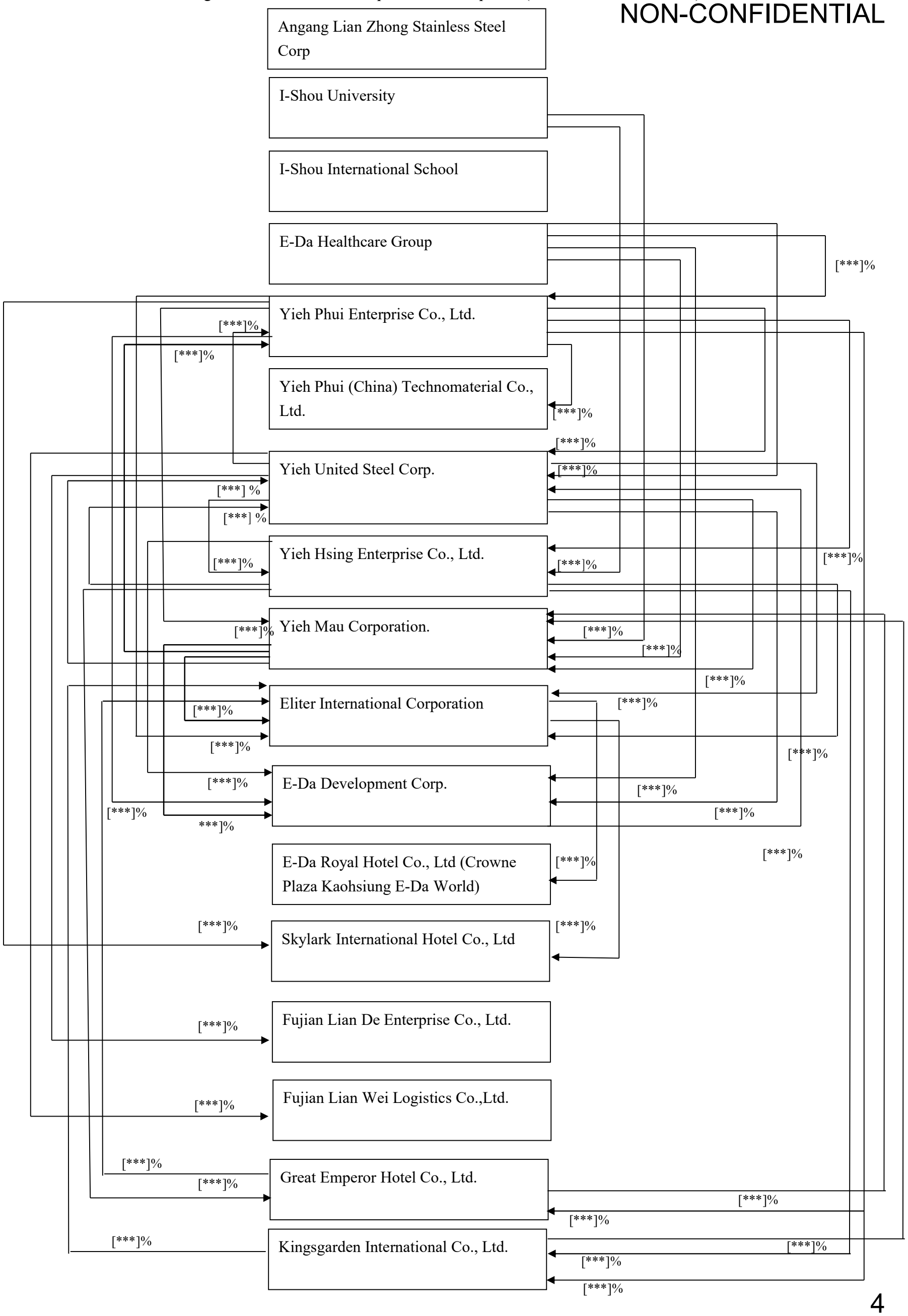

Exhibit A-3.3.b YPC's internal organization chart

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains company's internal organization sturcture information in its entirety.

Exhibit A-3.3.d.1 YPC's business license

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit inclues the business license.

Exhibit A-3.3.d.2 Article of association

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit inclues the Articles of Association.

Exhibit A-3.3.e YPC's brochure

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

總公司（Head Office）
825004 高雄市橋頭區芋寮里芋寮路369號
No. 369, Yuliao Road, Qiaotou District
Kaohsiung City 825004, Taiwan (R.O.C.)

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技術服務專線 +886-7-6114131
傳　　真 +886-7-6114180
免付費服務電話 0800-666-723
Global Marketing & Sales Division
TEL +886-7-6122303 · 6130443 · 6112400 · 6122328
Technical Service Division
TEL +886-7-6114131
FAX +886-7-6114180
E-MAIL 信箱 sales@yiehphui.com.tw
WEBSITE 官網 www.yiehphui.com.tw

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

燁輝（中國）常熟廠 Yieh Phui (China) Changshu Works
江蘇省常熟經濟開發區沿江工業區燁輝路1號
郵編：215536
1, Yiehphui Road, Riverside Industrial Park,
Changshu Economic Development Zone,
Jiangsu People's Republic of China ZIP : 215536

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Marketing & Sales Division
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E-MAIL 信箱 sales@yiehphuichina.com
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公司官網　粉絲專頁　技術手冊

YP-PF-2024CE13
2024.08

燁輝企業 YIEH PHUI　炸辉(中国) YIEH PHUI(CHINA)

NON-CONFIDENTIAL

YIEH PHUI

公司簡介
CORPORATE PROFILE

義联集團 E UNITED GROUP

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ESG policy

義联集團 经营理念
Management Philosophy of E United Group

创 新 INNOVATION
成 长 GROWTH
责 任 RESPONSIBILITY
永 续 CONTINUITY

燁輝企業 经营方针
Yieh Phui Enterprise Mandates

创造利润
利润是企业生存的基本条件，为客户提供更多，更佳之获利条件，以回馈社会，并为公司争取更多的利益，以分享员工与股东，均为烨辉/烨辉（中国）全体员工一致努力的方向。

精益求精
创新改善是企业进步的原动力，秉持『没有最好，只有更好』及『专业是我们的优势，质量是我们的荣誉』之理念，在产品品质、效率、成本与交期上追求完美，提供客户更好之服务，不断地进步，是我们一向之目标。

赢得信任
诚信是企业商誉的第一要求，不仅要赢得客户、消费者对烨辉/烨辉（中国）全部信任，更要赢得股东与员工对公司充分之信心，此为本公司一贯之理念。

□□□□□□□□□□□□□□

Profit is the basic condition for corporate survival, Yieh Phui and Yieh Phui (China) are both dedicated to create more and better profit conditions for customers, in order to make profits and contribute to society.

□□□□□□□□□□□□□□□□□□□□□□□

Making improvements is the main drive of corporate progress, in order to achieve perfection in quality, efficiency, costs, delivery time and service, we must uphold these mottos: " There is No Best, Only Better " and " Professionalism is Our Strength, Quality is Our Pride".

□□□□□□□□□□□□□

Integrity is the priority of business reputation, not only for gaining customer trust but also building employee and shareholder confidence.





大陆 烨辉(中国)
Yieh Phui (China), China

地　　点：江苏省常熟经济开发区
土地面积：338,535m²
厂房面积：166,494m²

Location: Changshu Economic Development Zone, Jiangsu
Land Area : 338,535m²
Factory Area : 166,494m²

台湾 燁輝企業
Yieh Phui, Taiwan

地　　点：高雄市桥头区（总公司暨高雄厂）
高雄市路竹区（路竹厂/钢结构）
高雄市燕巢区（燕巢厂/运搬机械.天车设备）
屏东市屏东工业区（屏东厂）
土地面积：284,931.93 m²
厂房面积：155,476.56 m²
实收资本额：新台币 194.53亿 (2024/07/31)

Location : Qiaotou Dist., Kaohsiung City (Head Office & Kaohsiung Works)
Luzhu Dist., Kaohsiung City (Luzhu Plant / Steel Structure)
Yanchao Dist., Kaohsiung City (Yanchao Plant / Crane Equipment)
Pingtung Industrial Zone, Pingtung City (Pingtung Works)
Land Area : 284,931.93 m²
Factory Area : 155,476.56 m²
Paid-in Capital : NT$19.453 billion (31 July 2024)



前言

PREFACE

回顾烨辉企业当初创立的动机，乃是创办人－林义守先生有感于八十年代中期，台湾地区的经济结构、消费概念及环保意识已渐有改变，国民年所得增长率更趋显著，人民的生活水平与对生活环境的要求也日益提升。环顾当时钢铁产品的项目中，唯独热浸镀锌钢卷及烤漆钢卷，因具有防蚀性、施工容易、表面美观、使用寿命长、维护费用低廉及可回收使用等优点，成为较能符合此一时代要求之钢品，故在规划之初，即朝将烨辉企业建设为国内最大之一贯作业表面处理钢板专业制造厂，并确立要购买全球最先进设备，以确保产品质量及生产效率皆可维持在最佳的状态。



烨辉从1988年开始建厂以来至2000年第四期扩建完成，共拥有二条酸洗线、四部冷轧机、四条连续镀锌线及三条连续烤漆线，年产能有100万吨以上，所生产之热浸镀锌、镀铝锌及烤漆钢卷，具有尺寸最完备、产品最齐全的竞争优势，可满足客户一次购足的需求。烨辉无论在产量、质量控管或产品创新开发方面，在产业界也一直保持着技术领先的地位，为台湾、中国大陆及东南亚地区最先进、最具竞争力之全制程镀烤钢品专业制造厂。

因着眼于大陆经济发展，由烨辉100%投资，于2002年1月在中国大陆设立欣瑞科技材料有限公司(2006年10月更名为烨辉(中国)科技材料有限公司)，在历经五阶段扩建后，共计兴建完成一条酸洗、二座冷轧机、四条连续镀锌线、三条烤漆线、一条酸连轧线及一条连续冷轧退火线，年产能达130万吨以上，产品主要供应中国大陆广大之汽车、家电用途及高端建材市场，产品质量深受客户肯定，成为大陆地区知名品牌。



基于集团企业的资源整合与发展，烨辉于2003年3月并购原烨兴企业之钢管厂、冷轧钢板厂，而后基于全球钢管市场之经营发展，于2011年3月将钢管事业部门独立成立鑫阳钢铁股份有限公司，专营直缝碳钢管之制造及销售，不论结构用、家具用钢管或石油管线均是台湾产量最大之钢管制造厂；2005年8月整并子公司联纲重工，产品及服务涵盖钢结构之制造、安装及运搬起重机械．天车之设计、制造及安装与工检，为台湾生产规模最大、少数具备天车及货柜起重机设计能力之机械制造厂商。

烨辉企业不断创新发展之各类钢铁产品应用，与一般大众的生活密不可分，因此在经营上除了获利、成长之目标外，更要担负起对自然环境、社会及大众之永续责任。烨辉企业秉持义联集团「创新、成长、责任、永续」之经营理念，在台湾这块土地生根并持续成长，希望产业先进、旧雨新知能继续协同合作、共创美好之生活及未来。

In the mid-1980s, personal income began to rise owing to the changing of Taiwan's economic structure, consumption pattern and eco-awareness, hence people are looking for a higher standard of living. Among all steel products of the time, coated steel products feature lower installation costs, lower maintenance costs, excellent durability, multi-application and recyclability, which created market opportunities for business growth. Therefore, to adapt to this trend, Yieh Phui has been founded by E United Group founder Mr. I-Shou Lin, set to become the largest coated steel manufacturer in Taiwan, with state-of-the-art equipment to ensure maximum capacity, superior efficiency and quality for its products.



Since founded in 1988, to the completion of phase four expansion in 2000, Yieh Phui has now possessed of 2 pickling lines, 4 cold rolling mills, 4 hot-dip galvanizing lines and 3 coil coating lines with annual capacity over 1 million metric tons, providing a variety of coated steel products to achieve one-stop shopping for customers. In terms of production technology, product quality and innovation, Yieh Phui has always maintained a leading position in the industry, which made Yieh Phui became the most competitive independent coated steel manufacturer in Taiwan, China and Southeast Asia.

In order to focus on China's economic development, Yieh Phui has invested and held 100% shares of "Sino Leading Technomaterial Co., Ltd." in January 2002 in China. (Sino Leading has been renamed "Yieh Phui (China) Technomaterial Co., Ltd." in October 2006.) After a five-phased construction, Yieh Phui (China) now has now possessed of 1 pickling line, 2 cold rolling mills, 4 hot-dip galvanizing lines, 3 coil coating lines, 1 pickling and tandem cold mill and 1 continuous annealing line with annual capacity over 1.3 million metric tons, providing coated steel products for automobile, household appliances and high-end building materials. Yieh Phui (China)'s product quality has been highly-praised, which made it a prominent brand in China.

Due to resource integration and development of group enterprise, Yieh Phui has acquired 2 steel-pipe mills, 1 sheet shearing mill and 1 cold rolling mill from Yieh Hsing Corporation in March 2003 to establish steel pipe business division. After that, for the consideration of operational strategies, Yieh Phui spun off its steel pipe business division into a new company: Shin Yang Steel Co., Ltd. in March 2011, specializing in welded carbon steel pipe manufacturing and sales for structural, furniture and API casing, with the largest steel pipe capacity among other manufacturers in Taiwan. In August 2005, Yieh Phui via a merger of Lien Kang Heavy Industrial Co., Ltd. has established engineering business division. The Luzhu Plant specializes in steel structure manufacturing and installation of skyscrapers, factory buildings and bridges. The Yanchao Plant specializes in crane designing, manufacturing and inspecting, which is the largest crane manufacturer in Taiwan.

Yieh Phui dedicates in innovating product applications to fulfill corporate social responsibility, not just focusing on profits and growth. Yieh Phui concerns more about eco-sustainability and public welfare, and in order to do so, we must uphold the group enterprise's philosophy: Innovation, Growth, Responsibility and Continuity. Yieh Phui shall continue to focus on local development and cooperate with fellow pioneers and newcomers in the industry to shape a bright future.

企业沿革-烨辉

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A BRIEF HISTORY OF YIEH PHUI

1978 4月 国乔企业股份有限公司成立，资本額新台币壹佰陆拾万元。
1986 3月 更名为烨辉企业股份有限公司。

1989 12月 聘请王正杰先生担任总经理。
1990 1月 第一座冷轧机组。
5月 第一条酸洗机组。
12月 第一条连续涂层机组投产。
1991 5月 第一条连续热浸镀锌机组投产。

1992 1月 正式成为中国钢铁公司热轧钢卷客户。

1993 8月 镀锌钢板、彩涂钢板取得「日本工业规格表示（JIS MARK）承认工厂」之资格证书。

1994 4月 第二条连续热浸镀锌机组投产。
1995 7月 烨辉股票正式挂牌上市。

1995 8月 与美国BIEC公司签订55%镀铝-锌专利授权。

1996 8月 第二座冷轧机组投产。
1997 2月 增购第二条连续涂层机组。
3月 与日本设备维护协会（JIPM）签订TPM预备调查备忘录，引进TPM管理活动。
5月 首次通过ISO 14001环境管理系统之验证，为钢铁业首家。

9月 第三条连续热浸镀锌机组投产。
1998 7月烨辉与鸿海·富士康集团进行异业策略联盟，合资成立钢材供应裁切厂。
11月 检测试验室通过中华民国实验室认证体系（CNLA）认证。（2003年9月转换为财团法人全国认证基金会TAF）

12月 首次通過 OHSAS 18001 職業安全衛生管理系統之驗證。

1999 11月 首次通过ISO 9001质量管理系统之验证。

2000 2月 第四条连续热浸镀锌机组（屏东）投产。

5月 第三条连续涂层机组。
8月 第三座冷轧机组投产。
2002 1月 100%转投资成立「常熟欣瑞科技材料有限公司」。
10月 聘请吴林茂先生担任总经理。。
2003 3月 并购烨兴企业酸洗、冷轧及钢管等设备与业务。

4月 集团更名为「义联集团」。

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. JHENG-JIE WANG was appointed as president.
Jan. 1990 The first cold rolling mill was commissioned.
May. 1990 The first pickling line was commissioned.
Dec. 1990 The first continuous pre-painting line was commissioned.
May 1991 The first coil was processed during commissioning of the first hot-dip galvanizing line.
Jan. 1992 Yieh Phui became a direct customer of China Steel Corp. for hot-rolled steel coils.
Aug. 1993 Yieh Phui's Galvanized and Color-coated steel sheets were certified as a "Japanese Industrial Standards (JIA MARK) approved factory".
Apr. 1994 The second hot-dip galvanizing line was commissioned.
Jul. 1995 Yieh Phui was officially listed on the Taiwan Stock Exchange.
Aug. 1995 A licensing agreement was signed with BIEC of the USA for the production of GALVALUME® (55% Al-Zn) coated steel.
Aug. 1996 The second cold rolling mill was commissioned.
Feb. 1997 Purchased the second continuous pre-painting line.
Mar. 1997 Yieh Phui signed TPM Fact-Finding Report with JIPM Japan to introduce TPM activities.
May 1997 Initially acquired the certification of ISO 14001 according to Environmental management system (EMS), the earliest in steel industry.
Sep. 1997 The third hot-dip galvanizing line was commissioned.
Jul. 1998 Yieh Phui established a strategic alliance with Hon Hai Precision Industry Company Ltd. and set up a coil center.
Nov. 1998 The Q.A. Dept. laboratory acquired the Chinese National Laboratory Accreditation Certificate. (In Sep. 2003, the certification was transferred to Taiwan Accreditation Foundation, TAF.)
Dec. 1998 Initially acquired the certification of OHSAS 18001 according to Occupational Health and Safety Management Systems.
Nov. 1999 Initially acquired the certification of ISO 9001 according to Quality Management Systems.
Feb. 2000 The fourth hot-dip galvanizing line (in Pingtung) was commissioned.
May. 2000 The third continuous pre-painting line was commissioned.
Aug. 2000 The third cold rolling mill was commissioned.
Jan. 2002 Yieh Phui established "Sino Leading Technomaterial Co., Ltd." and holds 100% shares of it.
Oct. 2002 Appointed Mr. Lin-Maw Wu as president.
Mar. 2003 Acquisition of Yieh Hsing's assets of steel pipes and cold rolling operation.
Apr. 2003 The group's name was changed to "E United Group".

2005 8月「联纲重工股份有限公司」并入烨辉企业股份有限公司成为「工程事业部」。

2006 3月 检测试验室通过由TAF对ISO/ IEC 17025系统之符合性评鉴认证。
10月 投资设立之「常熟欣瑞科技材料有限公司」正式更名为「烨辉（中国）科技材料有限司」。
2007 6月 取得 IECQ QC 080000 HSPM (有害物质制程管理）之验证。
2009 2月 通过新加坡BC1：2008之FPC（工厂生产控制）之验证。
4月 通过印度尼西亚国家标准SNI镀面产品验证。
2010 10月 镀烤钢卷通过马来西亚标准（MS）之验证。
11月 通过印度尼西亚国家标准SNI－泗水镀面钢卷（GL & GI）之验证。
12月 取得产品碳足迹（Carbon Footprint，简称CFP）及第三类产品环境宣告（Environmental Product Declaration，简称EPD）查证声明书。
2011 3月 100% 转投资成立「鑫阳钢铁股份有限公司」，专营原钢管事业部之业务。
6月 通过经济部标准检验局正字标记证书 CNS 1244/ ISO 9001：2008(热浸镀锌钢片及钢卷)。
7月 荣获经济部颁发之『台湾百大品牌』。
11月 取得经济部标准检验局发证之OHSAS 18001:2007 暨 TOSHMS:2007 职业安全卫生管理系统验证证书。
2012 3月 取得经济部标准检验局正字标记证书CNS 12681/ ISO 9001：2008(热浸镀55%铝-锌合金钢片及钢卷&烤漆热浸镀锌钢片及钢卷)。
12月 荣获财政部关务署「TW AEO安全认证优质企业」。
2013 3月 取得经济部标准检验局正字标记证书CNS 12681 / ISO 9001:2008（烤漆热浸镀55%及5%铝-锌合金钢片及钢卷）。
2013 9月 镀锌、烤漆产品获经济部标准检验局授权使用「台湾制产品MIT微笑标章」。
2014 12月 通过台湾检验科技（SGS）能源管理系统（ISO 50001：2011）之验证。
12月 抗菌环保镀面钢品通过经济部工业局「奈米标章」产品验证，并取得证书。

2018 12月 烨辉荣获劳动部颁发TTQS人才发展质量管理系统金牌认证。
2022 1月 取得日本JIPM最高阶之「TPM世界级赏」。

2月 本公司副董事长由吴林茂先生升任，总经理由张振武先生接任。
2023 11月 通过ISO/IEC 27001:2022信息安全管理系统验证。

Aug. 2005 Lien Kang Heavy Industrial Co., Ltd. was incorporated with Yieh Phui Enterprise Co., Ltd. into "Engineering Business Division".
Mar. 2006 The Testing and Measurement Laboratory passed the conformity assessment to ISO/IEC 17025 from TAF.
Oct. 2006 "Sino Leading Technomaterial Co., Ltd." was renamed to "Yieh Phui (China) Technomaterial Co., Ltd."
Jun. 2007 IECQ QC 080000 HSPM Registered Firm.

Feb. 2009 Certified the Factory Production Control system BC 1:2008, Singapore.
Apr. 2009 Certified by Indonesia SNI for coated steel.
Oct. 2010 Certified by Malaysian MS for coated steel.
Nov. 2010 Certified by Indonesia SNI (Surabaya area) for GI & GL products.
Dec. 2010 Yieh Phui obtained CFP (Carbon Footprint) and EPD (Environmental Product Declaration).

Mar. 2011 Steel Pipe Business Division spun off and Yieh Phui established "SHIN YANG STEEL CO., LTD." and holds 100% shares of it.
Jun. 2011 Yieh Phui acquired CNS 1244/ISO 9001:2008 for hot-dip galvanized steel sheets and coils from Bureau of Standards, Metrology & Inspection (BSMI), M.O.E.A.
Jul. 2011 Yieh Phui was awarded "Top 100 Taiwan Brands".
Nov. 2011 Yieh Phui obtained OHSAS 18001:2007 and TOSHMS:2007 from BSMI.

Mar. 2012 Yieh Phui acquired CNS 12681/ISO 9001:2008 for hot-dip 55% Al-Zn coated and prepainted hot-dip galvanized steel coils from BSMI.
Dec. 2012 Customs Administration, Ministry of Finance awarded Yieh Phui "TWAEO"(Taiwan Authorized Economic Operator).
Mar. 2013 Yieh Phui acquired CNS 12681/ISO 9001:2008 for prepainted hot-dip 5% and 55% Al-Zn coated steel coils from BSMI.
Sep. 2013 Yieh Phui acquired "MIT Smile Mark" from BSMI.
Dec. 2014 Yieh Phui has been assessed and certified as meeting the requirement of ISO 50001:2011 by SGS.
Dec. 2014 Yieh Phui Anti-Microbial Metallic Coated Steel Sheets (PhuizerGreen® AMC Plus) are in compliance with the requirement of nanoMark Product Certificate System from I.D.B., M.O.E.A.
Dec. 2018 Yieh Phui obtained the Talent Quality-Management System (TTQS)-Enterprise Version, Gold from the Ministry of Labor.
Jan. 2022 Yieh Phui honorably obtained "Award for World Class TPM Achievement 2021" by JIPM.
Feb. 2022 Mr. Lin-Maw Wu was promoted as the Vice Chairman, and Mr. Cheng-Wu Chang was appointed to succeed the President.
Nov. 2023 Complied with ISO/IEC 27001:2022 Information Security Management System.

企业沿革-烨辉（中国）

NON-CONFIDENTIAL

A BRIEF HISTORY OF YIEH PHUI (CHINA)

2002 11月 建厂奠基动土典礼，分三期建设。

2003 6月 厂房基桩工程开工。
2004 1月 设备基础工程施工。
5月 机组设备开始安装。
12月 酸洗机组投产。

12月 第一座冷轧机组投产。

2005 3月 第一条连续涂层机组投产。

3月 第一条连续热浸镀锌机组投产。

3 月 第一期建厂完成。
10月 第二座冷轧机投产。

12月 第二条连续烤漆线投产。

12 月 第二条连续热浸镀锌线投产。

12 月 第二期扩建完成。
2006 4月 投资总额增至2.313亿美元。
2006 10月 常熟欣瑞科技材料有限公司更名为「烨辉（中国）科技材料有限公司」 。
11月 通过海关B类企业升级为AA类企业 。

11 月 三期厂房基桩工程正式施工。
2007 1月 取得ISO 9001质量管理系统证书。
2008 7月 取得ISO 14001环境管理系统& OHSAS 18001职业安全卫生管理系统证书。
10月 取得IECQ QC 080000 HSPM有害物质流程管理证书。
2008 11月 投资总额增至3.213亿美元，注册资本至1.3亿美元。
2009 4月 第三条连续热浸镀锌线投产。

4月 第二阶段（第三期）扩建完成。
9月 取得印度尼西亚国家标准SNI镀面产品验证。
2010 6月 投资总额增至3.513亿美元，注册资本增至1.4亿美元。
9月 取得新加坡FPC BC 1:2008管理系统及产品认证。
10 月 公司股东由MICKEY REGENT INC（力奇海外控股有限公司）变为烨辉（香港）控股有限公司。

Nov. 2002 The breaking ground ceremony of a three-phased construction was held.
Jun. 2003 The piling for plant foundation commissioned.
Jan. 2004 The civil foundation of process equipment started.
May 2004 The installation of process equipment started.
Dec. 2004 The first coil was processed during commissioning of the pickling line.
Dec. 2004 The first coil was processed during commissioning of the first cold rolling mill.
Mar. 2005 The first coil was processed during commissioning of the first continuous pre-painting line.
Mar. 2005 The first coil was processed during commissioning of the first continuous galvanizing line.
Mar. 2005 Phase I construction completed.
Oct. 2005 The first coil was processed during commissioning of the second cold rolling mill.
Dec. 2005 The first coil was processed during commissioning of the second continuous pre-painting line.
Dec. 2005 The first coil was processed during commissioning of the second continuous galvanizing line.
Dec. 2005 Phase II construction completed.
Apr. 2006 The total investment increased to US$ 231.3 million.
Oct. 2006 Sino Leading was renamed to “YIEH PHUI (CHINA) TECHNOMATERIAL CO., LTD.”
Nov. 2006 The application to upgrade from Customs Class B Enterprise to Class AA Enterprise was approved.
Nov. 2006 The piling of plant in Phase III construction starts.
Jan. 2007 Acquired ISO 9001:2008 certificate.
Jul. 2008 Acquired ISO 14001 and OHSAS 18001 certificates.

Oct. 2008 Acquired IECQ QC 080000 HSPM Registered Firm.

Nov. 2008 The total investment increased to US$ 321.3 million and the registered capital raised to US$ 130 million.
Apr. 2009 The first coil was processed during commissioning the third continuous hot-dip galvanizing line.
Apr. 2009 Stage II (Phase III construction) was completed.
Sep. 2009 Certified by Indonesia SNI for coated steel.
Jun. 2010 The total investment increased to US$ 351.3 million and the registered capital raised to US$ 140 million.
Sep. 2010 Yieh Phui (China) obtained BC 1:2008, Singapore certificate.
Oct. 2010 Shareholder of the company changed from MICKEY RIGENT INC to Yieh Phui (Hong Kong) Holdings Co., Ltd.

2011 3月 荣获日本JIPM颁发之TPM优秀赏。

6月 取得马来西亚国家标准MS产品验证 。

2012 1月 投资总额增至4.493亿美元，注册资本增至1.7266亿美元。
2013 5月 投资总额增至5.473亿美元，注册资本增至2.0532亿美元。
2013 9月 投资总额增至6.318亿美元，注册资本增至2.335亿美元 。
2015 1月 荣获日本JIPM颁发之TPM优秀继续赏。

2月 获得南京海关颁发之「高级认证企业」。

2月 酸连轧机组投产。
3月 通过ISO/ TS16949质量管理体系—汽车行业生产件与相关服务件的组织实施ISO 9001:2008的特殊要求的验证。
8月 冷轧连续退火线投产。
2016 1月 取得JIS MARK日本工业规格表示认证。
3月 取得中国合格评定国家认可委员会实验室认证。

12月 通过ISO 50001能源管理系统之验证 。
2017 2月 第三条连续烤漆线投产。
12月 通过「高新技术企业」认证复审。
2018 1月 第四条连续热浸镀锌线投产。
3月 通过IATF 16949汽车生产件与服务件组织的质量管制体系要求之新版转版验证。
2019 8月 通过IECQ QC 080000有害物质过程管理体系要求之新版升版验证。
2020 9月 通过ISO 45001职业健康安全管理体系要求之新版转版验证。（原OHSAS 18001体系验证转版为新ISO 45001体系验证）。
2022 11月 取得CTi镀制/彩涂产品碳足迹核查证书。

2024 1月 本公司董事长由张永芳先生升任，总经理由程志坚先生升任。

Mar. 2011 Yieh Phui (China) was awarded the “Award for TPM Excellence” by JIPM, Japan.
Jun. 2011 Yieh Phui (China) obtained Malaysia MS Product Certification Licence for coated steel.
Jan. 2012 The total investment increased to US$ 449.3 million and the registered capital raised to US$ 172.66 million.
May 2013 The total investment increased to US$ 547.3 million and the registered capital raised to US$ 205.32 million.
Sep. 2013 The total investment increased to US$ 631.8 million and the registered capital raised to US$ 233.5 million.
Jan. 2015 YPC was awarded the “Award for Excellence in Consistent TPM” by JIPM, Japan.
Feb. 2015 YPC was awarded an authorized economic operator by Nanjing Customs, People’s Republic of China.
Feb. 2015 The pickling and tandem cold mill commissioned.
Mar. 2015 Acquired ISO/TS 16949 quality management certification - Automotive Production and Relevant Service Management System in accordance with the ISO 9001:2008 framework.
Aug. 2015 The continuous annealing line commissioned.
Jan. 2016 YPC obtained JIS Mark certificate.
Mar. 2016 YPC’s laboratory was accredited as competent testing and calibration laboratory by CNAS (China National Accreditation Service).
Dec. 2016 ISO 50001 Registered Firm.
Feb. 2017 The third continuous coil coating line commissioned.
Dec. 2017 YPC passed the review of the "High Tech Enterprise".
Jan. 2018 The fourth continuous hot-dip galvanizing line commissioned.
Mar. 2018 Certified by IATF 16949 - Automotive Production and Relevant Service Management System.
Aug. 2019 IECQ QC 080000 HSPM : 2017 Registered Firm.

Sep. 2020 ISO 45001 Occupational Health and Safety Management System(supersedes the OHSAS 18001) Registered Firm.

Nov. 2022 YPC obtained CTi Product Carbon Footprint Certificate for Galvanized steels/ Prepainted steels.
Jan. 2024 Mr.Yung-Fun Chang was promoted as the Chairman ,and Mr. Chih-Chien Cheng was promoted as the President.

公司组织

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ORGANIZATION

燁輝企業 YIEH PHUI

- 董事会 Directorate
  - 审计委员会 Auditing Committee
  - 薪酬委员会 Remuneration Committee
  - 稽核室 Audit office
  - 董事长 Chairman
    - 执行副总经理 Executive Vice President
      - 总经理 President
    - 总经理室 President's Staff Office
    - 工业安全卫生室 Industrial Safety & Health Office
    - TPM管理室 Tpm Development Office
    - 采购部 Purchasing Division
- 营业副总经理 Vice President-Global Marketing & Sales
  - 内销一、二部 Domestic Marketing & Sales Division I & II
  - 外销一、二部 Global Marketing & Sales Division I & II
  - 市场开发部 Marketing Development Division
  - 外贸文件中心 Global Trade Document Center
- 企划副总经理 Vice President-Planning
  - 市研暨行销管理室 Market Research & Marketing Management Office
  - 生计部 Production Planning Division
  - 销管部 Sales Management Division
  - 资讯部 Information System Division
- 行政副总经理 Vice President-Administration
  - 人资行政部 Human Resources & Administration Division
  - 公共事务室 Public Affairs Office
- 财务副总经理 Vice President-Finance
  - 财务部 Finance Division
- 会计暨投资副总经理 Vice President-General Accounting & Investing
  - 投资部 Investing Division
  - 会计部 General Accounting Division
  - 贸易调查管理室 Trade Remedy & Investigation Coordination Office
- 生产副总经理 Vice President-Production
  - 酸轧生产部 Pickling and Rolling Production Division
  - 镀锌生产部 Galvanizing Steel Production Division
  - 烤漆生产部 Pre-Painting Steel Production Division
  - 公用设施部 Utilities Division
  - 机械维护一、二部 Mechanical Maintenance Division I & II
  - 仪电一、二部 Electrical Maintenance Division I & II
  - 屏东生产部 Pingtung Production Division
- 技术管理室 Technology Development Office
- 工程设计室 Engineering Design Office
- 技术副总经理 Vice President-Technology
  - 品质技术部 Quality & Technology Division
  - 品保部 Quality Assurance Division
  - 研发部 Reserach & Development Division
  - 技术服务部 Technical Service Division
- 工程副总经理 Vice President-Engineering
  - 机械生产部 Mechanical Production Division
  - 钢构业务工程部 Steel Structural Sales & Construction Division
  - 钢构生产部 Steel Structure Production Division
  - 钢构技术部 Steel Structure Technology Division

烨辉(中国) YIEH PHUI(CHINA)

- 扩建委员会 Expansion Planning Committee
  - 规划工程部 Expansion Planning Division
- 董事长 Chairman
  - 副董事长 Vice Chairman
  - 稽核室 Audit office
  - 总经理 President
    - 总经理室 President's Staff Office
    - 原料业务部 Raw Material Purchasing Division
    - 总经理室副总经理 Vice President-President's Staff Office
    - 行政执行副总经理 Executive Vice President (Administration)
    - 生产执行副总经理 Executive Vice President (Production)
- 营业副总经理 Vice President-Global Marketing & Sales
  - 营业一部 Marketing & Sales Division I
  - 营业二部 Marketing & Sales Division II
  - 营业三部 Marketing & Sales Division III
  - 国际业务部 Global Business Division
- 行政副总经理 Vice President-Administration
  - 管理部 Management Division
  - 公共事务室 Public Affairs Office
- 财务副总经理 Vice President-Finance
  - 财务部 Finance Division
  - 销管部 Sales Management Division
  - 生计部 Production Planning Division
  - 资讯室 Information System Office
  - 采购室 Purchasing Office
  - TPM管理室 TPM Development Office
  - 工安环保室 Safety & Environment Protection Office
- 技术副总经理 Vice President-Technology
  - 技术部 Technology Division
  - 研发部 Research & Development Division
  - 中央实验室 Central Laboratory
- 技术管理室 Technology Development Office
- 生产副总经理 Vice President-Production
  - 镀锌生产部 Galvanizing Steel Production Division
  - 烤漆生产部 Pre-Painting Steel Production Division
  - 冷轧生产部 Cold Rolling Production Division
  - 汽车钢品生产部 Automotive Steel Production Division
  - 机械维护部 Mechanical Maintenance Division
  - 公用设施部 Utilities Division
  - 仪电部 Electrical Maintenance Division

炸辉企业股份有限公司与炸辉（中国）科技材料有限公司同属于义联集团成员，公司各单位职掌分明，权责划分明确，更着重上下沟通，左右协调之功能，组织现状如图所示。

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 above.

生产流程-烨辉与烨辉（中国）

NON-CONFIDENTIAL

PRODUCTION PROCESS OVERVIEW OF **YIEH PHUI** & **YIEH PHUI(CHINA)**

烨辉镀烤钢卷之生产流程 Flow Chart of Manufacturing Coated Steel Coils (YP)

热轧钢卷
Hot-Rolled
Steel Coils



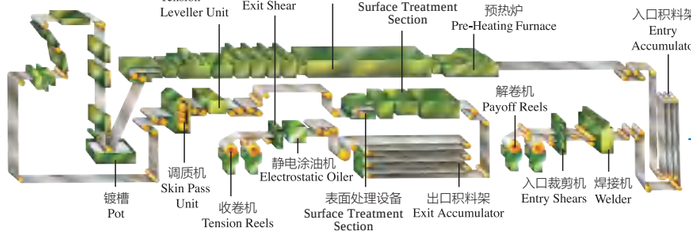
酸洗线
Push-Pull
Pickling Line

酸洗钢卷
Hot-Rolled
Pickled Steel Coils

冷轧全硬钢卷
Cold-Rolled Full
Hard Steel Coils



冷轧机
Reversing Cold
Rolling Mill



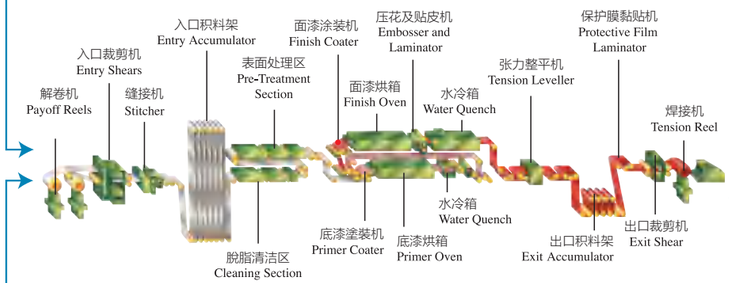
连续式热浸镀锌生产线
Continuous Hot-Dip Galvanizing Line

热浸镀锌钢卷
(美利新PhuizerZinc)
Hot-Dip Zinc-Coated
Steel Coils

热浸镀锌铝镁钢卷
(铝锌凤PhuizerFan&
铝镁凤 PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌钢卷
(铝锌龙PhuizerLume)
Hot-Dip 55% Al-Zn
Coated Steel Coils

冷轧钢卷
Cold-Rolled
Steel Coils



连续式烤漆线
Continuous Coil Coating Line

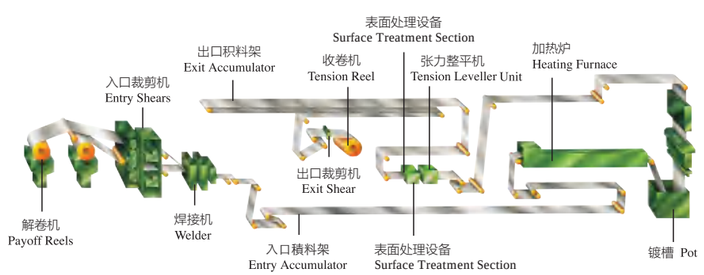
热浸镀锌烤漆钢卷
(彩色新 ColorZink)
Pre-painted Hot-Dip
Zinc-Coated Steel Coils

热浸镀锌铝镁烤漆钢卷
(彩色凤ColorFan & 彩镁
凤ColorMax) Pre-painted
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌烤漆钢
卷 (彩色龙 ColorLume)
Pre-painted Hot-Dip
55% Al-Zn Coated Steel
Coils

不锈钢烤漆钢卷
Pre-painted Stainless
Steel Coils

外购・不锈钢钢卷
Outsourced
Stainless Steel



第二条连续式热浸镀锌生产线
No.2 Continous Hot-Dip Galvanizing Line

热浸镀锌钢卷
(美利新 PhuizerZink)
Hot-Dip Zinc-Coated
Steel Coils

热浸镀锌铝镁钢卷
(铝锌凤 PhuizerFan &
铝镁凤PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

烨辉(中国)镀烤钢卷之生产流程 Flow Chart of Manufacturing Coated Steel Coils (YPC)

热轧(直发) 钢卷
Hot-Rolled (Bands)
Steel Coils



酸洗线
Push-Pull Pickling Line



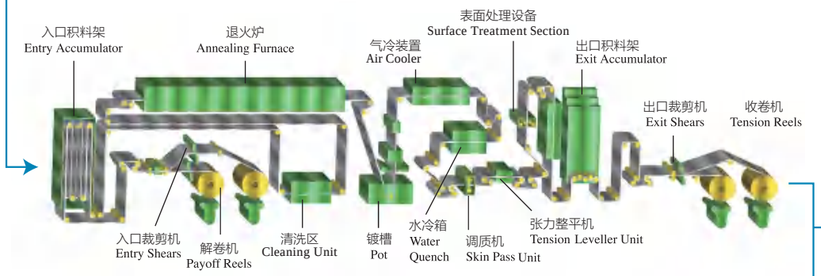
往复式冷轧机 / CRM
6-Hi, Reversing Cold Rolling Mill



酸连轧线/ PLTCM
Pickling & Tandem Cold Mill



连续式退火线/ CAL
Continuous Annealing Line



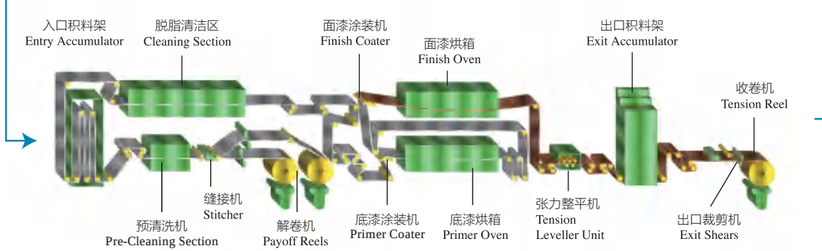
连续式热浸镀锌生产线
Continuous Hot-Dip Galvanizing Line



非氧化燃烧退火炉 / NOF



镀槽区/ Pot



连续式烤漆线
Continuous Coil Coating Line

酸洗钢卷
Hot-Rolled Pickled
Steel Coils

冷轧全硬钢卷
Cold-Rolled Full Hard
Steel Coils

冷轧退火钢卷
Cold-Rolled
Annealed Steel Coils

汽车用冷轧钢卷
Cold-Rolled Steel
Coils for Automotive

热浸镀锌钢卷
(美利新 PhuizerZinc)
Hot-Dip Zinc-Coated
Steel Coils

热浸镀锌铝镁钢卷
(铝锌凤PhuizerFan&
铝镁凤PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌钢卷
(铝锌龙PhuizerLume)
Hot-Dip 55% Al-Zn
Coated Steel Coils

热浸镀55%铝镁锌钢卷
Hot-Dip 55% Al-Mg-Zn
Coated Steel Coils

热浸镀铝-硅钢卷
Hot-Dip Al-Si
Coated Steel Coils

热浸镀锌烤漆钢卷
(彩色新 ColorZink)
Pre-painted Hot-Dip
Zinc-Coated Steel Coils

热浸镀锌铝镁烤漆钢卷
(彩色凤ColorFan & 彩镁凤
ColorMax) Pre-painted
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌烤漆钢卷
Pre-painted Hot-Dip 55%
Al-Zn Coated Steel Coils

热浸镀55%铝镁锌烤漆钢
卷 (彩色龙 ColorLume)
Pre-painted Hot-Dip 55%
Al-Mg-Zn Coated Steel Coils

01



02



03



01 台北101大楼
楼承板：热浸镀5%铝-锌钢板/风管：热浸镀锌钢板
Taipei 101 Building
Floor Decks : Hot-Dip 5% Al-Zn Coated Steel Sheet
Ducting : Hot-Dip Galvanized Steel Sheet

02 高雄市义享天地（精品购物广场、观光酒店等）
楼承板：热浸镀5%铝-锌钢板
E Sky Land (Boutique Shopping Mall, Hotels, etc.), Kaohsiung
Floor Decks : Hot-Dip 5% Al-Zn Coated Steel Sheet

03 太阳能板支架丨热浸镀锌铝镁钢板
Solar Panel Bracket : Hot-Dip Zn-Al-Mg Coated Steel Sheet

产品用途 PRODUCT APPLICATIONS



车库门板
Garage Door



液晶显示器后盖
Rear Cover of LCD Monitor



云端服务器
Cloud Server



汽车马达盖
Motor Housing

04



06



05



07



04 台湾铁路管理局台中车站丨屋顶：PVDF烤漆钢板
Roofing of Taichung Train Station of Taiwan Railways Administration, Paint Type: PVDF

05 中国大陆沈阳桃仙机场丨PVDF 烤漆钢板
Sheyang Taoxian International Airport, China
Paint Type: PVDF

06 高雄市义大医院国际微创手术训练中心
室内隔间墙板：抗菌烤漆钢板
International Minimally Invasive Surgery Training Center, E-Da Hospital, Kaohsiung, Taiwan
Partition : Anti-Microbial Color Coated Steel Sheet

07 中国大陆福州高铁站丨热浸镀5%铝-锌钢板
China High-Speed Railway-Fuzhou Station
Hot-Dip 5% Al-Zn Coated Steel Sheet

烨辉为确保所产制之钢卷达到客户之使用要求，除建立一套完整、严密之质量管理制度外，更不惜投下巨资，配合最新式之生产设备，购置各种精密之试验检测仪器，作为制程解析回馈改善之用，并设立技术部，提供客户售前、售后服务以达到质量保证之目的，并提供研究发展之需。

并为强化烨辉之品保制度，特于 1993 年 4 月向日本通商产业省申请镀锌与烤漆钢板两项产品之日本工业规格表示（JIS MARK）承认工厂，同年 8 月正式通过，成为在最短时间内取得认可之工场。且于 2009 年 8 月取得新制镀烤钢卷「JIS MARK 表示制度」之认证。1999 年 11 月取得 ISO 9002 质量管理系统验证通过（现已改为 ISO 9001），并于 2007 年 6 月取得 HSPM IECQ QC080000 有害物质制程管理认证，是全球首家取得符合欧盟 RoHS 指令管理之钢铁公司。另于 2009 年 2 月分别取得新加坡 BC1 之 BC1 工厂生产管理认证，及 2009 年 4 月取得印度尼西亚国家标准 SNI 镀面产品认证，2010 年 10 月再取得马来西亚标准（MS）之镀烤钢卷验证，2012 年 3 月分别取得中华民国标准检验局之热浸镀锌、热浸镀 5% 铝锌合金、热浸镀 55% 铝锌合金、烤漆热浸镀锌、烤漆热浸镀 5% 铝锌合金、及烤漆热浸镀 55% 铝锌合金钢片及钢卷之 CNS 正字标记。2014 年 12 月抗菌环保镀面钢板通过经济部工业局奈米标章产品验证。



TAF 财团法人全国认证基金会认可证书—烨辉
TAF Certificate - Yieh Phui



CNAS 中国合格实验室认可证书—烨辉（中国）
CNAS Laboratory Accreditation Certificate-Yieh Phui (China)

检测试验室于 2015 年 9 月通过财团法人全国认证基金会（Taiwan Accreditation Foundation，TAF）认证，并符合 ISO / IEC 17025 检验实验室认证。由此可以证明烨辉产品之精良及品质保证作业体系之完整严密。

另烨辉（中国）系以烨辉企业的生产技术经验而规划兴建，设备新颖，拥有世界知名厂商之最新式设备，并购置最新式之各项检测仪器，加上烨辉严谨的质量管理体系，由优秀人员担任生产管理，于 2007 年 1 月取得 ISO 9001 质量管理系统验证通过，并于 2008 年 10 月取得 HSPM IECQ QC 080000 有害 物质流程管理认证，是全球第二家取得符合欧盟 RoHS 指令管理之钢铁公司。另于 2009 年 9 月取得印度尼西亚国家标准 SNI 镀烤钢卷认证，及于 2010 年 9 月取得新加坡 BC 1 工厂生产管理及产品认证，2011 年 6 月再取得马来西亚国家标准 MS 产品验证，亦于 2015 年 3 月取得 ISO/ TS 16949 质量管制体系汽车行业的特殊要求认证，故在质量方面已达到世界一流水准。此外，烨辉（中国）秉承永续发展理念，对产品及生产制程不断进行改进，至 2022 年已获得 41 项实用新型专利。

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 equipment and laboratory facilities for the analysis and improvement of the production processes.The Technology Division provides pre-sales and after-sales services for customers as a step in reaching the goals for its QA program and setting objectives for its 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. Yieh Phui was approved by MITI of Japan, to use the JIS Mark for its hot-dip galvanized and prepainted steel in August 1993, becoming the company to obtain the JIS Mark Certificate in the shortest time. In August 2009, Yieh Phui also registered by ISO 9002 Quality System in November 1999 (replaced by ISO 9001). Yieh Phui has obtained HSPM IECQ QC 080000 Certificate in June 2007, becoming the world's first steel mill to obtain the certificate applicable to the EU RoHS Directive for the management system of coated steel. Yieh Phui has obtained the factory production control certificate requirements of Singapore BC1, and Indonesia Certificate SNI for coated steel in April 2009. In October 2012, Yieh Phui acquired Malaysian MS for coated steel. Besides, In March 2012, the company received CNS 12681/ISO 9001 for hotdip galvanized steel coils, hot-dip 5% Al-Zn coated steel coils, hot-dip 55% Al-Zn coated steel coils, prepainted hot-dip galvanized steel coils, prepainted hot-dip 5% Al-Zn coated steel coils, and prepainted hot-dip 55% Al-Zn coated steel coils from Bureau of Standards, Metrology & Inspection (BSMI), MOEA, R.O.C. Yieh Phui Anti-Microbial Metallic Coated Steel Sheets passed the nanoMark certification and acquired the certificate from Industrial Development Bureau, MOEA, in Dec. 2014.

YP Testing and Measurement Laboratory applied as accredited laboratory and has been recognized by Taiwan Accreditation Foundation (TAF) in Sep. 2015. The lab also complies with ISO/IEC 17025. This assures Yieh Phui's quality products and advanced process systems.

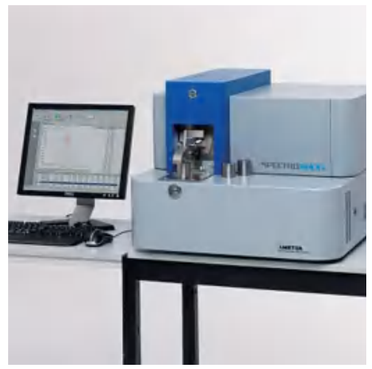
The quality assurance facilities of Yieh Phui (China) are based on Yieh Phui's technology experiences with progressive testing equipment and quality management system. Yieh Phui (China) was also registered by ISO 9001 quality system in January 2007 and HSPM IECQ QC 080000 in October 2008, becoming the world's second steel mill to obtain the certificate applicable to the EU RoHS Directive for the management system of coated steel. Yieh Phui (China) also received Indonesia SNI marking certificates in September 2009. In Sep. 2010 and Jun. 2011, it also acquired Singapore BC1:2008 certificate and Malaysia MS Product Certification Licence for coated steel respectively. In March 2015, it acquired ISO/TS16949 quality management certification which applies to automotive-related products and service. The quality assurance of Yieh Phui (China) has achieved world level. Apart from that, Yieh Phui (China) improves its products and processes without interruption for sustainable development. It has received 41 practical utility model patents in 2022.



感应耦和等离子放射光谱仪
Inductively Coupled Plasma Optical Emission Spectrometer



色彩分析仪
Color Spectrometer



火花放电分光仪
Spark Optical Emission Spectrometer



润湿试验机
Humidity Tester



盐水喷雾试验机
Salt Spray Tester



拉伸试验机
Tensile Testing Machine

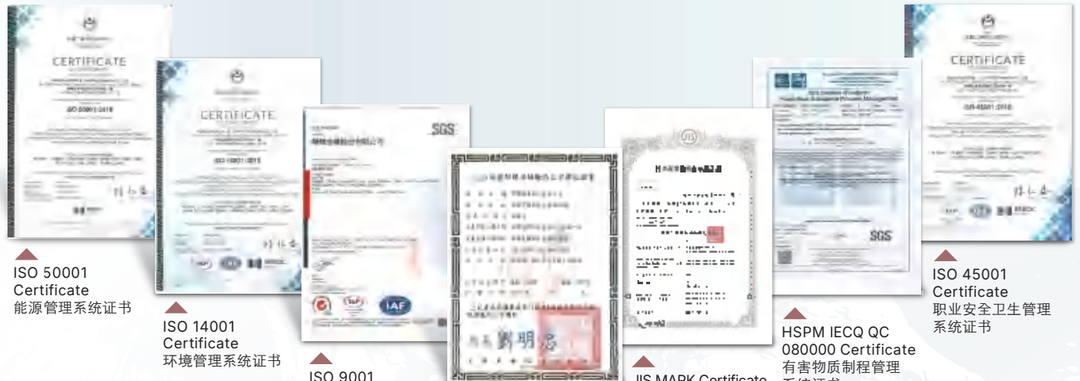


紫外线加速耐候试验机
QUV Accelerated Weathering Tester

质量保证与研究发展

QUALITY ASSURANCE SYSTEM, RESEARCH & DEVELOPMENT

燁輝企業 YIEH PHUI | **全球首家同时**获得六项国际认证及CNS认证的钢铁公司
The first steel maker which owns the six certificates at the same time and CNS 12681/ ISO 9001 in the world.



ISO 50001 Certificate 能源管理系统证书
ISO 14001 Certificate 环境管理系统证书
ISO 9001 Certificate 品质管理认证
CNS 12681 / ISO 9001 台湾经济部标准检验局正字标记证书
JIS MARK Certificate JIS MARK 证书
HSPM IECQ QC 080000 Certificate 有害物质制程管理系统证书
ISO 45001 Certificate 职业安全卫生管理系统证书

炵輝(中国) YIEH PHUI(CHINA) | 中国大陆地区**首家同时**获得七项国际认证的钢铁公司
The first steel maker which owns the seven certificates at the same time in Mainland China.



ISO 50001 Certificate 能源管理系统证书
ISO 9001 Certificate 品质管理认证
ISO 14001 Certificate 环境管理系统证书
IATF 16949 Certificate 品质管理认证
JIS MARK Certificate 品质管理认证
HSPM IECQ QC 080000 Certificate 有害物质制程管理系统证书
ISO 45001 Certificate 职业安全卫生管理系统证书

福利状况

EMPLOYEE WELFARE

NON-CONFIDENTIAL



TTQS 证书
TTQS Certificate

炵辉及炵辉（中国）提供员工各项良好福利措施，例如：结婚、生育、住院、丧葬、教育、健康检查及社团活动均有补助，生日及年节均有礼券发放，并为同仁投保优于业界的四大团体保险，分别为员工加值团体保险、员眷综合团体保险、员工附加团体保险及二十年期终身保险，作为同仁的优渥福利，以照顾及保障同仁与家庭无后顾之忧，让同仁全心在公司工作。

炵辉企业遵循《联合国世界人权宣言》等国际人权公约所揭示原则，尊重员工基本人权、雇用政策禁止任何形式歧视行为，并设有适当申诉机制，劳资双方之沟通、合作良好，致力营造平等任用、免于歧视与骚扰之工作环境，故在1993年度荣获行政院劳委会颁发之「劳工福利优良单位」及「劳工教育优良单位」、2008年3月更在台湾荣获康健杂志举办之第一届乐活（LOHAS）企业选拔，在1628家台湾企业中，荣获最佳潜质企业奖（第六名）等殊荣。2016~2019年期间积极参与高雄市政府卫生局职场戒菸服务竞赛，经评选达职场戒菸服务绩优单位。2021年获选康健杂志「CHR健康企业公民银奖」。

2018~2022年期间除荣获人才发展质量管理系统（TTQS）金牌认证，更于2021年荣获国家人才发展奖（NTDA）杰出个案奖。炵辉企业建置完善的人才培训制度：新进人员教育训练、部门专业职能训练、管理职能训练、自我发展训练、员工进修学/硕士补助、专业认证训练及津贴制度、公费派外训练及明确且公开的升迁制度。

为提倡员工全面性健康饮食及休闲运动，以纾解工作压力并强健身体机能，除鼓励员工成立社团外，另设有健康科学管理中心，以专业健身器材配合指导教练，安排专业课程，以达到强健身体、改善体质机能之效。与各行业厂商签订特约协议，提供员工多方面优惠厂商选择。并自2010年起与同属义联集团的义大医院合作推动『企业员工整体性健康管理规划暨服务』以广泛照顾同仁身体之健康。主要服务是由健康管理师依据体检异常项目做三高（高血压、高血糖、高血脂）族群之健康管理，安排职医门诊咨询及定期关怀追踪，使同仁可以更注重自身健康状况，并随时更新健康休闲网站之最新消息及活动讯息，让同仁便于得知相关医护信息。鉴于希望同仁在公司辛苦工作奉献一辈子后，能健健康康地退休，享受退休后之生活，更在2009年3月推动「炵辉企业健康退休活动」，期许炵辉员工健健康康退休。

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 terms of group insurance, Yieh Phui insures its employees and there are four insurances: employee value-added insurance, comprehensive group insurance for employees and their family members, employee added insurance, and whole life insurance—20 years term. The extensive coverage mentioned above protects employees and their family, allowing employees work wholeheartedly.

Yieh Phui abides by the UN's "the Universal Declaration of Human Rights" and other international human rights conventions. It respects employees' basic human rights. The recruitment policy does not contain any discrimination. And proper complaint mechanism is established. Labor management relations are harmonic and communication is smooth. The company endeavors to build up an equal, non-discrimination, and non-harassment workplace. Thus, Yieh Phui 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. 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 (Top 6). 1628 companies participated in the contest. Besides, Yieh Phui vigorously joined in the smoking cessation service program held by the Department of Health, Kaohsiung City Government during 2016~2019 and evaluated as an excellent workplace for smoking cessation. In 2021, Yieh Phui was awarded " Corporate Health Responsibility (CHR) Healthy Corporate Citizen Silver Award" by CommonHealth magazine.

During 2018~2022, Yieh Phui was awarded "the Certificate of Talent Quality-management System (TTQS)—Enterprise Version, Gold", it was also awarded the National Talent Development Awards (NTDA) Outstanding Practices Award in 2021. Yieh Phui has established a comprehensive talent training system: courses for new recruits, professional skills trainings, management competence trainings, self-development trainings, subsidies for employees' further education (bachelor/master degree), trainings for professional verification skills and entitlements, outside trainings fully-paid by the company, and specific & transparent promotion system.

In order to promote healthy diet and recreational activities to release stress and enhance physical function, Yieh Phui not only encourages its employees to form clubs, 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 employees. Since 2010, worked with E-Da Hospital, the "Comprehensive Health Management Planning & Service for Employees" has been implemented. A health coordinator from the hospital helps arrange doctor consultation and contacts/observes the target employees, who have diabetes, high cholesterol, or high blood pressure, at regular intervals. By doing this, we expect the employees pay more attention to their health conditions. Medical news and health-related information on "Yieh Phui Health and Recreation" website are also updated from time to time. Moreover, in order to thank staff for dedicating themselves to their work in the company, Yieh Phui hopes that they can be perfectly healthy upon retirement, and enjoy their life afterwards. In March, 2009, Yieh Phui implemented the perfectly healthy retirement program to assist staff with retiring healthily.



环境与职业安全卫生宣言

DECLARATION FOR ENVIRONMENT, OCCUPATIONAL SAFETY AND HEALTH

善尽社会责任，工安环保绝不妥协

Fulfilling corporate social responsibility ; never compromising over occupational safety & environmental protection.

烨辉在建厂规划之时，为台湾地区环保概念抬头的阶段，当时工厂建地之取得已渐渐困难，环保纷争也日增，为了免于日后正式营运时因环保问题而遭困扰，所以一开始即设立专责单位负责环保管理工作，对各类污染行为实施监控或定期检测，以确保符合国家排放标准，并不断投资防治污染之设备与技术。烨辉购置生产设备时即一并购入污染防治设备，主要有购自奥地利RUTHNER之废酸回收设备，除可将废酸液回收再生循环使用外，又可获得氧化铁粉副产品；并购置美国知名品牌MEGTEC之蓄热式焚化炉（RTO），此设备不但对于挥发性有机物具有很高的去除效果，本体陶瓷材蓄热的功能更可达到节能减碳的效果。另独立设置完善的废水处理场妥善处理废水。对于其他废弃物则实施分类处理，并委托由环保机关核可之专业处理机构执行清运，同时定期予以访查以掌握废弃物流向。烨辉更以「地球公民」为使命，持续推动ISO 14001环境管理系统、工业减废，并积极参与产业发展署等政府机构合作进行厂内温室气体盘查及各项节能减碳项目以降低温室气体排放量，于2009年8月取得DNV立恩威国际验证机构查证之ISO 14064-1:2006温室气体盘查查证声明书，并于2009年11月获经济部工业局颁发温室气体自愿减量绩优厂商奖，烨辉企业领先全球钢铁同业，于2010年9月率先提出全球热浸镀烤钢卷专属之产品类别规则（Product Category Rule，简称PCR），并登录于「全球第三类环境产品宣告网络组织（GEDnet）」。并于2010年12月取得国内钢铁业镀烤钢卷之第一张「产品碳足迹（CFP）」及「第三类产品环境宣告（EPD）」查证声明书。

在职业安全卫生方面，「安全第一」、「安全是我的责任」为烨辉职业安全卫生工作的第一要求，厂内所有作业条件必须符合工安法令之规定外，更大力推动职业安全卫生管理系统，实施自动检查制度、7S整理整顿活动、作业环境改善、机械/设备本质安全、防护器具改善及周全的消防设施等，为全体员工营造一个安全舒适的工作环境，并建立工安道场，办理安卫教育训练，藉由实际体验提升人员作业安全认知，以达成零灾害目标。在个人健康卫生方面，建立员工健康管理制度，每年实施健康检查，定期追踪员工健康状况，并定期举办健康讲座、社团活动等，促进员工的健康。并落实安卫环教育、提升员工环保及安卫意识，使其制度化并融入全体员工的工作精神中。

烨辉本着「地球只有一个」的理念，在环境保护与职业安全卫生上不断努力，将维护工安环保责任与公司成长视为同等重要，并承诺「善尽社会责任，工安环保绝不妥协」之环境与职业安全卫生宣言，以达成永续经营目的。烨辉（中国）亦本着烨辉经营理念，设计完整的环境保护及工业安全之各项设备，充分达到中国政府对环保及工安之要求。

在全体同仁的不断努力下，烨辉分别于1991年获得经济部及中华民国全国工业总会防治工业污染绩优厂矿奖、1992年环保署「第一届中华民国企业环保奖优等厂商」以及1996年荣获行政院经济部「节约能源绩优厂商」、1997年专责人员获得行政院环保署「优良环境保护专责人员奖」等殊荣，但我们并不以此满足，为达成持续改善环境及提高安全卫生的目标，更于1997年通过国际环境管理系统ISO 14001验证、1998年通过DNV立恩威国际验证机构职业安全卫生管理系统OHSAS 18001验证，此二成就均为台湾地区第一家取得此一验证之钢铁公司，后于2020年取得ISO 45001取代原有OHSAS 18001职业安全卫生管理系统，2001年通过劳委会劳动检查所「事业单位安全卫生自护制度评鉴认可二年荣誉标志」，2011年通过台湾职业安全卫生管理系统（TOSHMS）验证及获行政院劳工安全卫生研究所颁发「优质职卫」奖牌，2014年12月通过SGS台湾检验科技股份有限公司ISO 50001能源管理系统验证，借以强化公司整体能源管理工作、提升能源使用效率。烨辉（中国）亦于2008年7月通过ISO 14001验证OHSAS 18001验证。烨辉及烨辉（中国）将持续努力以做到最好为目标。

烨辉于2014年10月首次对外发布2013年度企业社会责任报书，之后每年均透过公司官网以报告书之形式向各利害关系人及社会大众报告。并于2015年获选进入证交所以公司治理评鉴结果、流动性与财务指标筛选出之「台湾公司治理100指数」成分股，钢铁业仅2家获选，实现烨辉对企业社会责任之承诺。

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 or 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. Other wastes are separated, sorted, and then turned over to Environmental Protection Administration approved institutions for disposal. Yieh Phui continues to implement ISO 14001 environmental management system and waste minimization practices. Moreover, it closely cooperates with Industrial Development Bureau Ministry of Economic Affairs and other governmental 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. Being the pioneer among rivals worldwide, Yieh Phui proposed Product Category Rule (PCR) specialized for hot-dip metallic coated steel products, and registered on the Global Environmental Declarations Network (GEDnet). In addition, Yieh Phui obtained verifications of Carbon Footprint (CFP) and Environmental Product Declarations (EPD) in December 2010.

For occupational safety and health, "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 and comfortable working environment for the employees. Yieh Phui has executed the Occupational Safety & Sanitary Management System, Self Audit System, 7S Activity, Operation Improvement Plan, safe machines & equipment, Protective Instrument Improvement Plan, state-of-the-art fire extinguish apparatus, etc., with the aim for zero damage. Besides, the "Occupational Safety Lecture Room" is built to provide safety & hygiene trainings via actual simulations in order to increase employees' safety consciousness. For personal health, Yieh Phui has established a health management system —including conducting annual health checkup, tracing employees' health condition, and holding health lectures and activities on a periodic basis to increase their health. Besides, Yieh Phui educates them about environmental control and safety concepts.

We only have one Earth. The responsibility for environmental protection and occupational safety is as important as company growth to Yieh Phui. It has committed to do its 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, Yieh Phui (China) installs the integrated pollution abatement equipment.

With its 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, it has been approved as an ISO 14001 Registered Firm in 1997 and OHSAS 18001 Registered Firm of DNV, Norway, in 1998 and has become the first steel company in Taiwan to have such achievements. Afterwards, in 2020, it has been approved ISO 45001, which replaces the original OHSAS 18001 occupational safety and health management system. It also gained 2001 "Voluntary Protection Program Award" of the Council of Labor, Executive Yuan in 2001. In 2011, Yieh Phui passed OHSAS 18001 & TOSHMS certification and was awarded "Excellent Occupational Health Award" by Institute of Labor, Occupational Safety and Health, Ministry of Labor, Executive Yuan. In order to strengthen overall company energy management and maximize energy using efficiency, it passed ISO 50001 energy management system certification by SGS in Dec. 2014. 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.

Yieh Phui released its first Corporate Social Responsibility (CSR) report in Oct. 2014 and the annual CSR reports are released on its official website for stakeholders and the society. Based on the results of corporate governance evaluation, the liquidity and financial indicators of the listed companies, the Taiwan Stock Exchange (TWSE) compiled the "TWSE Corporate Governance 100 Index" in 2015. Only two steel manufacturers were selected, and Yieh Phui had the honor to be one of them. These fulfill Yieh Phui's commitment to corporate social responsibility.



ESG 政策

ESG POLICY

环境保护构面:

- 减少使用高度关注物质，持续研发绿色环保产品，成为业界典范。
- 提高能源效率，推动清净能源，降低公司营运对自然环境的冲击。

社会责任构面:

- 秉持对产品责任与行销伦理，确保购买者与使用者权益，建立其信任态度，提升满意度。
- 秉持诚信与正直的态度、利润共享的理念重视劳资沟通，推动劳资合作，建立和谐的工作环境。
- 关怀社区发展，投入社会公益，回馈社会不遗余力。
- 不使用童工、尊重员工基本人权、禁止任何形式之歧视行为。
- 提供员工安全工作环境，善尽安全管理责任，视员工为己出、尽最大关心，提升全员安全意识行为，以避免员工受到任何伤害。
- 打造员工健康工作环境，积极推动员工健康促进活动并设置健康科学管理中心，以期达成员工快乐上班、平安回家、健康退休之愿景。
- 完善的人才培育、薪资福利及升迁制度，为员工职涯发展创造良好环境。

公司治理构面:

- 恪守国家法律、政策及企业伦理、道德规范，坚持诚信、正派经营。
- 力行公司治理，力求与所有利害关系人之间达到利益均衡。
- 营运成果透明化，透过适当方式与利害关系人沟通，并妥适响应其所关心之议题。

ENVIRONMENTAL

- SVHC reduction and eco-friendly products development.
- Improve energy efficiency and promote clean energy to reduce environmental impact.

SOCIAL

- To ensure customer and user rights, Yieh Phui adheres product responsibility and marketing ethic, gaining trust and customer satisfaction.
- To build a harmony workplace, Yieh Phui adheres honesty, integrity, profit sharing and collective bargaining.
- Dedicate to community development and social good.
- Respect employee rights, forbid child labor use and discrimination.
- To offer a safe workplace with well management, Yieh Phui treats employees as familes with maximum care, meanwhile, improves safety awareness.
- To offer a healthy workplace, Yieh Phui holds health activities and health center to let employees work happily, come home safely and retire healthily.
- To create a well career for employees, Yieh Phui values a complete talent education, salary, benefit and promotion system.

COMPANY GOVERNANCE

- Yieh Phui abides by national law, policy and business ethics to maintain honesty and integrity.
- To execute company governance, Yieh Phui dedicates to achieve balance of interests for all stakeholders.
- To achieve operational transparency, Yieh Phui communicates with stakeholders via proper way and responds to their concerns.





绿色环保
ECO-FRIENDLY



能源效率
ENERGY EFFICIENCY



公司治理
COMPANY GOVERNANCE



人才培育
TALENT EDUCATION

Exhibit A-3.3.g SAT notice with respect to transfer pricing

国家税务总局关于完善关联申报和同期资料管理有关事项的公告

国家税务总局公告2016年第42号

发布机构: 国家税务总局

发文日期: 2016-06-29

有效级别: 全文有效

补充说明:

为进一步完善关联申报和同期资料管理，根据《中华人民共和国企业所得税法》（以下简称企业所得税法）及其实施条例、《中华人民共和国税收征收管理法》（以下简称税收征管法）及其实施细则的有关规定，现就有关问题公告如下：

一、实行查账征收的居民企业和在中国境内设立机构、场所并据实申报缴纳企业所得税的非居民企业向税务机关报送年度企业所得税纳税申报表时，应当就其与关联方之间的业务往来进行关联申报，附送《中华人民共和国企业年度关联业务往来报告表(2016年版)》。

二、企业与其他企业、组织或者个人具有下列关系之一的，构成本公告所称关联关系：

（一）一方直接或者间接持有另一方的股份总和达到25%以上；双方直接或者间接同为第三方所持有的股份达到25%以上。

如果一方通过中间方对另一方间接持有股份，只要其对中间方持股比例达到25%以上，则其对

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另一方的持股比例按照中间方对另一方的持股比例计算。

两个以上具有夫妻、直系血亲、兄弟姐妹以及其他抚养、赡养关系的自然人共同持股同一企业，在判定关联关系时持股比例合并计算。

（二）双方存在持股关系或者同为第三方持股，虽持股比例未达到本条第（一）项规定，但双方之间借贷资金总额占任一方实收资本比例达到50%以上，或者一方全部借贷资金总额的10%以上由另一方担保（与独立金融机构之间的借贷或者担保除外）。

借贷资金总额占实收资本比例=年度加权平均借贷资金/年度加权平均实收资本，其中：

年度加权平均借贷资金= i笔借入或者贷出资金账面金额×i笔借入或者贷出资金年度实际占用天数/365

年度加权平均实收资本= i笔实收资本账面金额×i笔实收资本年度实际占用天数/365

（三）双方存在持股关系或者同为第三方持股，虽持股比例未达到本条第（一）项规定，但一方的生产经营活动必须由另一方提供专利权、非专利技术、商标权、著作权等特许权才能正常进行。

（四）双方存在持股关系或者同为第三方持股，虽持股比例未达到本条第（一）项规定，但一方的购买、销售、接受劳务、提供劳务等经营活动由另一方控制。

上述控制是指一方有权决定另一方的财务和经营政策，并能据以从另一方的经营活动中获取利益。

（五）一方半数以上董事或者半数以上高级管理人员（包括上市公司董事会秘书、经理、副经理、财务负责人和公司章程规定的其他人员）由另一方任命或者委派，或者同时担任另一方的董事或者高级管理人员；或者双方各自半数以上董事或者半数以上高级管理人员同为第三方任命或者委派。

（六）具有夫妻、直系血亲、兄弟姐妹以及其他抚养、赡养关系的两个自然人分别与双方具有本条第（一）至（五）项关系之一。

（七）双方在实质上具有其他共同利益。

除本条第（二）项规定外，上述关联关系年度内发生变化的，关联关系按照实际存续期间认定。

三、仅因国家持股或者由国有资产管理部门委派董事、高级管理人员而存在本公告第二条第（一）至（五）项关系的，不构成本公告所称关联关系。

四、关联交易主要包括：

（一）有形资产使用权或者所有权的转让。有形资产包括商品、产品、房屋建筑物、交通工具、机器设备、工具器具等。

（二）金融资产的转让。金融资产包括应收账款、应收票据、其他应收款项、股权投资、债权

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投资和衍生金融工具形成的资产等。

（三）无形资产使用权或者所有权的转让。无形资产包括专利权、非专利技术、商业秘密、商标权、品牌、客户名单、销售渠道、特许经营权、政府许可、著作权等。

（四）资金融通。资金包括各类长短期借贷资金（含集团资金池）、担保费、各类应计息预付款和延期收付款等。

（五）劳务交易。劳务包括市场调查、营销策划、代理、设计、咨询、行政管理、技术服务、合约研发、维修、法律服务、财务管理、审计、招聘、培训、集中采购等。

五、存在下列情形之一的居民企业，应当在报送年度关联业务往来报告表时，填报国别报告：

（一）该居民企业为跨国企业集团的最终控股企业，且其上一会计年度合并财务报表中的各类收入金额合计超过55亿元。

最终控股企业是指能够合并其所属跨国企业集团所有成员实体财务报表的，且不能被其他企业纳入合并财务报表的企业。

成员实体应当包括：

1.实际已被纳入跨国企业集团合并财务报表的任一实体。

2.跨国企业集团持有该实体股权且按公开证券市场交易要求应被纳入但实际未被纳入跨国企业集团合并财务报表的任一实体。

3.仅由于业务规模或者重要性程度而未被纳入跨国企业集团合并财务报表的任一实体。

4.独立核算并编制财务报表的常设机构。

（二）该居民企业被跨国企业集团指定为国别报告的报送企业。

国别报告主要披露最终控股企业所属跨国企业集团所有成员实体的全球所得、税收和业务活动的国别分布情况。

六、最终控股企业为中国居民企业的跨国企业集团，其信息涉及国家安全的，可以按照国家有关规定，豁免填报部分或者全部国别报告。

七、税务机关可以按照我国对外签订的协定、协议或者安排实施国别报告的信息交换。

八、企业虽不属于本公告第五条规定填报国别报告的范围，但其所属跨国企业集团按照其他国家有关规定应当准备国别报告，且符合下列条件之一的，税务机关可以在实施特别纳税调查时要求企业提供国别报告：

（一）跨国企业集团未向任何国家提供国别报告。

（二）虽然跨国企业集团已向其他国家提供国别报告，但我国与该国尚未建立国别报告信息交换机制。

（三）虽然跨国企业集团已向其他国家提供国别报告，且我国与该国已建立国别报告信息交换机制，但国别报告实际未成功交换至我国。

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九、企业在规定期限内报送年度关联业务往来报告表确有困难，需要延期的，应当按照税收征管法及其实施细则的有关规定办理。

十、企业应当依据企业所得税法实施条例第一百一十四条的规定，按纳税年度准备并按税务机关要求提供其关联交易的同期资料。

同期资料包括主体文档、本地文档和特殊事项文档。

十一、符合下列条件之一的企业，应当准备主体文档:

（一）年度发生跨境关联交易，且合并该企业财务报表的最终控股企业所属企业集团已准备主体文档。

（二）年度关联交易总额超过10亿元。

十二、主体文档主要披露最终控股企业所属企业集团的全球业务整体情况，包括以下内容：

（一）组织架构

以图表形式说明企业集团的全球组织架构、股权结构和所有成员实体的地理分布。成员实体是指企业集团内任一营运实体，包括公司制企业、合伙企业和常设机构等。

（二）企业集团业务

1.企业集团业务描述，包括利润的重要价值贡献因素。

2.企业集团营业收入前五位以及占营业收入超过5%的产品或者劳务的供应链及其主要市场地域分布情况。供应链情况可以采用图表形式进行说明。

3.企业集团除研发外的重要关联劳务及简要说明，说明内容包括主要劳务提供方提供劳务的胜任能力、分配劳务成本以及确定关联劳务价格的转让定价政策。

4.企业集团内各成员实体主要价值贡献分析,包括执行的关键功能、承担的重大风险、以及使用的重要资产。

5.企业集团会计年度内发生的业务重组，产业结构调整，集团内企业功能、风险或者资产的转移。

6.企业集团会计年度内发生的企业法律形式改变、债务重组、股权收购、资产收购、合并、分立等。

（三）无形资产

1.企业集团开发、应用无形资产及确定无形资产所有权归属的整体战略，包括主要研发机构所在地和研发管理活动发生地及其主要功能、风险、资产和人员情况。

2.企业集团对转让定价安排有显著影响的无形资产或者无形资产组合，以及对应的无形资产所有权人。

3.企业集团内各成员实体与其关联方的无形资产重要协议清单，重要协议包括成本分摊协议、主要研发服务协议和许可协议等。

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4.企业集团内与研发活动及无形资产相关的转让定价政策。

5.企业集团会计年度内重要无形资产所有权和使用权关联转让情况，包括转让涉及的企业、国家以及转让价格等。

（四）融资活动

1.企业集团内部各关联方之间的融资安排以及与非关联方的主要融资安排。

2.企业集团内提供集中融资功能的成员实体情况，包括其注册地和实际管理机构所在地。

3.企业集团内部各关联方之间融资安排的总体转让定价政策。

（五）财务与税务状况

1.企业集团最近一个会计年度的合并财务报表。

2.企业集团内各成员实体签订的单边预约定价安排、双边预约定价安排以及涉及国家之间所得分配的其他税收裁定的清单及简要说明。

3.报送国别报告的企业名称及其所在地。

十三、年度关联交易金额符合下列条件之一的企业，应当准备本地文档:

（一）有形资产所有权转让金额（来料加工业务按照年度进出口报关价格计算）超过2亿元。

（二）金融资产转让金额超过1亿元。

（三）无形资产所有权转让金额超过1亿元。

（四）其他关联交易金额合计超过4000万元。

十四、本地文档主要披露企业关联交易的详细信息，包括以下内容：

（一）企业概况

1.组织结构，包括企业各职能部门的设置、职责范围和雇员数量等。

2.管理架构，包括企业各级管理层的汇报对象以及汇报对象主要办公所在地等。

3.业务描述，包括企业所属行业的发展概况、产业政策、行业限制等影响企业和行业的主要经济和法律问题，主要竞争者等。

4.经营策略，包括企业各部门、各环节的业务流程，运营模式，价值贡献因素等。

5.财务数据，包括企业不同类型业务及产品的收入、成本、费用及利润。

6.涉及本企业或者对本企业产生影响的重组或者无形资产转让情况，以及对本企业的影响分析。

（二）关联关系

1.关联方信息，包括直接或者间接拥有企业股权的关联方，以及与企业发生交易的关联方，内容涵盖关联方名称、法定代表人、高级管理人员的构成情况、注册地址、实际经营地址，以及关联个人的姓名、国籍、居住地等情况。

2.上述关联方适用的具有所得税性质的税种、税率及相应可享受的税收优惠。

3.本会计年度内，企业关联关系的变化情况。

（三）关联交易

1.关联交易概况

（1）关联交易描述和明细，包括关联交易相关合同或者协议副本及其执行情况的说明，交易标的的特性，关联交易的类型、参与方、时间、金额、结算货币、交易条件、贸易形式，以及关联交易与非关联交易业务的异同等。

（2）关联交易流程，包括关联交易的信息流、物流和资金流，与非关联交易业务流程的异同。

（3）功能风险描述，包括企业及其关联方在各类关联交易中执行的功能、承担的风险和使用的资产。

（4）交易定价影响要素，包括关联交易涉及的无形资产及其影响，成本节约、市场溢价等地域特殊因素。地域特殊因素应从劳动力成本、环境成本、市场规模、市场竞争程度、消费者购买力、商品或者劳务的可替代性、政府管制等方面进行分析。

（5）关联交易数据，包括各关联方、各类关联交易涉及的交易金额。分别披露关联交易和非关联交易的收入、成本、费用和利润，不能直接归集的，按照合理比例划分，并说明该划分比例的依据。

2.价值链分析

（1）企业集团内业务流、物流和资金流，包括商品、劳务或者其他交易标的从设计、开发、生产制造、营销、销售、交货、结算、消费、售后服务、循环利用等各环节及其参与方。

（2）上述各环节参与方最近会计年度的财务报表。

（3）地域特殊因素对企业创造价值贡献的计量及其归属。

（4）企业集团利润在全球价值链条中的分配原则和分配结果。

3.对外投资

（1）对外投资基本信息，包括对外投资项目的投资地区、金额、主营业务及战略规划。

（2）对外投资项目概况，包括对外投资项目的股权架构、组织结构，高级管理人员的雇佣方式，项目决策权限的归属。

（3）对外投资项目数据，包括对外投资项目的营运数据。

4.关联股权转让

（1）股权转让概况，包括转让背景、参与方、时间、价格、支付方式，以及影响股权转让的其他因素。

（2）股权转让标的的相关信息，包括股权转让标的所在地，出让方获取该股权的时间、方式和成本，股权转让收益等信息。

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（3）尽职调查报告或者资产评估报告等与股权转让相关的其他信息。

5.关联劳务

（1）关联劳务概况，包括劳务提供方和接受方，劳务的具体内容、特性、开展方式、定价原则、支付形式，以及劳务发生后各方受益情况等。

（2）劳务成本费用的归集方法、项目、金额、分配标准、计算过程及结果等。

（3）企业及其所属企业集团与非关联方存在相同或者类似劳务交易的，还应当详细说明关联劳务与非关联劳务在定价原则和交易结果上的异同。

6.与企业关联交易直接相关的，中国以外其他国家税务主管当局签订的预约定价安排和作出的其他税收裁定。

（四）可比性分析

1.可比性分析考虑的因素，包括交易资产或者劳务特性，交易各方功能、风险和资产，合同条款，经济环境，经营策略等。

2.可比企业执行的功能、承担的风险以及使用的资产等相关信息。

3.可比对象搜索方法、信息来源、选择条件及理由。

4.所选取的内部或者外部可比非受控交易信息和可比企业的财务信息。

5.可比数据的差异调整及理由。

（五）转让定价方法的选择和使用

1.被测试方的选择及理由。

2.转让定价方法的选用及理由，无论选择何种转让定价方法，均须说明企业对集团整体利润或者剩余利润所做的贡献。

3.确定可比非关联交易价格或者利润的过程中所做的假设和判断。□

4.运用合理的转让定价方法和可比性分析结果，确定可比非关联交易价格或者利润。□

5.其他支持所选用转让定价方法的资料。

6.关联交易定价是否符合独立交易原则的分析及结论。

十五、特殊事项文档包括成本分摊协议特殊事项文档和资本弱化特殊事项文档。

企业签订或者执行成本分摊协议的，应当准备成本分摊协议特殊事项文档。

企业关联债资比例超过标准比例需要说明符合独立交易原则的，应当准备资本弱化特殊事项文档。

十六、成本分摊协议特殊事项文档包括以下内容：

（一）成本分摊协议副本。

（二）各参与方之间达成的为实施成本分摊协议的其他协议。

（三）非参与方使用协议成果的情况、支付的金额和形式，以及支付金额在参与方之间的分配

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方式。

（四）本年度成本分摊协议的参与方加入或者退出的情况，包括加入或者退出的参与方名称、所在国家和关联关系，加入支付或者退出补偿的金额及形式。

（五）成本分摊协议的变更或者终止情况，包括变更或者终止的原因、对已形成协议成果的处理或者分配。

（六）本年度按照成本分摊协议发生的成本总额及构成情况。

（七）本年度各参与方成本分摊的情况，包括成本支付的金额、形式和对象，作出或者接受补偿支付的金额、形式和对象。

（八）本年度协议预期收益与实际收益的比较以及由此作出的调整。

（九）预期收益的计算，包括计量参数的选取、计算方法和改变理由。

十七、资本弱化特殊事项文档包括以下内容：

（一）企业偿债能力和举债能力分析。

（二）企业集团举债能力及融资结构情况分析。

（三）企业注册资本等权益投资的变动情况说明。

（四）关联债权投资的性质、目的及取得时的市场状况。

（五）关联债权投资的货币种类、金额、利率、期限及融资条件。

（六）非关联方是否能够并且愿意接受上述融资条件、融资金额及利率。

（七）企业为取得债权性投资而提供的抵押品情况及条件。

（八）担保人状况及担保条件。

（九）同类同期贷款的利率情况及融资条件。

（十）可转换公司债券的转换条件。

（十一）其他能够证明符合独立交易原则的资料。

十八、企业执行预约定价安排的，可以不准备预约定价安排涉及关联交易的本地文档和特殊事项文档，且关联交易金额不计入本公告第十三条规定的关联交易金额范围。

企业仅与境内关联方发生关联交易的，可以不准备主体文档、本地文档和特殊事项文档。

十九、主体文档应当在企业集团最终控股企业会计年度终了之日起12个月内准备完毕；本地文档和特殊事项文档应当在关联交易发生年度次年6月30日之前准备完毕。同期资料应当自税务机关要求之日起30日内提供。

二十、企业因不可抗力无法按期提供同期资料的，应当在不可抗力消除后30日内提供同期资料。

二十一、同期资料应当使用中文，并标明引用信息资料的出处来源。

二十二、同期资料应当加盖企业印章，并由法定代表人或者法定代表人授权的代表签章。

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二十三、企业合并、分立的，应当由合并、分立后的企业保存同期资料。

二十四、同期资料应当自税务机关要求的准备完毕之日起保存10年。

二十五、企业依照有关规定进行关联申报、提供同期资料及有关资料的，税务机关实施特别纳税调查补征税款时，可以依据企业所得税法实施条例第一百二十二条的规定，按照税款所属纳税年度中国人民银行公布的与补税期间同期的人民币贷款基准利率加收利息。

二十六、涉及港澳台地区的，参照本公告相关规定处理。

二十七、本公告适用于2016年及以后的会计年度。《特别纳税调整实施办法（试行）》（国税发〔2009〕2号文件印发）第二章、第三章、第七十四条和第八十九条、《中华人民共和国企业年度关联业务往来报告表》（国税发〔2008〕114号文件印发）同时废止。

特此公告。

国家税务总局

2016年6月29日

附件：　中华人民共和国企业年度关联业务往来报告表（2016年版）.xls

《中华人民共和国企业年度关联业务往来报告表（2016年版）》填报说明.doc

Public Notice of the StateAdministration of Taxation〔2016〕42(Unofficial Englis...

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This is an unofficial English translation of Public Notice on Matters Regarding Refining the Filing of Related Party Transactions and Administration of Contemporaneous Transfer Pricing Documentation (Public Notice of the State Administration of Taxation [2016] 42). In the case the unofficial English translation conflicts with the content in the original Public Notice in Chinese, the Public Notice in Chinese shall prevail.

Public Notice on Matters Regarding Refining the Filing of Related Party Transactions and Administration of Contemporaneous Transfer Pricing Documentation

Public Notice of the State Administration of Taxation [2016] 42

To refine the filing of related party transactions and the administration of contemporaneous transfer pricing documentation (hereinafter referred to as the "contemporaneous documentation"), the Public Notice is hereby issued in accordance with the relevant provisions of "Enterprise Income Tax Law of the People's Republic of China" (hereinafter referred to as the "Enterprise Income Tax Law") and its implementation regulations, and "The Tax Collection and Administration Law of the People's Republic of China" (hereinafter referred to as the "Tax Collection and Administration Law") and its implementation regulations.

1. A tax resident enterprise that pays Enterprise Income Tax according to its financial records and a non-tax resident enterprise that has an establishment or a place of business in China and settles Corporate Income Tax based on its actual accounts shall, at the time of submitting its annual Enterprise Income Tax return, report related party transactions based on its dealings with related parties, and file the "People's Republic of China Enterprise Annual Reporting Forms for Related-Party Transactions (2016 version)".

2. Any of the following relationships of an enterprise (one party) with other enterprises, organisations or individuals (the other party) shall constitute a "related party relationship" as stipulated in this Public Notice :

   (i) One party directly or indirectly owns 25% or more shares of the other party; or a common third party directly or indirectly owns 25% or more of shares of both parties.

   Where one party indirectly holds the other party's shares through an intermediate party, so long as it owns 25% or more shares of the intermediate party, the percentage of the other party's shares held by it is equal to the percentage of the other party's shares held by the intermediate party.

Where two or more natural persons, who are spouses, related by lineal consanguinity, siblings, or in other custodianship/family maintenance relationships, hold the shares of a same enterprise, the percentage of shares held by them shall be aggregated in the calculation to determine related party relationship.

(ii) One party owns shares of the other party, or a common third party owns shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item (i), the total debt between both parties accounts for 50% or more of either party's total paid-in capital, or 10% or more of one party's total debt is guaranteed by the other party (except for loans or guarantees from or between independent financial institutions).

Ratio of total debt to paid-in capital = annual weighted average debt / annual weighted average paid-in capital, where:

Annual weighted average debt = $\sum_{i=1}^{n}$ (book value of debt (i) x corresponding number of days outstanding / 365;

Annual weighted average paid-in capital = $\sum_{i=1}^{n}$ (book value of paid-in capital (i) x corresponding number of days invested) / 365.

(iii) One party owns shares of the other party, or a common third party owns shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item (i), the business operations of one party depend on the proprietary rights, such as patents, non-patented technological know-how, trademarks, copyrights, etc., provided by the other party.

(iv) One party owns shares of the other party, or a common third party owns shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item (i), the business activities, such as purchases, sales, receipt of services, provision of services, etc., of one party are controlled by the other party.

The aforementioned "controlled" refers to the case where one party has the right to make decisions on the other party's financial and operational policies and can therefore derive benefits from the other party's operations.

(v) More than half of the directors or senior management (including secretaries of the board of directors of listed companies, managers, deputy managers, financial controllers and other personnel specified in the company's articles of association) of one party are appointed or assigned by the other party, or simultaneously serve as directors or senior management of the other party; or more than half of the directors or senior management of both parties are appointed or assigned by a common third party.

(vi) Two natural persons who are spouses, related by lineal consanguinity, siblings, or in other custodianship/family maintenance relationships have one of the relationships as specified in items (i) to (v) with one party and the other party respectively.

(vii) Two parties substantially have common interests in other ways.

Except for item (ii) in this Article, the aforementioned related party relationship should be recognized for the period during which it exists, in the event it changes during the filing year.

3. Any shareholding by the State or association through assignment of directors or senior management by the state-owned assets management authorities, and therefore qualified as the relationship as specified in Items (i) to (v) of Article 2, will not be deemed to constitute a "related party relationship" as specified in this Public Notice.

4. Related party transactions mainly include:

(i) Transfer of the right to use or ownership of tangible assets. Tangible assets include merchandise, products, buildings, transportation vehicles, machinery and equipment, tools, apparatus, etc.

(ii) Transfer of financial assets. Financial assets include accounts receivables, notes receivables, other receivables, equity investments, debt investments, derivative financial instruments, etc.

(iii) Transfer of the right to use or ownership of intangibles. Intangibles include patents, non-patented technological know-how, trade secrets, trademarks, brand names, customer lists, sales channels, franchise rights, government licenses, copyrights, etc.

(iv) Financing. Financing includes all types of long-term and short-term loans (including group's cash pool), guarantees, all types of interest-bearing advance payments and deferred receivables or payables, etc.

(v) Services. Services include market survey, marketing planning, agency, design, consulting, administrative services, technical services, contract research and development, maintenance services, legal services, financial services, audit, recruitment, training, centralised procurement, etc.

5. Tax resident enterprises that fall into any of the following categories shall file the Country-by-Country Report at the time of submitting their "Annual Related Party Transactions Reporting Forms":

(i) The resident enterprise is the ultimate holding company of a multinational enterprise's (hereafter referred to as the "MNE") group having total consolidated group revenue of more than 5.5 billion RMB during the fiscal year immediately preceding the reporting fiscal year as reflected in its consolidated financial statements for such preceding fiscal year.

Ultimate holding company is the enterprise that can consolidate the financial statements of all constituent entities that belong to its MNE group and cannot be included in the consolidated financial statements of another enterprise.

Constituent entities shall include:

a. Any entity that is included in the consolidated financial statements of the MNE group.

b. Any entity that would be included in the consolidated financial statements of the MNE group if equity interest in such entity were traded on a public securities exchange.

c. Any entity that is excluded from the consolidated financial statements of the MNE group solely on size or materiality grounds.

d. Any permanent establishment that prepares a separate financial statement.

(ii) The resident enterprise that has been appointed by the MNE group to file the Country-by-Country Report.

The Country-by-Country Report is to disclose information relating to the global income, taxes and business activities of all constituent entities of the MNE group to which the ultimate holding company belongs on a country-by-country basis.

6. For a MNE group whose ultimate holding company is a resident enterprise in PRC, if its information is related to national security, it can be exempted from filing the Country-by-Country Report in whole or in part in accordance with the applicable laws and regulations.

7. Tax administrations may exchange the Country-by-Country Report in accordance with tax treaties, agreements or arrangements that PRC has entered into.

8. For an enterprise that is not required to file the Country-by-Country Report under the provisions of Article 5 of this Public Notice, tax administrations can request the enterprise to provide the Country-by-Country Report during a special tax investigation if the MNE to which the enterprise belongs is required to prepare the Country-by-Country Report in accordance with the relevant regulations of another country and one of the following conditions is met:

(i) The MNE has not filed the Country-by-Country Report to any other countries.

(ii) Although the MNE has filed the Country-by-Country Report to another country, there is no mechanism in place to exchange Country-by-Country Report between China and that country.

(iii) Although the MNE has filed the Country-by-Country Report to another country, and there is a mechanism in place to exchange the Country-by-Country Report between China and that country, the Country-by-Country Report has not been successfully exchanged to China.

9. Enterprises that encounter actual difficulties in filing the “Annual Reporting Forms for Related Party Transactions” on time as required may apply for an extension of time in accordance with relevant provisions of the Tax Collection and Administration Law and its implementation regulations.

10. Enterprises shall, in accordance with Article 114 of the implementation regulations of the Enterprise Income Tax Law, prepare contemporaneous documentation with respect to their related party transactions for each tax year and submit the documentation upon the tax administration’s request.

    Contemporaneous documentation may include master file, local file and special issue file.

11. Any enterprise that meets one of the following criteria shall prepare a master file :

    (i) The enterprise that has conducted cross-border related party transactions during the tax year concerned, and the MNE group to which the ultimate holding company that consolidates the enterprise belongs, has prepared a master file.

    (ii) The annual total amount of the enterprise’s related party transactions exceeds 1 billion RMB.

12. The master file is to provide an overview of the global business operations of the MNE group to which the ultimate holding company belongs, and shall include the following information:

    (i) Organisational structure

        Chart illustrating the global organisational structure and ownership structure of the MNE group, and the geographical locations of all constituent entities. A constituent entity refers to any operating entity of the MNE group, including corporations, partnerships and permanent establishments, etc.

    (ii) Description of MNE’s business(es)

        a. A description of the MNE’s business, including important value drivers of business profit.

        b. A description of the supply chain and main geographic markets for the group’s five largest products or service offerings by turnover plus any other products or services amounting to more than 5 percent of group turnover. The required description could take the form of a chart or a diagram.

        c. A list and brief description of important service arrangements between constituent entities of the group, other than research and development services, including a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services.

d. A functional analysis describing the principal contributions to value creation by individual constituent entities within the group, i.e. key functions performed, important risks assumed, and important assets used.

e. A description of business restructurings, industrial restructurings, transfers of functions, risks or assets occurring within the group during the fiscal year.

f. A description of reorganizations occurring during the fiscal year within the group, i.e. Changes of legal form, debt restructuring, equity acquisition, asset acquisitions, merger and divestitures.

(iii) Intangibles

a. A general description of the MNE's overall strategy for the development, ownership and exploitation of intangibles, including location of principal research and development facilities, location of research and development management, and their functions, risks, assets and personnel.

b. A list of intangibles or groups of intangibles of the MNE group that are important for transfer pricing purposes and which entities own them.

c. A list of important agreements entered between constituent entities and their related parties related to intangibles, including cost sharing agreements, principal research services agreements and licence agreements.

d. A description of the groups' transfer pricing policies related to research and development and intangibles.

e. A description of any important transfers of interests in intangibles among related parties during the fiscal year concerned, including the entities, countries, and compensations involved.

(iv) Financial activities

a. A description of financing arrangements between related entities within the group and important financing arrangements with unrelated parties.

b. The identification of any constituent entities of the MNE group that provides a central financing function for the group, including the country under whose laws the entity is organised and the place of effective management of such entities.

c. A description of the MNE's general transfer pricing policies related to financing arrangements between related entities.

(v) Financial and tax positions

a. The MNE's annual consolidated financial statements for the fiscal year concerned.

b. A list of the MNE group's existing unilateral advance pricing agreements, bilateral advance pricing agreements and other tax rulings relating to the allocation of income among countries.

c. Name and location of the constituent entity that files the Country-by-Country Report for the MNE group.

13. Any enterprise that meets one of the following criteria during the fiscal year shall prepare a local file:

(i) The annual related party transfer of ownership of tangible assets exceeds 200 million RMB (for toll manufacturing transaction, the amount is calculated using the import/export customs declaration prices).

(ii) The annual related party transfer of financial assets exceeds100 million RMB.

(iii) The annual related party transfer of ownership of intangibles exceeds 100 million RMB.

(iv) The annual total amount of other related party transactions exceeds 40 million RMB.

14. Local file is to disclose detailed information on the enterprise's related party transactions, including the following:

(i) Overview of the enterprise

a. Organisational structure, including the setup, scope of responsibility and number of employees of each functional department of the enterprise.

b. Management structure, including the parties to which each level of the management reports, and the locations in which such parties maintain their principal offices, etc.

c. Industry description, including an overview of the industry in which the enterprise operates and its development, other major economic and legal factors affecting the industry, such as industry policies, trade restrictions, as well as key competitors.

d. Business strategies, including the workflow, operational model and factors that contribute to value creation, etc., of each department and each operational stage of the enterprise.

e. Financial data, including turnover, costs, expenses and profits for the different types of business and product offerings of the enterprise.

f. A description of business restructurings or intangibles transfers in which the enterprise has been involved in or affected by and an explanation of those aspects of such transactions affect the enterprise.

(ii) Related party relationship

a. Information on related parties including the name, legal representatives, composition of senior management, address of actual operation of any related party (enterprise) that directly or indirectly own shares of the enterprise and with which the enterprise has entered into transactions, as well as the name, nationality and country of residence of any related party (individual).

b. Information on taxes of income tax nature to which the enterprise is subject, with details including types of the taxes, tax rates and applicable preferential tax treatments.

c. Information on changes in related party relationship of the enterprise during the fiscal year concerned.

(iii) Related party transactions

a. Overview of related party transactions

(1) A description of related party transactions with details, including copies of contracts or agreements relating to the related party transactions and their execution, characteristics of the underlying targets, and categories, parties involved, timing, transaction value, settlement currency, contractual terms and conditions, trading models of the related party transactions as well as an explanation of how they are similar to or different from that of unrelated party transactions.

(2) Transactional flow of the related party transactions, including the flows of information, goods and materials, and capitals, as well as an explanation of how they are similar to or different from that of unrelated party transactions.

(3) A description of functions and risks, including the functions performed, risks assumed and assets used by the enterprise and its related parties for each category of related party transactions.

(4) Key factors affecting the pricing of related party transactions, including intangibles involved in the transactions and their impact on pricing, as well as location specific factors such as cost savings and market premium etc. Analysis on location specific factors shall focus on aspects such as labour costs, environmental costs, market size, degree of market competition, consumer purchasing power, substitutability of goods or services, and regulatory controls, etc.

(5) Financial information on related party transactions, including the amount involved for each related party and each category of related party transactions; segmented data on turnover, costs, expenses and profits of related party transactions and unrelated party transactions; for items that could not be directly segmented and therefore have been allocated using appropriate allocation keys, information on how they are allocated and an explanation of how the allocation keys have been selected.

b. Value chain analysis

(1) Flows of business, goods and materials, and capitals within the group, including design, development, manufacturing, marketing, sales, delivery, billing and payment, consumption, after-sale service, recycling, other processes related to goods, services or other relevant underlying targets of the related party transactions and all the parties involved.

(2) Annual financial statements of each of the aforementioned parties for the immediately preceding fiscal year.

(3) Measurement and attribution of value creation contributed by location specific factors.

(4) Allocation policies and actual allocation results of the group's profits in the global value chain.

c. Outbound investment

(1) Information on outbound investment, including the locations, amounts, main businesses and strategic plans of the investment projects.

(2) An overview of outbound investment projects, including shareholding structure and organisational structure of the investment projects, employment of senior management involved in the investment projects, decision making process and the parties with final decision making authority about the investment projects.

(3) Data of outbound investment projects, including operational data.

d. Related party equity transfer

(1) An overview of related party equity transfer, including background, parties involved, timing, pricing, payment method of the transfer, as well as other factors affecting the transfer.

(2) Information on the equity transferred, including information like the equity's geographic location, timing of the transfer, methodology of the transfer, cost of the transfer, income generated from the transfer, etc.

(3) Due diligence report or asset valuation report or any other information pertaining to the equity transfer.

e. Related party services

(1) An overview of related party services, including service providers and recipients, nature of services, characteristics, method of service delivery, pricing policies and methods, form of payments, and benefits received by each party in relation to the services provided, etc.

(2) Methodology for determining the service costs, service items, service amount, allocation keys, calculation process and results.

(3) Where the enterprise and its group are involved in transactions of the same or similar nature with an unrelated party, the enterprise shall describe in detail how the transactions are similar to or different from related party transactions in pricing policies and results.

f. Existing advance pricing agreements and other tax rulings to which the PRC is not a party and which are related to the enterprise's related party transactions.

(iv) Comparability analysis

a. Factors considered in the comparability analysis, including characteristics of the goods or services involved in the transactions, functions performed, risks assumed and assets used by each party involved, contractual terms, economic environment, business strategies, etc.

b. Information related to the functions performed, risks assumed, and assets used by the comparable companies.

c. Search process for comparables, data source, selection criteria and rationale for setting the criteria.

d. Information of selected internal or external comparable uncontrolled transactions and financial information of comparable companies.

e. Comparability adjustments and rationale for the adjustments.

(v) Selection and application of transfer pricing method

a. Selection of tested party and rationale for the selection.

b. Selection of transfer pricing method and rationale for the selection. Regardless of the transfer pricing method selected, description of the contribution of the enterprise to the group's overall profit or residual profit is required.

c. Assumptions and judgment made in the process of determining arm's length prices or profits.

d. Application of reasonable transfer pricing method and result from comparability analysis to determine the arm's length prices or profits.

e. Other information supporting the selection of transfer pricing method.

f. Analysis and conclusion of whether the transfer pricing for the related party transactions complis with the arm's length principle.

15. Special issue files include special issue file on cost sharing agreements and special issue file on thin capitalisation.

An enterprise that enters into or implements a cost sharing agreement (hereafter referred to as “CSA”) shall prepare a special issue file for the CSA.

An enterprise with a related party debt-to-equity ratio exceeding the threshold shall prepare a special issue file on thin capitalisation to demonstrate its conformity with the arm’s length principle.

16. Special issue file on CSAs shall include the following information:

(i) A copy of the CSA.

(ii) Other agreements reached by the CSA participants to facilitate the implementation of the CSA.

(iii) Use of outcomes of the CSA by non-participants, amount paid and form of payment, as well as the allocation method for sharing the payment among the participants.

(iv) Information on any participants entering in or withdrawing from the CSA during the fiscal year concerned, including the names of the participants, their countries of residence and related party relationships, and the amount and form of payment for the buy-in or buy-out compensations.

(v) Description of amendments to or termination of the CSA, including the reasons for the amendments or termination, and the treatment or allocation of the existing CSA outcomes.

(vi) Total cost from the CSA and its breakdown during the fiscal year concerned.

(vii) Cost sharing among the CSA participants during the fiscal year concerned, including the amount, form of payment and which parities the allocated costs are paid to; and the amount, form of payment, and which parties the balancing payments are paid to or received from.

(viii) A comparison of expected benefits and actual benefits from the CSA, and the balancing adjustments made.

(ix) Calculation of expected benefits, including the selection of parameters, calculation method and reasons for any changes to them.

17. Special issue file on thin capitalisation shall include the following information:

(i) Analysis of the enterprise’s solvency and borrowing ability.

(ii) Analysis of the borrowing ability and financing structure of the group to which the enterprise belong.

(iii) A description of changes in equity investment of the enterprise, such as changes in registered capital, etc.

(iv) Nature and purposes of the related party debt investment, and the market conditions at the time the debt investment was obtained.

(v) Currency, amount, interest rate, term and financing terms of the related party debt investment.

(vi) Whether an unrelated party is capable and willing to accept the aforementioned financing terms, amount and interest rate.

(vii) Collaterals provided by the enterprise in order to obtain the debt investment and the relevant terms.

(viii) Details of the guarantor and the terms of guarantee.

(ix) Interest rates and financing terms of similar loans occurring during the same period of time.

(x) Terms of conversion of convertible bonds.

(xi) Other information that can demonstrate the enterprise's conformity with the arm's length principle.

18. Enterprises with effective advance pricing agreements in place may choose not to prepare local file and special issue file with respect to the related party transactions covered by such advance pricing agreements, and the amount of these related party transactions is excluded from the calculation of the thresholds stipulated in Articles 13 of this Public Notice.

    Enterprises with only domestic related party transactions may choose not to prepare master file, local file and special issue file.

19. A master file shall be completed within 12 months of the fiscal year end of the ultimate holding company of the enterprise group; local file and special issue file shall be completed by 30 June of the year following the year during which the related party transactions occur. Contemporaneous documentation shall be submitted within 30 days after receiving a request from the tax administrations.

20. Enterprises that fail to submit contemporaneous documentation due to an event of force majeure shall submit the contemporaneous documentation within 30 days after the event of force majeure ceases to prevent the submission.

21. Contemporaneous documentation shall be prepared in Chinese. The source of information used should be specified.

22. Contemporaneous documentation shall be sealed with the enterprise'sl company chop, and signed and sealed by the legal representative or the representative authorised by the legal representative of the enterprise.

23. In the event of a merger or divestiture, the relevant contemporaneous documentation shall be kept by the surviving enterprise after the merger or divestiture.

24. Contemporaneous documentation shall be kept for 10 years from the completion date of the preparation as required by the tax administrations.

25. For enterprises that file related party transactions, submit contemporaneous documentation and other relevant information in accordance with relevant provisions, when additional tax is imposed by the tax administrations during the special tax investigation, an interest can be levied based on the People's Bank of China central base lending rates for the same period to which the tax payment is related, in accordance with the provisions under Article 122 of the implementation regulations of the Enterprise Income Tax Law.

26. This Public Notice also applies to transactions with related parties in Hong Kong, Macau and Taiwan.

27. This Public Notice shall become effective from 2016 and onwards. Chapter 2, Chapter 3, Article 74 and Article 89 of the "Implementation Measures of Special Tax Adjustments (Trial Version)" (Guo Shui Fa [2009] No.2), the "People's Republic of China Enterprise Annual Reporting Forms for Related-Party Transactions" (released with Guo Shui Fa [2008] No.114) shall be annulled as of the same date.

Appendix:

(1) People's Republic of China Enterprise Annual Reporting Forms for Related-Party Transactions (2016 version)

(2) Filing Instructions to "People's Republic of China Enterprise Annual Reporting Forms for Related-Party Transactions (2016 version)"

State Administration of Taxation
29 June 2016

Exhibit B-1.2 Production flowchart

烨辉(中国)镀烤钢卷之生产流程 Flow Chart of Manufacturing Coated Steel Coils (YPC)



热轧(直发) 钢卷
Hot-Rolled (Bands)
Steel Coils



酸洗线
Push-Pull Pickling Line



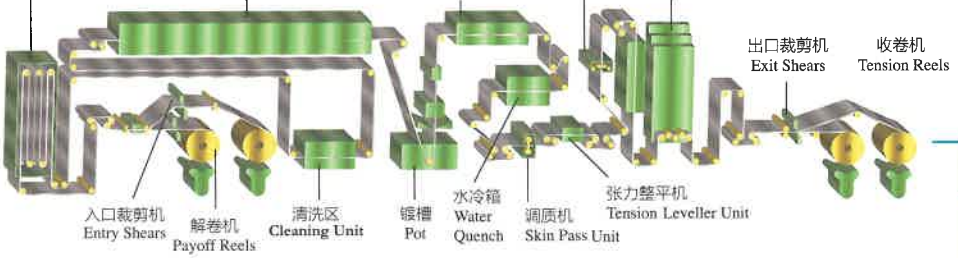
酸连轧线/ PLTCM
Pickling & Tandem Cold Mill



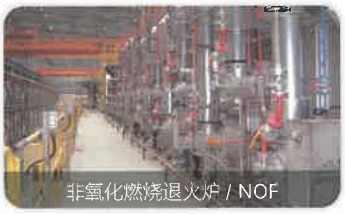
往复式冷轧机 / CRM
6-Hi, Reversing Cold Rolling Mill



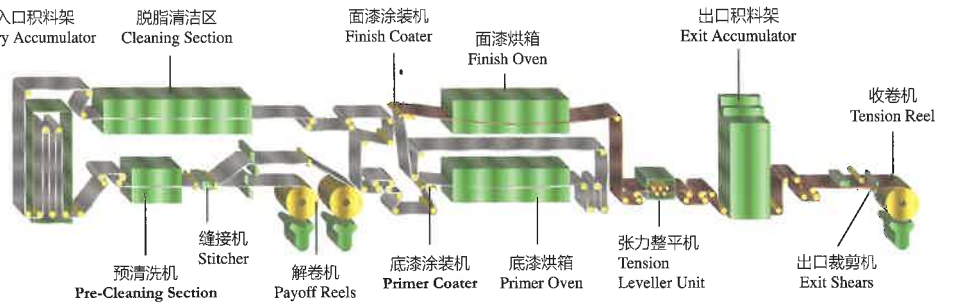
连续式退火线/ CAL
Continuous Annealing Line



连续式热浸镀锌生产线
Continuous Hot-Dip Galvanizing Line







连续式烤漆线
Continuous Coil Coating Line



酸洗钢卷
Hot-Rolled Pickled
Steel Coils



冷轧全硬钢卷
Cold-Rolled Full Hard
Steel Coils



冷轧退火钢卷
Cold-Rolled
Annealed Steel Coils

汽车用冷轧钢卷
Cold-Rolled Steel
Coils for Automotive



热浸镀锌钢卷
(美利新 PhuizerZinc)
Hot-Dip Zinc-Coated
Steel Coils

热浸镀锌铝镁钢卷
(铝锌凤PhuizerFan&
铝镁凤PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌钢卷
(铝锌龙PhuizerLume)
Hot-Dip 55% Al-Zn
Coated Steel Coils

热浸镀55%铝镁锌钢卷
Hot-Dip 55% Al-Mg-Zn
Coated Steel Coils

热浸镀铝-硅钢卷
Hot-Dip Al-Si
Coated Steel Coils



热浸镀锌烤漆钢卷
(彩色新 ColorZink)
Pre-painted Hot-Dip
Zinc-Coated Steel Coils

热浸镀锌铝镁烤漆钢卷
(彩色凤ColorFan & 彩镁凤
ColorMax) Pre-painted
Hot-Dip Zn-Al-Mg Coated
Steel Coils

热浸镀55%铝-锌烤漆钢卷
Pre-painted Hot-Dip 55%
Al-Zn Coated Steel Coils

热浸镀55%铝镁锌烤漆钢
卷 (彩色龙 ColorLume)
Pre-painted Hot-Dip 55%
Al-Mg-Zn Coated Steel Coils

Exhibit B-1.4 Product brochure

NON-CONFIDENTIAL

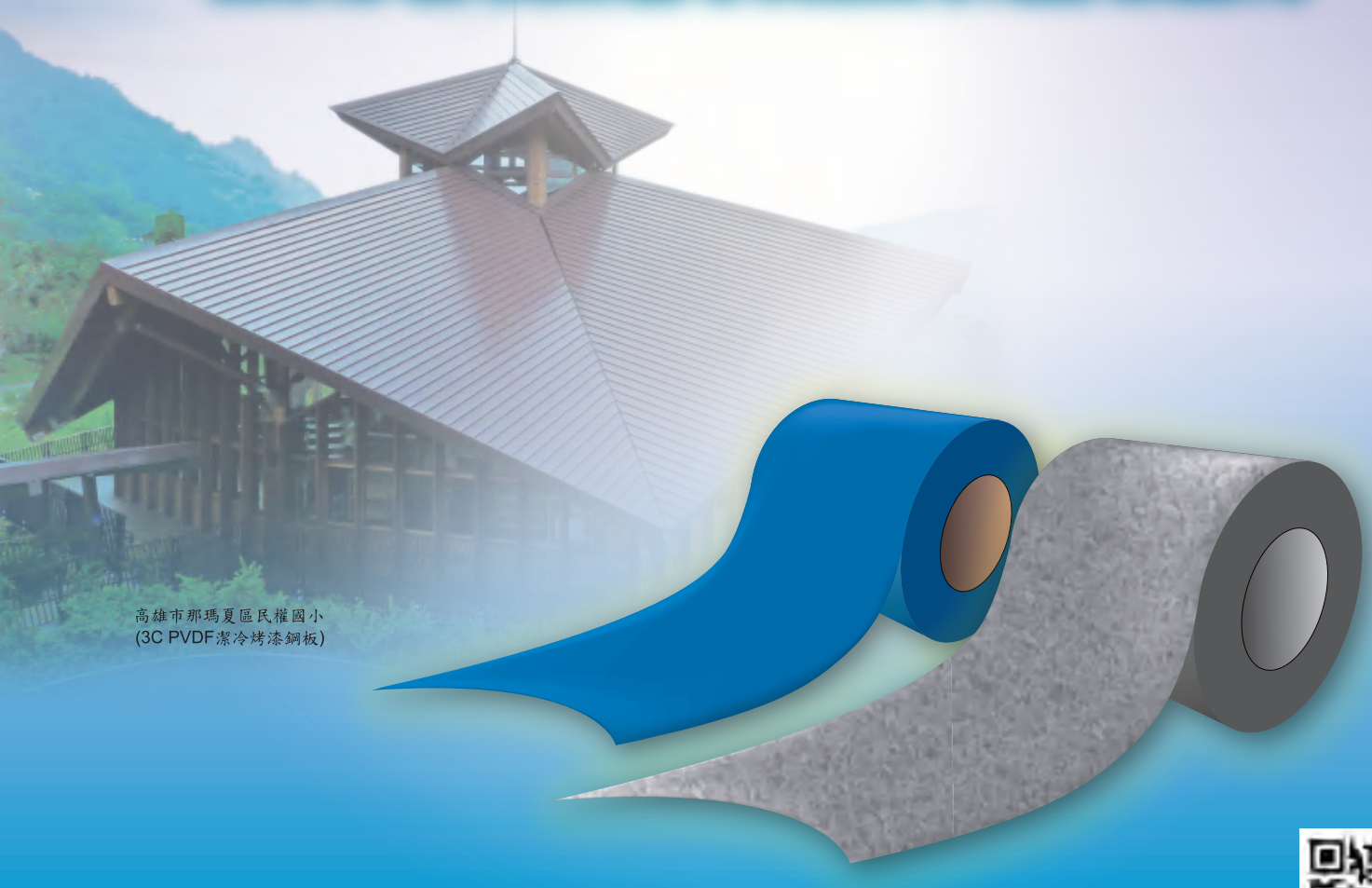
燁輝企業 YIEH PHUI

炸辉(中国) YIEH PHUI(CHINA)

鋼之美 唯燁輝
Finest Steel at Yieh Phui

熱浸鍍鋅 / 鍍5%鋁鋅、鋅鋁鎂
鍍55%鋁鋅與彩塗烤漆鋼捲・產品型錄

HOT-DIP ZINC / 5% Al-Zn , Zn-Al-Mg
55% Al-Zn COATED & COLOR STEEL SHEETS



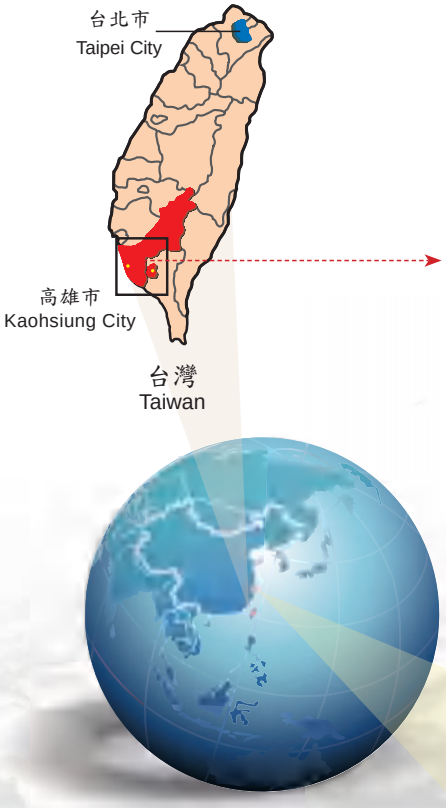
高雄市那瑪夏區民權國小
(3C PVDF潔冷烤漆鋼板)

義联集團 E UNITED GROUP

地理位置
Location

台灣燁輝企業
位置圖 - 燁輝高雄及屏東廠
土地面積：284,931.93m²
廠房面積：155,476.56m²

YIEH PHUI, Taiwan
Location of Yieh Phui Kaohsiung & Pingtung Works
Land Area : 284,931.93m²
Factory Area : 155,476.56m²









大陸燁輝(中国)
位置圖 - 燁輝 (中國) 常熟廠
土地面積：338,535m²
廠房面積：166,494m²

YIEH PHUI (CHINA), China
Location of Yieh Phui (China) Changshu Works
Land Area : 338,535m²
Factory Area : 166,494m²

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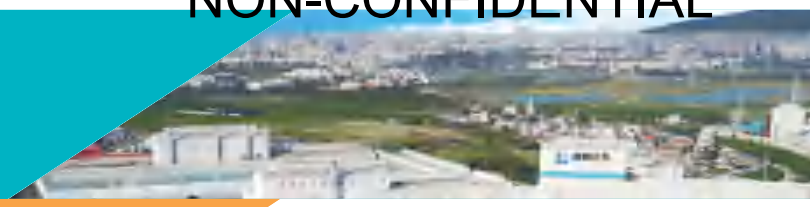

燁輝高雄廠
Kaohsiung Works

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美利新®、鋁鋅鳳®、鋁鋅龍®、彩色新®、彩色鳳®、彩色龍®、鋁鎂鳳®、鋁鎂龍®、光支彩®、Phuizer®、PhuizerZinc®、PhuizerFan®、PhuizerLume®、ColorZink®、ColorFan®、ColorLume®、PhuizerMax®、ColorMax®、PhuizerGreen® 均為本公司之註冊商標。內文將不再加印“®”字。

Phuizer®, PhuizerZinc®, PhuizerFan®, PhuizerLume®, ColorZink®, ColorFan®, ColorLume®, and PhuizerMax®, ColorMax®, and PhuizerGreen® are registered trademarks of Yieh Phui Enterprise Co., Ltd. “®” will not be shown hereinafter.



燁輝 (中國) 常熟廠
Changshu Works

兼具環保及品質的耐久鋼材

Environmentally friendly, High quality and Long lasting products

前 言

人類對文明的追求往往使大自然遭受不可彌補的破壞，建設與生態的失衡所造成之影響常使人們為了挽救奄奄一息的環境而付出更高的代價，當面臨抉擇而又需兩者兼顧時，一種既可符合文明及環保要求之高技術產品—鍍烤鋼捲當是優先的選擇。

鍍烤鋼捲包含熱浸鍍鋅／鍍鋁鋅鋼板與烤漆鋼板，除具有使用壽命長、維修費用低廉及減少環境污染之優點外，烤漆鋼板更具有艷麗的外觀，可提供視覺上更佳的享受。加以國民所得提高，鍍烤鋼板之需求量更是與日俱增。

有鑑於此，燁輝不惜投下鉅資於 1988 年興建第一期建廠工程，特別引進由世界著名廠商—比利時 COCKERILL MECHANICAL INDUSTRIES 製造之多重功能連續熱浸鍍鋅及連續烤漆鋼捲生產線各一套，並由歐洲知名之熱浸鍍鋅與烤漆鋼板製造廠比利時 PHENIX WORKS 提供生產技術，秉持歐美重視品質的傳統精神，採用現代化之設備，在嚴密的品質管理下，由熟練的技術人員操作，配合電腦化的生產作業體系，於 1991 年 5 月前先後完成酸洗線、冷軋機、熱浸鍍鋅線及烤漆線等第一期建廠設備，可年產熱浸鍍鋅鋼捲 25 萬噸及烤漆鋼捲 15 萬噸。

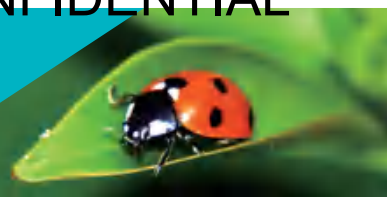
另為配合政府國家建設及取代輕型鋼用之熱軋鋼料，燁輝又斥資進行第二期擴建工程，採用加拿大 PRO-ECO 公司設備，於 1994 年 4 月底興建完成年產 25 萬噸之第二條連續熱浸鍍鋅線，生產供應中厚尺寸之熱軋熱浸鍍鋅鋼捲 (HGI)，使燁輝公司成為尺寸供應非常完整之鍍烤鋼捲專業製造廠。

鑑於鋼鐵市場對薄板之熱浸鍍烤鋼捲需求殷切，故燁輝又進行第三期擴建工程，興建第二座冷軋機及第三條連續熱浸鍍鋅生產線，其中第二座冷軋機於 1996 年 8 月試俥，且已正式進入量產；而第三條連續熱浸鍍鋅線採用日本 KAWASAKI HEAVY INDUSTRIES LTD. 之設備，於 1997 年 9 月投產，本產線亦可生產 55% 熱浸鍍鋁鋅鋼捲，完成後本公司熱浸鍍鋅／鍍鋁鋅鋼捲年總產能更達 75 萬噸，另於 1997 年 2 月增購第二條連續烤漆線，使烤漆鋼捲之年總產能可達 23 萬噸。燁輝第四期之擴建，增設第三座冷軋機，第四條連續熱浸鍍鋅線與第三條連續烤漆線，均採用日本 KAWASAKI HEAVY INDUSTRIES LTD. 之設備，分別在 2000 年 8 月、2 月與 5 月投產，並於 2003 年鍍面鋼捲總年產量達到 130.5 萬公噸，烤漆鋼捲年產量達 43.3 萬公噸之記錄。

為解決酸洗及冷軋產能不足問題，2003 年 3 月購買燁興企業鋼管一廠、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。2011 年 3 月基於全球鋼管市場經營策略考量，將原鋼管事業部之業務獨立，成立鑫陽鋼鐵股份有限公司專責有縫鋼管之製造銷售。

為著眼廣大的大陸市場之發展，於 2002 年 1 月在常熟市投資設立「常熟欣瑞科技材料有限公司」(後於 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捲生產中心。為提供廣大用戶之即時用料需求，並擴大服務範圍，陸續完成燁輝 (中國) 四期的擴建工程。目前合計台灣與大陸的熱浸鍍鋅年生產量可高達 260 萬噸，成為全球規模龐大之獨立熱浸鍍鋅專業製造廠。燁輝 (中國) 第四期擴建之 100 萬噸之酸連軋線、連續退火線、合金化熱浸鍍鋅線、彩塗烤漆線及第三條熱浸鍍鋅線增設之鍍鋁槽設備之產品主要供應汽車、家電用途市場。

燁輝及燁輝 (中國) 均可產製熱浸鍍鋅、鍍 5% 鋁鋅、鍍 5% 鋁鎂鋅、鍍 55% 鋁鋅，燁輝 (中國) 亦可產鍍鋁-矽及上述產品為底材之彩塗烤漆鋼捲，燁輝與燁輝 (中國) 在產品類別及尺寸皆為非常齊全之鍍烤鋼廠，可提供國內外鍍烤鋼捲用戶一次購足之便利性，強化其市場競爭力及擴大彼此之獲利空間。



Foreword

Civilization has often caused irreversible damage to nature and construction has usually accompanied deterioration of the environment. However, by using higher technology based materials, we can still meet the demands for social progress while minimizing damage to the environment. With the use of surface coated steel such as galvanized and pre-painted steel, we are able to meet these requirements.

Hot-dip galvanized, 5% Al-Zn and 55% Al-Zn coated steel sheet and pre-painted steel sheet are examples of materials with superior characteristics such as long durability, low maintenance costs, and minimal pollution. The attractive surface texture of pre-painted steel sheet allows for visual harmony. Continued social and economic growth is the major factor contributing to the increasing consumption of these materials.

In 1988, Yieh Phui invested in a continuous hot-dip galvanizing production line and a coil pre-painting production line, both of which were supplied by COCKERILL MECHANICAL INDUSTRIES of Belgium. The transfer of know-how was obtained with the close cooperation between the PHENIX WORKS of Belgium and Yieh Phui. Successful operation of the production lines resulted from the combination of quality-oriented principle, state-of-the-art equipment and facilities, well-trained and skilled technicians and a high level of computerization.

The first phase of construction, which included a pickling line, a cold rolling mill, a hot-dip galvanizing line and a pre-painting line, was completed in May 1991. This provided an annual capacity of 250,000 metric tonnes of galvanized steel and 150,000 metric tonnes of pre-painted steel products.

Large-scale national construction projects and substitution for corrosion prone hot-rolled steel presented Yieh Phui with the opportunity to expand production. Phase two expansion was then carried out and the 2nd continuous hot-dip galvanizing line was supplied from PRO-ECO of Canada and completed in April 1994 with an annual capacity of 250,000 metric tonnes. Phase two was designed to concentrate on medium and heavy gauge hot-rolled hot-dip galvanized steel (HGI) and made Yieh Phui a modern surface coated steel sheet producer that offers comprehensive product dimensions.

Due to the increasing demand for lighter gauge hot-dip galvanized steel materials, Yieh Phui proceeded with phase three expansion project. The project consisted of the 2nd cold rolling mill, which was commissioned in August 1996, and the 3rd continuous hot-dip galvanizing line from KAWASAKI HEAVY INDUSTRIES, Japan, which was completed in September 1997. This line also has a capability to produce 55% Al-Zn coated steel coils, and this enables Yieh Phui to reach an annual capacity of 750,000 metric tonnes of galvanized, 5% Al-Zn and 55% Al-Zn coated steel. In February 1997, the purchase of the 2nd continuous pre-painting line brought the annual production capacity of pre-painted steel coils up to 230,000 metric tonnes.

Yieh Phui's phase four expansion project added the 3rd cold rolling mill, the 4th continuous galvanizing line and the 3rd continuous pre-painting line, all of which were supplied by KAWASAKI HEAVY INDUSTRIES, Japan and started up in August, February and May respectively in 2000. This expansion brought the annual production of galvanized steel sheet to 1,305,000 metric tonnes and prepainted steel sheet to 433,000 metric tonnes in 2003.

In March 2003, in order to resolve a shortage problem of pickled and cold-rolled steel, Yieh Phui purchased Yieh Hsing Enterprise's assets, including its No.1 & 2 steel pipe mills, sheet shearing line, pickling line and cold rolling mill. The production and sales of steel pipes and cold-rolled steel are helping Yieh Phui to achieve product diversification. Due to the consideration of global operational strategies, Yieh Phui spun off the Pipe Business Division into a new company: SHIN YANG STEEL CO., LTD. in March 2011. The new company mainly deals with the manufacturing and sales of welded carbon steel pipes.

Due to significant business opportunities in Mainland China, in January 2002, Yieh Phui established "Sino Leading Technomaterial Co., Ltd." in Changshu, as a coated steel production center in China (Sino Leading has already been renamed "Yieh Phui (China) Technomaterial Co., Ltd." in October 2006). In order to satisfy customers' requirements and enlarge the supply scope, four-phase projects of Yieh Phui (China) have been completed. The annual production capacity of hot-dip metallic coated steel in Taiwan and Mainland China have amounted to 2.6 million metric tonnes. Yieh Phui has become a large-scale independent coated steel sheet producer in the world. In Phase IV expansion, Yieh Phui (China) has installed one million metric-ton production lines, including a PLTCM (Pickling and Tandem Cold Mill), a CAL (Continuous Annealing Line), a CGL (Continuous Hot-Dip Galvanizing Line), a CCL (Coil Coating Line), and the third CGL equipped with an aluminum pot. These products mainly supply automobile and household appliances markets.

Yieh Phui's and Yieh Phui (China)'s product mixes consist of bare and pre-painted hot-dip galvanized, 5% Al-Zn, 5% Al-Mg-Zn and 55% Al-Zn coated steel coils. Yieh Phui (China) also produces Al-Si coated steel coils. The diverse product mixes hence provides our customers with one-stop shopping, more choices to them to strengthen their marketing competitiveness, and maximize mutual profitability.

生產流程—燁輝高雄及屏東廠

Production Process Overview of Yieh Phui Kaohsiung &

燁輝產線規格表
Yieh Phui Production Line and Capacity

產線別 Line	生產厚度 Thickness (mm)	生產寬度 Width (mm)	年產能 Cap./Year (mt)	製造商 Manufacturer
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)
第一座冷軋機 No.1 CRM	0.15-3.00	700-1600	300,000	K.H.I.(JSP)* (Japan 日本)
第二座冷軋機 No.2 CRM	0.15-1.60	600-1310	300,000	HITACHI (Japan 日本)
第三座冷軋機 No.3 CRM	0.15-3.00	600-1300	300,000	K.H.I.(JSP)* (Japan 日本)
第四座冷軋機 No.4 CRM	>0.45	800-1260	150,000	SUECO (Sweden 瑞典)、ROCKWELL (U.S.A. 美國)
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)
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)
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.(JSP) (Japan 日本)、EFCO (U.S.A. 美國)、CEGELEC (France 法國)
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.(JSP) (Japan 日本)、DAIDO (Japan 日本)、TOSHIBA (Japan 日本)
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)
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)
第三條連續式烤漆線 No.3 CCL	0.20-1.50	600-1550	120,000	K.H.I.(JSP) (Japan 日本)、ROZAI (Japan 日本)、MITSUBISHI (Japan 日本)

*K.H.I. 的鋼鐵廠銷售部門於 2003 年與 JSP 合併。
K.H.I.'s Steel Plant Sales Group merged with JSP in 2003.

Pingtung Works





熱軋鋼捲
Hot-Rolled
Steel Coils



酸洗線
Push-Pull
Pickling Line



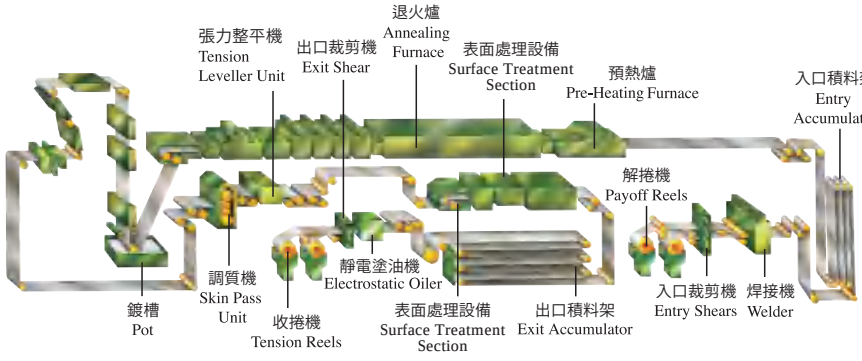
酸洗鋼捲
Hot-Rolled
Pickled Steel Coils



冷軋全硬鋼捲
Cold-Rolled Full
Hard Steel Coils



冷軋機
Reversing Cold
Rolling Mill



連續式熱浸鍍鋅生產線
Continuous Hot-Dip Galvanizing Line



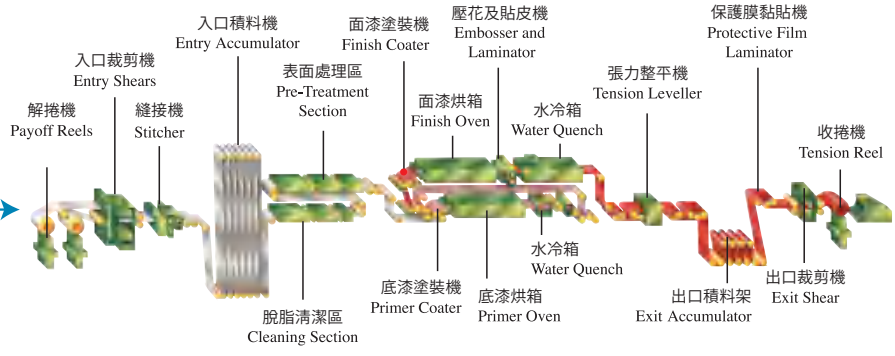
熱浸鍍鋅鋼捲
(美利新PhuizerZinc)
Hot-Dip Zinc-Coated
Steel Coils

熱浸鍍鋅鋁鎂鋼捲
(鋁鋅鳳 PhuizerFan&
鋁鎂鳳 PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

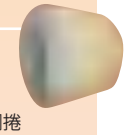
熱浸鍍55%鋁-鋅鋼捲
(鋁鋅龍PhuizerLume)
Hot-Dip 55% Al-Zn
Coated Steel Coils



冷軋鋼捲
Cold-Rolled
Steel Coils



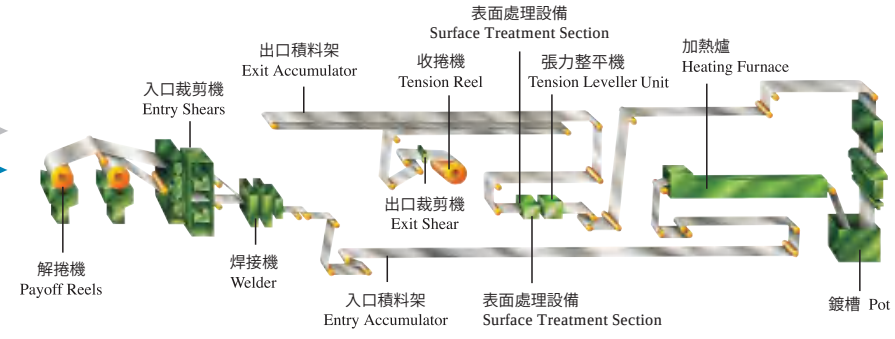
連續式烤漆線
Continuous Coil Coating Line



熱浸鍍鋅烤漆鋼捲
(彩色新 ColorZink)
Pre-painted Hot-Dip
Zinc-Coated Steel Coils

熱浸鍍鋅鋁鎂烤漆鋼捲
(彩色鳳ColorFan & 彩鎂
鳳ColorMax) Pre-painted
Hot-Dip Zn-Al-Mg Coated
Steel Coils

熱浸鍍55%鋁-鋅烤漆
鋼捲 (彩色龍 ColorLume)
Pre-painted Hot-Dip
55% Al-Zn Coated Steel
Coils



第二條連續式熱浸鍍鋅生產線
No.2 Continous Hot-Dip Galvanizing Line



熱浸鍍鋅鋼捲
(美利新 PhuizerZink)
Hot-Dip Zinc-Coated
Steel Coils

熱浸鍍鋅鋁鎂鋼捲
(鋁鋅鳳 PhuizerFan &
鋁鎂鳳 PhuizerMax)
Hot-Dip Zn-Al-Mg Coated
Steel Coils

生產流程—燁輝（中國）常熟廠
Production Process Overview of Yieh Phui (China)

燁輝（中國）產線規格表
Yieh Phui (China) Production Line and Capacity

產線別 Line	生產厚度 Thickness (mm)	生產寬度 Width (mm)	年產能 Cap./Year (mt)	製造商 Manufacturer	首顆鋼捲產出時間 Date of First Coil Produced
酸洗線 PPL	1.00~5.00	600~1575	900,000	ANDRITZ (RUTHNER) (Austria 奧地利)	2004. 12. 09
第一條酸連軋線 No.1 PLTCM	0.20~2.50	800~1650	1,000,000	DANIELI (Italy 義大利)	2015.02.15
第一座冷軋機 No.1 CRM	0.15~3.20	600~1300	300,000	K.H.I.(J.S.P.)* (Japan 日本)、MITSUBISHI (Japan 日本)	2004. 12. 28
第二座冷軋機 No.2 CRM	0.15~3.20	600~1300	300,000	K.H.I.(J.S.P.) (Japan 日本)、MITSUBISHI (Japan 日本)	2005. 10. 13
第一條連續式退火線 No.1 CAL	0.23~2.50	800~1650	500,000	CISDI 中冶賽迪 (China 中國)	2015.08.10
第一條連續式熱浸鍍鋅線 No.1 CGL	0.20~2.00	600~1300	300,000	K.H.I.(J.S.P.) (Japan 日本)、DAIDO (Japan 日本)、RELIANCE (Japan 日本)	2005. 03. 12
第二條連續式熱浸鍍鋅線 No.2 CGL	0.25~3.20	450~1300	300,000	K.H.I.(J.S.P.) (Japan 日本)、DAIDO (Japan 日本)、RELIANCE (Japan 日本)	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)	2008. 12. 20
第四條連續式熱浸鍍鋅線（可生產合金化鋼捲） No.4 CGL (It can also produce hot-dip galvannealed steel coils.)	0.40~2.50	800~1650	400,000	ANDRITZ (Austria 奧地利)	2018.01.18
第一條連續式烤漆線 No.1 CCL	0.20~1.50	600~1300	180,000	K.H.I.(J.S.P.) (Japan 日本)、ROZAI (Japan 日本)、RELIANCE (Japan 日本)	2005. 03. 02
第二條連續式烤漆線 No.2 CCL	0.20~1.50	600~1300	180,000	K.H.I.(J.S.P.) (Japan 日本)、ROZAI (Japan 日本)、RELIANCE (Japan 日本)	2005. 12. 01
第三條連續式烤漆線 No.3 CCL	0.20~2.00	600~1550	210,000	J.S.P. (Japan 日本)	2017.02.21

*J.S.P.: JP Steel Plantech Co. (SPCO) 為 2001 年由 JFE、K.H.I. (Kawasaki Heavy Industries)、Hitz (Hitachi Zosen) 及 S.H.I. (Sumitomo Heavy Industries) 四家公司合資成立之公司。
J.S.P.: JP Steel Plantech Co. (SPCO) was founded in 2001 by JFE, K.H.I. (Kawasaki Heavy Industries), Hitz (Hitachi Zosen) and S.H.I. (Sumitomo Heavy Industries).





熱軋 (直發) 鋼捲
Hot-Rolled (Bands)
Steel Coils



酸洗線
Push-Pull Pickling Line



往覆式冷軋機 / CRM
6-Hi, Reversing Cold Rolling Mill



酸連軋線 / PLTCM
Pickling & Tandem Cold Mill



連續式退火線 / CAL
Continuous Annealing Line



酸洗鋼捲
Hot-Rolled Pickled
Steel Coils



冷軋全硬鋼捲
Cold-Rolled Full Hard
Steel Coils



冷軋退火鋼捲
Cold-Rolled
Annealed Steel Coils

汽車用冷軋鋼捲
Cold-Rolled Steel
Coils for Automotive



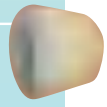
熱浸鍍鋅鋼捲
(美利新 PhuizerZinc)
Hot-Dip Zinc-Coated
Steel Coils

熱浸鍍鋅鋁鎂鋼捲
(鋁鋅鳳PhuizerFan&
鋁鎂鳳PhuizerMax)
Hot-Dip Zn-Al-Mg 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55%鋁鎂鋅鋼捲
Hot-Dip 55% Al-Mg-Zn
Coated Steel Coils

熱浸鍍鋁-矽鋼捲
Hot-Dip Al-Si
Coated Steel Coils

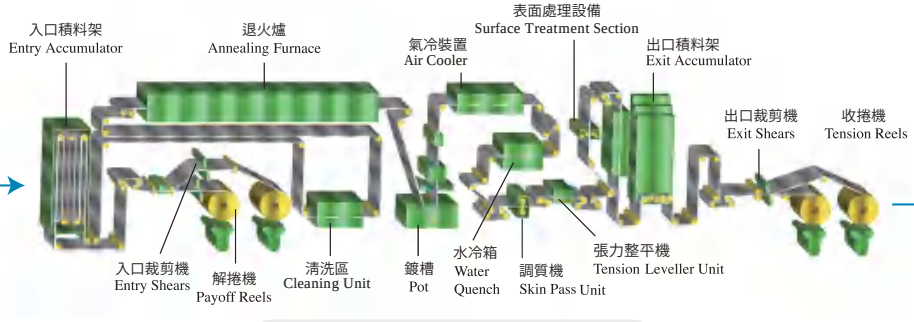


熱浸鍍鋅烤漆鋼捲
(彩色新 ColorZink)
Pre-painted Hot-Dip
Zinc-Coated Steel Coils

熱浸鍍鋅鋁鎂烤漆鋼捲
(彩色鳳ColorFan & 彩鎂鳳
ColorMax) Pre-painted
Hot-Dip Zn-Al-Mg Coated
Steel Coils

熱浸鍍55%鋁-鋅烤漆鋼捲
Pre-painted Hot-Dip 55%
Al-Zn Coated Steel Coils

熱浸鍍55%鋁鎂鋅烤漆鋼
捲 (彩色龍 ColorLume)
Pre-painted Hot-Dip 55%
Al-Mg-Zn Coated Steel Coils



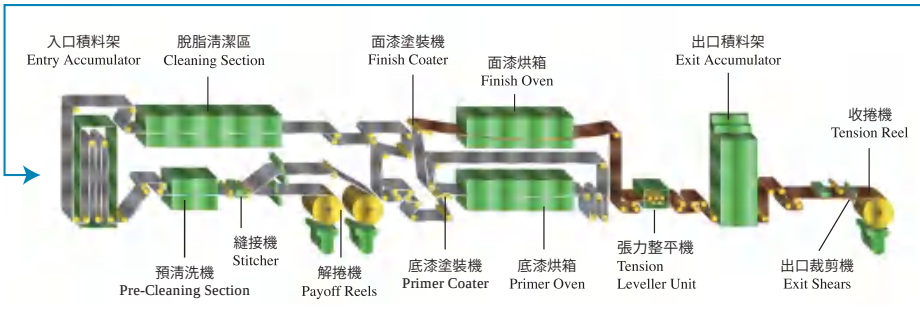
連續式熱浸鍍鋅生產線
Continuous Hot-Dip Galvanizing Line



非氧化燃燒退火爐 / NOF



鍍槽區 / Pot



連續式烤漆線
Continuous Coil Coating Line

連續鍍面生產線製程介紹

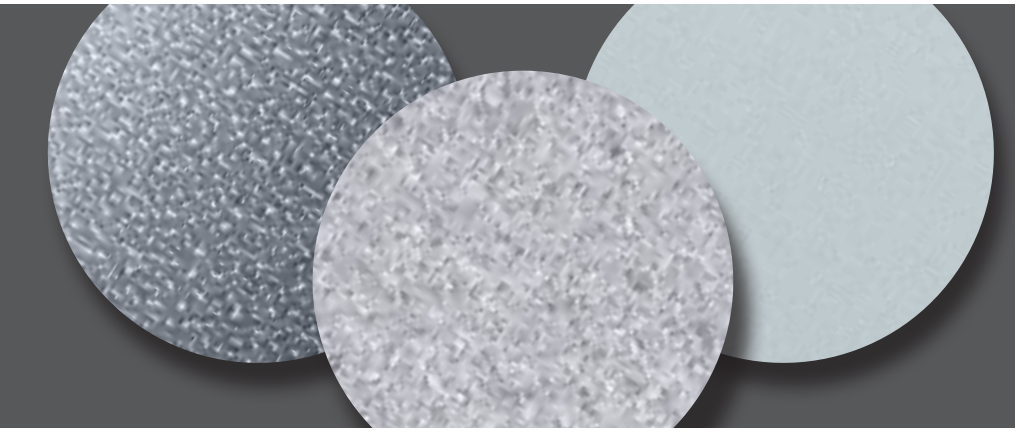
Coating Line's Processes for PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume

前處理及退火

採用現代化非氧化性直火燃燒爐 (Non-Oxidizing Direct Flame Furnace) 先將原板 (冷軋或熱軋酸洗鋼板) 表面之殘油除去，再進入退火爐，加熱至再結晶溫度以上，使鋼板軟化，以利用戶之成形加工。

Pre-treatment and Annealing

Residual oil on the surface of the cold rolled or pickled strip is cleaned off in the non-oxidizing direct flame furnace (NOF). The strip is then softened through recrystallization in the annealing furnace.



各種鋅花表面
Spangle patterns



非氧化性直火燃燒退火爐
NOF



自鋅槽升起之鋼板與空氣刀
Air Knife



調質機
Skin Pass Unit



耐指紋樹脂塗覆機
Organic Resin Coater

鋅花調整

以空氣刀控制鍍層量後再以鋅粉吹射尚未固化之鋅層或以微細化水霧噴射鋅層，或控制鍍槽成分，均可得微細鋅花或無鋅花表面。

調質與整平

高性能之調質機及張力整平機，可改善鍍層表面之均勻性及板形，提高產品品質。

表面處理

於鍍層之表面施予鉻酸化成處理或塗覆有機樹脂 (耐指紋塗膜) 處理，以減少或避免在儲存、使用時白銹之產生。

Mini Spangle Device

The thickness of the coating layer is precisely controlled by the air knife. Zinc powder or atomized fog are blown on to the coating layer before it solidifies to produce minimized (zero) spangles. Another way to produce minimized (zero) spangles is through control of the metal pot composition.

Skinpass and Tension Levelling

This process ensures the flatness of the strip and improves the surface uniformity.

Surface Treatment

The surface of the coated strip is treated with chromic acid or organic resin (anti-fingerprint) to minimize the occurrence of white rust.

鍍面鋼捲之特色

Characteristics of PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume



鍍鋅／鍍鋁鋅製程

鍍槽內添加鋁 (Al)，抑制脆硬之鋅鐵合金層的形成，可得成形性優越，附著性良好之熱浸鍍鋅鋼板。此產品命名為「美利新鍍鋅鋼板 (PhuizerZinc)」。本公司亦可生產鍍 5% 鋁鋅及鍍 55% 鋁鋅鋼板，主要係在此製程之改變。

鍍 5% 鋁鋅鋼板產品名稱為「鋁鋅鳳 (PhuizerFan)」，因含有微量之鑭鈰合金成分可以改善鋼板鍍層之濕潤性，提供絕佳之成形性與沖壓性，優良之塗裝性及良好的熔接性。

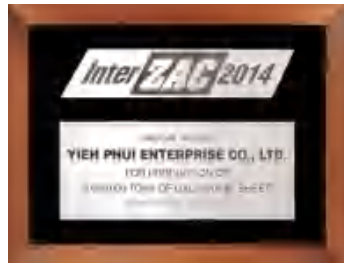
鍍 55% 鋁鋅鋼板產品名稱為「鋁鋅龍 (PhuizerLume)」，鍍層鋁含量約 55%、矽含量約 1.5 %，具有優良之抗腐蝕性、抗高溫氧化性和熱反射性及良好的塗裝性。

Coating

This strip is coated by dipping into a pot of molten zinc. The aluminum is added to the pot and precisely controlled to avoid a brittle Zn-Fe alloy layer. This product's name is "PhuizerZinc".

When the coating material replaced with a 5% Al-Zn composition, the coated steel product is called "PhuizerFan". The composition of mischmetals in the pot improves the wettability and offers extraordinary formability, drawability, excellent paintability and good weldability.

When the coating material replaced with a 55% Al-Zn composition, the coated steel product is called "PhuizerLume". Both laboratory and long-term outdoor exposure tests showed that the alloy coating gives optimum corrosion resistance, high temperature oxidation resistance and good paintability. The coated alloy is composed of about 55% aluminum, 1.5% silicon and balanced zinc, by weight.



ZAC 協會頒發之鍍 **55%** 鋁鋅鋼捲生產突破 **2** 百萬噸榮譽
“ SPECIAL AWARD FOR PRODUCTION OF 2,000,000 TONS OF GALVALUME SHEET” issued by ZAC (the Zinc Aluminum Coaters Association)

高耐候性

底材 (原板) 因有鍍層 (鋅、5%鋁鋅或 55%鋁鋅) 之覆蓋及犧牲陽極之保護作用而延長了使用壽命。再加上鉻酸或耐指紋樹脂塗覆處理，可提供更佳之耐候性。

附著性佳

藉由控制降低鍍層中脆硬之鋅鐵合金層，鍍層之附著性特佳，可用於扣鎖成形 (Lock Forming) 用途。

Excellent Weathering Resistance

The coated layer (Zn, 5% Al-Zn or 55% Al-Zn) acts as a sacrificial anode, thus protecting the base steel from corrosion. The chromic acid or anti-fingerprint resin coated treatment adds additional protection to the strip against weathering.

Good Adhesion

The thickness of the brittle zinc-iron alloy layer at the interface of the steel base metal and the zinc layer is minimized, thereby improving the adhesion of the zinc coating. The strip can be used for lock forming applications.

塗裝性良好

細化之鋅花再經調質軋延所得之超平滑表面鍍面鋼板，表面平滑均勻，適合於塗裝用途。再者，合金化之鍍鋅鋼板表面微觀組織呈海棉針狀，塗裝之附著性亦非常優越。

製品種類齊全

燁輝設有專業之連續式熱浸鍍鋅線，厚度 0.15~4.5mm，寬度 450~1550mm，除可供應正常鋅花、微細鋅花、超平滑表面等熱浸鍍鋅產品外，亦可生產鍍 5% 鋁鋅、鍍 55% 鋁鋅、鍍 5% 鋁鎂鋅及 55% 鋁鎂鋅鋼板，燁輝 (中國) 則可生產至 1650mm 寬度，產品除上述種類外，更可生產鋅鐵合金化與鍍鋁產品，產品種類眾多、尺寸非常齊全。

Superb Paintability

The minimized (zero) spangle and skinpassed surface is smooth and homogeneous, providing superb paintability. The galvannealing process produces a spongy surface structure which is ideal for paint adhesion

Availability

Yieh Phui's professional line can produce strip with thicknesses ranging from 0.15mm to 4.5mm and widths ranging from 450mm to 1550mm. Available surface finishes include regular spangle and minimized (zero) spangle. The lines can also produce PhuizerFan, PhuizerLume, PhuizerMax and PhuizerGLAM coated steels. Yieh Phui (China) can produce the width up to 1650mm. Apart from the products above, it also produces hot-dip galvannealed and aluminum coated steel sheets, providing customers with enormously diverse product mix and dimensions.

鍍面鋼捲之特色

Characteristics of PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume

表面精整與各種鍍層之特性比較
Characteristics and Comparison of Different Surface Aspects and Coating Types

特性 Characteristics / 產品 Product		製造方法 Production Method	特性 Characteristics	用途 Applications	
				最適用 Most Suitable	適用 Suitable
熱浸鍍鋅 Phuizer-Zinc (Zinc Coated)	一般鋅花 Regular Spangle	鍍鋅層以正常方式固化產生鋅花。 Spangle produced by crystallization solidification.	附著性良好耐候性佳。 Good adhesion and weathering resistance.	防撞護欄、送風機、風管、導管。 Guardrails, ventilation ducts, gutters and down spouts.	鐵捲門、排水管、天花板支架。 Shutter doors, gutters and down spouts, ceiling suspension bars.
	微細 (無) 鋅花 Minimized (Zero) Spangle	控制鍍槽成份組成，可得微細鋅花或稱無鋅花。 Control the composition of pot to achieve minimized spangle.	表面平滑，塗漆後表面均勻美觀。 Uniform surface and attractive finish after painting.	排水管、天花板支架、電導線管、捲門邊柱、中柱、烤漆用途。 Pre-paint and post-paint applications, gutters and down spouts, ceiling suspension bars, shutter door rails.	汽車車體、防撞護欄、送風機。 Automotive parts, guardrails, ventilation ducts.
	超平滑表面 Extra Smooth Surface	鍍鋅後再經調質軋延，造成平滑表面。 Temper rolling produces an extra smooth surface.	表面平滑，塗漆後表面均勻美觀。 Uniform surface and attractive finish after painting.	排水管、汽車組件、電器設備、冷凍櫃、電冰箱、烤箱、烤漆用途。 Gutter and down spouts, auto parts, electrical appliances, refrigerator appliances, fridges, ovens, prepainting.	汽車車體、防撞護欄、空調風管。 Automotive parts, guardrails, ventilation ducts.
	合金化 Galvan-nealed	鋼帶出鍍鋅槽後，以合金化爐處理，使鍍層形成鋅鐵合金層。 The galvanized strip is heated to alloy the zinc-iron layer.	表面無鋅花且粗糙，塗裝性良好，焊接性佳。 No spangle and rough surface. Good paintability and weldability.	汽車鈑金、汽車組件、鐵捲門、標示、招牌、自動販賣機、電冰箱、洗衣機、展示櫃 Automotive stamping parts, automotive parts, shutter doors, signs, vending machines, refrigerators, washing machines, showcases.	電器設備外殼、辦公室桌櫃。 Casing for electrical equipment, office furniture
熱浸鍍 5% 鋁鋅 PhuizerFan (5%Al-Zn Coated)		鍍槽成分控制為約 5% 鋁及微量的鑭 (La) 與鈰 (Ce) 之稀土元素混合物其餘為鋅，生產而得之鋁鋅合金層。 The coating alloy comprises about 5% aluminum, mischmetals and balanced Zn.	加工成形時鍍層不易龜裂，塗裝性良好，防蝕能力佳。 Good formability, excellent paintability and superior corrosion resistance.	C.Z 型鋼、空調風管、窗戶門框、汽車內部零件、自動販賣機、防撞護欄圍籬。 C.Z purlin, gutters, door frame, auto parts, vending machines, guardrails.	洗衣機、烤漆用途等。 Washing machines, pre-painting applications.
YP 熱浸鍍5%鋁鎂鋅 PhuizerMax (5%Al-Mg-Zn Coated) in YP		鍍槽成分控制以原熱浸鍍 5% 鋁鋅成分基礎上，為提高耐蝕性而添加 0.2% 以上的鎂與微量的矽元素混合物其餘為鋅，生產而得之鋁鎂鋅合金層。 The composition control of the pot is based on the original hot-dip coating of 5% Al-Zn, adding more than 0.2% of magnesium and a trace of silicon to improve corrosion resistance. The rest is zinc. And the Al-Mg-Zn alloy layer is produced.	具有優異的耐蝕、切邊保護能力及加工性，可廣泛應用於各種大氣腐蝕環境領域。 It has excellent corrosion resistance, edge protection ability and processability, and can be widely used in various atmospheric corrosive environments.	太陽光電系統支架及配件、自動化禽畜養殖設施、配線架 線槽 CZ 型鋼 露臺梁柱 樓層板 輕型鋼 製管用途、汽車內部零件。 Solar photovoltaic system brackets and accessories, automated livestock breeding facilities, cable trays, wire ducts, CZ purlin, patio beams, floor decks, light steel, pipe making, automotive interior parts.	空調風管、烤漆用途等。 Ducts, prepainting applications.
YPC熱浸鍍5%鋅鋁鎂 PhuizerMax (5% Al-Mg-Zn Coated) in YPC		鍍槽成分主要為鋅和 5% 鋁、2% 鎂及微量稀土元素，鋼板經熱浸鍍及適當冷卻後形成富鋁 / 富鋅 /$MgZn_2$ 三相共晶的鋅鋁鎂合金鍍層。 The main components of the pot are zinc, 5% aluminum, 2% magnesium and mischmetals. The steel sheet is hot-dipped and properly cooled to form an aluminum-rich/zinc-rich/$MgZn_2$ three-phase eutectic Al-Mg-Zn alloy coating.	鋼板切邊及成型后耐蝕性更佳，鋼板板面更光滑、細膩。 The steel sheet has better corrosion resistance after trimming and forming, and the surface of the steel sheet is smoother and more delicate.	1. 汽車用車窗起降馬達外殼、濾清器外殼及各種電子元器件外殼等汽車專用材料 2. 太陽能支架 3. 畜牧業用屋頂邊墻、農用筒倉、飼料槽等。 1. Automotive window lift motor housing, filter housing and various electronic component housings and other automotive-specific materials 2. Solar panel brackets 3. Roofing and siding for animal husbandry, silos, and feed troughs, etc.	烤漆用屋頂邊牆建材。 Prepainting for roofing/siding
熱浸鍍 55% 鋁鋅 PhuizerLume (55%Al-Zn Coated)		鍍槽成分控制為約 55%鋁，約 1.5%矽，其餘為鋅，生產而得之鋁鋅矽合金層。 The coating alloy comprises about 55% Al, 1.5% Si and balanced Zn.	表面鋅花均勻一致，外觀高雅，有良好之附著性。 Uniform and pleasing appearance, and good adhesion.	風管、汽車組件、電器設備、自動販賣機、電冰箱、烤箱、烤漆用途。 Ducts, auto parts, electrical appliances, vending machines, refrigerators, ovens, pre-painting.	展示櫃、電冰箱、烤箱、輕量型鋼。 Showcases, fridges, ovens, purlin.
YPC熱浸鍍55%鋁鋅鎂 PhuizerGLAM (55% Al-Mg-Zn Coated) in YPC		鍍槽成分含約 55% 鋁、1.2% 鎂、1.5% 矽、少量其它合金元素及餘量鋅，鋼板經熱浸鍍及適當冷卻後形成富鋅相中含有Mg_2Si 的鋁鋅鎂合金鍍層。 The composition of the pot contains about 55% aluminum, 1.2% magnesium, 1.5% silicon, a small amount of other alloying elements and the balance of zinc. The steel sheet is hot-dipped and properly cooled to form a zinc-rich Al-Mg-Zn alloy containing Mg_2Si.	鋼板表面鋅花細小，切邊及表面防蝕能力更優秀。 The surface of the steel sheet has fine spangles, and the cutting edge and surface corrosion resistance are better.	屋頂邊牆、太陽能光板框架、輕鋼別墅骨架等用途。 Roofing/siding, solar panel brackets, and light steel villa frames, etc.	展示櫃、烤漆用屋頂邊牆建材。 Showcases, and prepainting for roofing/siding.

烤漆鋼捲之組成

Structure of Color Steel Sheet (ColorZink, ColorFan, ColorMax & ColorLume)



結構

烤漆鋼板係使用鍍面鋼捲做為底材，先經表面處理在上下板面形成表面處理化成皮膜，再塗覆以高分子有機樹脂之底漆及面漆所構成之高級烤漆鋼板。每一組成介面均扮演著其獨有並且重要的機能，然後匯合成烤漆鋼板整體的優良品質。

底材

烤漆鋼板除了使用熱浸鍍鋅 / 鍍鋁鋅鋼捲做為底材外，尚可使用冷軋、電鍍鋅、鍍鋁、不銹鋼等鋼捲及鋁捲做為底材。

鍍鋅鋼板為底材所產出之烤漆製品稱為「彩色新烤漆鋼板 (ColorZink)」，以鍍 5% 鋁鋅鋼板為底材所產出之製品稱為「彩色鳳烤漆鋼板 (ColorFan)」。而以鍍 55% 鋁鋅鋼板為底材所產出之製品稱為「彩色龍烤漆鋼板 (ColorLume)」。以鍍 5% 鋁鎂鋅鋼板為底材所產出之製品稱為「彩鎂鳳烤漆鋼板 (ColorMax)」。

塗膜

烤漆鋼板之塗膜除可使用聚酯樹脂 (PE)、矽質強化樹脂 (SMP)、氟碳樹脂 (PVDF)、壓克力樹脂 (AC)、聚氨酯樹脂 (PU)、聚氯乙烯可塑溶膠塗料 (PVC)(可再經壓花成各種紋路) 等塗料外，亦可生產高膜厚塗膜之高級烤漆產品與特殊性能之烤漆產品，如白板、綠板、消光藝術鋼板、抗靜電烤漆鋼板、耐候潔淨烤漆鋼板、抗菌鋼板等。

特殊塗膜—晶紋漆

輝彩消光礦纖塗膜，適用於室外建材、鋼瓦、室內裝潢、室內隔間板、家電產品等。

Coating Film

Polyester (PE), Silicone Modified Polyester (SMP), Fluorocarbon (PVDF), Acrylic (AC), Polyurethane (PU), PVC Plastisol (it can be embossed to versatile texture) and paints can be applied to the steel strip. In addition, a high-built paint film and for special function coating, e.g. white board/green board color sheet, Rough Matt/Neo Matt polyester color sheet, anti-electrostatic color sheet, high performance clean color sheet and anti-microbial color sheet can also be produced.

Special Function Coating-- Crystallite Silky Series

Crystallite Silky Series. It is suitable for exterior building material, metal tile, interior decoration, interior partition, and household appliances.

Structure

ColorZink is made up of layers of metal, surface treatment, and coatings. Each layer plays an important role in producing the excellent quality of ColorZink.

Base Metal

Apart from hot-dip galvanized steel and Al-Zn coated steel, cold rolled steel, electro-galvanized steel, Al-coated steel, stainless steel and aluminum strip can also be coated in prepainting line.

The galvanized base steel's product name is "ColorZink" , and 5% Al-Zn coated steel's product name is "ColorFan" , and 55% Al-Zn coated steel's product name is "ColorLume", and 5% Al-Mg-Zn coated steel's product name is "ColorMax".



晶紋漆塗膜 **Patterns of Crystallite Silky Series**



● 珊瑚紅
Coral Red



● 翡翠綠
Emerald Green



● 白金銀
Platinum Silver

另有 28 種顏色可供選用。
Twenty-eight other colors have been developed for use.

烤漆鋼捲之特色

Characteristics of ColorZink, ColorFan & ColorLume

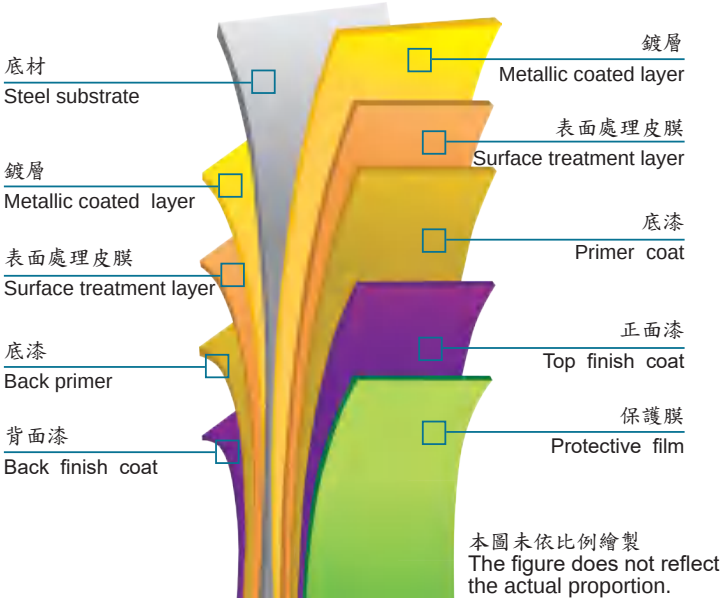
更廣泛的適用性

烤漆鋼板可使用不同的底材、多類樹脂及極富變化的色彩提供用戶更多重選擇，這些特色豐富了建築物、室內裝潢、家電用品及各種新產品設計的靈感泉源。本公司的設備更具有生產表面塗層壓花及金屬壓花等高級產品的能力，使烤漆鋼板擁有更廣的適用性。

Broad Availability

ColorZink, ColorFan, ColorMax and ColorLume are available in a wide range of colors, sizes and mechanical characteristics. The broad selection of color, finish, texture, gloss, and hardness, expands the creativity of designers for building exteriors, interior decorations, household appliances, and so on. ColorZink, ColorFan and ColorLume can be film-embossed or metal-embossed, giving the finish a fine texture.

二塗二烤的塗裝方式 2 COAT 2 BAKE SYSTEM



良好的成形性

烤漆鋼板所使用的熱浸鍍面底材，在製造過程中先經連續鍍鋅線之退火爐施以熱處理，底材之加工成形性可依用戶之需要做適當的調整以生產一般用、沖壓用、深沖用、扣鎖成形、結構用等各類產品。再者，烤漆產品所使用配方新穎之樹脂塗料，其塗膜具有優異的屈曲，即使在高速成形時亦具有良好之成形性而不會剝離。

Outstanding Formability

The substrate of ColorZink, ColorFan, ColorMax and ColorLume, a hot-dip metallic coated cold-rolled steel sheet, is heat treated in a continuous annealing furnace. It is available in drawing, extra deep drawing, and lock forming grades. The tightly controlled hot-dip process minimizes the formation of the brittle zinc-iron alloy layer, thus ensuring a firmly adhering zinc layer which does not peel during forming. The color coatings are durable and flexible. Thus, they do not peel during forming.

特高的經濟效益

烤漆鋼板的耐久性及適用性，使用戶以低廉的裝設與維護費用就可獲得更長的使用年限，與一般傳統的塗裝作業方式比較，採用燁輝／燁輝 (中國) 產品可以減少人力、工程、設備及環保方面的支出。

Excellent Cost Effectiveness

ColorZink, ColorFan, ColorMax and ColorLume are easy to use and have no need for post-painting, thus eliminating the need to invest in expensive labor, painting equipment, and pollution abatement costs. The extra durability of ColorZink, ColorFan and ColorLume against corrosion and weathering, imparts a lasting application life and noticeably reduces maintenance costs. In the long term these features produce significant savings for the end user.

優異的耐久性

烤漆鋼板採用精選的熱浸鍍面鋼板底材及配方新穎的樹脂塗料，以二塗二烤的塗裝工程塗覆在底材上。產品之耐沖擊性、耐摩擦性、耐化學藥品性、耐腐蝕性及耐候性俱優，使用壽命極長。

Superb Durability

ColorZink, ColorFan, ColorMax and ColorLume use specially selected hot-dip metallic coated steel as a substrate. The metallic coating retards oxidation of the base steel metal. The paints utilized in ColorZink, ColorFan and ColorLume are specially selected in accordance with the processing methods and the end use. The 2 coat 2 bake method of paint application provides ColorZink, ColorFan and ColorLume with extra resistance against abrasion, impact, chemical corrosion, and weathering.

燁輝鍍烤鋼品名稱一覽表

List of Yieh Phui's Coated Steel Product Names



燁輝鍍烤鋼品
Yieh Phui's Coated Steel Products and Abbreviation

- 輝澤 Phuizer
  - PhuizerCoat 鍍面鋼品
    - 非環保型 Non eco-friendly
      - PhuizerZinc (美利新)
      - PhuizerFan (鋁鋅鳳)
      - PhuizerLume (鋁鋅龍)
        1. PhuizerZero
        2. Anti-fingerprint treated (耐指紋處理鍍面鋼捲)
    - 環保型 Eco-friendly
      - PhuizerGreen
        1. PhuizerGreen (環保耐指紋)
        2. PhuizerGreen AMC (抗菌鋼捲)
        3. PhuizerGreen AMC Plus (高效抗菌鋼捲)
  - PhuizerColor 烤漆鋼品
    - 非環保型 Non eco-friendly
      - ColorZink (彩色新)
      - ColorFan (彩色鳳)
      - ColorLume (彩色龍)
        1. Phuizer SolarKing (光支彩)
        2. Crystallite Silky (晶紋漆)
        3. Printed (印刷烤漆：木紋、髮紋)
        4. 不銹鋼 PVDF 烤漆 Pre-Painted PVDF Stainless Steel
        5. Antistatic 抗靜電
        6. 3C RA 潔淨節能高耐磨耗氟碳樹脂
        7. 3C 潔淨節能氟碳樹脂
        8. 2C 節能
        9. ColorEmboss (PVC 烤漆)
        10. iClean (愛潔淨)
    - 環保型 Eco-friendly
      - ColorGreen
        1. ColorGreen AMC (抗菌環保烤漆鋼捲)
        2. ColorGreen AMC Plus (高效抗菌環保烤漆鋼捲)
        3. ColorGreen AS & AMC Plus (抗靜電高效抗菌環保烤漆鋼捲)

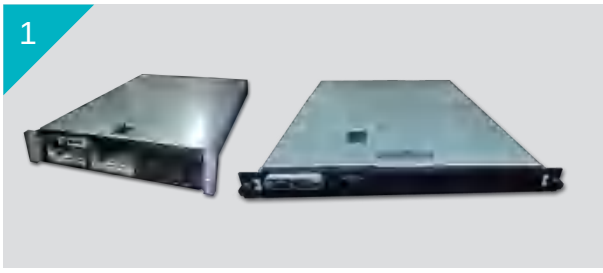
鍍面鋼捲用途與應用實績

Applications & Application References of PhuizerZinc, PhuizerFan & PhuizerLume

鍍面鋼板可提供良好的耐候性、附著性及成形性等優良的特性，適用於汽車組件、電腦外殼、隔間內骨、自動販賣機、樓承板、鷹架鋼管……等用途，並可作為烤漆鋼板之底材。

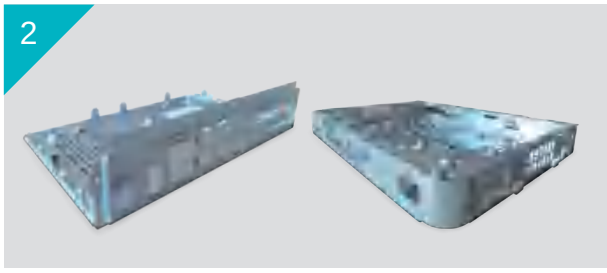
PhuizerZinc, PhuizerFan & PhuizerLume provide excellent weathering resistance, good adhesion and formability. PhuizerZinc, PhuizerFan & PhuizerLume are suitable for automotive parts, computer cases, partitions, vending machines, decks, scaffolding… and so on. Furthermore they can also be used as a base material for prepainted steel sheet.

1



雲端伺服器
Cloud Server

2



數位機上盒
Digital TV Set-Top Box

3



飛機停機堡屋頂
超高鍍層熱浸鍍鋅鋼板
Roof Decking of Aircraft Fortress
Galvanized Steel Sheet with Very Large Coating Mass

4



穀物筒倉，鍍 5% 鋁鋅鋼板
照片由加拿大 Twister Pipe 公司提供
Grain Bin, Hot-Dip 5% Al-Zn Coated Steel Sheet
Courtesy of Twister Pipe Ltd., Canada

5



車輛輪弧蓋，深加工級熱浸鍍鋅鋼板
Vehicle's Fender
Deep Forming Galvanized Steel Sheet

6



自動化禽畜養殖設施用料，熱浸鍍 5% 鋁鋅鋼板
Frame of an automatic poultry feeding system
Hot-Dip 5% Al-Zn Coated Steel Sheet



7



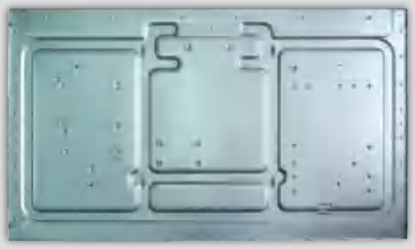
中國大陸福州高鐵站
使用燁輝 (中國) 熱浸鍍 5% 鋁鋅鋼板
China High-Speed Railway--Fuzhou Station
Hot-Dip 5% Al-Zn Coated Steel Sheet

8



空調風管，抗菌鍍鋅鋼板
Ducting
Anti-Microbial Metallic Coated Steel Sheet

9



背光模組背板
鍍 55% 鋁鋅鋼板
Back Panel of Backlight Module
Hot-Dip 55% Al-Zn Coated Steel Sheet

10



汽車電動椅馬達蓋
熱浸鍍 5% 鋁鋅鋼板
Motor Housing of Power-Adjustable Automotive Seat
Hot-Dip 5% Al-Zn Coated Steel Sheet

11



鍍鋅車斗推車
深加工級熱浸鍍鋅鋼板
Cart
Deep Forming Galvanized Steel Sheet

12



汽車喇叭
深加工級鍍 5% 鋁鋅鋼板
Motor Speaker
Deep Forming 5% Al-Zn Coated Steel Sheet

鍍面鋼捲用途與應用實績

Applications & Application References of PhuizerZinc, PhuizerFan & PhuizerLume

13



太陽光電支架
熱浸鍍 5% 鍍鋅、鋁鎂鋅鋼板
Solar Panel Bracket
Hot-Dip 5% Al-Zn / Zn-Al-Mg Coated Steel Sheet

14



高雄市義大醫院及癌治療醫院樓承板
熱浸鍍 5% 鋁鋅鋼板
FFloor Decks of E-Da Hospital & Cancer Hospital, Kaohsiung, Taiwan
Hot-Dip 5% Al-Zn Coated Steel Sheet

15



溫室棚架管，熱浸鍍 5% 鋁鋅、鋅鋁鎂鋼板
Steel Tube Shacks for Greenhouse
Hot-Dip 5% Al-Zn / Zn-Al-Mg Coated Steel Sheet

16



樓承板 (澳洲墨爾本皇家兒童醫院實照)
熱浸鍍 5% 鋁鋅鋼板
Floor Decks of the Royal Children's Hospital in Melbourne, Australia
Hot-Dip 5% Al-Zn Coated Steel Sheet

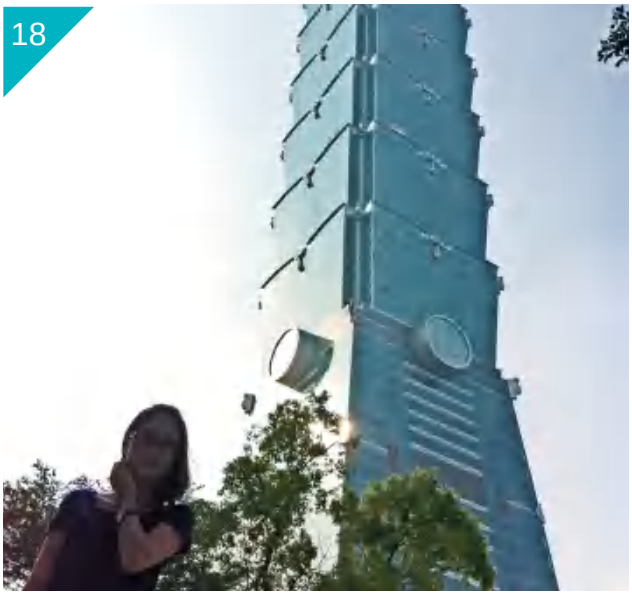
17



溫室支架管，熱浸鍍 5% 鋁鋅、鋅鋁鎂鋼板
Steel Tube Supporters for Greenhouse
Hot-Dip 5% Al-Zn / Zn-Al-Mg Coated Steel Sheet



18



樓承板及風管 (台北 101 大樓實照)
樓承板使用熱浸鍍 5% 鋁鋅鋼板，風管使用熱浸鍍鋅鋼板
Floor Decks & Ducting (Photo of Taipei 101 Building)
Floor Decks: Hot-Dip 5% Al-Zn Coated Steel Sheet
Ducting: Hot-Dip Galvanized Steel Sheet

19



高雄展覽館 (前稱：高雄世界貿易展覽會議中心)
樓承板，熱浸鍍鋅鋼板
經銷 / 佳德建材
Floor Decks of Kaohsiung Exhibition Center, Kaohsiung, Taiwan
Hot-Dip Galvanized Steel Sheet

20

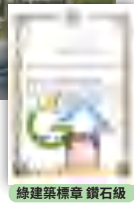


樓承板，高雄市義享天地 (精品購物廣場、觀光飯店等)
熱浸鍍 5% 鋁鋅鋼板
Floor Decks of E Sky Land (Boutique Shopping Mall, Hotels, etc.), Kaohsiung
Hot-Dip 5% Al-Zn Coated Steel Sheet

21



台南成功大學孫運璿綠建築研究大樓風管 *1 *2
抗菌環保鋼板
The Y. S. Sun Green Building Research Center, Tainan, Taiwan
Anti-Microbial Metallic Coated Steel Sheet for Air Ducting



*1 台灣內政部頒發之「鑽石級」最優等級綠建築標章
Diamond level, the highest level of green building certification mark EEWH, from Ministry of Interior, Taiwan
*2 此研究大樓更獲得美國綠建築協會 LEED 最高「白金級」綠建築標章。
The center is also awarded the top certification mark LEED by the U.S. Green Building Council.

烤漆鋼捲用途與應用實績

Applications & Application References of ColorZink, ColorFan & ColorLume

烤漆鋼板提供各種不同的色彩，適用於家電業之產品外殼，裝潢業之建材：屋頂、隔間、大樓面板、廠房、電梯面板……用途，更可生產 PVC 壓花或貼皮、白板、綠板、消光藝術鋼板、抗靜電烤漆鋼板、耐候潔淨烤漆鋼板、抗菌鋼板等之高級烤漆鋼捲。

ColorZink, ColorFan & ColorLume provide a wide variety of color suitable for electrical appliances, roofing, partitions, panels, factory buildings, elevator panels, and so on. Yieh Phui and Yieh Phui (China) also produce higher end products incorporating PVC embossing and lamination. Other products include white board/green board color sheet, Rough Matt/Neo Matt polyester color sheet, anti-electrostatic color sheet, high performance clean color sheet, anti-microbial color sheet, etc.

1



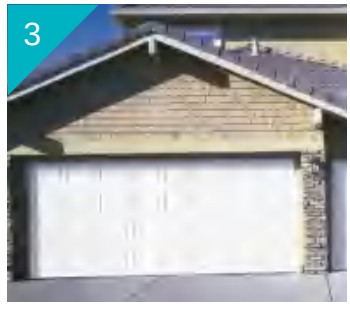
高雄科學園區 (路竹) 群創光電八廠，建築外牆
External Walls of Innolux Display Corp. LCD Fab., Kaohsiung Science Park, Luzhu, Taiwan

2



隔間面板
Partition

3



車庫門板
Garage Door

4



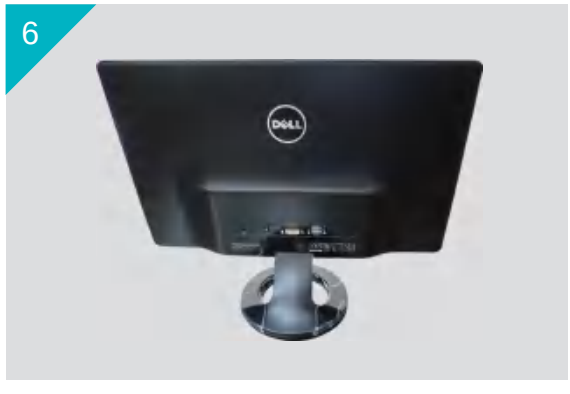
門板
Entry Door

5



洗衣機外殼
Washing Machine Case

6



液晶顯示器後蓋
Rear Cover of LCD Monitor



7



雲林縣台塑石化工業輕油裂解廠廠房
高膜厚 PVDF 烤漆鋼板
Naphtha Cracking Plant, Formosa Petrochemical Corporation, Yunlin, Taiwan
High Build PVDF Pre-Painted Steel Sheet

8



高雄市義大醫院空中走廊屋頂
PVDF 烤漆鋼板
Roofing of Sky Corridor, E-Da Hospital, Kaohsiung, Taiwan
Paint Type: PVDF

9



高雄市義大醫院國際微創手術訓練中心
室內隔間牆板，抗菌烤漆鋼板
International Minimally Invasive Surgery Training Center, E-Da Hospital, Kaohsiung, Taiwan
Partition, Anti-Microbial Pre-Painted Galvanized Steel Sheet

10



台北捷運土城機廠屋頂，PVDF 烤漆鋼板
Roofing of Tucheng Depot of Taipei Rapid Transit Corp., Taiwan
Paint Type: PVDF

11



台灣高鐵高雄燕巢總機廠屋頂 / 側牆，PVDF 烤漆鋼板
Roofing/Siding of Taiwan High Speed Rail--Yenchao Main Workshop, Kaohsiung, Taiwan
Paint Type: PVDF

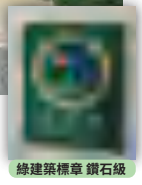
烤漆鋼捲用途與應用實績

Applications & Application References of ColorZink, ColorFan & ColorLume

12



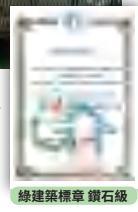
高雄市前鎮區紅毛港小學屋頂，PVDF 烤漆鋼板 *1
經銷 / 劦茂金屬（股）公司
承造 / 將達工程有限公司
Roofing of Kaohsiung Hongmaogang Primary School, Kaohsiung, Taiwan
Paint Type: PVDF



13



高雄市那瑪夏區民權國民小學屋頂 *1
3C PVDF 潔冷烤漆鋼板
經銷 / 劦茂金屬（股）公司
承造 / 長增股份有限公司
Roofing of Kaohsiung Namasia Mincyuan Elementary School, Kaohsiung, Taiwan
Paint Type: PVDF Clean ColorCool



14



台南立峰井實業邊牆，晶紋漆烤漆鋼板
經銷 / 劦茂金屬（股）公司
Siding of Lih Feng Jiing Enterprise Co., Ltd., Tainan, Taiwan
Crystallite Silky Pre-Painted Steel Sheet

15



高雄科學園區誠泰工業科技（股）公司邊牆，晶紋漆烤漆鋼板
經銷 / 劦茂金屬（股）公司
Siding of Cherng Tay Technology Co., Ltd., Kaohsiung Science Park, Taiwan
Crystallite Silky Pre-Painted Steel Sheet

*1 台灣內政部頒發之「鑽石級」最優等級綠建築標章
Diamond level, the highest level of green building certification mark EEWH, from Ministry of Interior, Taiwan



16



澎湖縣立游泳館屋頂 / 側牆，PVDF 烤漆鋼板
Roofing/Siding of Penghu County Swimming Pool, Penghu, Taiwan
Paint Type: PVDF

17



台南和鑫光電 (股) 公司 -- 南科廠屋頂 / 外牆，PVDF 烤漆鋼板
經銷 / 劦茂金屬 (股) 公司，承造 / 圓加有限公司
Roofing/Siding of HannsTouch Solution Incorporated--Tainan Feb 2, Tainan, Taiwan
Paint Type: PVDF

18



高雄科學園區東台精機 (股) 公司室外三明治板
潔淨節能 (3C) 高耐磨耗 (RA) 及高耐磨耗 (RA) PVDF 烤漆鋼板
Sandwich Panels for Outdoor Use at Tongtai Machine & Tool Co., Ltd., Kaohsiung Science Park, Taiwan
Paint Type: RA PVDF & 3C-RA PVDF

19



台灣清華大學校友體育館屋頂 / 側牆，PVDF 烤漆鋼板
經銷 / 劦茂金屬 (股) 公司
承造 / 春野工程有限公司
Roofing/Siding of Alumni Gym, National Tsing Hua University, Hsinchu, Taiwan
Paint Type: PVDF

20



高雄市東麗尖端薄膜廠房，2C 潔能烤漆鋼板
經銷 / 劦茂金屬 (股) 公司
承造 / 萬里鋼品 (股) 公司
Toray Advanced Film Kaohsiung Co., Ltd., Kaohsiung, Taiwan
Paint Type: SMP Clean ColorCool

烤漆鋼捲用途與應用實績

Applications & Application References of ColorZink, ColorFan & ColorLume

21



台南榮鋼材料科技精煉廠屋頂 / 外牆，3C PVDF 潔冷烤漆鋼板
Roofing/Siding of Gloria Material Technology Corp., Tainan, Taiwan
Paint Type: PVDF Clean ColorCool

22



雲林聯達材料 (股) 公司屋頂 / 外牆，PE 烤漆鋼板
Roofing/Siding of Formosa Alloy Material Co., Ltd., Yunlin, Taiwan
Paint Type: PE

23



桃園縣東和鋼鐵企業 (股) 公司屋頂 / 外牆，PVDF 烤漆鋼板
Roofing/Siding of Tung Ho Steel Enterprise Corp., Taoyuan, Taiwan
Paint Type: PVDF

24



苗栗縣裕隆汽車廠，PVDF 烤漆鋼板
Plant Building of Yulon Motors, Miaoli, Taiwan
Paint Type: PVDF

25



高雄市光陽工業 (股) 公司屋頂，SMP 烤漆鋼板
Roofing of Kwang Yang Motor Co., Ltd., Kaohsiung, Taiwan
Paint Type: SMP

26



屏東農業生物科技園區側牆，PVDF 鋼板
Siding of Pingtung Agricultural Biotechnology Park, Taiwan
Paint Type: PVDF



27



宜蘭市果菜批發市場辦公室屋頂
3C PVDF 潔冷烤漆鋼板
經銷 / 劦茂金屬 (股) 公司
承造 / 唐采邑實業有限公司
Office Roofing of Yilan City Fruit and Vegetable Wholesale Market, Yilan, Taiwan
Paint Type: PVDF Clean ColorCool

28



日月光中壢廠房抗靜電無塵室，抗靜電烤漆鋼板
Clean Room of Advanced Semiconductor Engineering Inc., Jungli, Taiwan
Anti-Electrostatic Polyester Pre-Painted Steel Sheet

29



美濃原鄉緣民俗村屋頂鋼瓦
PVDF 烤漆鋼板
Metal Tile of Meinung Folk Village, Kaohsiung, Taiwan
Paint Type: PVDF

30



基督教台南聖教會屋頂
PVDF 烤漆鋼板
Roofing of Tainan Holiness Church, Tainan, Taiwan
Paint Type: PVDF

烤漆鋼捲用途與應用實績

Applications & Application References of ColorZink, ColorFan & ColorLume

31



台灣鐵路管理局台中車站屋頂，PVDF 烤漆鋼板
Roofing of Taichung Train Station of Taiwan Railways Administration
Paint Type: PVDF

32



台灣鐵路管理局斗六車站屋頂 / 側牆，PVDF 烤漆鋼板
Roofing/Siding of Douliou Station of Taiwan Railways Administration, Yunlin, Taiwan
Paint Type: PVDF

33



屏東縣潮州台鐵客車及機車維修廠屋頂 / 側牆，PVDF 烤漆鋼板
Roofing/Siding of Taiwan Railways Administration Chaozhou Coach Yard, Pingtung, Taiwan
Paint Type: PVDF

34



高雄港 122 號碼頭第三棟物流倉庫屋頂 / 側牆，PVDF 烤漆鋼板
經銷 / 士興集團
Roofing/Siding of the 3rd logistics warehouse at Dock No. 122, Port of Kaohsiung, Taiwan
Paint Type: PVDF

35



桃園長榮航太(股)公司第三飛機維修棚廠屋頂/側牆，PVDF 烤漆鋼板
Roofing/Siding of the 3rd Hangar of Evergreen Aviation Technologies Corp., Taoyuan, Taiwan
Paint Type: PVDF



36

台南科學園區聯華電子 (股) 公司外牆，潔淨節能 (3C) 高耐磨耗 (RA) PVDF 烤漆鋼板
經銷 / 劦茂金屬 (股) 公司
External Walls of United Microelectronics Corporation (UMC), Tainan Science Park, Taiwan
Paint Type: 3C-RA PVDF



37

桃園 KWE 近鐵運通外牆—桃園航空貨運園區，RA PVDF 烤漆鋼板
經銷 / 劦茂金屬 (股) 公司
Siding of Kintetsu World Express at Taoyuan International Airport, Taoyuan, Taiwan
Paint Type: RA PVDF



38

高雄科學園區熒茂光學 (股) 公司室外三明治板
晶紋漆烤漆鋼板，經銷 / 劦茂金屬 (股) 公司
Sandwich Panels for Outdoor Use at Mildex Optical Inc., Kaohsiung Science Park, Taiwan
Crystallite Silky Pre-Painted Steel Sheet



39

新竹縣興隆國民小學屋頂，PVDF 烤漆鋼板
經銷 / 士興集團
Roofing of Hsing Lung Primary School, Hsinchu County, Taiwan
Paint Type: PVDF

燁輝 (中國) 烤漆鋼捲用途與應用實績

Applications & Application References of ColorZink, ColorFan & ColorLume of Yieh Phui (China)

40



中國大陸瀋陽桃仙機場
使用燁輝 (中國) PVDF 烤漆鋼板
Sheyang Taoxian International Airport, China
Paint Type: PVDF

41



菲尼克斯電氣中國公司 (南京)
使用燁輝 (中國) PVDF 烤漆鋼板
承造 / 士興鋼結構有限公司
Phoenix Contact (China) Co., Ltd., Nanjing, China
Paint Type: PVDF

42



北京國藥物流有限責任公司
使用燁輝 (中國) 烤漆鋼板
NPLC, China
Pre-Painted Metallic Coated Sheet

43



中國五冶 (成都) 建築科技產業園
使用燁輝 (中國) 晶紋漆鋼板
Construction Technology Industrial Park of China MCC5 Group (Chengdu, China)
Crystallite Silky Prepainted Steel Sheet

44



廣東耀東華肇慶生產基地
使用燁輝 (中國) 晶紋漆鋼板
Yaodonghua Zhaoqing Production Base in Guangdong
Crystallite Silky Prepainted Steel Sheet

45



河北誠仁堂醫藥連鎖有限公司
使用燁輝 (中國) 晶紋漆鋼板
Chengrentang Pharmaceutical Chain in Hebei
Crystallite Silky Prepainted Steel Sheet

太陽光電系統案場工程實績

Application References of Solar Photovoltaic System



1



桃園航空城 (屋頂型)，使用燁輝光支彩
Taoyuan Aerotropolis (Rooftop type)
Phuizer SolarKing

2



彰化二林 (大排，地面型)，使用熱浸鍍 5% 鋁鎂鋅鋼板
Erlin Township, Changhua County (Ditch, Ground type)
Hot-Dip 5% Al-Mg-Zn Coated Steel Sheet

3



彰化田中 (大排，地面型)，使用熱浸鍍 5% 鋁鎂鋅鋼板
Tianzhong Township, Changhua County (Ditch, Ground type)
Hot-Dip 5% Al-Mg-Zn Coated Steel Sheet

4



嘉義義竹鄉 (漁電共生型)，使用熱浸鍍 5% 鋁鎂鋅鋼板 (後噴塗漆)
Yizhu Township, Chiayi County (Fishery and Electricity Symbiosis)
Hot-Dip 5% Al-Mg-Zn Coated Steel Sheet (Post-painting)

5



台南七股區 (地面型)，使用熱浸鍍 5% 鋁鎂鋅鋼板
Qigu Dist., Tainan City (Ground type)
Hot-Dip 5% Al-Mg-Zn Coated Steel Sheet

6



屏東佳冬鄉 (地面型)，使用燁輝光支彩
Jiadong Township, Pingtung County (Ground type)
Phuizer SolarKing

燁輝與燁輝（中國）之海內外認證

Certificates of Yieh Phui & Yieh Phui (China)

燁輝企業 全球同時獲得六項國際認證及CNS 認證的鋼鐵公司

YIEH PHUI--Own the six certificates at the same time and CNS 12681/ISO 9001:2008 in the world.



ISO 50001
能源管理系統證書

ISO 14001
Certificate
環境管理系統證書

ISO 9001 Certificate
品質管理認證

CNS 12681/ISO 9001
台灣經濟部標準檢驗局
正字標記證書

JIS MARK Certificate
JIS MARK 證書

HSPM IECQ QC
080000 Certificate
有害物質流程管理證書

ISO 45001 and
TOSHMS Certificate
職業安全衛生管理
系統證書

燁輝(中國) 中國大陸地區同時獲得七項國際認證的鋼鐵公司

YIEH PHUI(CHINA)--Own the seven certificates at the same time in Mainland China.



ISO 50001
Certificate
能源管理系統證書

ISO 9001 Certificate
品質管理認證

ISO 14001 Certificate
環境管理系統證書

IATF 16949 Certificate
汽車品質管理認證

JIS MARK Certificate
JIS MARK 證書

HSPM IECQ QC
080000 Certificate
有害物質流程管理證書

ISO 45001
Certificate
職業安全衛生管理系統
證書

品質保證

Quality Assurance



燁輝為確保所產製之鋼捲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。



● 感應耦和電漿放射光譜儀
Inductively Coupled Plasma Optical Emission Spectrometer

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。且於 2009 年 8 月取得新制鍍烤鋼捲「JIS MARK 表示制度」之認證。1999 年 11 月取得 ISO 9002 品質管理系統驗證通過 (現已改為 ISO 9001)，並於 2007 年 6 月取得 HSPM IECQ QC 080000 有害物質製程管理認證，是全球首家取得符合歐盟 RoHS 指令管理之鋼鐵公司。另於 2009 年 2 月分別取得新加坡 BC1 之 BC 1 工廠生產管理認證，及 2009 年 4 月取得印尼國家標準 SNI 鍍面產品認證，2010 年 10 月再取得馬來西亞標準 (MS) 之鍍烤鋼捲驗證，2011 年 6 月及 2012 年 3 月分別取得中華民國標準檢驗局之熱浸鍍鋅、熱浸鍍 5% 鋁鋅合金、熱浸鍍 55% 鋁鋅合金、烤漆熱浸鍍鋅、烤漆熱浸鍍 5% 鋁鋅合金、及烤漆熱浸鍍 55% 鋁鋅合金鋼片及鋼捲之 CNS 正字標記。2014 年 12 月抗菌環保鍍面鋼板通過經濟部工業局奈米標章產品驗證。



● TAF 財團法人全國認證基金會認可證書—燁輝
TAF Certificate - Yieh Phui



● CNAS 中國合格實驗室認可證書—燁輝 (中國)
CNAS Laboratory Accreditation Certificate - Yieh Phui (China)

另技術部所轄之檢測試驗室於 2015 年 9 月通過財團法人全國認證基金會 (Taiwan Accreditation Foundation, TAF) 認證，並符合 ISO/IEC 17025 檢驗實驗室認證。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。

另燁輝 (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，於 2007 年 1 月取得 ISO 9001 品質管理系統驗證通過，並於 2008 年 10 月取得 HSPM IECQ QC 080000 有害物質流程管理認證，是全球第二家取得符合歐盟 RoHS 指令管理之鋼鐵公司。另於 2009 年 9 月取得印尼國家標準 SNI 鍍烤鋼捲認證，及於 2010 年 9 月取得新加坡 BC 1 工廠生產管理及產品認證，2011 年 6 月再取得馬來西亞國家標準 MS 產品驗證，亦於 2015 年 3 月取得 ISO/TS 16949 品質管制體系汽車行業的特殊要求認證，故在品質方面已達到世界一流水準。此外，燁輝 (中國) 秉承永續發展理念，對產品及生產製程不斷進行改進，至 2022 年已獲得 41 項實用新型專利。

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 equipment and laboratory facilities for the analysis and improvement of the production processes. The Technology Division provides pre-sales and after-sales services for customers as a step in reaching the goals of its QA program and setting objectives for its 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 the new JIS MARK Certificate for coated steel in the shortest time in August 2009. Yieh Phui, moreover, was also registered by ISO 9002 Quality System in November 1999 (replaced by ISO 9001). Yieh Phui has obtained HSPM IECQ QC 080000 Certificate in June 2007, becoming the world's first steel mill to obtain the certificate applicable to the EU RoHS Directive for the management system of coated steel. Yieh Phui has obtained the factory production control certificate requirements of Singapore BC1, and Indonesia Certificate SNI for coated steel in April 2009. In October 2012, Yieh Phui acquired Malaysian MS for coated steel. Besides, In June 2011 and March 2012, the company received CNS 12681/ISO 9001 for hot-dip galvanized steel coils, hot-dip 5% Al-Zn coated steel coils, hot-dip 55% Al-Zn coated steel coils, prepainted hot-dip galvanized steel coils, prepainted hot-dip 5% Al-Zn coated steel coils, and prepainted hot-dip 55% Al-Zn coated steel coils from Bureau of Standards, Metrology & Inspection (BSMI), MOEA, R.O.C. Yieh Phui Anti-Microbial Metallic Coated Steel Sheets passed the nanoMark certification and acquired the certificate from Industrial Development Bureau, MOEA, in Dec. 2014.

The Testing and Measurement Laboratory of Technology Division applied as accredited laboratory and has been recognized by Taiwan Accreditation Foundation (TAF) in Sep. 2015. The lab also complies with ISO/IEC 17025. This proves Yieh Phui's quality products and advanced process systems.

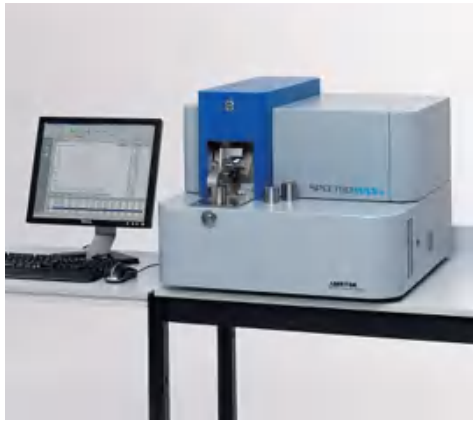
The quality assurance facilities of Yieh Phui (China) are based on Yieh Phui's technology experiences, the progressive

品質保證
Quality Assurance

testing equipment, and quality management system. Yieh Phui (China) was also registered by ISO 9001 quality system in January 2007 and HSPM IECQ QC 080000 in October 2008, becoming the world's second steel mill to obtain the certificate applicable to the EU RoHS Directive for the management system of coated steel. Yieh Phui (China) also received Indonesia SNI marking certificates in September 2009. In Sep. 2010 and Jun. 2011, it also acquired Singapore BC1:2008 certificate and Malaysia MS Product Certification Licence for coated steel respectively. In March 2015, it acquired ISO/TS16949 quality management certification which applies to automotive-related products and service. The quality assurance of Yieh Phui (China) has achieved world level. Apart from that, Yieh Phui (China) improves its products and processes without interruption for sustainable development. It has received 41 practical utility model patents in 2022.



色彩分析儀
Color Spectrometer



火花放電分光儀
Spark Optical Emission Spectrometer



潤濕試驗機
Humidity Tester



CASS 試驗機
Copper Accelerated Acetic Acid Salt Spray Tester



拉伸試驗機
Tensile Testing Machine



紫外線加速耐候試驗機
QUV Accelerated Weathering Tester

NON-CONFIDENTIAL

鍍面鋼捲規格

Specifications of PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume



燁輝生產尺寸規範
Yieh Phui range of product dimensions

鍍鋅鋼捲 Hot-dip Galvanized Steel Sheets, PhuizerZinc

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.30	1.50	700	1534
	一般用 Commercial Steel	0.19	1.80	700	1538
	結構級 Structural Steel	0.19	2.00	700	1538
Hot-rolled Base	深沖級 Deep Drawing Steel	1.20	4.60	670	1300
	一般用 Commercial Steel				
	結構級 Structural Steel				

鍍 5% 鋁鋅與 5% 鋁鎂鋅鋼捲 Hot-dip 5%Al-Zn /5%Al-Mg-Zn Coated Steel Sheets, PhuizerFan & PhuizerMax

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.30	1.10	700	1220
	一般用 Commercial Steel	0.20	1.80	700	1280
	結構級 Structural Steel	0.20	2.00	700	1280
Hot-rolled Base	一般用 Commercial Steel	1.30	4.50	670	1280 (修邊 trimmed) 1260 (不修邊 untrimmed)
	結構級 Structural Steel				

鍍 55% 鋁鋅鋼捲 Hot-dip 55%Al-Zn Coated Steel Sheets, PhuizerLume

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.30	1.50	700	1534
	一般用 Commercial Steel	0.16	2.00	700	1538
	結構級 Structural Steel	0.20	2.00	700	1538

燁輝 (中國) 生產尺寸規範
Yieh Phui (China) range of product dimensions

鍍鋅鋼捲 Hot-dip Galvanized Steel Sheets, PhuizerZinc

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.25	2.00	680	1600
	一般用 Commercial Steel	0.17	3.00	670	1650
	結構級 Structural Steel	0.23	3.00	700	1300
Hot-rolled Base	深沖級 Deep Drawing Steel	1.50	3.00	700	1300
	一般用 Commercial Steel				
	結構級 Structural Steel				

鍍 5% 鋁鎂鋅鋼捲 Hot-dip 5%Al-Mg-Zn Coated Steel Sheets, PhuizerMax

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.25	2.20	700	1550
	一般用 Commercial Steel	0.23	3.00	700	1550
	結構級 Structural Steel	0.23	3.00	700	1550

鍍 55% 鋁鋅鎂鋼捲 Hot-dip 55%Al-Mg-Zn Coated Steel Sheets, PhuizerGLAM

底材類別 Base Type	材質等級 Grade	厚度範圍 (mm) Thickness 起 From	厚度範圍 (mm) Thickness 迄 To	寬度範圍 (mm) Width 起 From	寬度範圍 (mm) Width 迄 To
Cold-rolled Base	深沖級 Deep Drawing Steel	0.30	1.20	700	1285
	一般用 Commercial Steel	0.17	2.00	700	1300
	結構級 Structural Steel	0.22	2.00	700	1300

※ 表列為最大產製尺寸範圍，詳細可接單尺寸請洽業務單位
The tables above show the widest range of product dimensions. For detailed acceptable order range, please contact YP sales division.

鍍面鋼捲規格

Specifications of PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume

可生產製品規範表 Product Specifications

品名 Product Name		熱浸鍍鋅鋼捲 (美利新) Hot-dip galvanized steel coil (PhuizerZinc)						
規格 Specifications		CNS 1244 2013		JIS G 3302 2019		ASTM A653M 2017	AS1397 2011	EN 10346 2015
		熱軋底材 Hot-rolled Base: SGHC SGHD SGH 340 400 440 490 540	冷軋底材 Cold-rolled Base: SGCC SGCD 1~3 SGC 340 400 440 490 570	熱軋底材 Hot-rolled Base: SGHC SGHD SGH 340 400 440 490 540	冷軋底材 Cold-rolled Base: SGCC SGCD 1~3 SGC 340 400 440 490 570	DS DDS CS TYPE A, B, C FS TYPE A, B SS GRADE 33(230) 37(255) 40(275) 50(340)CLASS 1~3 80(550)CLASS 1~3	G1~G3 G250 300 350 400 450 550	DX51-52-53D S220GD (250 280 320 350 550)
底材厚度 (mm) Base Steel Thickness (mm)	燁輝 Yieh Phui	1.2~4.60	SGCD1~3: 0.27~2.0mm SGCC/SGC: 0.19~2.0mm	1.2~4.60	SGCD1~3: 0.27~2.0mm SGCC/SGC: 0.19~2.0mm	DS/DDS: 0.27~2.0mm CS/FS: 0.19~4.50mm SS GRADE 33~80: 0.19~4.50mm	G1: 0.19~4.50mm G2&G3: 0.27~2.0mm G250~550GD: 0.19~4.6mm	DX51D: 0.19~4.50mm DX52~53D: 0.27~2.0mm S220~550GD: 0.19~4.6mm
	燁輝 Yieh Phui (China)	--	--	--	SGCC, SGC340: 0.18~3.0mm; SGCD1~3: 0.25~2.0mm; SGC400, 440: 0.229~3.0mm; SGC490: 1.8~3.0mm; SGC570: 0.229~2.2mm	CS TYPE A, B, C, Grade 33, 37: 0.18~3.0mm; FS TYPE A, B: 0.295~2.0mm; DDS: 0.25~2.0mm; Grade 40, 50: 0.229~3.0mm; Grade 55(380): 0.35~3.0mm; Grade 60(410): 0.47~1.6mm; Grade 65(450): 0.6~3.0mm; Grade 80: 0.229~2.2mm	G1, G250: 0.18~2.02mm; G300: 0.229~2.3mm; G350: 0.229~3.0mm; G450: 0.6~3.0mm; G500: 1.1~2.5mm; G550: 0.229~2.2mm	DX51D, S220GD, S250GD: 0.18~2.02mm; DX52D: 0.295~2.0mm; DX53D, 54D: 0.25~2.0mm; S280GD, S350GD: 0.229~3.0mm; S320GD: 0.229~2.3mm; S550GD: 0.229~2.2mm
鍍層量 Coating Mass	一般鋅花 (註:厚度0.60mm以上) Regular Spangle (Note: thickness above 0.60mm)	Z08 Z09 Z10 Z12 Z14 Z18 Z20 Z22 Z25 Z27 Z30 Z35 Z37 Z45 Z50 Z55 Z60		Z08 Z10 Z12 Z14 Z18 Z20 Z22 Z25 Z27 Z35 Z37 Z45 Z60		Z90 Z120 Z180 Z275 Z305 Z350 Z450 Z500 Z550 Z600	Z100 Z200 Z275 Z350 Z450 Z600	Z100 Z140 Z200 Z225 Z275 Z350 Z450 Z600
	微細鋅花 Minimized (Zero) Spangle							
表面精整 Surface Finish		一般鋅花、微細 (無) 鋅花、超平滑表面 Regular Spangle, Minimized (Zero) Spangle, Extra-Smooth						
表面處理 Surface Treatment		鉻酸、塗油、有機樹脂 (耐指紋塗膜) 或環保有機樹脂 (環保耐指紋塗膜) 處理 Chromating, Oiled, Resin Coated (Anti-Fingerprint), or Green Treatment (Environmentally Friendly Anti-Fingerprint)						
備註 Remarks		1. 厚度、寬度、平坦度……等之公差容許範圍，依各製品規範之要求。 2. 對各種表面精整厚度 2.0mm 以下，可再實施調質處理。 3. 客戶訂購厚度未滿 1.6mm 之 JIS G 3302 HGI 製品，其規格要求比照厚度 1.6mm JIS G3302 HGI 製品之規定。 4. 鋼捲內徑為 508 或 610mm；外徑之最大容許值為 2000mm。 5. 不在上述範圍之產品，如尺寸、鍍層、規格等，請以個案詢問專案開發方式進行。經客我協商後，燁輝亦可提供國際規範以外之鍍層量。 6. 表列鍍層量 Z08、Z09、Z90 僅適用冷軋底材 GI 產品。 1. Tolerance for thickness, width, flatness and so on conforms to individual product specification. 2. All products with thickness 2.0mm and under can be skinpassed. 3. The specification for thicknesses under 1.6mm for hot-rolled base metal according to JIS G 3302 will be the same as for thicknesses 1.6mm. 4. Coil inside diameters can be either 508mm or 610mm. Maximum coil outside diameter is 2000mm. 5. Please make inquires to our sales division for products with special specifications. Coating mass beyond the specifications above can be provided by YP upon mutual agreement between customer and us. 6. Coating mass Z08, Z09 and Z90 only apply for cold-rolled base metal.						



燁輝鋁鋅鳳 (GF) 與鋁鎂鳳 (GM) 鋼捲規格與尺寸 YP PhuizerFan & PhuizerMax Specifications

品名 Product Name	規格 Specifications		底材厚度 Base Steel Thickness (mm)	鍍層量 Coating Mass	
鋁鋅鳳、鋁鎂鳳鋼捲 PhuizerFan & PhuizerMax	CNS 15236 (2013)	SZACC	0.20 – 1.5	鋁鋅鳳 PhuizerFan	Y08 Y10 Y12 Y14 Y18 Y20 Y22 Y25 Y27 Y30 Y35
		SZACD1	0.3 – 1.1		
		SZAC340 SZAC400 SZAC440 SZAC490	0.3 – 1.25		
		SZAHC SZAH340 SZAJ400 SZAJ440 SZAH490	1.3 – 4.5		
		SZAC570	0.75 – 2.0		
	JIS G 3317 (2019)	SZACC	0.2 – 1.5		Y08 Y10 Y12 Y14 Y18 Y20 Y22 Y25 Y27 Y30 Y35
		SZACD1	0.3 – 1.1		
		SZAC340 SZAC400 SZAC440 SZAC490	0.3 – 1.25		
		SZAHC SZAH340 SZAJ400 SZAJ440 SZAH490	1.3 – 4.5		
		SZAC570	0.75 – 2.0		
	ASTM A/875A 875M (2013)	Commercial Steel Type A B C	0.2 – 4.5		ZGF 90 ZGF135 ZGF180 ZGF225 ZGF275 ZGF350
		Forming Steel Type A B	0.2 – 1.5		
		DDS	0.3 – 1.1		
		Structural Steel Grade 230 255 275 340	0.3 – 4.50		
		Structural Steel Grade 550	0.75 – 2.0		
	AS 1397 (2021)	G1	0.2 – 4.5		ZA 90 ZA135 ZA180 ZA225 ZA275 ZA350
		G2	0.2 – 1.5		
		G3	0.3 – 1.1		
		G250 G300 G350	0.2 – 4.5		
		G450	0.6 – 1.75		
		G500	1.0 – 1.75		
		G550	0.75 – 2.0		
	EN 10346 (2015)	DX51D	0.20 – 4.5	鋁鋅鳳 PhuizerFan	ZA095 ZA130 ZA185 ZA200 ZA255 ZA300
		DX52D	0.20 – 1.5		
		DX53D	0.3 – 1.1		
		S220GD S250GD S280GD S320GD S350GD	0.30 – 4.5	鋁鎂鳳 PhuizerMax	ZM120 ZM130 ZM140 ZM150 ZM160 ZM175 ZM190 ZM200 ZM250 ZM300 ZM310 ZM350
		S420GD S450GD	1.55 – 4.5		
		S550GD	0.75 – 2.0		
表面精整 Surface Finish	一般鍍 5% 鋁鋅鋅花、微細鋅花 [1] Regular Spangle, Minimized Spangle[1]				
表面處理 Surface Treatment	鉻酸或塗油或有機樹脂 (耐指紋塗膜) 處理 Chromating Treatment, Oiled or Resin Coated (anti-fingerprint)				
備註 Remarks	1. 鋅花大小直徑 3mm 以上為一般鋁鋅鳳、鋁鎂鳳鋅花，3mm 以下為微細鋅花。 2. 厚度、寬度、平坦度……等之公差容許範圍，依各製品規範之要求。 3. 對各種表面精整厚度 2.0mm 以下，可再實施調質處理。 4. 客戶訂購厚度未滿 1.6mm 之 JIS G 3323 HGI 製品，其規格要求比照厚度 1.6mm JIS G 3323 HGI 製品之規定。 5. 鋼捲內徑為 508 或 610mm；外徑之最大容許值為 2000mm。 6. 不在上述範圍之產品，如尺寸、鍍層、規格等，請以個案詢問專案開發方式進行。 1. Spangle diameter above 3mm is regular spangle. Under 3mm is minimized spangle. 2. Tolerance for thickness, width, flatness and so on conforms to individual product specification. 3. All products with thickness 2.0mm and under can be skinpassed. 4. The specification for thicknesses under 1.6mm for hot-rolled base metal according to JIS G 3323 will be the same as for thicknesses 1.6mm and above. 5. Coil inside diameters can be either 508mm or 610mm. Maximum coil outside diameter is 2000mm. 6. Please make inquires to our Sales & Marketing Division for products with special specifications.				

鍍面鋼捲規格

Specifications of PhuizerZinc, PhuizerFan, PhuizerMax & PhuizerLume

燁輝 (中國) 鋁鎂鳳 (GM) 鋼捲規格與尺寸 YPC PhuizerMax Specifications

品名 Product Name	規格 Specifications		底材厚度 Base Steel Thickness(mm)	鍍層量 Coating Mass
鋁鎂鳳 (熱浸鍍 5% 鋁鎂鋅) 鋼捲 PhuizerMax (5%Al-Mg-Zn Coated Steel Coil)	JIS G 3323 (2019)	SGMHC SGMH 340 400 400Y 440 440Y 490	1.60 - 2.00	K08 K10 K12 K14 K18 K20 K22 K25 K27 K35
		SGMC 570	0.20 - 2.00	
		SGMC 400 440 440Y	0.35 - 2.00	
		SGMCC SGMC 340 400Y	0.25 - 2.20	
		SGMCD1	0.40 - 2.20	
	ASTM A1046M (2019)	Commercial Steel Type A B C	0.25 - 2.20	ZMM90 ZMM120 ZMM150 ZMM180 ZMM210 ZMM220 ZMM275 ZMM300 ZMM350
		Forming Steel Type A B	0.40 - 2.20	
		DDS	0.40 - 2.20	
		Structural Steel Grade 230 255	0.25 - 2.20	
		Structural Steel Grade 275 340 (Class 1&4) 380	0.35 - 2.00	
		Structural Steel Grade 410	0.55 - 1.60	
		Structural Steel Grade 550	0.20 - 2.00	
	AS 1397 (2021)	G2 G3	0.40 - 2.20	ZM90 ZM120 ZM150 ZM180 ZM220 ZM275 ZM350
		G1 G250	0.25 - 2.20	
		G300 G350 G450 G500 G550	0.35 - 2.00	
	EN 10346 (2015)	DX51D S220GD S250GD	0.25 - 2.20	ZM80 ZM90 ZM100 ZM120 ZM130 ZM140 ZM150 ZM160 ZM175 ZM190 ZM200 ZM250 ZM300 ZM310 ZM350
		DX52D DX53D	0.40 - 2.20	
		S280GD S320GD S350GD	0.35 - 2.00	
		S550GD	0.20 - 2.00	
表面精整 Surface Finish	微細鋅花[1] Minimized Spangle[1]			
表面處理 Surface Treatment	鉻酸或塗油或有機樹脂 (耐指紋塗膜) 處理 Chromating Treatment, Oiled or Resin Coated (anti-fingerprint)			

備註 Remarks

1. 鋅花大小 3mm 以下為微細鋅花。
2. 厚度、寬度、平坦度……等之公差容許範圍，依各製品規範之要求。
3. 對各種表面精整厚度 2.0mm 以下，可再實施調質處理。
4. 客戶訂購厚度未滿 1.6mm 之 JIS G 3323 HGI 製品，其規格要求比照厚度 1.6mm JIS G 3323 HGI 製品之規定。
5. 鋼捲內徑為 508 或 610mm；外徑之最大容許值為 2000mm。
6. 不在上述範圍之產品，如尺寸、鍍層、規格等，請以個案詢問專案開發方式進行。

1. Spangle diameter under 3mm is minimized spangle.
2. Tolerance for thickness, width, flatness and so on conforms to individual product specification.
3. All products with thickness 2.0mm and under can be skinpassed.
4. The specification for thicknesses under 1.6mm for hot-rolled base metal according to JIS G 3323 will be the same as for thicknesses 1.6mm and above.
5. Coil inside diameters can be either 508mm or 610mm. Maximum coil outside diameter is 2000mm.
6. Please make inquires to our Sales & Marketing Division for products with special specifications.



可生產製品規範表 Product Specifications

品名 Product Name		熱浸鍍 55% 鋁鋅鋼捲 (鋁鋅龍) Hot-dip 55%Al-Zn coated steel coil (PhuizerLume)															
規格 Specifications		CNS 15237 2013			JIS G 3321 2017			ASTM A792M 2010			AS 1397 2021			EN10346 2015			
		SGLCD SGLCDD	SGLCC	SGLC340 SGLC400 SGLC440 SGLC490 SGLC540 SGLC570	SGLCD SGLCDD	SGLCC	SGLC400 440 570	CS Type A B C FS	DS	SS Grade 230 255 275 340 550	G3	G1 G2	G250 G300 G350 G450 G500 G550	DX51D	DX52D DX53D	S220GD S250GD S280GD S320GD S350GD	S550GD
底材厚度 (mm) Base Steel Thickness (mm)	燁輝 Yieh Phui	0.3 | 1.5	0.16 | 2.0	0.2 | 2.0	0.3 | 1.5	0.16 | 2.0	0.20 | 2.0	0.16 | 2.0	0.30 | 1.5	0.20 | 2.0	0.3 | 1.5	0.16 | 2.0	0.2 | 2.0	0.16 | 2.0	0.3 | 1.5	0.20 | 2.0	0.20 | 2.0
	燁輝 Yieh Phui (China)	--	--	--	SGLCC, SGLC340: 0.17~2.02mm; SGLCD1~3: 0.3~1.4mm; SGLC400: 0.2~1.5mm; SGLC440: 0.2~2.0mm; SGLC570: 0.17~2.0mm			CS Type A, B, C, Grade 230, 255: 0.17~2.02mm; FS Type A, B: 0.295~1.6mm; DS: 0.3~1.4mm; SS Grade 275: 0.22~1.5mm; SS Grade 340: 0.2~2.0mm; SS Grade 550: 0.17~2.0mm			G1, G250: 0.17~2.02mm; G300: 0.28~1.5mm; G350: 0.2~2.0mm; G450: 0.6~1.5mm; G500, G550: 0.17~2.0mm			DX51D, S220GD, S250GD: 0.17~2.02mm; DX52D: 0.295~1.6mm; DX53D, 54D: 0.3~1.4mm; S280GD: 0.22~1.5mm; S320GD, S350GD: 0.2~2.0mm; S550GD: 0.17~2.0mm		
鍍層量 Coating Mass	一般鋅花 Regular Spangle	AZ70 AZ90 AZ100 AZ120 AZ150 AZ170 AZ185			AZ70 AZ90 AZ120 AZ150 AZ170 AZ185			AZM100 AZM110 AZM120 AZM150 AZM165 AZM180			AZ150			AZ 100 AZ 150 AZ 185			
表面精整 Surface Finish		一般鍍 55% 鋁鋅鋅花 Regular Spangle															
表面處理 Surface Treatment		鉻酸、塗油、有機樹脂 (耐指紋塗膜) 或環保有機樹脂 (環保耐指紋塗膜) 處理 Chromating, Oiled, Resin Coated (Anti-Fingerprint), or Green Treatment (Environmentally Friendly Anti-Fingerprint)															
備註 Remarks		1. 厚度、寬度、平坦度……等之公差容許範圍，依各製品規範之要求。 2. 對各種表面精整厚度 2.0mm 以下，可再實施調質處理。 3. 鋼捲內徑為 508 或 610mm；外徑之最大容許值為 2000mm。 4. 不在上述範圍之產品，如尺寸、鍍層、規格等，請以個案詢問專案開發方式進行。經客我協商後，燁輝亦可提供國際規範以外之鍍層量。 1. Tolerance for thickness, width, flatness and so on conforms to individual product specification. 2. All products with thickness 2.0mm and under can be skinpassed. 3. Coil inside diameters can be either 508mm or 610mm. Maximum coil outside diameter is 2000mm. 4. Please make inquires to our sales division for products with special specifications. Coating mass beyond the specifications above can be provided by YP upon mutual agreement between customer and us.															

烤漆鋼捲規格

Specifications of ColorZink, ColorFan & ColorLume

燁輝生產尺寸範圍
Yieh Phui range of product dimensions

產品別 Product	材質等級 Grade	厚度範圍 (mm) Thickness		寬度範圍 (mm) Width		塗料樹脂類別 Paint Type
		起 From	迄 To	起 From	迄 To	
彩色新烤漆產品 ColorZink	深沖級 (Deep Drawing Steel)	0.30	1.50	700	1534	PE SMP PVDF PU
	一般用 (Commercial Steel)	0.17	1.50	700	1538	
	結構級 (Structural Steel)	0.20	1.50	700	1538	
彩色鳳烤漆產品 ColorFan	深沖級 (Deep Drawing Steel)	0.30	1.25	700	1250	
	一般用 (Commercial Steel)	0.20	1.40	700	1280	
	結構級 (Structural Steel)	0.20	1.35	700	1260	
彩色龍烤漆產品 ColorLume	深沖級 (Deep Drawing Steel)	0.30	1.25	700	1250	
	一般用 (Commercial Steel)	0.17	1.50	700	1538	
	結構級 (Structural Steel)	0.20	1.50	700	1538	
PVC 壓花烤漆產品 PVC embossing	一般用 (Commercial Steel)	0.25	1.25	700	1250	PVC
	結構級 (Structural Steel)	0.30	1.25	700	1250	

燁輝 (中國) 生產尺寸範圍
Yieh Phui (China) range of product dimensions

產品別 Product	材質等級 Grade	厚度範圍 (mm) Thickness		寬度範圍 (mm) Width		塗料樹脂類別 Paint Type
		起 From	迄 To	起 From	迄 To	
彩色新烤漆產品 ColorZink	深沖級 (Deep Drawing Steel)	0.40	1.20	600	1550	PE SMP PVDF PU
	一般用 (Commercial Steel)	0.23	2.00	600	1550	
	結構級 (Structural Steel)	0.23	1.30	600	1550	
彩色鳳烤漆產品 ColorFan	深沖級 (Deep Drawing Steel)	0.40	1.20	600	1550	
	一般用 (Commercial Steel)	0.23	2.00	600	1550	
	結構級 (Structural Steel)	0.23	1.30	600	1550	
彩色龍烤漆產品 ColorLume	深沖級 (Deep Drawing Steel)	0.40	1.20	600	1550	
	一般用 (Commercial Steel)	0.23	2.00	600	1550	
	結構級 (Structural Steel)	0.23	1.30	600	1550	

※ 表列為最大產製尺寸範圍，詳細可接單尺寸請洽業務單位
The tables above show the widest range of product dimensions. For detailed acceptable order range, please contact YP sales division.



可生產製品規範表 Product Specifications

產品種類 Product Type	烤漆種類 Coating Type	成品規格 Product Spec.	塗層厚度 Coating Thickness	表面加工處理 Surface Treatment
Ⅰ. 鍍鋅烤漆鋼捲 (彩色新) Pre-painted hot-dip galvanized steel coil (ColorZink) Ⅱ. 鍍 5% 鋁鋅烤漆鋼捲 (彩色鳳) Pre-painted 5% Al-Zn coated steel coil (ColorFan) Ⅲ. 鍍 55% 鋁鋅烤漆鋼捲 (彩色龍) Pre-painted 55% Al-Zn coated steel coil (ColorLume) IV. 鍍 5% 鋁鎂鋅烤漆鋼捲 (彩鎂鳳) Pre-painted 5% Al-Mg-Zn coated steel coil (ColorMax)	1. 聚酯樹脂 (PE) 2. 矽質強化聚酯樹脂 (SMP) 3. 壓克力樹脂 (ACRYLIC) 4. 氟碳樹脂 (PVDF)	CNS 10804 (2013) CNS 15298 (2013) CNS 15299 (2013) JIS G3312 (2019) CGCC CGCD1~3 CGC340 CGC400 CGC440 CGC490 CGC570 JIS G3318 (2019) CZACC CZACH CZACD1 CZAC340 CZAC400 CZAC440 CZAC490 CZAC570 JIS G3322 (2019) CGLCC CGLCD CGLC400 CGLC440 CGLC490 CGLC570 ASTM A755M (2018) AS 2728 (2013) EN 10169+A1 (2010)	底漆：聚氨酯或環氧樹脂 5 μm 面漆：15-20 μm 背底漆：聚氨酯或環氧樹脂 2 μm 背面漆：聚酯或環氧樹脂 5- 12 μm Primer: PU or Epoxy 5 μm Topcoat: 15-20 μm Back Primer: PU or Epoxy 2 μm Back Coat: PE or Epoxy 5-12 μm	保護膜 Protective film can be applied 金屬壓花 杉木紋 泥面紋 皮革紋 Metal Embossed Cedar wood Stucco Leather
Ⅴ. 塗層壓花烤漆鋼捲 Pre-painted embossed steel coil	5. 聚氯乙烯可塑溶膠塗料 (PVC PLASTISOL)	JIS K6744 (2007) SG SA ASTM A755M (2016) EN 10169+A1 (2010)	底漆：環氧樹脂 面漆：PVC PLASTISOL 150-250 μm 背底漆：聚氨酯或環氧樹脂 2 μm 背面漆：PVC 可塑溶膠塗料 100-250 μm 或環氧塗料 7 μm Primer: Epoxy Topcoat: PVC PLASTISOL 150- 250 μm Back Primer: PU or Epoxy 2 μm Back Coat: PVC PLASTISOL 100 - 250 μm or Epoxy 7 μm	PVC 壓花 獸皮紋 荔枝紋 PVC Embossed Leather Lichee

備註
- 表列 ASTM 規格為公制，其英制規格 (在規格代號後不加 M，如 A755、A792) 亦可生產。
- 塗層厚度僅供參考。

Remarks：
- The ASTM standards presented here adopt the equivalent metric system. (The imperial system deletes the " M" after their specification number, such as A755 and A792.)
- Coating thickness is for reference only.

訂購須知
Ordering Information

燁輝／燁輝 (中國) 鋼捲具有多樣尺寸與適用於多種用途，客戶可依鋼捲尺寸、品質與用途之需求訂購適用之鋼捲。
客戶於訂購前或使用本公司鋼捲後，如遇有品質上之疑問時，請與公司技術服務單位連絡。
另外客戶如欲訂購燁輝綠色環保鋼捲 (HSF, Hazardous Substance Free)，除 RoHS 要求外，若有其他法規或指令要求，應先提出經燁輝技術部審議確認，並提供合適之燁輝綠色環保鋼捲 (HSF) 規格。

Yieh Phui's products are available in a broad range of sizes and qualities for various applications. A customer can select a product with a size and specifications suitable to his needs in order to achieve the best cost effectiveness.
Should you have any questions regarding specifications, please contact our Technical Service Div. Following are examples of the information required.
If a customer requires HSF (Hazardous Substance Free) products, and they must comply with a specific regulation except RoHS Directive, our Technology Div. will study it and provide appropriate Yieh Phui HSF specifications.

熱浸鍍鋅／鍍 5%鋁鋅／鍍 5%鋁鎂鋅／鍍 55%鋁鋅鋼捲訂購時請註明下列事項：
When ordering our PhuizerZinc/PhuizerFan/PhuizerMax/PhuizerLume steel sheets, please specify the following items.

項　次 Item	註明項目 Information	範例 Example
1	品名 (鍍鋅 / 鍍 5% /鍍 55% 鋁鋅鋼板) Commodity (Zinc, 5% Al-Zn or 55% Al-Zn coated steel sheet)	鍍鋅鋼板 PhuizerZinc
2	規格記號 (JIS、ASTM、EN 或其他規格) Specification designation (JIS, ASTM, EN or others)	JIS G3302-2012 SGCC
3	鍍層表面精整 (一般 / 微細鋅花 / 或超平滑表面) Surface finish (Regular/Minimized (zero) / Extra smooth)	一般鋅花 Regular spangle
4	鍍層量 Coating mass designation	Z27
5	等鍍或差鍍 Equivalent or differential coating	等鍍 Equivalent coating
6	表面處理 (鉻酸 / 有機樹脂 / 環保) Surface treatment (chromating/organic resin/green)	鉻酸處理 Chromating treatment
7	塗油 Oiled	不塗油 Not oiled
8	尺寸 (厚度 × 寬度 mm) Dimensions (thickness × width mm)	1.20mm×1219mm×coil
9	重量 (理論或實磅重量或 ASTM 之理論最小重量) Weight (theoretical or actual weight or ASTM TMW)	實磅重量 Actual weight
10	單捲限重 (最小與最大) (噸) Minimum & maximum coil weight (metric tonnes)	單捲限重 5~10 噸 Coil weight: 5~10 mt
11	鋼捲內徑 (508mm 或 610 mm) Coil internal diameter(mm)	about 508mm
12	鋼捲外徑 (最大) Max. coil external diameter (mm)	1000 mm
13	用途 Application	風管 Duct
14	加工方式或後續表面處理 Processing method	輥輪成形 Roll forming
15	訂購數量 (噸) Order volume (metric tonnes)	150 噸 150 mt
16	交貨期 Delivery date	2022.06
17	標示 Labelling	依燁輝公司／燁輝 (中國) 公司標準 Yieh Phui / Yieh Phui (China) mill standard
18	包裝方式 Packaging	依燁輝公司／燁輝 (中國) 公司標準 Yieh Phui/Yieh Phui (China) mill standard
19	特殊要求 Special requirements, if any	—



烤漆產品訂購時請註明下列事項：
When ordering our ColorZink/ColorFan/ColorLume prepainted steel sheet, please specify the following items.

項　次 Item	註明項目 Information	範例 Example
1	品名 (烤漆 / 壓花) Commodity (pre-painted/embossed)	烤漆鋼板 ColorFan
2	規格記號 (JIS、ASTM、EN 或其他規格) Specification designation (JIS, ASTM, EN or others)	G3318-2012 CZACC
3	保證等級 (僅適用於 JIS 規格) Durability designation (solely for JIS)	20
4	底材鍍層量 Coating mass designation	Y18
5	尺寸 (厚度 × 寬度 mm) Dimensions (thickness×width mm)	0.326mm×1200mm×coil
6	環保處理 Green treatment	—
7	重量 (理論或實磅重量或 ASTM 之理論最小重量) Weight (theoretical or actual weight or ASTM TMW)	實磅重量 Actual weight
8	塗料種類 (正面漆 // 背面漆) Paint type (topcoat // backcoat)	聚酯樹脂 // service PE//service
9	顏色 (正面漆 // 背面漆) ※ 參考本公司顏色代號 Color (topcoat // backcoat) ※ See YP's color codes	3543 // 3854
10	塗膜厚度 (正面漆 // 背面漆) Paint thickness (topcoat // backcoat)	25 μm // 10 μm
11	光澤度 (60° 反射角) Gloss (60° reflection angle)	35GU
12	用途 Application	室外三明治板 (背面層黏貼) sandwich panels for outdoor application
13	保護膜 Protective film	—
14	標示 Labelling	—
15	包裝方式 Packaging requirement	依燁輝公司／燁輝 (中國) 公司包裝標準 Yieh Phui / Yieh Phui (China) mill standard
16	鋼捲內徑 (508mm 或 610mm) Coil internal diameter	about 508mm
17	最大鋼捲外徑 (mm) Max. coil external diameter (mm)	—
18	單捲限量 (最小與最大) (噸) Minimum & maximum coil weight (metric tonnes)	單捲限重 3~5 噸 Coil weight: 3~5 mt
19	訂購數量 (噸) Order volume (metric tonnes)	70 噸 70 mt
20	交貨期 Delivery date	2018.08
21	特殊要求 Special requirements, if any	—

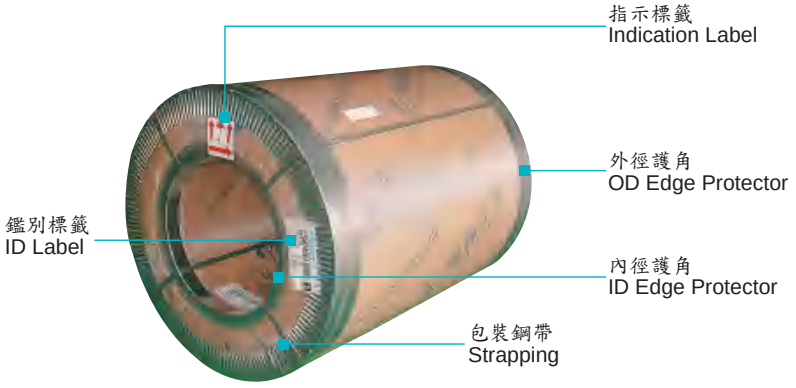
備註：
- “ //” 表底材，3543 // 3854 表示正面漆為碧藍色 3543，背面漆為鷺鷥白 3854。
- “ service” 表不要求。
- 客戶可提供顏色樣本以供本公司生產時參考。

Remarks:
- “ //” represents base material, for example: 3543 // 3854 represent the color of the topcoat as Emerald Blue 3543 and the backcoat as Egret White 3854.
- “ Service” represents “ YP service coating, normally 5-7μm” .
- Please provide sample sheets for color matching.

包裝及標示
Packaging and Labelling

所有的燁輝／燁輝(中國)產品在出廠前均依本公司之標準或客戶指定的方式予以包裝，以減低在搬運儲放時可能遭受的損壞。此外在產品的外包裝上並加以明確地標示，以便輕易地辨別該產品的身份及相關規格資料。

All products are packed in accordance with Yieh Phui /Yieh Phui (China) standard packaging specifications, unless otherwise specified by the customer in order to minimize damage during storage and transportation.



內銷包裝範例
Packaging for domestic market



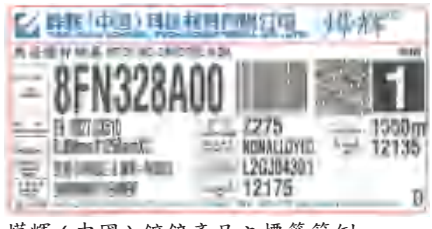
烤漆鋼板外銷包裝範例
Packaging of prepainted steel for export



標示
Labelling



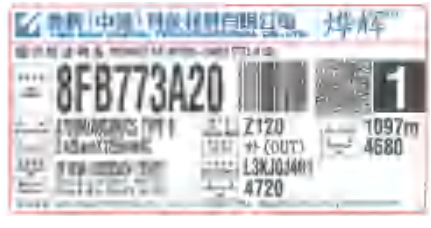
燁輝鍍鋅產品之標籤示範
Yieh Phui sample of product ID label for metallic coated steel coil



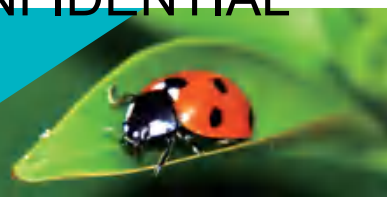
燁輝(中國)鍍鋅產品之標籤範例
Yieh Phui (China) sample of product ID label for metallic coated steel coil



燁輝烤漆產品之標籤示範
Yieh Phui sample of product ID label for prepainted metallic coated steel coil



燁輝(中國)烤漆產品之標籤範例
Yieh Phui (China) sample of product ID label for prepainted metallic coated steel coil



儲存、運輸及裝卸
Storage, Transport and Handling

儲存

- 鋼捲須儲放於通風良好之室內，並避免砂土灰塵等之積存。
- 無論如何絕不可將鋼捲露儲或儲存於潮濕的環境，因為毛細管之作用會將濕氣吸入鋼捲表面間，濕氣或水將無法正常蒸發，易導致產品特性惡化，減短預期之使用壽命，並影響產品之外觀。已成形之裁板的儲存，同樣地必須特別注意此問題。
- 儘量做好先進先出及庫存期限之管理，以避免產品因存放過久所造成之性質劣化，特別是在富含鹽份、風砂多之海岸地區或含二氧化硫與其他污染之工業地區。
- 聚氯乙烯 (PVC) 壓花烤漆產品須避免長時間之儲放與多層之堆疊，以避免壓花紋路產生變化。
- 為防止危險及鋼捲變形，儲放時不可過度堆疊，一般以 1~2 層堆疊為宜。

運輸及裝卸

- 為防止發生碰撞，不要用叉式堆高機推動或翻轉製品，以免產生刮傷。
- 運輸鋼捲的卡車上須鋪上橡皮墊，或使用專門的搬運台，以保護鋼捲外側不被碰傷。
- 在運輸時，需以繩索或鋼索牢牢固定，以避免因振動或移動而產生刮傷、碰撞及摩擦黑斑等缺陷。

Storage

- Place steel coils in ventilative indoor to avoid the accumulation of dust and sandy soil.
- Never store steel coils in a humid environment because capillarity will inhale moisture into the surface. As the result, the moisture or water will not be able to evaporate normally and can easily cause deterioration affecting the characteristics and appearance of the product and shorten the usage lifetime. As for the formed steel sheets, same storage methods applied.
- “First-In, First-Out” and inventory management should be applied to avoid any deteriorations caused by long storage time, especially at windy and dusty coastline areas and other sulfur dioxide polluted industrial areas.
- Do not pile up PVC embossed PPGI steel products and store them for too long in order to maintain the texture.
- Do not over pile steel coils in order to maintain the original shape. In general, 1-2 stacks are considered to be proper.

Transport and Handling

- Do not push the coils or roll the coils with a forklife, since this could cause scratches.
- When transporting coils in a truck, care should be taken to protect the coil surfaces against damage, using preferably, a rubber sheet beneath the coils or an exclusive transport stand.
- During transportation, coils should be fixed with ropes or steel wire in order to avoid scratches, impacts, abrasion black spots caused by vibration and friction.

※ 注意事項

1. 本型錄所提供的資料已力求準確。對該等資料，燁輝及其子公司不會就其所產生的錯誤陳述或失實陳述承擔任何責任。
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本型錄內規格變動時不另行通知
Specifications are subject to change without notice.

JIS 鍍鋅鋼板單位面積之重量
Weight of galvanized steel sheet per square meter according to JIS standard

kg/m^2

鍍層代號 Coating Mass Designation / Gauge 板厚 (mm)	Z10 (F10)	Z12 (F12)	Z18 (F18)	Z20	Z22	Z25	Z27	Z35	Z45
0.250	2.113	2.146	2.207	2.248	2.268	2.313	2.344	2.421	2.528
0.261	2.199	2.232	2.293	2.334	2.354	2.399	2.430	2.507	2.614
0.270	2.270	2.303	2.364	2.405	2.425	2.470	2.501	2.578	2.685
0.300	2.505	2.538	2.599	2.640	2.660	2.705	2.738	2.813	2.920
0.326	2.709	2.742	2.803	2.844	2.864	2.909	2.940	3.017	3.124
0.350	2.898	2.931	2.992	3.033	3.053	3.098	3.129	3.206	3.313
0.376	3.102	3.135	3.196	3.237	3.257	3.302	3.333	3.410	3.517
0.380	3.133	3.166	3.227	3.268	3.288	3.333	3.384	3.441	3.548
0.400	3.290	3.323	3.384	3.425	3.445	3.490	3.521	3.598	3.705
0.410	3.369	3.402	3.463	3.504	3.524	3.569	3.600	3.667	3.784
0.414	3.400	3.433	3.494	3.535	3.555	3.600	3.631	3.708	3.815
0.426	3.494	3.527	3.588	3.629	3.649	3.694	3.725	3.802	3.909
0.476	3.887	3.920	3.981	4.022	4.042	4.087	4.118	4.195	4.302
0.526	4.279	4.312	4.373	4.414	4.434	4.479	4.510	4.587	4.694
0.576	4.672	4.705	4.766	4.807	4.827	4.872	4.903	4.980	5.087
0.670	5.457	5.490	5.551	5.592	5.612	5.657	5.688	5.765	5.872
0.700	5.645	5.678	5.739	5.780	5.800	5.845	5.878	5.953	6.060
0.776	6.242	6.275	6.336	6.377	6.397	6.442	6.473	6.550	6.657
0.800	6.430	6.463	6.524	6.565	6.585	6.630	6.661	6.738	6.845
0.900	7.215	7.248	7.309	7.350	7.370	7.415	7.448	7.523	7.630
0.951	7.615	7.648	7.709	7.750	7.770	7.815	7.848	7.923	8.030
0.976	7.812	7.845	7.906	7.947	7.957	8.012	8.043	8.120	8.227
1.150	9.178	9.211	9.272	9.313	9.333	9.378	9.409	9.486	9.593
1.180	9.413	9.446	9.507	9.548	9.568	9.613	9.644	9.721	9.828
1.200	9.570	9.603	9.664	9.705	9.725	9.770	9.801	9.878	9.985
1.300	10.355	10.39	10.45	10.49	10.51	10.555	10.59	10.66	10.77
1.500	11.93	11.96	12.02	12.06	12.08	12.13	12.16	12.23	12.34
1.550	12.32	12.35	12.41	12.45	12.47	12.52	12.55	12.63	12.73
1.750	13.89	13.92	13.98	14.02	14.04	14.09	14.12	14.20	14.30
1.950	15.46	15.49	15.55	15.59	15.61	15.66	15.69	15.77	15.87
2.150	17.03	17.06	17.12	17.16	17.18	17.23	17.26	17.34	17.44
2.250	17.81	17.85	17.91	17.95	17.97	18.01	18.04	18.12	18.23
2.450	19.38	19.42	19.48	19.52	19.54	19.58	19.61	19.69	19.80
2.950	23.31	23.34	23.40	23.44	23.46	23.51	23.54	23.62	23.72
3.200	25.27	25.30	25.38	25.41	25.43	25.47	25.50	25.58	25.69
3.500	27.63	27.66	27.72	27.76	27.78	27.83	27.88	27.93	28.01
4.000	31.55	31.58	31.64	31.69	31.71	31.75	31.78	31.86	31.97
4.200	33.12	33.15	33.21	33.28	33.30	33.32	33.33	33.43	33.54
4.500	35.48	35.51	35.57	35.61	35.63	35.68	35.71	35.78	35.89

JIS 鍍鋅鋼板單位面積之重量
Weight of PhuizerZinc per square meter according to JIS standard

kg/m^2

鍍層代號 Coating Mass Designation / Gauge 板厚 (mm)	Z10 (F10)	Z12 (F12)	Z18 (F18)	Z20	Z22	Z25	Z27	Z35	Z45
0.250	2.078	2.098	2.158	2.178	2.198	2.228	2.253	2.328	2.428
0.261	2.164	2.184	2.244	2.264	2.284	2.314	2.339	2.414	2.514
0.270	2.235	2.255	2.315	2.335	2.355	2.385	2.410	2.485	2.585
0.300	2.470	2.490	2.550	2.570	2.590	2.620	2.645	2.720	2.820
0.326	2.674	2.694	2.754	2.774	2.794	2.824	2.849	2.924	3.024
0.350	2.681	2.883	2.943	2.963	2.983	3.013	3.036	3.113	3.213
0.376	3.067	3.087	3.147	3.167	3.167	3.217	3.242	3.317	3.417
0.380	3.099	3.118	3.178	3.198	3.218	3.248	3.273	3.348	3.448
0.400	3.255	3.275	3.335	3.355	3.375	3.405	3.430	3.505	3.605
0.410	3.334	3.354	3.414	3.434	3.454	3.484	3.509	3.584	3.684
0.414	3.365	3.385	3.445	3.465	3.465	3.515	3.540	3.615	3.715
0.426	3.459	3.479	3.539	3.559	3.579	3.609	3.634	3.709	3.809
0.476	3.852	3.872	3.932	3.952	3.972	4.002	4.027	4.102	4.202
0.526	4.244	4.264	4.324	4.344	4.364	4.394	4.419	4.494	4.594
0.576	4.637	4.657	4.717	4.737	4.757	4.787	4.812	4.887	4.987
0.670	5.422	5.442	5.502	5.522	5.542	5.572	5.597	5.672	5.772
0.700	5.610	5.630	5.690	5.710	5.730	5.760	5.785	5.860	5.960
0.776	6.027	6.227	6.287	6.307	6.327	6.357	6.382	6.457	6.557
0.800	6.395	6.415	6.475	6.495	6.515	6.545	6.570	6.645	6.745
0.900	7.180	7.200	7.260	7.280	7.300	7.330	7.355	7.430	7.530
0.951	7.580	7.600	7.660	7.680	7.700	7.730	7.755	7.830	7.930
0.976	7.777	7.797	7.857	7.877	7.897	7.927	7.952	8.027	8.127
1.150	9.142	9.163	9.223	9.243	9.263	9.292	9.314	9.393	9.493
1.180	9.378	9.398	9.458	9.478	9.496	9.528	9.553	9.626	9.726
1.200	9.535	9.555	9.615	9.635	9.655	9.685	9.710	9.785	9.885
1.300	10.32	10.34	10.40	10.42	10.44	10.47	10.50	10.57	10.67
1.500	11.89	11.91	11.97	11.98	12.01	12.04	12.07	12.14	12.24
1.550	12.28	12.30	12.36	12.38	12.40	12.43	12.46	12.53	12.63
1.750	13.85	13.87	13.93	13.95	13.97	14.00	14.03	14.10	14.20
1.950	15.42	15.44	15.50	15.52	15.54	15.57	15.60	15.67	15.77
2.150	16.99	17.01	17.07	17.09	17.11	17.14	17.17	17.24	17.34
2.250	17.78	17.80	17.86	17.88	17.90	17.93	17.95	18.03	18.13
2.450	19.35	19.37	19.43	19.45	19.47	19.50	19.52	19.60	19.70
2.950	23.27	23.29	23.35	23.37	23.39	23.42	23.45	23.52	12.62
3.200	25.24	25.26	25.32	25.34	25.36	25.39	25.41	25.49	25.59
3.500	27.59	27.61	27.67	27.89	27.71	27.74	27.77	27.84	27.94
4.000	31.52	31.54	31.80	31.62	31.64	31.67	31.96	31.77	31.87
4.200	33.09	33.11	33.17	33.19	33.21	33.24	33.25	33.34	33.44
4.500	35.44	35.46	35.52	35.54	35.56	35.58	35.62	35.69	35.79

備註： ■本表係本公司生產之鍍鋅板參考之單位面積重量。 ■本表亦可選用於本公司烤漆鋼板。

Remarks： Thicknesses of the strip presented in the above table are the standard thickness.
Please contact our Technical Service Division for the weight of steel sheet of specific thickness.

JIS 鍍鋅鋼板每米長度之重量（一）
Weight of PhuizerZinc per meter length (1) according to JIS standard

kg/m

鍍層代號 Coating Mass Designation	Z10(F10)					Z12(F12)					Z18(F18)					Z22				
Gauge 板厚(mm) / 板寬(mm) Width	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524
0.250	1.58	1.90	2.08	2.53	3.17	1.60	1.92	2.10	2.56	3.20	1.64	1.97	2.16	2.63	3.29	1.67	2.01	2.20	2.68	3.35
0.261	1.65	1.98	2.16	2.64	3.30	1.66	2.00	2.18	2.66	3.33	1.71	2.05	2.24	2.74	3.42	1.74	2.09	2.28	2.78	3.48
0.270	1.70	2.04	2.24	2.72	3.41	1.72	2.06	2.26	2.75	3.44	1.76	2.12	2.32	2.82	3.53	1.79	2.15	2.36	2.87	3.59
0.300	1.88	2.26	2.47	3.01	3.76	1.90	2.28	2.49	3.04	3.80	1.94	2.33	2.55	3.11	3.89	1.97	2.37	2.59	3.16	3.95
0.326	2.04	2.44	2.67	3.26	4.08	2.05	2.46	2.69	3.28	4.11	2.10	2.52	2.75	3.30	4.20	2.13	2.55	2.79	3.35	4.26
0.350	2.18	2.62	2.86	3.49	4.36	2.20	2.54	2.88	3.51	4.39	2.24	2.69	2.94	3.59	4.48	2.27	2.73	2.98	3.54	4.55
0.376	2.34	2.80	3.07	3.74	4.67	2.35	2.82	3.09	3.78	4.70	2.40	2.88	3.15	3.84	4.80	2.43	2.91	3.19	3.88	4.86
0.380	2.36	2.83	3.10	3.78	4.72	2.38	2.85	3.12	3.80	4.75	2.42	2.91	3.18	3.87	4.84	2.45	2.94	3.22	3.92	4.90
0.400	2.48	2.96	3.26	3.97	4.96	2.50	2.90	3.28	3.99	4.99	2.54	3.05	3.34	4.07	5.08	2.57	3.09	3.38	4.11	5.14
0.410	2.54	3.05	3.33	4.06	5.08	2.56	3.07	3.35	4.09	5.11	2.60	3.12	3.41	4.16	5.20	2.63	3.16	3.45	4.21	5.28
0.414	2.56	3.06	3.37	4.10	5.13	2.58	3.09	3.39	4.13	5.16	2.63	3.15	3.45	4.20	5.25	2.66	3.19	3.49	4.25	5.31
0.426	2.64	3.16	3.46	4.22	5.27	2.65	3.15	3.48	4.24	5.30	2.70	3.24	3.54	4.31	5.39	2.73	3.27	3.58	4.36	5.48
0.476	2.94	3.52	3.85	4.70	5.87	2.95	3.54	3.87	4.72	5.90	3.00	3.59	3.93	4.79	5.99	3.03	3.63	3.97	4.54	6.05
0.526	3.23	3.88	4.24	5.17	6.47	3.25	3.90	4.26	5.20	6.50	3.30	3.95	4.32	5.27	6.59	3.33	3.99	4.36	5.32	6.65
0.576	3.53	4.24	4.64	5.65	7.07	3.55	4.26	4.66	5.68	7.10	3.59	4.31	4.72	5.75	7.19	3.63	4.35	4.76	5.80	7.25
0.670	4.13	4.96	5.42	6.61	8.26	4.15	4.97	5.44	6.83	8.29	4.19	5.03	5.50	6.71	8.38	4.22	5.07	5.54	6.76	8.45
0.700	4.28	5.13	5.61	6.84	8.55	4.29	5.15	5.63	6.86	8.58	4.34	5.20	5.69	6.94	8.67	4.37	5.24	5.73	6.99	8.73
0.776	4.73	5.67	6.21	7.57	9.46	4.75	5.69	6.23	7.59	9.49	4.79	5.75	6.29	7.66	9.58	4.82	5.78	6.33	7.71	9.64
0.800	4.87	5.85	6.40	7.80	9.75	4.89	5.85	6.42	7.82	9.78	4.93	5.92	6.48	7.89	9.87	4.96	5.96	6.52	7.94	9.83
0.900	5.47	6.56	7.18	8.75	10.9	5.49	6.58	7.20	8.78	11.0	5.53	6.64	7.26	8.85	11.1	5.58	6.67	7.30	8.90	11.1
0.951	5.78	6.93	7.58	9.24	11.6	5.79	6.95	7.50	9.27	11.6	5.84	7.00	7.66	9.34	11.7	5.87	7.04	7.70	9.39	11.7
0.976	5.93	7.11	7.78	9.48	11.9	5.94	7.13	7.80	9.50	11.9	5.99	7.18	7.86	9.58	12.0	6.02	7.22	7.90	9.63	12.0
1.150	6.97	8.36	9.14	11.1	13.9	6.98	8.38	9.16	11.2	14.0	7.03	8.43	9.22	11.2	14.1	7.06	8.47	9.26	11.3	14.1
1.180	7.15	8.57	9.38	11.4	14.3	7.16	8.59	9.40	11.5	14.3	7.21	8.65	9.46	11.5	14.4	7.24	8.68	9.50	11.6	14.5
1.200	7.27	8.72	9.54	11.6	14.6	7.28	8.73	9.58	11.6	14.6	7.33	8.79	9.62	11.7	14.7	7.38	8.82	9.66	11.8	14.7
1.300	7.86	9.43	10.3	12.6	15.7	7.88	9.45	10.3	12.6	15.8	7.93	9.51	10.4	12.7	15.9	7.96	9.54	10.4	12.7	15.9
1.500	9.06	10.9	11.9	14.5	18.1	9.08	10.9	11.9	14.5	18.2	9.12	10.9	12.0	14.6	18.2	9.15	11.0	12.0	14.6	18.3
1.550	9.38	11.2	12.3	15.0	18.7	9.38	11.2	12.3	15.0	18.7	9.42	11.3	12.4	15.1	18.8	9.45	11.3	12.4	15.1	18.9
1.750	10.6	12.7	13.9	16.9	21.1	10.6	12.7	13.9	16.9	21.1	10.6	12.7	13.9	17.0	21.2	10.6	12.8	14.0	17.0	21.3
1.950	11.8	14.1	15.4	18.8	23.5	11.8	14.1	15.4	18.8	23.5	11.8	14.2	15.5	18.9	23.6	11.8	14.2	15.5	18.9	23.7
2.150	12.9	15.5	17.0	20.7	25.9	13.0	15.5	17.0	20.7	25.9	13.0	15.6	17.1	20.8	26.0	13.0	15.6	17.1	20.9	26.1
2.250	13.5	16.2	17.8	21.7	27.1	13.6	16.3	17.8	21.7	27.1	13.6	16.3	17.9	21.8	27.2	13.6	16.4	17.9	21.8	27.3
2.450	14.7	17.7	19.3	23.6	29.5	14.8	17.7	19.4	23.6	29.5	14.8	17.8	19.4	23.7	29.6	14.3	17.8	19.5	23.7	29.7
2.950	17.7	21.3	23.3	28.4	35.5	17.7	21.3	23.3	28.4	35.5	17.8	21.3	23.4	28.5	35.6	17.8	21.4	23.4	28.5	35.7
3.200	19.2	23.1	25.2	30.8	38.5	19.2	23.1	25.3	30.8	38.5	19.3	23.1	25.3	30.9	38.6	19.3	23.2	25.4	30.9	38.6
3.500	21.0	25.2	27.6	33.6	42.0	21.0	25.2	27.6	33.7	42.1	21.1	25.3	27.7	33.7	42.2	21.1	25.3	27.7	33.8	42.2
4.000	24.0	28.8	31.5	38.4	48.0	24.0	28.8	31.5	38.4	48.1	24.1	28.9	31.6	38.5	48.2	24.1	28.9	31.6	38.6	48.2
4.200	25.2	30.2	33.1	40.3	50.4	25.2	30.3	33.1	40.4	50.5	25.3	30.3	33.2	40.4	50.5	25.3	30.3	33.2	40.5	50.6
4.500	27.0	32.4	35.4	43.2	54.0	27.0	32.4	35.5	43.2	54.0	27.1	32.5	35.5	43.3	54.1	27.1	32.5	35.6	43.3	54.2

JIS 鍍鋅鋼板每米長度之重量（二）
Weight of PhuizerZinc per meter length (2) according to JIS standard

kg/m

鍍層代號 Coating Mass Designation	Z25					Z27					Z35					Z45				
Gauge 板厚(mm) / 板寬(mm) Width	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524
0.250	1.70	2.04	2.23	2.72	3.40	1.72	2.06	2.25	2.75	3.43	1.77	2.13	2.33	2.84	3.55	1.85	2.22	2.43	2.96	3.70
0.261	1.76	2.11	2.31	2.82	3.53	1.78	2.14	2.34	2.85	3.58	1.84	2.21	2.41	2.94	3.68	1.92	2.30	2.51	3.06	3.83
0.270	1.82	2.18	2.39	2.91	3.63	1.84	2.20	2.41	2.94	3.67	1.89	2.27	2.49	3.03	3.79	1.97	2.36	2.59	3.15	3.94
0.300	2.00	2.39	2.62	3.19	3.99	2.02	2.42	2.55	3.22	4.03	2.07	2.49	2.72	3.32	4.15	2.15	2.58	2.82	3.44	4.30
0.326	2.15	2.58	2.82	3.44	4.30	2.17	2.50	2.85	3.47	4.34	2.23	2.67	2.92	3.56	4.46	2.30	2.76	3.02	3.69	4.61
0.350	2.30	2.75	3.01	3.67	4.59	2.32	2.78	3.04	3.70	4.63	2.37	2.85	3.11	3.79	4.74	2.45	2.94	3.21	3.92	4.90
0.376	2.45	2.94	3.22	3.92	4.90	2.47	2.95	3.24	3.95	4.94	2.53	3.03	3.32	4.04	5.05	2.60	3.12	3.42	4.17	5.21
0.380	2.48	2.97	3.25	3.96	4.95	2.49	2.99	3.27	3.99	4.99	2.55	3.06	3.35	4.08	5.10	2.63	3.15	3.45	4.20	5.26
0.400	2.60	3.11	3.41	4.15	5.19	2.61	3.14	3.43	4.18	5.23	2.67	3.20	3.57	4.27	5.34	2.75	3.30	3.61	4.39	5.48
0.410	2.65	3.18	3.48	4.25	5.31	2.67	3.21	3.51	4.28	5.35	2.73	3.28	3.58	4.37	5.46	2.81	3.37	3.68	4.49	5.61
0.414	2.68	3.21	3.51	4.29	5.36	2.70	3.24	3.54	4.32	5.40	2.76	3.30	3.62	4.41	5.51	2.83	3.40	3.72	4.53	5.66
0.426	2.75	3.30	3.61	4.40	5.50	2.77	3.32	3.64	4.43	5.54	2.83	3.39	3.71	4.52	5.65	2.90	3.48	3.81	4.64	5.81
0.476	3.05	3.68	4.00	4.88	6.10	3.07	3.68	4.03	4.91	6.14	3.13	3.75	4.10	5.00	6.25	3.20	3.84	4.20	5.12	6.40
0.526	3.35	4.02	4.39	5.36	6.70	3.37	4.04	4.42	5.39	6.74	3.43	4.11	4.49	5.48	6.85	3.50	4.20	4.59	5.60	7.00
0.576	3.65	4.37	4.79	5.84	7.30	3.67	4.40	4.66	5.87	7.33	3.72	4.47	4.89	5.96	7.45	3.80	4.58	4.99	6.08	7.60
0.670	4.25	5.09	5.57	6.79	8.49	4.27	5.12	5.44	6.82	8.53	4.32	5.18	5.67	6.91	8.64	4.40	5.28	5.77	7.04	8.80
0.700	4.39	5.26	5.76	7.02	8.78	4.41	5.20	5.63	7.05	8.82	4.47	5.36	5.86	7.14	8.93	4.54	5.45	5.96	7.27	9.06
0.776	4.84	5.81	6.36	7.75	9.69	4.86	5.83	6.23	7.78	9.73	4.92	5.90	6.46	7.87	9.84	5.00	5.99	6.65	7.99	9.99
0.800	4.99	5.96	6.65	7.98	9.98	5.01	6.01	6.42	8.01	10.0	5.06	6.07	6.65	8.10	10.1	5.14	6.17	6.75	8.22	10.3
0.900	5.59	6.70	7.33	8.94	11.2	5.81	6.72	7.20	8.97	11.2	5.66	6.79	7.43	9.06	11.3	5.74	6.88	7.53	9.18	11.5
0.951	5.89	7.07	7.73	9.42	11.8	5.91	7.09	7.50	9.45	11.8	5.97	7.16	7.83	9.55	11.9	6.04	7.25	7.93	9.67	12.1
0.976	6.04	7.24	7.93	9.66	12.1	6.06	7.27	7.80	9.69	12.1	6.12	7.34	8.03	9.78	12.2	6.19	7.43	8.13	9.91	12.4
1.150	7.08	8.49	9.29	11.3	14.2	7.10	8.52	9.16	11.4	14.2	7.16	8.59	9.39	11.4	14.3	7.23	8.68	9.49	11.6	14.5
1.180	7.26	8.71	9.53	11.6	14.5	7.28	8.73	9.40	11.6	14.6	7.34	8.80	9.63	11.7	14.7	7.41	8.80	9.73	11.9	14.8
1.200	7.38	8.85	9.69	11.8	14.8	7.40	8.88	9.58	11.8	14.8	7.46	8.94	9.79	11.9	14.9	7.53	9.04	9.89	12.1	15.1
1.300	7.98	9.57	10.5	12.8	16.0	8.00	9.59	10.3	12.8	16.0	8.05	9.68	10.6	12.9	16.1	8.13	9.75	10.7	13.0	16.3
1.500	9.17	11.0	12.0	14.7	18.3	9.19	11.0	11.9	14.7	18.4	9.25	11.1	12.1	14.8	18.5	9.33	11.2	12.2	14.9	18.7
1.550	9.47	11.4	12.4	15.2	18.9	9.49	11.4	12.3	15.2	19.0	9.55	11.5	12.5	15.3	19.1	9.63	11.5	12.6	15.4	19.3
1.750	10.7	12.8	14.0	17.1	21.3	10.7	12.5	13.9	17.1	21.4	10.7	12.9	14.1	17.2	21.5	10.8	13.0	14.2	17.3	21.6
1.950	11.9	14.2	15.6	19.0	23.7	11.9	14.3	15.4	19.0	23.8	11.9	14.3	15.7	19.1	23.9	12.0	14.4	15.8	19.2	24.0
2.150	13.1	15.7	17.1	20.9	26.1	13.1	15.1	17.0	20.9	26.2	13.1	15.8	17.2	21.0	26.3	13.2	15.9	17.3	21.1	26.4
2.250	13.7	16.4	17.9	21.9	27.3	13.7	16.4	17.8	21.9	27.4	13.7	16.5	18.0	22.0	27.5	13.8	16.6	18.1	22.1	27.6
2.450	14.9	17.8	19.5	23.8	29.7	14.9	17.8	19.4	23.8	29.8	14.9	17.9	19.6	23.9	29.9	15.0	18.0	19.7	24.0	30.0
2.950	17.8	21.4	23.4	28.6	35.7	17.9	21.4	23.3	28.6	35.7	17.9	21.5	23.5	28.7	35.8	18.0	21.6	23.6	26.8	36.0
3.200	19.3	23.2	25.4	30.9	38.7	19.4	23.2	25.3	31.0	38.7	19.4	23.3	25.5	31.1	38.8	19.5	23.4	25.6	31.2	39.0
3.500	21.1	25.4	27.7	33.8	42.3	21.2	25.4	27.6	33.8	42.3	21.2	25.4	27.8	33.9	42.4	21.3	25.5	27.9	34.1	42.6
4.000	24.1	28.9	31.7	38.8	48.3	24.1	29.0	31.5	38.6	48.3	24.2	29.0	31.8	38.7	48.4	24.3	29.1	31.9	38.8	45.6
4.200	25.3	30.4	33.2	40.5	50.7	25.3	30.4	33.1	40.5	50.7	25.4	30.5	33.3	40.6	50.8	25.5	30.6	33.4	40.8	51.0
4.500	27.1	32.5	35.6	43.4	54.2	27.1	32.5	35.6	43.4	54.3	27.2	32.5	35.7	43.5	54.4	27.3	32.7	35.8	43.6	54.5

備註：
■本表係本公司生產之鍍鋅板參考之每米長度重量。 ■單位長度之重量（Kg/m）=上表之單位面積重（Kg/m^2）x 板寬（m）
■本表亦可適用於本公司烤漆鋼板。

Remarks：Thicknesses of the strip presented in the above table are the standard thickness.
Please contact our Technical Service Division for the weight of steel sheet of specific thickness.

JIS 鍍鋅鋼板每台尺長度之重量（一）
Weight of PhuizerZinc per Taiwan meter length (1) according to JIS standard

kg / 台尺

鍍層代號 Coating Mass Designation	Z10(F10)					Z12(F12)					Z18(F18)					Z22				
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524
0.250	0.48	0.58	0.63	0.77	0.96	0.48	0.58	0.64	0.78	0.97	0.50	0.60	0.65	0.80	1.00	0.51	0.61	0.67	0.81	1.02
0.261	0.50	0.60	0.66	0.80	1.00	0.50	0.61	0.66	0.81	1.01	0.52	0.62	0.68	0.83	1.04	0.53	0.63	0.69	0.84	1.06
0.270	0.52	0.62	0.68	0.83	1.03	0.52	0.62	0.68	0.83	1.04	0.53	0.64	0.70	0.86	1.07	0.54	0.65	0.71	0.87	1.09
0.300	0.57	0.68	0.75	0.91	1.14	0.58	0.69	0.78	0.92	1.15	0.59	0.71	0.77	0.94	1.18	0.60	0.72	0.79	0.96	1.20
0.326	0.62	0.74	0.81	0.99	1.24	0.62	0.75	0.82	1.00	1.24	0.64	0.76	0.84	1.02	1.27	0.65	0.77	0.85	1.03	1.29
0.350	0.66	0.79	0.87	1.06	1.32	0.67	0.79	0.87	1.07	1.33	0.68	0.82	0.89	1.09	1.36	0.69	0.83	0.90	1.10	1.38
0.376	0.71	0.85	0.93	1.13	1.42	0.71	0.85	0.94	1.14	1.43	0.73	0.87	0.95	1.16	1.45	0.74	0.88	0.97	1.18	1.47
0.380	0.72	0.86	0.94	1.14	1.43	0.72	0.86	0.95	1.15	1.44	0.76	0.88	0.96	1.17	1.47	0.76	0.89	0.98	1.19	1.49
0.400	0.75	0.90	0.99	1.20	1.50	0.76	0.91	0.99	1.21	1.51	0.77	0.92	1.01	1.23	1.54	0.78	0.94	1.02	1.25	1.56
0.410	0.77	0.92	1.01	1.23	1.54	0.77	0.93	1.02	1.24	1.55	0.79	0.95	1.03	1.26	1.58	0.80	0.96	1.05	1.28	1.60
0.414	0.78	0.93	1.02	1.24	1.55	0.78	0.94	1.03	1.25	1.56	0.80	0.96	1.04	1.27	1.59	0.81	0.97	1.06	1.29	1.61
0.426	0.80	0.96	1.05	1.28	1.60	0.80	0.96	1.05	1.29	1.61	0.82	0.98	1.07	1.31	1.63	0.83	0.99	1.09	1.32	1.65
0.476	0.89	1.07	1.17	1.42	1.78	0.89	1.07	1.17	1.43	1.79	0.91	1.09	1.19	1.45	1.82	0.92	1.10	1.20	1.47	1.83
0.526	0.98	1.18	1.29	1.57	1.96	0.99	1.18	1.29	1.58	1.97	1.00	1.20	1.31	1.60	2.00	1.01	1.21	1.32	1.61	2.02
0.576	1.07	1.28	1.41	1.71	2.14	1.08	1.29	1.41	1.72	2.15	1.09	1.31	1.43	1.74	2.18	1.10	1.32	1.44	1.76	2.20
0.670	1.25	1.50	1.64	2.00	2.50	1.28	1.51	1.65	2.01	2.51	1.27	1.52	1.67	2.03	2.54	1.28	1.54	1.68	2.05	2.56
0.700	1.30	1.55	1.70	2.07	2.59	1.30	1.56	1.71	2.08	2.60	1.31	1.58	1.72	2.10	2.63	1.32	1.59	1.74	2.12	2.65
0.776	1.43	1.72	1.88	2.29	2.87	1.44	1.73	1.89	2.30	2.88	1.45	1.74	1.91	2.32	2.90	1.46	1.75	1.92	2.34	2.92
0.800	1.48	1.77	1.94	2.36	2.95	1.48	1.78	1.94	2.37	2.96	1.50	1.79	1.96	2.39	2.99	1.50	1.80	1.97	2.41	3.01
0.900	1.66	1.99	2.18	2.65	3.32	1.56	1.99	2.18	2.66	3.33	1.68	2.01	2.20	2.65	3.35	1.69	2.02	2.21	2.70	3.37
0.951	1.75	2.10	2.30	2.80	3.50	1.78	2.11	2.30	2.81	3.51	1.77	2.12	2.32	2.83	3.54	1.78	2.13	2.33	2.84	3.56
0.976	1.80	2.15	2.36	2.87	3.59	1.80	2.16	2.36	2.88	3.60	1.81	2.18	2.38	2.90	3.63	1.82	2.19	2.39	2.92	3.65
1.150	2.11	2.53	2.77	3.38	4.22	2.12	2.54	2.78	3.39	4.23	2.13	2.55	2.80	3.41	4.26	2.14	2.57	2.81	3.42	4.28
1.180	2.17	2.60	2.84	3.46	4.33	2.17	2.60	2.85	3.47	4.34	2.18	2.62	2.87	3.49	4.37	2.19	2.63	2.88	3.51	4.39
1.200	2.20	2.64	2.89	3.52	4.40	2.21	2.65	2.90	3.53	4.41	2.22	2.66	2.91	3.55	4.44	2.23	2.67	2.93	3.57	4.46
1.300	2.38	2.86	3.13	3.81	4.77	2.39	2.86	3.13	3.82	4.78	2.40	2.88	3.15	3.84	4.80	2.41	2.89	3.16	3.88	4.82
1.500	2.75	3.29	3.60	4.39	5.49	2.75	3.30	3.61	4.40	5.50	2.76	3.32	3.63	4.42	5.53	2.77	3.33	3.64	4.44	5.55
1.550	2.84	3.40	3.72	4.54	5.67	2.84	3.41	3.73	5.54	5.68	2.86	3.42	3.75	4.54	5.71	2.86	3.44	3.76	4.58	5.73
1.750	3.20	3.84	4.20	5.12	6.40	3.20	3.84	4.20	5.12	6.41	3.22	3.86	4.22	5.15	6.43	3.23	3.87	4.23	5.16	6.45
1.950	3.56	4.27	4.67	5.70	7.12	3.57	4.28	4.68	5.70	7.13	3.58	4.29	4.70	5.73	7.16	3.59	4.31	4.71	5.74	7.18
2.150	3.92	4.71	5.15	6.28	7.85	3.93	4.71	5.16	6.28	7.86	3.94	4.73	5.17	6.31	7.88	3.95	4.74	5.19	6.32	7.90
2.250	4.11	4.92	5.39	6.57	8.21	4.11	4.93	5.39	6.57	8.22	4.12	4.95	5.41	6.60	8.25	4.13	4.96	5.42	6.61	8.27
2.450	4.47	5.36	5.86	7.15	8.94	4.47	5.36	5.87	7.15	8.94	4.49	5.38	5.89	7.18	8.97	4.50	5.39	5.90	7.19	8.99
2.950	5.37	6.45	7.05	8.60	10.7	5.38	6.45	7.06	8.60	10.8	5.39	6.47	7.08	8.63	10.8	5.40	5.48	7.09	8.64	10.8
3.200	5.83	6.99	7.65	9.32	11.7	5.83	7.00	7.65	9.33	11.7	5.85	7.01	7.67	9.35	11.7	5.86	7.02	7.68	9.37	11.7
3.500	6.37	7.64	8.36	10.2	12.7	6.38	7.65	8.37	10.2	12.8	6.39	7.55	8.39	10.2	12.8	6.40	7.68	8.40	10.2	12.8
4.000	7.28	8.73	9.55	11.6	14.6	7.28	8.73	9.56	11.6	14.6	7.30	8.75	9.57	11.7	14.6	7.31	8.76	9.59	11.7	14.6
4.200	7.64	9.16	10.0	12.2	15.3	7.64	9.17	10.0	12.2	15.3	7.86	9.19	10.1	12.3	15.3	7.67	9.20	10.1	12.3	15.3
4.500	8.18	9.82	10.7	13.1	16.4	8.19	9.82	10.7	13.1	16.4	8.20	9.84	10.8	13.1	18.4	8.21	9.85	10.8	13.1	16.4

JIS 鍍鋅鋼板每台尺長度之重量（二）
Weight of PhuizerZinc per Taiwan meter length (2) according to JIS standard

kg / 台尺

鍍層代號 Coating Mass Designation	Z25					Z27					Z35					Z45				
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524	762	914	1000	1219	1524
0.250	0.51	0.62	0.68	0.82	1.03	0.52	0.62	0.68	0.83	1.04	0.54	0.65	0.71	0.83	1.08	0.56	0.67	0.74	0.90	1.12
0.261	0.53	0.64	0.70	0.86	1.07	0.54	0.65	0.71	0.86	1.08	0.56	0.67	0.73	0.86	1.12	0.58	0.70	0.76	0.93	1.16
0.270	0.55	0.66	0.72	0.88	1.10	0.56	0.67	0.73	0.89	1.11	0.57	0.69	0.75	0.89	1.15	0.60	0.72	0.78	0.96	1.19
0.300	0.61	0.73	0.79	0.97	1.21	0.61	0.73	0.80	0.98	1.22	0.63	0.75	0.82	0.98	1.26	0.65	0.78	0.85	1.04	1.30
0.326	0.65	0.78	0.86	1.04	1.30	0.66	0.79	0.86	1.05	1.32	0.68	0.81	0.89	1.05	1.35	0.70	0.84	0.92	1.12	1.40
0.350	0.70	0.83	0.91	1.11	1.39	0.70	0.84	0.92	1.12	1.40	0.72	0.86	0.94	1.12	1.44	0.74	0.89	0.97	1.19	1.48
0.376	0.74	0.89	0.98	1.19	1.49	0.75	0.90	0.98	1.20	1.50	0.77	0.92	1.01	1.20	1.53	0.79	0.95	1.04	1.26	1.58
0.380	0.75	0.90	0.99	1.20	1.50	0.76	0.91	0.99	1.21	1.51	0.78	0.93	1.02	1.21	1.55	0.80	0.96	1.05	1.27	1.59
0.400	0.79	0.94	1.03	1.26	1.57	0.79	0.95	1.04	1.27	1.58	0.81	0.97	1.06	1.27	1.62	0.83	1.00	1.09	1.33	1.67
0.410	0.80	0.97	1.06	1.29	1.61	0.81	0.97	1.06	1.30	1.62	0.83	0.99	1.09	1.30	1.66	0.85	1.02	1.12	1.36	1.70
0.414	0.81	0.98	1.07	1.30	1.62	0.82	0.98	1.07	1.31	1.64	0.84	1.00	1.10	1.31	1.67	0.86	1.03	1.13	1.37	1.72
0.426	0.83	1.00	1.09	1.33	1.67	0.84	1.01	1.10	1.34	1.68	0.86	1.03	1.12	1.34	1.71	0.88	1.06	1.15	1.41	1.75
0.476	0.92	1.11	1.21	1.48	1.85	0.93	1.12	1.22	1.49	1.86	0.95	1.14	1.24	1.49	1.89	0.97	1.16	1.27	1.55	1.94
0.526	1.02	1.22	1.33	1.62	2.03	1.02	1.22	1.34	1.63	2.04	1.04	1.25	1.38	1.63	2.08	1.06	1.27	1.39	1.70	2.12
0.576	1.11	1.33	1.45	1.77	2.21	1.11	1.33	1.46	1.78	2.22	1.13	1.35	1.48	1.78	2.26	1.15	1.38	1.51	1.84	2.30
0.670	1.29	1.54	1.69	2.06	2.57	1.29	1.55	1.70	2.07	2.59	1.31	1.57	1.72	2.07	2.62	1.33	1.60	1.75	2.13	2.67
0.700	1.33	1.60	1.75	2.13	2.66	1.34	1.60	1.75	2.14	2.67	1.35	1.62	1.76	2.14	2.71	1.38	1.65	1.81	2.20	2.75
0.776	1.47	1.76	1.93	2.35	2.94	1.47	1.77	1.83	2.36	2.95	1.49	1.79	1.96	2.36	2.98	1.52	1.82	1.99	2.42	3.03
0.800	1.51	1.81	1.98	2.42	3.02	1.52	1.82	1.99	2.43	3.03	1.53	1.84	2.01	2.43	3.07	1.56	1.87	2.04	2.49	3.12
0.900	1.69	2.03	2.22	2.71	3.39	1.70	2.04	2.23	2.72	3.40	1.72	2.06	2.25	2.72	3.43	1.74	2.09	2.28	2.78	3.48
0.951	1.79	2.14	2.34	2.86	3.57	1.79	2.15	2.35	2.87	3.55	1.81	2.17	2.37	2.87	3.62	1.83	2.20	2.40	2.93	3.65
0.976	1.83	2.20	2.40	2.93	3.66	1.84	2.20	2.41	2.94	3.67	1.85	2.22	2.43	2.94	3.71	1.88	2.25	2.48	3.00	3.76
1.150	2.15	2.57	2.82	3.43	4.29	2.15	2.58	2.82	3.44	4.30	2.17	2.60	2.85	3.44	4.34	2.19	2.63	2.88	3.51	4.38
1.180	2.20	2.64	2.89	3.52	4.40	2.20	2.65	2.90	3.53	4.41	2.22	2.67	2.92	3.53	4.45	2.25	2.70	2.95	3.59	4.49
1.200	2.24	2.68	2.94	3.58	4.47	2.24	2.69	2.94	3.59	4.45	2.26	2.71	2.97	3.59	4.52	2.28	2.74	3.00	3.65	4.57
1.300	2.42	2.90	3.17	3.87	4.84	2.42	2.91	3.18	3.88	4.85	2.44	2.93	3.20	3.80	4.88	2.46	2.96	3.23	3.94	4.83
1.500	2.78	3.34	3.65	4.45	5.56	2.79	3.34	3.65	4.46	5.57	2.80	3.38	3.68	4.46	5.61	2.83	3.39	3.71	4.52	5.65
1.550	2.87	3.44	3.77	4.59	5.74	2.88	3.45	3.78	4.60	5.75	2.89	3.47	3.80	4.60	5.79	2.92	3.50	3.83	4.67	5.83
1.750	3.23	3.88	4.24	5.17	6.47	3.24	3.89	4.25	5.18	6.48	3.26	3.91	4.27	5.18	6.51	3.27	3.93	4.30	5.25	6.56
1.950	3.60	4.31	4.72	5.75	7.19	3.60	4.32	4.73	5.78	7.20	3.62	4.34	4.75	5.78	7.24	3.64	4.37	4.78	5.83	7.28
2.150	3.96	4.75	5.20	6.33	7.92	3.96	4.76	5.20	6.34	7.93	3.98	4.78	5.23	6.34	7.96	4.00	4.80	5.26	6.41	8.01
2.250	4.14	4.97	5.43	6.62	8.28	4.15	4.97	5.44	6.63	8.29	4.18	4.89	5.46	6.63	8.33	4.18	5.02	5.49	6.70	8.37
2.450	4.50	5.40	5.91	7.20	9.00	4.51	5.41	5.92	7.21	9.02	4.53	5.43	5.94	7.21	9.05	4.55	5.46	5.97	7.28	9.10
2.950	5.41	6.49	7.10	8.65	10.8	5.41	6.49	7.11	8.66	10.8	5.43	6.52	7.13	8.66	10.9	5.45	6.54	7.16	8.73	10.9
3.200	5.88	7.03	7.69	9.38	11.7	5.87	7.04	7.70	9.39	11.7	5.89	7.06	7.72	9.39	11.8	5.91	7.09	7.75	9.45	11.8
3.500	6.41	7.68	8.41	10.2	12.8	6.41	7.69	8.41	10.3	12.8	6.43	7.71	8.44	10.3	12.9	6.45	7.74	8.47	10.3	12.9
4.000	7.31	8.77	9.60	11.7	14.6	7.32	8.78	9.60	11.7	14.8	7.34	8.80	9.63	11.7	14.7	7.36	8.83	9.66	11.8	14.7
4.200	7.67	9.21	10.1	12.3	15.3	7.68	9.21	10.1	12.3	15.4	7.70	9.23	10.1	12.3	15.4	7.73	9.26	10.1	12.4	15.4
4.500	8.22	9.86	10.8	13.1	16.4	8.22	9.88	10.8	13.2	18.4	8.24	9.89	10.8	13.2	16.5	8.27	9.91	10.8	13.2	16.5

備註：■本表係本公司生產之鍍鋅板參考之每台尺長度重量。 ■本表亦可適用於本公司烤漆鋼板。

Remarks：Thicknesses of the strip presented in the above table are the standard thickness .
Please contact our Technical Service Division for the weight of steel sheet of specific thickness.

JIS 鍍 5% 鋁鋅鋼板每米長度重量
Weight of PhuizerFan per meter length according to JIS standard

kg/m

鍍層代號 Coating Mass Designation	Y12					Y18					Y22					Y27					Y35				
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250
0.426	2.65	3.18	3.47	4.23	4.34	2.69	3.23	3.53	4.31	4.42	2.72	3.27	3.57	4.36	4.47	2.77	3.32	3.63	4.42	4.54	2.82	3.39	3.70	4.52	4.63
0.45	2.79	3.35	3.66	4.46	4.58	2.84	3.40	3.72	4.54	4.65	2.87	3.44	3.76	4.59	4.70	2.91	3.49	3.82	4.65	4.77	2.97	3.56	3.89	4.74	4.87
0.50	3.09	3.71	4.06	4.94	5.07	3.14	3.76	4.12	5.02	5.14	3.17	3.80	4.16	5.06	5.19	3.21	3.85	4.21	5.13	5.26	3.27	3.92	4.29	5.22	5.36
0.55	3.39	4.07	4.45	5.42	5.56	3.43	4.12	4.51	5.49	5.63	3.47	4.16	4.55	5.54	5.68	3.51	4.21	4.60	5.61	5.75	3.56	4.28	4.68	5.70	5.85
0.60	3.69	4.42	4.84	5.90	6.05	3.73	4.48	4.90	5.97	6.13	3.76	4.52	4.94	6.02	6.18	3.81	4.57	5.00	6.09	6.24	3.86	4.63	5.07	6.18	6.34
0.65	3.99	4.78	5.23	6.38	6.54	4.03	4.84	5.29	6.45	6.62	4.06	4.87	5.33	6.50	6.67	4.11	4.92	5.39	6.57	6.73	4.16	4.99	5.46	6.66	6.83
0.80	4.88	5.86	6.41	7.81	8.01	4.93	5.91	6.47	7.89	8.09	4.96	5.95	6.51	7.94	8.14	5.00	6.00	6.57	8.00	8.21	5.06	6.07	6.64	8.09	8.30
1.00	6.08	7.29	7.98	9.73	9.98	6.13	7.35	8.04	9.80	10.05	6.16	7.39	8.08	9.85	10.10	6.20	7.44	8.14	9.92	10.17	6.26	7.50	8.21	10.01	10.26
1.20	7.28	8.73	9.55	11.64	11.94	7.32	8.78	9.61	11.71	12.01	7.35	8.82	9.65	11.76	12.06	7.40	8.87	9.71	11.83	12.13	7.45	8.94	9.78	11.92	12.23
1.50	9.07	10.88	11.91	14.51	14.88	9.12	10.94	11.97	14.59	14.96	9.15	10.97	12.01	14.63	15.01	9.19	11.02	12.06	14.70	15.08	9.25	11.09	12.14	14.79	15.17
2.00	12.06	14.47	15.83	19.30	19.79	12.11	14.52	15.89	19.37	19.86	12.14	14.56	15.93	19.42	19.91	12.18	14.61	15.99	19.49	19.98	12.24	14.68	16.06	19.58	20.08
2.50	15.05	18.06	19.76	24.08	24.69	15.10	18.11	19.82	24.15	24.77	15.13	18.15	19.86	24.20	24.82	15.17	18.20	19.91	24.27	24.89	15.23	18.27	19.99	24.36	24.98
3.00	18.04	21.64	23.68	28.87	29.60	18.09	21.70	23.74	28.94	29.68	18.12	21.73	23.78	28.99	29.73	18.16	21.79	23.84	29.05	29.79	18.22	21.85	23.91	29.15	29.89
3.50	21.04	25.23	27.61	33.65	34.51	21.08	25.29	27.67	33.72	34.58	21.11	25.32	27.71	33.77	34.63	21.15	25.37	27.76	33.84	34.70	21.21	25.44	27.84	33.93	34.79
4.00	24.03	28.82	31.53	38.44	39.41	24.07	28.87	31.59	38.51	39.49	24.10	28.91	31.63	38.56	39.54	24.14	28.96	31.69	38.62	39.61	24.20	29.03	31.76	38.72	39.70
4.50	27.02	32.41	35.46	43.22	44.32	27.06	32.46	35.52	43.29	44.39	27.09	32.50	35.56	43.34	44.44	27.13	32.55	35.61	43.41	44.51	27.19	32.62	35.69	43.50	44.61

JIS 鍍 5% 鋁鋅鋼板每台尺長度重量
Weight of PhuizerFan per Taiwan meter length according to JIS standard

kg / 台尺

鍍層代號 Coating Mass Designation	Y12					Y18					Y22					Y27					Y35				
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250	762	914	1000	1219	1250
0.426	0.80	0.96	1.05	1.28	1.32	0.82	0.98	1.07	1.31	1.34	0.83	0.99	1.08	1.32	1.35	0.84	1.01	1.10	1.34	1.37	0.86	1.03	1.12	1.37	1.40
0.45	0.85	1.01	1.11	1.35	1.39	0.86	1.03	1.13	1.38	1.41	0.87	1.04	1.14	1.39	1.43	0.88	1.06	1.16	1.41	1.45	0.90	1.08	1.18	1.44	1.47
0.50	0.94	1.12	1.23	1.50	1.54	0.95	1.14	1.25	1.52	1.56	0.96	1.15	1.26	1.53	1.57	0.97	1.17	1.28	1.56	1.59	0.99	1.19	1.30	1.58	1.62
0.55	1.03	1.23	1.35	1.64	1.68	1.04	1.25	1.37	1.67	1.71	1.05	1.26	1.38	1.68	1.72	1.06	1.27	1.39	1.70	1.74	1.08	1.30	1.42	1.73	1.77
0.60	1.12	1.34	1.47	1.79	1.83	1.13	1.36	1.48	1.81	1.86	1.14	1.37	1.50	1.82	1.87	1.15	1.38	1.51	1.85	1.89	1.17	1.40	1.54	1.87	1.92
0.65	1.21	1.45	1.59	1.93	1.98	1.22	1.47	1.60	1.96	2.00	1.23	1.48	1.62	1.97	2.02	1.24	1.49	1.63	1.99	2.04	1.26	1.51	1.66	2.02	2.07
0.80	1.48	1.78	1.94	2.37	2.43	1.49	1.79	1.96	2.39	2.45	1.50	1.80	1.97	2.40	2.47	1.52	1.82	1.99	2.43	2.49	1.53	1.84	2.01	2.45	2.52
1.00	1.84	2.21	2.42	2.95	3.02	1.86	2.23	2.44	2.97	3.05	1.87	2.24	2.45	2.98	3.06	1.88	2.25	2.47	3.01	3.08	1.90	2.27	2.49	3.03	3.11
1.20	2.21	2.65	2.89	3.53	3.62	2.22	2.66	2.91	3.55	3.64	2.23	2.67	2.92	3.56	3.66	2.24	2.69	2.94	3.58	3.68	2.26	2.71	2.96	3.61	3.70
1.50	2.75	3.30	3.61	4.40	4.51	2.76	3.31	3.63	4.42	4.53	2.77	3.33	3.64	4.43	4.55	2.78	3.34	3.65	4.45	4.57	2.80	3.36	3.68	4.48	4.60
2.00	3.66	4.38	4.80	5.85	6.00	3.67	4.40	4.82	5.87	6.02	3.68	4.41	4.83	5.88	6.03	3.69	4.43	4.84	5.90	6.05	3.71	4.45	4.87	5.93	6.08
2.50	4.56	5.47	5.99	7.30	7.48	4.58	5.49	6.00	7.32	7.51	4.58	5.50	6.02	7.33	7.52	4.60	5.51	6.03	7.35	7.54	4.61	5.54	6.06	7.38	7.57
3.00	5.47	6.56	7.18	8.75	8.97	5.48	6.58	7.19	8.77	8.99	5.49	6.59	7.21	8.78	9.01	5.50	6.60	7.22	8.80	9.03	5.52	6.62	7.25	8.83	9.06
3.50	6.37	7.65	8.37	10.20	10.46	6.39	7.66	8.38	10.22	10.48	6.40	7.67	8.40	10.23	10.49	6.41	7.69	8.41	10.25	10.52	6.43	7.71	8.43	10.28	10.54
4.00	7.28	8.73	9.55	11.65	11.94	7.29	8.75	9.57	11.67	11.97	7.30	8.76	9.58	11.68	11.98	7.32	8.78	9.60	11.70	12.00	7.33	8.80	9.62	11.73	12.03
4.50	8.19	9.82	10.74	13.10	13.43	8.20	9.84	10.76	13.12	13.45	8.21	9.85	10.77	13.13	13.47	8.22	9.86	10.79	13.15	13.49	8.24	9.88	10.81	13.18	13.52

JIS 鍍 55% 鋁鋅鋼板每米長度重量
Weight of PhuizerLume per meter length according to JIS standard

kg/m

鍍層代號 Coating Mass Designation	AZ120				AZ150				AZ165				AZ180			
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	762	914	1000	1219	762	914	1000	1219	762	914	1000	1219
0.30	1.89	2.27	2.49	3.03	1.92	2.30	2.52	3.07	1.93	2.31	2.53	3.08	1.94	2.33	2.55	3.10
0.35	2.19	2.63	2.88	3.51	2.22	2.66	2.91	3.54	2.23	2.67	2.92	3.56	2.24	2.68	2.94	3.58
0.40	2.49	2.99	3.27	3.99	2.51	3.02	3.30	4.02	2.53	3.03	3.32	4.04	2.54	3.04	3.33	4.06
0.45	2.79	3.35	3.66	4.46	2.81	3.37	3.69	4.50	2.83	3.39	3.71	4.52	2.84	3.40	3.72	4.54
0.50	3.09	3.71	4.06	4.94	3.11	3.73	4.09	4.98	3.12	3.75	4.10	5.00	3.14	3.76	4.12	5.02
0.55	3.39	4.07	4.45	5.42	3.41	4.09	4.48	5.46	3.42	4.11	4.49	5.48	3.43	4.12	4.51	5.49
0.60	3.69	4.42	4.84	5.90	3.71	4.45	4.87	5.94	3.72	4.46	4.89	5.95	3.73	4.48	4.90	5.97
0.65	3.99	4.78	5.23	6.38	4.01	4.81	5.26	6.41	4.02	4.82	5.28	6.43	4.03	4.84	5.29	6.45
0.80	4.88	5.86	6.41	7.81	4.91	5.89	6.44	7.85	4.92	5.90	6.46	7.87	4.93	5.91	6.47	7.89
1.00	6.08	7.29	7.98	9.73	6.10	7.32	8.01	9.76	6.12	7.33	8.03	9.78	6.13	7.35	8.04	9.80
1.20	7.28	8.73	9.55	11.64	7.30	8.76	9.58	11.68	7.31	8.77	9.60	11.70	7.32	8.78	9.61	11.71

JIS 鍍 55% 鋁鋅鋼板每台尺長度重量
Weight of PhuizerLume per Taiwan meter length according to JIS standard

kg/ 台尺

鍍層代號 Coating Mass Designation	AZ120				AZ150				AZ165				AZ180			
Gauge 板厚(mm) \ 板寬(mm) Width	762	914	1000	1219	762	914	1000	1219	762	914	1000	1219	762	914	1000	1219
0.30	0.57	0.69	0.75	0.92	0.58	0.70	0.76	0.93	0.58	0.79	0.77	0.93	0.59	0.70	0.77	0.94
0.35	0.66	0.80	0.87	1.06	0.67	0.81	0.88	1.07	0.67	0.81	0.89	1.08	0.68	0.81	0.89	1.09
0.40	0.76	0.91	0.99	1.21	0.76	0.91	1.00	1.22	0.77	0.92	1.00	1.22	0.77	0.92	1.01	1.23
0.45	0.85	1.01	1.11	1.35	0.85	1.02	1.12	1.36	0.86	1.03	1.12	1.37	0.86	1.03	1.13	1.38
0.50	0.94	1.12	1.23	1.50	0.94	1.13	1.24	1.51	0.95	1.14	1.24	1.51	0.95	1.14	1.25	1.52
0.55	1.03	1.23	1.35	1.64	1.03	1.24	1.36	1.65	1.04	1.24	1.36	1.66	1.04	1.25	1.37	1.67
0.60	1.12	1.34	1.47	1.79	1.12	1.35	1.48	1.80	1.13	1.35	1.48	1.80	1.13	1.36	1.48	1.81
0.65	1.21	1.45	1.59	1.93	1.22	1.46	1.59	1.94	1.22	1.46	1.60	1.95	1.22	1.47	1.60	1.96
0.80	1.48	1.78	1.94	2.37	1.49	1.78	1.95	2.38	1.49	1.79	1.96	2.38	1.49	1.79	1.95	2.39
1.00	1.84	2.21	2.42	2.95	1.85	2.22	2.43	2.96	1.85	2.22	2.43	2.96	1.86	2.23	2.44	2.97
1.20	2.21	2.65	2.89	3.53	2.21	2.65	2.90	3.54	2.22	2.66	2.91	3.54	2.22	2.66	2.91	3.55

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熱浸鍍鋅/鍍5%鋁鋅、鋅鋁鎂/鍍55%鋁鋅與彩塗烤漆鋼捲
HOT-DIP ZINC/5%/55% Al-Zn COATED & COLOR STEEL SHEETS

Taiwan Authorized Economic Operator — Registered Firm 安全認證優質企業

CNS 12681/ ISO 9001 — Registered Firm 經濟部標準檢驗局 正字標記

G 3302 G 3312 G 3321 G 3322 CRTW15001 — JIS Mark Qualified Factory 韓國KTR審查 驗證合格工廠

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

ISO 14067-1 PAS 2050 — Registered Firm 產品碳足跡 查證通過工廠

ISO 14025 ISO 14040 ISO 14044 — Registered Firm 產品環境宣告 查證通過工廠

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

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

7M8E004

ISO 50001 — Registered Firm 能源管理系統 驗證通過工廠

717N001

總公司（Head Office）

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

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免付費服務電話:0800-666-723
Global Marketing & Sales Division
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Technical Service Division
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炸辉(中国)科技材料有限公司
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People's Republic of China ZIP:215536
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Marketing & Sales Division
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ISO 45001 — Registered Firm 職業安全衛生管理 系統驗證通過工廠

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

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

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

ISO 50001 Registered Firm 能源管理系統 驗證通過工廠

G 3302 G 3312 G 3321 G 3322 CRCN15001 JIS Mark Qualified Factory 韓國KTR審查 驗證合格工廠

IATF 16949 — Registered Firm 品質管理系統 驗證通過工廠

Exhibit B-1.5 Product category code list

Product category code list

NON-CONFIDENTIAL VERISON

Product category code	Product_Ch_Name	Product_En_Name

Product category code list

NON-CONFIDENTIAL VERISON

Product category code	Product_Ch_Name	Product_En_Name

Product category code list

NON-CONFIDENTIAL VERISON

Product category code	Product_Ch_Name	Product_En_Name

Product category code list

NON-CONFIDENTIAL VERISON

Product category code	Product_Ch_Name	Product_En_Name
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Exhibit B-3 Table B-3: PDT-SPEC

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.1 Sales reconciliation for 2023

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.2 Supporting documents for sales recon items of 2023

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.3 Sales reconciliation for 2024

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.4 Supporting documents for sales recon items of 2024

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.5 Sales reconciliation for 2025

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-5.6 Supporting documents for sales recon items of 2025

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-8.1 Table C-8.1 Profitability for like product and subject merchandise

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit C-8.2 Table C-8.1
Profitability for all products

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit D-1.2 Domestic sales process flowchart

Flow Chart of Domestic Sales

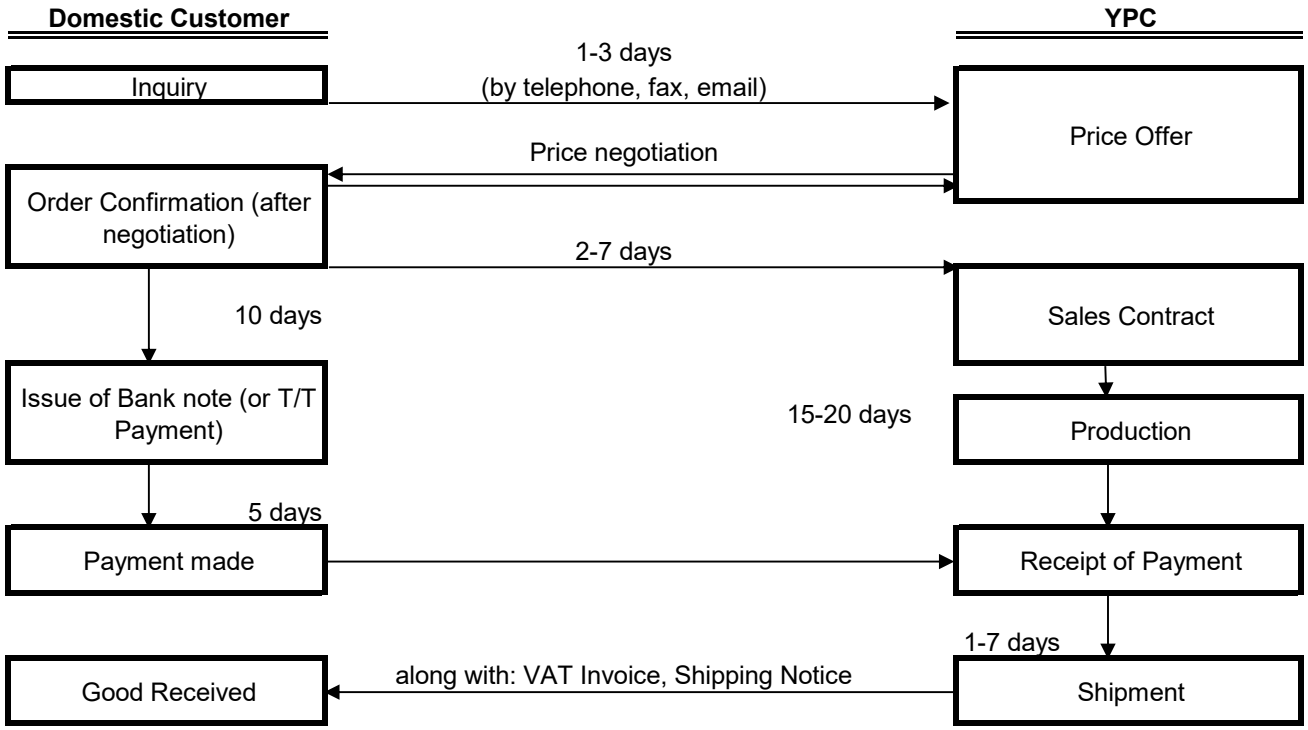

Exhibit D-3.1 Table D-3.1: DOM-CUST

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit D-3.2 Table D-3.2: DOM-SALE

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit D-3.7 Packing cost calculation worksheet

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit D-3.8 CNY short-term borrowing rate worksheet

NON-CONFIDENTIAL

Yieh Phui (China) Short-term Borrowing Rate - CNY

NON-CONFIDENTIAL VERSION

PERIOD：20230101~20231231
Currency: CNY

Jan-23		Feb-23		Mar-23		Apr-23		May-23		Jun-23		Jul-23		Aug-23		Sep-23		Oct-23		Nov-23		Dec-23	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20230101	26,474	20230201	26,970	20230301	26,614	20230401	28,193	20230501	24,627	20230601	22,845	20230701	23,290	20230801	22,794	20230901	20,502	20231001	19,394	20231101	19,903	20231201	19,534
20230102	26,474	20230202	26,970	20230302	26,614	20230402	28,193	20230502	24,627	20230602	22,845	20230702	23,290	20230802	22,794	20230902	20,502	20231002	19,394	20231102	19,903	20231202	19,534
20230103	26,474	20230203	26,970	20230303	26,614	20230403	28,193	20230503	24,627	20230603	22,845	20230703	23,290	20230803	22,794	20230903	20,502	20231003	19,394	20231103	19,903	20231203	19,534
20230104	26,474	20230204	26,970	20230304	26,614	20230404	28,193	20230504	24,627	20230604	22,845	20230704	23,290	20230804	22,794	20230904	20,502	20231004	19,394	20231104	19,903	20231204	19,534
20230105	26,474	20230205	26,970	20230305	26,614	20230405	28,193	20230505	24,627	20230605	22,845	20230705	23,290	20230805	22,794	20230905	20,502	20231005	19,394	20231105	19,903	20231205	19,534
20230106	26,474	20230206	26,970	20230306	26,614	20230406	28,193	20230506	24,627	20230606	22,845	20230706	23,290	20230806	22,794	20230906	20,502	20231006	19,394	20231106	19,903	20231206	19,534
20230107	26,474	20230207	26,970	20230307	26,614	20230407	27,174	20230507	24,627	20230607	22,845	20230707	23,290	20230807	22,794	20230907	20,502	20231007	19,394	20231107	19,903	20231207	19,534
20230108	26,474	20230208	26,970	20230308	26,614	20230408	27,174	20230508	24,627	20230608	22,845	20230708	23,290	20230808	22,794	20230908	20,502	20231008	18,630	20231108	19,903	20231208	19,534
20230109	26,474	20230209	26,970	20230309	26,232	20230409	27,174	20230509	24,627	20230609	22,845	20230709	23,290	20230809	22,794	20230909	20,502	20231009	18,630	20231109	19,903	20231209	19,534
20230110	26,474	20230210	26,105	20230310	27,251	20230410	27,174	20230510	23,354	20230610	22,845	20230710	23,290	20230810	22,794	20230910	20,247	20231010	18,630	20231110	19,903	20231210	19,534
20230111	26,474	20230211	26,105	20230311	27,251	20230411	27,174	20230511	22,081	20230611	22,845	20230711	23,290	20230811	22,794	20230911	20,247	20231011	18,630	20231111	19,903	20231211	19,534
20230112	26,474	20230212	26,105	20230312	27,251	20230412	27,174	20230512	22,081	20230612	22,845	20230712	23,290	20230812	22,794	20230912	20,247	20231012	18,630	20231112	19,903	20231212	19,534
20230113	26,474	20230213	26,105	20230313	27,251	20230413	27,174	20230513	22,081	20230613	22,845	20230713	23,290	20230813	22,794	20230913	20,247	20231013	18,630	20231113	19,903	20231213	19,534
20230114	26,474	20230214	26,105	20230314	27,251	20230414	27,174	20230514	22,081	20230614	22,463	20230714	23,290	20230814	22,794	20230914	20,247	20231014	18,630	20231114	19,903	20231214	19,534
20230115	26,474	20230215	26,105	20230315	27,251	20230415	27,174	20230515	22,081	20230615	21,699	20230715	23,290	20230815	22,794	20230915	17,878	20231015	18,630	20231115	19,903	20231215	19,534
20230116	26,474	20230216	26,105	20230316	27,251	20230416	27,174	20230516	21,062	20230616	23,736	20230716	23,290	20230816	22,794	20230916	17,878	20231016	18,630	20231116	19,903	20231216	18,260
20230117	26,474	20230217	26,105	20230317	26,920	20230417	27,174	20230517	21,062	20230617	23,736	20230717	23,290	20230817	21,775	20230917	17,878	20231017	18,630	20231117	19,903	20231217	18,260
20230118	26,474	20230218	26,105	20230318	26,920	20230418	27,174	20230518	21,062	20230618	23,736	20230718	23,290	20230818	21,138	20230918	17,878	20231018	18,630	20231118	19,903	20231218	17,127
20230119	26,474	20230219	26,105	20230319	26,920	20230419	27,174	20230519	23,354	20230619	23,430	20230719	22,794	20230819	21,138	20230919	17,878	20231019	18,630	20231119	19,903	20231219	18,260
20230120	26,970	20230220	26,105	20230320	26,920	20230420	24,627	20230520	23,354	20230620	23,405	20230720	22,794	20230820	21,138	20230920	17,878	20231020	18,630	20231120	19,903	20231220	18,235
20230121	26,970	20230221	26,105	20230321	27,429	20230421	24,627	20230521	23,354	20230621	23,787	20230721	22,794	20230821	21,138	20230921	17,878	20231021	18,630	20231121	17,802	20231221	18,744
20230122	26,970	20230222	26,105	20230322	27,429	20230422	24,627	20230522	23,354	20230622	23,787	20230722	22,794	20230822	21,138	20230922	19,394	20231022	18,630	20231122	17,802	20231222	18,744
20230123	26,970	20230223	26,614	20230323	27,429	20230423	24,627	20230523	23,354	20230623	21,495	20230723	22,794	20230823	21,138	20230923	19,394	20231023	18,630	20231123	17,802	20231223	18,744
20230124	26,970	20230224	26,105	20230324	27,429	20230424	23,354	20230524	23,354	20230624	21,495	20230724	22,794	20230824	20,502	20230924	19,394	20231024	18,630	20231124	19,075	20231224	18,744
20230125	26,970	20230225	26,105	20230325	27,429	20230425	24,627	20230525	23,354	20230625	21,495	20230725	22,794	20230825	20,502	20230925	19,394	20231025	18,630	20231125	19,075	20231225	18,222
20230126	26,970	20230226	26,105	20230326	27,429	20230426	24,627	20230526	24,118	20230626	21,495	20230726	22,794	20230826	20,502	20230926	19,394	20231026	18,630	20231126	19,075	20231226	18,222
20230127	26,970	20230227	26,359	20230327	28,193	20230427	24,627	20230527	24,118	20230627	21,495	20230727	22,794	20230827	20,502	20230927	19,394	20231027	19,903	20231127	17,878	20231227	18,222
20230128	26,970	20230228	26,614	20230328	28,193	20230428	24,627	20230528	24,118	20230628	22,017	20230728	22,794	20230828	20,502	20230928	19,394	20231028	19,903	20231128	18,413	20231228	18,986
20230129	26,970			20230329	28,193	20230429	24,627	20230529	24,118	20230629	22,017	20230729	22,794	20230829	20,502	20230929	19,394	20231029	19,903	20231129	19,534	20231229	19,496
20230130	26,970			20230330	28,193	20230430	24,627	20230530	24,118	20230630	23,290	20230730	22,794	20230830	18,974	20230930	19,394	20231030	19,903	20231130	19,534	20231230	19,496
20230131	26,970			20230331	28,193			20230531	24,118			20230731	22,794	20230831	20,502			20231031	19,903			20231231	19,496
Average Ending Principal	26,666	Average Ending Principal	26,428	Average Ending Principal	27,197	Average Ending Principal	26,401	Average Ending Principal	23,444	Average Ending Principal	22,719	Average Ending Principal	23,082	Average Ending Principal	21,800	Average Ending Principal	19,515	Average Ending Principal	19,008	Average Ending Principal	19,468	Average Ending Principal	19,041
Interest incurred	100	Interest incurred	89	Interest incurred	102	Interest incurred	95	Interest incurred	87	Interest incurred	80	Interest incurred	84	Interest incurred	79	Interest incurred	67	Interest incurred	66	Interest incurred	64	Interest incurred	62
																						Average Principal	22,878
																						Interest incurred	975
																						Average rate	4%

NON-CONFIDENTIAL

Yieh Phui (China) Short-term Borrowing Rate - CNY

NON-CONFIDENTIAL VERSION

PERIOD：20240101~20241231
Currency: CNY

Jan-24		Feb-24		Mar-24		Apr-24		May-24		Jun-24		Jul-24		Aug-24		Sep-24		Oct-24		Nov-24		Dec-24	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20240101	19,496	20240201	20,998	20240301	22,297	20240401	22,565	20240501	18,999	20240601	16,707	20240701	17,471	20240801	17,216	20240901	14,771	20241001	15,790	20241101	16,299	20241201	14,899
20240102	19,496	20240202	20,998	20240302	22,297	20240402	22,565	20240502	18,999	20240602	16,707	20240702	17,471	20240802	16,758	20240902	14,771	20241002	15,790	20241102	16,299	20241202	14,899
20240103	19,496	20240203	20,998	20240303	22,297	20240403	22,565	20240503	18,999	20240603	16,707	20240703	17,471	20240803	16,758	20240903	14,771	20241003	15,790	20241103	16,299	20241203	14,899
20240104	19,496	20240204	20,998	20240304	22,297	20240404	22,565	20240504	18,999	20240604	16,707	20240704	17,471	20240804	16,758	20240904	14,771	20241004	15,790	20241104	16,299	20241204	14,899
20240105	19,496	20240205	20,998	20240305	22,297	20240405	22,565	20240505	18,999	20240605	16,707	20240705	17,471	20240805	16,249	20240905	14,771	20241005	15,790	20241105	16,299	20241205	14,899
20240106	19,496	20240206	22,399	20240306	22,297	20240406	22,565	20240506	18,999	20240606	17,980	20240706	17,471	20240806	15,230	20240906	14,771	20241006	15,790	20241106	16,299	20241206	14,899
20240107	19,496	20240207	23,367	20240307	22,297	20240407	22,565	20240507	18,999	20240607	17,980	20240707	17,471	20240807	15,230	20240907	14,771	20241007	15,790	20241107	16,299	20241207	14,899
20240108	19,496	20240208	23,367	20240308	22,297	20240408	22,565	20240508	18,999	20240608	17,980	20240708	17,471	20240808	15,230	20240908	14,771	20241008	15,790	20241108	16,299	20241208	14,899
20240109	19,496	20240209	23,367	20240309	22,297	20240409	22,565	20240509	18,999	20240609	17,980	20240709	17,471	20240809	15,230	20240909	14,771	20241009	15,790	20241109	16,299	20241209	15,790
20240110	19,496	20240210	23,367	20240310	22,297	20240410	22,565	20240510	18,999	20240610	17,980	20240710	17,471	20240810	15,230	20240910	14,771	20241010	15,790	20241110	16,299	20241210	15,790
20240111	19,496	20240211	23,367	20240311	22,297	20240411	22,565	20240511	18,999	20240611	17,471	20240711	16,707	20240811	15,230	20240911	14,771	20241011	15,790	20241111	16,299	20241211	15,790
20240112	20,260	20240212	23,367	20240312	22,297	20240412	22,565	20240512	18,999	20240612	17,471	20240712	16,707	20240812	15,230	20240912	14,771	20241012	15,790	20241112	16,299	20241212	15,790
20240113	20,260	20240213	23,367	20240313	22,297	20240413	22,565	20240513	18,999	20240613	17,471	20240713	16,707	20240813	15,230	20240913	14,771	20241013	15,790	20241113	16,299	20241213	16,376
20240114	20,260	20240214	23,367	20240314	22,297	20240414	22,565	20240514	18,999	20240614	17,471	20240714	16,707	20240814	15,230	20240914	14,771	20241014	15,790	20241114	16,299	20241214	16,376
20240115	20,260	20240215	23,367	20240315	22,552	20240415	22,565	20240515	18,999	20240615	17,471	20240715	17,216	20240815	15,230	20240915	14,771	20241015	15,790	20241115	16,299	20241215	16,376
20240116	20,260	20240216	23,367	20240316	22,552	20240416	21,291	20240516	18,999	20240616	17,471	20240716	17,216	20240816	15,230	20240916	14,771	20241016	15,790	20241116	16,299	20241216	16,376
20240117	20,260	20240217	23,367	20240317	22,552	20240417	21,291	20240517	17,980	20240617	17,471	20240717	17,216	20240817	15,230	20240917	14,771	20241017	15,790	20241117	16,299	20241217	16,376
20240118	20,260	20240218	23,367	20240318	23,571	20240418	21,291	20240518	17,980	20240618	17,471	20240718	17,216	20240818	15,230	20240918	14,771	20241018	15,790	20241118	16,299	20241218	15,968
20240119	20,260	20240219	23,367	20240319	23,571	20240419	21,291	20240519	17,980	20240619	17,471	20240719	17,216	20240819	15,230	20240919	15,535	20241019	15,790	20241119	16,299	20241219	15,968
20240120	19,598	20240220	23,367	20240320	23,074	20240420	21,291	20240520	16,707	20240620	17,471	20240720	17,216	20240820	14,771	20240920	15,026	20241020	15,790	20241120	16,299	20241220	17,242
20240121	19,598	20240221	23,367	20240321	23,074	20240421	21,291	20240521	16,707	20240621	17,471	20240721	17,216	20240821	14,771	20240921	15,026	20241021	15,790	20241121	16,299	20241221	15,459
20240122	20,362	20240222	23,367	20240322	23,074	20240422	22,132	20240522	16,707	20240622	17,471	20240722	17,216	20240822	14,771	20240922	15,026	20241022	15,790	20241122	16,299	20241222	15,459
20240123	20,362	20240223	22,857	20240323	23,074	20240423	22,132	20240523	16,707	20240623	17,471	20240723	17,216	20240823	14,771	20240923	15,026	20241023	15,790	20241123	16,299	20241223	15,459
20240124	20,362	20240224	22,857	20240324	23,074	20240424	22,132	20240524	16,707	20240624	17,471	20240724	17,216	20240824	14,771	20240924	15,026	20241024	15,790	20241124	15,026	20241224	16,172
20240125	19,980	20240225	22,857	20240325	23,074	20240425	22,132	20240525	16,707	20240625	16,707	20240725	17,216	20240825	14,771	20240925	15,026	20241025	16,299	20241125	15,026	20241225	16,172
20240126	20,998	20240226	23,316	20240326	23,329	20240426	20,858	20240526	16,707	20240626	16,707	20240726	17,216	20240826	14,771	20240926	15,026	20241026	16,299	20241126	15,026	20241226	16,172
20240127	20,998	20240227	23,316	20240327	22,565	20240427	20,858	20240527	16,707	20240627	16,707	20240727	17,216	20240827	14,771	20240927	15,026	20241027	16,299	20241127	14,135	20241227	16,172
20240128	20,998	20240228	23,316	20240328	22,565	20240428	21,291	20240528	16,707	20240628	17,980	20240728	17,216	20240828	14,771	20240928	15,026	20241028	16,299	20241128	14,797	20241228	16,172
20240129	20,998	20240229	22,297	20240329	22,565	20240429	21,291	20240529	16,707	20240629	17,980	20240729	17,216	20240829	14,771	20240929	15,026	20241029	16,299	20241129	14,899	20241229	16,172
20240130	20,998			20240330	22,565	20240430	18,999	20240530	16,707	20240630	17,980	20240730	17,216	20240830	14,771	20240930	15,790	20241030	16,299	20241130	14,899	20241230	16,172
20240131	20,998			20240331	22,565			20240531	16,707			20240731	17,216	20240831	14,771			20241031	16,299			20241231	16,172
Average Ending Principal	20,090	Average Ending Principal	22,830	Average Ending Principal	22,631	Average Ending Principal	21,935	Average Ending Principal	18,013	Average Ending Principal	17,403	Average Ending Principal	17,233	Average Ending Principal	15,297	Average Ending Principal	14,915	Average Ending Principal	15,905	Average Ending Principal	15,956	Average Ending Principal	15,779
Interest incurred	65	Interest incurred	69	Interest incurred	102	Interest incurred	68	Interest incurred	57	Interest incurred	53	Interest incurred	53	Interest incurred	46	Interest incurred	43	Interest incurred	47	Interest incurred	46	Interest incurred	46
																						Average Principal	18,147
																						Interest incurred	695
																						Average rate	3.8%

NON-CONFIDENTIAL

Yieh Phui (China) Short-term Borrowing Rate - CNY

NON-CONFIDENTIAL VERSION

PERIOD：20250101~20251231
Currency: CNY

Jan-25		Feb-25		Mar-25		Apr-25		May-25		Jun-25		Jul-25		Aug-25		Sep-25		Oct-25		Nov-25		Dec-25	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20250101	17,191	20250201	16,681	20250301	15,790	20250401	16,045	20250501	16,045	20250601	16,299	20250701	15,357	20250801	16,299	20250901	16,045	20251001	17,955	20251101	17,446	20251201	17,267
20250102	18,210	20250202	16,681	20250302	15,790	20250402	16,045	20250502	16,045	20250602	16,299	20250702	15,357	20250802	16,299	20250902	16,045	20251002	17,955	20251102	17,446	20251202	17,165
20250103	17,191	20250203	16,681	20250303	16,554	20250403	16,045	20250503	16,045	20250603	16,299	20250703	15,357	20250803	16,299	20250903	16,045	20251003	17,955	20251103	17,446	20251203	17,165
20250104	17,191	20250204	16,681	20250304	16,554	20250404	16,045	20250504	16,045	20250604	16,299	20250704	15,357	20250804	16,299	20250904	16,045	20251004	17,955	20251104	17,446	20251204	17,165
20250105	17,191	20250205	16,299	20250305	17,063	20250405	16,045	20250505	16,045	20250605	15,026	20250705	15,357	20250805	16,299	20250905	16,045	20251005	17,955	20251105	17,446	20251205	17,165
20250106	17,191	20250206	16,299	20250306	17,063	20250406	16,045	20250506	16,045	20250606	15,026	20250706	15,357	20250806	16,299	20250906	16,045	20251006	17,955	20251106	17,446	20251206	17,165
20250107	17,191	20250207	16,299	20250307	17,063	20250407	16,045	20250507	16,045	20250607	15,026	20250707	15,357	20250807	16,299	20250907	16,045	20251007	17,955	20251107	17,446	20251207	17,165
20250108	17,191	20250208	16,299	20250308	17,063	20250408	16,045	20250508	16,045	20250608	15,026	20250708	15,357	20250808	16,299	20250908	16,045	20251008	17,955	20251108	17,446	20251208	17,165
20250109	17,191	20250209	16,299	20250309	17,063	20250409	16,045	20250509	16,045	20250609	15,026	20250709	15,357	20250809	16,299	20250909	16,045	20251009	17,955	20251109	17,446	20251209	16,274
20250110	17,191	20250210	16,299	20250310	17,063	20250410	16,045	20250510	16,045	20250610	15,026	20250710	15,357	20250810	16,299	20250910	16,045	20251010	17,955	20251110	17,446	20251210	16,274
20250111	17,191	20250211	16,299	20250311	17,063	20250411	16,045	20250511	16,045	20250611	15,026	20250711	15,357	20250811	16,299	20250911	16,045	20251011	17,955	20251111	17,446	20251211	16,274
20250112	17,191	20250212	16,299	20250312	16,809	20250412	16,045	20250512	16,045	20250612	15,026	20250712	15,357	20250812	16,299	20250912	16,045	20251012	17,955	20251112	17,446	20251212	16,274
20250113	16,681	20250213	16,299	20250313	16,809	20250413	16,045	20250513	16,045	20250613	15,026	20250713	15,357	20250813	16,299	20250913	16,045	20251013	17,955	20251113	17,446	20251213	16,274
20250114	16,681	20250214	16,299	20250314	16,809	20250414	16,045	20250514	16,045	20250614	15,026	20250714	15,357	20250814	16,299	20250914	16,045	20251014	17,955	20251114	17,446	20251214	16,274
20250115	16,681	20250215	16,299	20250315	16,554	20250415	16,045	20250515	16,045	20250615	15,026	20250715	15,357	20250815	16,299	20250915	16,427	20251015	17,955	20251115	17,446	20251215	15,688
20250116	16,681	20250216	16,299	20250316	16,554	20250416	16,045	20250516	16,045	20250616	15,026	20250716	15,357	20250816	16,299	20250916	16,427	20251016	17,955	20251116	17,446	20251216	15,688
20250117	16,681	20250217	16,299	20250317	16,554	20250417	16,045	20250517	16,045	20250617	15,026	20250717	15,357	20250817	16,299	20250917	16,427	20251017	17,955	20251117	17,446	20251217	15,688
20250118	16,681	20250218	16,299	20250318	15,179	20250418	16,045	20250518	16,045	20250618	15,026	20250718	15,357	20250818	16,299	20250918	16,427	20251018	17,955	20251118	17,446	20251218	14,950
20250119	16,681	20250219	15,535	20250319	15,179	20250419	16,045	20250519	16,045	20250619	15,612	20250719	15,357	20250819	16,299	20250919	16,427	20251019	17,955	20251119	17,446	20251219	14,950
20250120	16,681	20250220	16,299	20250320	14,415	20250420	16,045	20250520	16,045	20250620	15,612	20250720	15,357	20250820	16,299	20250920	16,427	20251020	17,955	20251120	17,446	20251220	14,950
20250121	16,681	20250221	16,299	20250321	14,771	20250421	16,045	20250521	16,045	20250621	15,612	20250721	16,045	20250821	16,299	20250921	16,427	20251021	17,955	20251121	17,446	20251221	14,950
20250122	16,681	20250222	16,299	20250322	14,771	20250422	15,204	20250522	16,045	20250622	15,612	20250722	16,045	20250822	16,299	20250922	16,427	20251022	17,955	20251122	17,446	20251222	14,950
20250123	16,681	20250223	16,299	20250323	14,771	20250423	15,204	20250523	16,045	20250623	15,612	20250723	16,045	20250823	16,299	20250923	16,427	20251023	17,955	20251123	17,446	20251223	14,950
20250124	16,681	20250224	15,790	20250324	14,262	20250424	15,204	20250524	16,045	20250624	15,612	20250724	16,045	20250824	16,299	20250924	16,427	20251024	17,955	20251124	17,446	20251224	14,237
20250125	16,681	20250225	15,790	20250325	14,007	20250425	15,618	20250525	16,045	20250625	15,357	20250725	16,045	20250825	16,299	20250925	16,758	20251025	16,172	20251125	17,446	20251225	13,218
20250126	16,681	20250226	15,790	20250326	14,007	20250426	15,618	20250526	16,045	20250626	15,357	20250726	16,045	20250826	16,299	20250926	17,446	20251026	16,172	20251126	17,446	20251226	14,287
20250127	16,681	20250227	15,790	20250327	14,771	20250427	15,618	20250527	16,045	20250627	15,357	20250727	16,045	20250827	16,299	20250927	17,446	20251027	16,172	20251127	16,223	20251227	14,287
20250128	16,681	20250228	15,790	20250328	16,045	20250428	16,045	20250528	16,045	20250628	15,357	20250728	16,045	20250828	16,299	20250928	17,446	20251028	16,172	20251128	17,267	20251228	14,287
20250129	16,681			20250329	16,045	20250429	16,045	20250529	16,299	20250629	15,357	20250729	16,045	20250829	16,045	20250929	17,955	20251029	16,172	20251129	17,267	20251229	13,269
20250130	16,681			20250330	16,045	20250430	16,045	20250530	16,299	20250630	15,357	20250730	16,045	20250830	16,045	20250930	17,955	20251030	16,172	20251130	17,267	20251230	14,287
20250131	16,681			20250331	16,045			20250531	16,299			20250731	16,299	20250831	16,045			20251031	17,446			20251231	14,287
Average Ending Principal	16,911	Average Ending Principal	16,235	Average Ending Principal	15,953	Average Ending Principal	15,918	Average Ending Principal	16,070	Average Ending Principal	15,379	Average Ending Principal	15,609	Average Ending Principal	16,274	Average Ending Principal	16,464	Average Ending Principal	17,593	Average Ending Principal	17,387	Average Ending Principal	15,613
Interest incurred	46	Interest incurred	40	Interest incurred	42	Interest incurred	39	Interest incurred	40	Interest incurred	37	Interest incurred	38	Interest incurred	40	Interest incurred	39	Interest incurred	42	Interest incurred	40	Interest incurred	37
																						Average Principal	16,284
																						Interest incurred	480
																						Average rate	2.9%

Exhibit E-1.2 Malaysia sales process flowchart

Flow Chart of Malaysia Export Sales

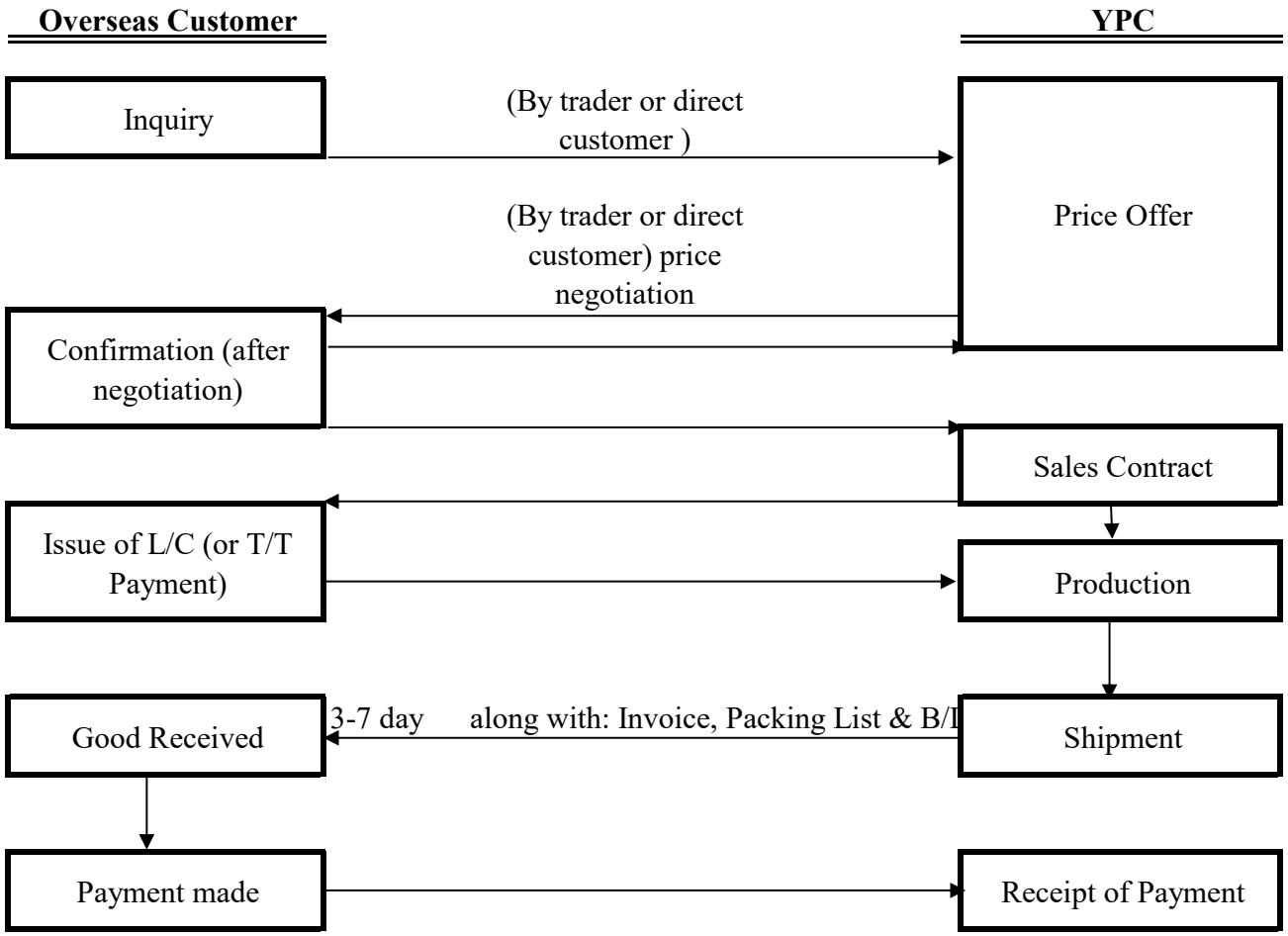

Exhibit E-3.1 Table E-3.1: MY-CUST

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit E-3.2 Table E-3.2: MY-SALE

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit E-3.3 Table E-3.3: TRC-SALE

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit E-3.7 USD short-term borrowing rate worksheet

NON-CONFIDENTIAL

Yieh Phui (China) Short-term Borrowing Rate - U.S. Dolloars

NON-CONFIDENTIAL VERSION

NON-CONFIDENTIAL VERSION

PERIOD：20230101~20231231
Currency: USD

Jan-23		Feb-23		Mar-23		Apr-23		May-23		Jun-23		Jul-23		Aug-23		Sep-23		Oct-23		Nov-23		Dec-23	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20230101	14,817	20230201	14,817	20230301	14,817	20230401	14,817	20230501	14,817	20230601	14,817	20230701	14,817	20230801	14,817	20230901	0	20231001	0	20231101	0	20231201	0
20230102	14,817	20230202	14,817	20230302	14,817	20230402	14,817	20230502	14,817	20230602	14,817	20230702	14,817	20230802	14,817	20230902	0	20231002	0	20231102	0	20231202	0
20230103	14,817	20230203	14,817	20230303	14,817	20230403	14,817	20230503	14,817	20230603	14,817	20230703	14,817	20230803	14,817	20230903	0	20231003	0	20231103	0	20231203	0
20230104	14,817	20230204	14,817	20230304	14,817	20230404	14,817	20230504	14,817	20230604	14,817	20230704	14,817	20230804	0	20230904	0	20231004	0	20231104	0	20231204	0
20230105	14,817	20230205	14,817	20230305	14,817	20230405	14,817	20230505	14,817	20230605	14,817	20230705	14,817	20230805	0	20230905	0	20231005	0	20231105	0	20231205	0
20230106	14,817	20230206	14,817	20230306	14,817	20230406	14,817	20230506	14,817	20230606	14,817	20230706	14,817	20230806	0	20230906	0	20231006	0	20231106	0	20231206	0
20230107	14,817	20230207	14,817	20230307	14,817	20230407	14,817	20230507	14,817	20230607	14,817	20230707	14,817	20230807	0	20230907	0	20231007	0	20231107	0	20231207	0
20230108	14,817	20230208	14,817	20230308	14,817	20230408	14,817	20230508	14,817	20230608	14,817	20230708	14,817	20230808	0	20230908	0	20231008	0	20231108	0	20231208	0
20230109	14,817	20230209	14,817	20230309	14,817	20230409	14,817	20230509	14,817	20230609	14,817	20230709	14,817	20230809	0	20230909	0	20231009	0	20231109	0	20231209	0
20230110	14,817	20230210	14,817	20230310	14,817	20230410	14,817	20230510	14,817	20230610	14,817	20230710	14,817	20230810	0	20230910	0	20231010	0	20231110	0	20231210	0
20230111	14,817	20230211	14,817	20230311	14,817	20230411	14,817	20230511	14,817	20230611	14,817	20230711	14,817	20230811	0	20230911	0	20231011	0	20231111	0	20231211	0
20230112	14,817	20230212	14,817	20230312	14,817	20230412	14,817	20230512	14,817	20230612	14,817	20230712	14,817	20230812	0	20230912	0	20231012	0	20231112	0	20231212	0
20230113	14,817	20230213	14,817	20230313	14,817	20230413	14,817	20230513	14,817	20230613	14,817	20230713	14,817	20230813	0	20230913	0	20231013	0	20231113	0	20231213	0
20230114	14,817	20230214	14,817	20230314	14,817	20230414	14,817	20230514	14,817	20230614	14,817	20230714	14,817	20230814	0	20230914	0	20231014	0	20231114	0	20231214	0
20230115	14,817	20230215	14,817	20230315	14,817	20230415	14,817	20230515	14,817	20230615	14,817	20230715	14,817	20230815	0	20230915	0	20231015	0	20231115	0	20231215	0
20230116	14,817	20230216	14,817	20230316	14,817	20230416	14,817	20230516	14,817	20230616	14,817	20230716	14,817	20230816	0	20230916	0	20231016	0	20231116	0	20231216	0
20230117	14,817	20230217	14,817	20230317	14,817	20230417	14,817	20230517	14,817	20230617	14,817	20230717	14,817	20230817	0	20230917	0	20231017	0	20231117	0	20231217	0
20230118	14,817	20230218	14,817	20230318	14,817	20230418	14,817	20230518	14,817	20230618	14,817	20230718	14,817	20230818	0	20230918	0	20231018	0	20231118	0	20231218	0
20230119	14,817	20230219	14,817	20230319	14,817	20230419	14,817	20230519	14,817	20230619	14,817	20230719	14,817	20230819	0	20230919	0	20231019	0	20231119	0	20231219	0
20230120	14,817	20230220	14,817	20230320	14,817	20230420	14,817	20230520	14,817	20230620	14,817	20230720	14,817	20230820	0	20230920	0	20231020	0	20231120	0	20231220	0
20230121	14,817	20230221	14,817	20230321	14,817	20230421	14,817	20230521	14,817	20230621	14,817	20230721	14,817	20230821	0	20230921	0	20231021	0	20231121	0	20231221	0
20230122	14,817	20230222	14,817	20230322	14,817	20230422	14,817	20230522	14,817	20230622	14,817	20230722	14,817	20230822	0	20230922	0	20231022	0	20231122	0	20231222	0
20230123	14,817	20230223	14,817	20230323	14,817	20230423	14,817	20230523	14,817	20230623	14,817	20230723	14,817	20230823	0	20230923	0	20231023	0	20231123	0	20231223	0
20230124	14,817	20230224	14,817	20230324	14,817	20230424	14,817	20230524	14,817	20230624	14,817	20230724	14,817	20230824	0	20230924	0	20231024	0	20231124	0	20231224	0
20230125	14,817	20230225	14,817	20230325	14,817	20230425	14,817	20230525	14,817	20230625	14,817	20230725	14,817	20230825	0	20230925	0	20231025	0	20231125	0	20231225	0
20230126	14,817	20230226	14,817	20230326	14,817	20230426	14,817	20230526	14,817	20230626	14,817	20230726	14,817	20230826	0	20230926	0	20231026	0	20231126	0	20231226	0
20230127	14,817	20230227	14,817	20230327	14,817	20230427	14,817	20230527	14,817	20230627	14,817	20230727	14,817	20230827	0	20230927	0	20231027	0	20231127	0	20231227	0
20230128	14,817	20230228	14,817	20230328	14,817	20230428	14,817	20230528	14,817	20230628	14,817	20230728	14,817	20230828	0	20230928	0	20231028	0	20231128	0	20231228	0
20230129	14,817			20230329	14,817	20230429	14,817	20230529	14,817	20230629	14,817	20230729	14,817	20230829	0	20230929	0	20231029	0	20231129	0	20231229	0
20230130	14,817			20230330	14,817	20230430	14,817	20230530	14,817	20230630	14,817	20230730	14,817	20230830	0	20230930	0	20231030	0	20231130	0	20231230	0
20230131	14,817			20230331	14,817			20230531	14,817			20230731	14,817	20230831	0			20231031	0			20231231	0
Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	14,817	Average Ending Principal	1,434	Average Ending Principal	-	Average Ending Principal	-	Average Ending Principal	-	Average Ending Principal	-
Interest incurred	100	Interest incurred	91	Interest incurred	102	Interest incurred	100	Interest incurred	104	Interest incurred	103	Interest incurred	108	Interest incurred	10	Interest incurred	0	Interest incurred	0	Interest incurred	0	Interest incurred	0

Average Principal	8,728
Interest incurred	718
Average rate	8.2%

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Yieh Phui (China) Short-term Borrowing Rate - U.S. Dolloars

NON-CONFIDENTIAL VERSION

NON-CONFIDENTIAL VERSION

PERIOD：20240101~20241231
Currency: USD

Jan-24		Feb-24		Mar-24		Apr-24		May-24		Jun-24		Jul-24		Aug-24		Sep-24		Oct-24		Nov-24		Dec-24	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20240101	0	20240201	0	20240301	0	20240401	21,167	20240501	21,167	20240601	21,167	20240701	42,334	20240801	42,334	20240901	42,334	20241001	42,334	20241101	42,334	20241201	42,334
20240102	0	20240202	0	20240302	0	20240402	21,167	20240502	21,167	20240602	21,167	20240702	42,334	20240802	42,334	20240902	42,334	20241002	42,334	20241102	42,334	20241202	42,334
20240103	0	20240203	0	20240303	0	20240403	21,167	20240503	21,167	20240603	21,167	20240703	42,334	20240803	42,334	20240903	42,334	20241003	42,334	20241103	42,334	20241203	42,334
20240104	0	20240204	0	20240304	0	20240404	21,167	20240504	21,167	20240604	21,167	20240704	42,334	20240804	42,334	20240904	42,334	20241004	42,334	20241104	42,334	20241204	42,334
20240105	0	20240205	0	20240305	0	20240405	21,167	20240505	21,167	20240605	21,167	20240705	42,334	20240805	42,334	20240905	42,334	20241005	42,334	20241105	42,334	20241205	42,334
20240106	0	20240206	0	20240306	0	20240406	21,167	20240506	21,167	20240606	21,167	20240706	42,334	20240806	42,334	20240906	42,334	20241006	42,334	20241106	42,334	20241206	42,334
20240107	0	20240207	0	20240307	0	20240407	21,167	20240507	21,167	20240607	21,167	20240707	42,334	20240807	42,334	20240907	42,334	20241007	42,334	20241107	42,334	20241207	42,334
20240108	0	20240208	0	20240308	0	20240408	21,167	20240508	21,167	20240608	21,167	20240708	42,334	20240808	42,334	20240908	42,334	20241008	42,334	20241108	42,334	20241208	42,334
20240109	0	20240209	0	20240309	0	20240409	21,167	20240509	21,167	20240609	21,167	20240709	42,334	20240809	42,334	20240909	42,334	20241009	42,334	20241109	42,334	20241209	42,334
20240110	0	20240210	0	20240310	0	20240410	21,167	20240510	21,167	20240610	21,167	20240710	42,334	20240810	42,334	20240910	42,334	20241010	42,334	20241110	42,334	20241210	42,334
20240111	0	20240211	0	20240311	0	20240411	21,167	20240511	21,167	20240611	21,167	20240711	42,334	20240811	42,334	20240911	42,334	20241011	42,334	20241111	42,334	20241211	42,334
20240112	0	20240212	0	20240312	0	20240412	21,167	20240512	21,167	20240612	21,167	20240712	42,334	20240812	42,334	20240912	42,334	20241012	42,334	20241112	42,334	20241212	42,334
20240113	0	20240213	0	20240313	0	20240413	21,167	20240513	21,167	20240613	21,167	20240713	42,334	20240813	42,334	20240913	42,334	20241013	42,334	20241113	42,334	20241213	42,334
20240114	0	20240214	0	20240314	0	20240414	21,167	20240514	21,167	20240614	21,167	20240714	42,334	20240814	42,334	20240914	42,334	20241014	42,334	20241114	42,334	20241214	42,334
20240115	0	20240215	0	20240315	0	20240415	21,167	20240515	21,167	20240615	21,167	20240715	42,334	20240815	42,334	20240915	42,334	20241015	42,334	20241115	42,334	20241215	42,334
20240116	0	20240216	0	20240316	0	20240416	21,167	20240516	21,167	20240616	21,167	20240716	42,334	20240816	42,334	20240916	42,334	20241016	42,334	20241116	42,334	20241216	42,334
20240117	0	20240217	0	20240317	0	20240417	21,167	20240517	21,167	20240617	21,167	20240717	42,334	20240817	42,334	20240917	42,334	20241017	42,334	20241117	42,334	20241217	42,334
20240118	0	20240218	0	20240318	0	20240418	21,167	20240518	21,167	20240618	21,167	20240718	42,334	20240818	42,334	20240918	42,334	20241018	42,334	20241118	42,334	20241218	42,334
20240119	0	20240219	0	20240319	0	20240419	21,167	20240519	21,167	20240619	21,167	20240719	42,334	20240819	42,334	20240919	42,334	20241019	42,334	20241119	42,334	20241219	42,334
20240120	0	20240220	0	20240320	0	20240420	21,167	20240520	21,167	20240620	21,167	20240720	42,334	20240820	42,334	20240920	42,334	20241020	42,334	20241120	42,334	20241220	42,334
20240121	0	20240221	0	20240321	0	20240421	21,167	20240521	21,167	20240621	21,167	20240721	42,334	20240821	42,334	20240921	42,334	20241021	42,334	20241121	42,334	20241221	42,334
20240122	0	20240222	0	20240322	0	20240422	21,167	20240522	21,167	20240622	21,167	20240722	42,334	20240822	42,334	20240922	42,334	20241022	42,334	20241122	42,334	20241222	42,334
20240123	0	20240223	0	20240323	0	20240423	21,167	20240523	21,167	20240623	21,167	20240723	42,334	20240823	42,334	20240923	42,334	20241023	42,334	20241123	42,334	20241223	42,334
20240124	0	20240224	0	20240324	0	20240424	21,167	20240524	21,167	20240624	21,167	20240724	42,334	20240824	42,334	20240924	42,334	20241024	42,334	20241124	42,334	20241224	42,334
20240125	0	20240225	0	20240325	0	20240425	21,167	20240525	21,167	20240625	21,167	20240725	42,334	20240825	42,334	20240925	42,334	20241025	42,334	20241125	42,334	20241225	42,334
20240126	0	20240226	0	20240326	0	20240426	21,167	20240526	21,167	20240626	21,167	20240726	42,334	20240826	42,334	20240926	42,334	20241026	42,334	20241126	42,334	20241226	42,334
20240127	0	20240227	0	20240327	0	20240427	21,167	20240527	21,167	20240627	42,334	20240727	42,334	20240827	42,334	20240927	42,334	20241027	42,334	20241127	42,334	20241227	42,334
20240128	0	20240228	0	20240328	0	20240428	21,167	20240528	21,167	20240628	42,334	20240728	42,334	20240828	42,334	20240928	42,334	20241028	42,334	20241128	42,334	20241228	42,334
20240129	0	20240229	0	20240329	21,167	20240429	21,167	20240529	21,167	20240629	42,334	20240729	42,334	20240829	42,334	20240929	42,334	20241029	42,334	20241129	42,334	20241229	42,334
20240130	0			20240330	21,167	20240430	21,167	20240530	21,167	20240630	42,334	20240730	42,334	20240830	42,334	20240930	42,334	20241030	42,334	20241130	42,334	20241230	42,334
20240131	0			20240331	21,167			20240531	21,167			20240731	42,334	20240831	42,334			20241031	42,334			20241231	42,334
Average Ending Principal	-	Average Ending Principal	-	Average Ending Principal	2,048	Average Ending Principal	21,167	Average Ending Principal	21,167	Average Ending Principal	23,989	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334
Interest incurred		Interest incurred		Interest incurred	11	Interest incurred	110	Interest incurred	114	Interest incurred	126	Interest incurred	234	Interest incurred	234	Interest incurred	226	Interest incurred	234	Interest incurred	226	Interest incurred	234
																						Average Principal	26,950
																						Interest incurred	1,749
																						Average rate	6.5%

NON-CONFIDENTIAL

Yieh Phui (China) Short-term Borrowing Rate - U.S. Dolloars

NON-CONFIDENTIAL VERSION

NON-CONFIDENTIAL VERSION

PERIOD：20250101~20251231
Currency: USD

Jan-25		Feb-25		Mar-25		Apr-25		May-25		Jun-25		Jul-25		Aug-25		Sep-25		Oct-25		Nov-25		Dec-25	
Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal	Date	Ending Balance of Principal
20250101	42,334	20250201	42,334	20250301	42,334	20250401	42,334	20250501	42,334	20250601	42,334	20250701	42,334	20250801	42,334	20250901	42,334	20251001	42,334	20251101	42,334	20251201	42,334
20250102	42,334	20250202	42,334	20250302	42,334	20250402	42,334	20250502	42,334	20250602	42,334	20250702	42,334	20250802	42,334	20250902	42,334	20251002	42,334	20251102	42,334	20251202	42,334
20250103	42,334	20250203	42,334	20250303	42,334	20250403	42,334	20250503	42,334	20250603	42,334	20250703	42,334	20250803	42,334	20250903	42,334	20251003	42,334	20251103	42,334	20251203	42,334
20250104	42,334	20250204	42,334	20250304	42,334	20250404	42,334	20250504	42,334	20250604	42,334	20250704	42,334	20250804	42,334	20250904	42,334	20251004	42,334	20251104	42,334	20251204	42,334
20250105	42,334	20250205	42,334	20250305	42,334	20250405	42,334	20250505	42,334	20250605	42,334	20250705	42,334	20250805	42,334	20250905	42,334	20251005	42,334	20251105	42,334	20251205	42,334
20250106	42,334	20250206	42,334	20250306	42,334	20250406	42,334	20250506	42,334	20250606	42,334	20250706	42,334	20250806	42,334	20250906	42,334	20251006	42,334	20251106	42,334	20251206	42,334
20250107	42,334	20250207	42,334	20250307	42,334	20250407	42,334	20250507	42,334	20250607	42,334	20250707	42,334	20250807	42,334	20250907	42,334	20251007	42,334	20251107	42,334	20251207	42,334
20250108	42,334	20250208	42,334	20250308	42,334	20250408	42,334	20250508	42,334	20250608	42,334	20250708	42,334	20250808	42,334	20250908	42,334	20251008	42,334	20251108	42,334	20251208	42,334
20250109	42,334	20250209	42,334	20250309	42,334	20250409	42,334	20250509	42,334	20250609	42,334	20250709	42,334	20250809	42,334	20250909	42,334	20251009	42,334	20251109	42,334	20251209	42,334
20250110	42,334	20250210	42,334	20250310	42,334	20250410	42,334	20250510	42,334	20250610	42,334	20250710	42,334	20250810	42,334	20250910	42,334	20251010	42,334	20251110	42,334	20251210	42,334
20250111	42,334	20250211	42,334	20250311	42,334	20250411	42,334	20250511	42,334	20250611	21,167	20250711	42,334	20250811	42,334	20250911	42,334	20251011	42,334	20251111	42,334	20251211	42,334
20250112	42,334	20250212	42,334	20250312	21,167	20250412	42,334	20250512	42,334	20250612	21,167	20250712	42,334	20250812	42,334	20250912	42,334	20251012	42,334	20251112	42,334	20251212	42,334
20250113	42,334	20250213	42,334	20250313	21,167	20250413	42,334	20250513	42,334	20250613	21,167	20250713	42,334	20250813	42,334	20250913	42,334	20251013	42,334	20251113	42,334	20251213	42,334
20250114	42,334	20250214	42,334	20250314	21,167	20250414	42,334	20250514	42,334	20250614	21,167	20250714	42,334	20250814	42,334	20250914	42,334	20251014	42,334	20251114	42,334	20251214	42,334
20250115	42,334	20250215	42,334	20250315	21,167	20250415	42,334	20250515	42,334	20250615	21,167	20250715	42,334	20250815	42,334	20250915	42,334	20251015	42,334	20251115	42,334	20251215	42,334
20250116	42,334	20250216	42,334	20250316	21,167	20250416	42,334	20250516	42,334	20250616	21,167	20250716	42,334	20250816	42,334	20250916	42,334	20251016	42,334	20251116	42,334	20251216	42,334
20250117	42,334	20250217	42,334	20250317	21,167	20250417	42,334	20250517	42,334	20250617	21,167	20250717	42,334	20250817	42,334	20250917	42,334	20251017	42,334	20251117	42,334	20251217	42,334
20250118	42,334	20250218	42,334	20250318	21,167	20250418	42,334	20250518	42,334	20250618	21,167	20250718	42,334	20250818	42,334	20250918	42,334	20251018	42,334	20251118	42,334	20251218	42,334
20250119	42,334	20250219	42,334	20250319	21,167	20250419	42,334	20250519	42,334	20250619	21,167	20250719	42,334	20250819	42,334	20250919	42,334	20251019	42,334	20251119	42,334	20251219	42,334
20250120	42,334	20250220	42,334	20250320	21,167	20250420	42,334	20250520	42,334	20250620	21,167	20250720	42,334	20250820	42,334	20250920	42,334	20251020	42,334	20251120	42,334	20251220	42,334
20250121	42,334	20250221	42,334	20250321	21,167	20250421	42,334	20250521	42,334	20250621	21,167	20250721	42,334	20250821	42,334	20250921	42,334	20251021	42,334	20251121	42,334	20251221	42,334
20250122	42,334	20250222	42,334	20250322	21,167	20250422	42,334	20250522	42,334	20250622	21,167	20250722	42,334	20250822	42,334	20250922	42,334	20251022	42,334	20251122	42,334	20251222	42,334
20250123	42,334	20250223	42,334	20250323	21,167	20250423	42,334	20250523	42,334	20250623	21,167	20250723	42,334	20250823	42,334	20250923	42,334	20251023	42,334	20251123	42,334	20251223	42,334
20250124	42,334	20250224	42,334	20250324	21,167	20250424	42,334	20250524	42,334	20250624	21,167	20250724	42,334	20250824	42,334	20250924	42,334	20251024	42,334	20251124	42,334	20251224	42,334
20250125	42,334	20250225	42,334	20250325	21,167	20250425	42,334	20250525	42,334	20250625	21,167	20250725	42,334	20250825	42,334	20250925	42,334	20251025	42,334	20251125	42,334	20251225	42,334
20250126	42,334	20250226	42,334	20250326	21,167	20250426	42,334	20250526	42,334	20250626	21,167	20250726	42,334	20250826	42,334	20250926	42,334	20251026	42,334	20251126	42,334	20251226	42,334
20250127	42,334	20250227	42,334	20250327	42,334	20250427	42,334	20250527	42,334	20250627	42,334	20250727	42,334	20250827	42,334	20250927	42,334	20251027	42,334	20251127	42,334	20251227	42,334
20250128	42,334	20250228	42,334	20250328	42,334	20250428	42,334	20250528	42,334	20250628	42,334	20250728	42,334	20250828	42,334	20250928	42,334	20251028	42,334	20251128	42,334	20251228	42,334
20250129	42,334			20250329	42,334	20250429	42,334	20250529	42,334	20250629	42,334	20250729	42,334	20250829	42,334	20250929	42,334	20251029	42,334	20251129	42,334	20251229	42,334
20250130	42,334			20250330	42,334	20250430	42,334	20250530	42,334	20250630	42,334	20250730	42,334	20250830	42,334	20250930	42,334	20251030	42,334	20251130	42,334	20251230	42,334
20250131	42,334			20250331	42,334			20250531	42,334			20250731	42,334	20250831	42,334			20251031	42,334			20251231	42,334
Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	32,092	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	31,045	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334	Average Ending Principal	42,334
Interest incurred	234	Interest incurred	211	Interest incurred	175	Interest incurred	204	Interest incurred	211	Interest incurred	138	Interest incurred	176	Interest incurred	176	Interest incurred	170	Interest incurred	176	Interest incurred	170	Interest incurred	176

Average Principal	40,536
Interest incurred	2,217
Average rate	5.5%

Exhibit F-1.4 Accounting documents flowchart

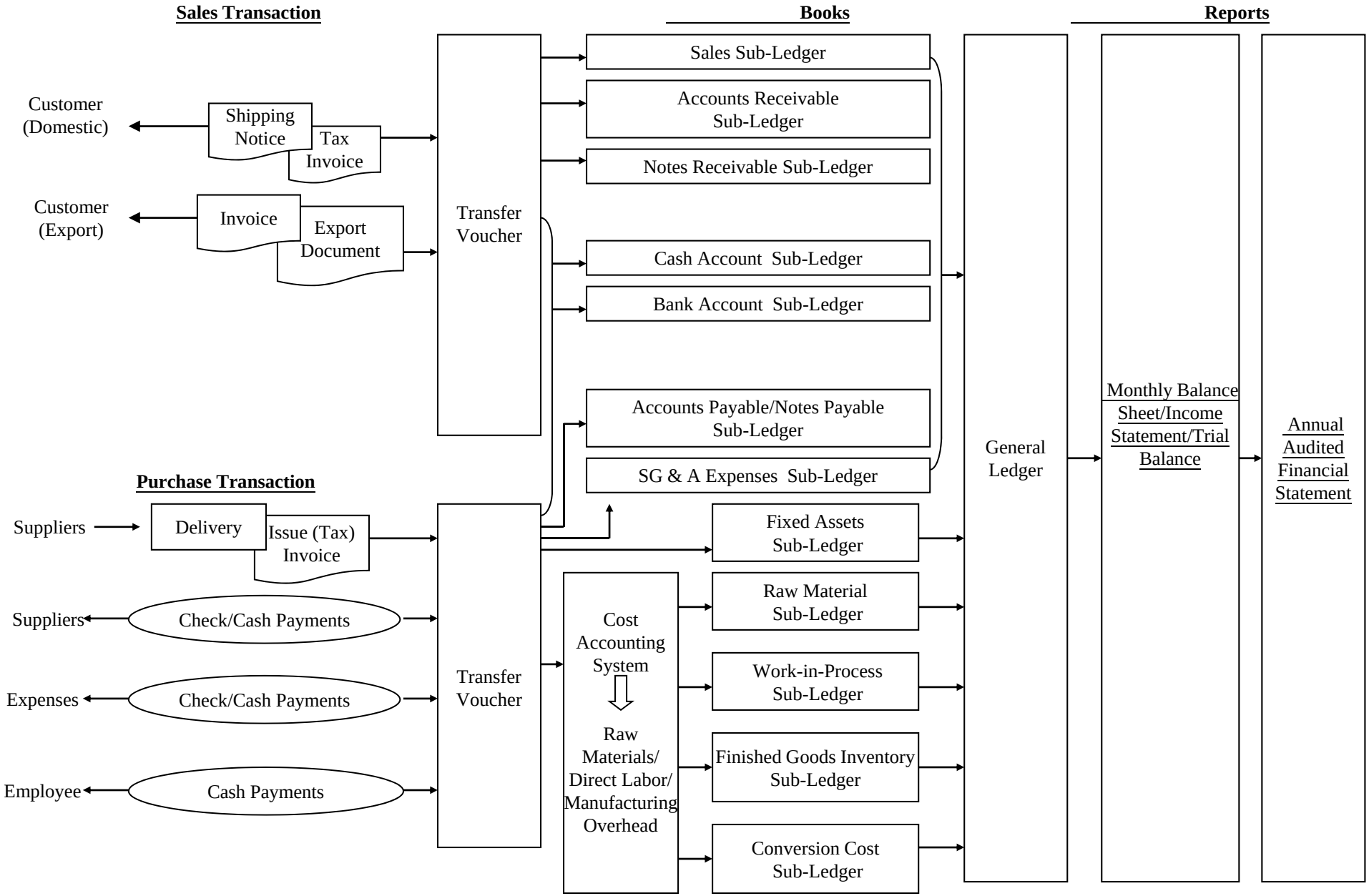
Sales Transaction
Books
Reports
Customer (Domestic)
Shipping Notice
Tax Invoice
Customer (Export)
Invoice
Export Document
Transfer Voucher
Sales Sub-Ledger
Accounts Receivable Sub-Ledger
Notes Receivable Sub-Ledger
Cash Account Sub-Ledger
Bank Account Sub-Ledger
Accounts Payable/Notes Payable Sub-Ledger
SG & A Expenses Sub-Ledger
General Ledger
Monthly Balance Sheet/Income Statement/Trial Balance
Annual Audited Financial Statement
Purchase Transaction
Suppliers
Delivery
Issue (Tax) Invoice
Suppliers
Check/Cash Payments
Expenses
Check/Cash Payments
Employee
Cash Payments
Transfer Voucher
Cost Accounting System
Raw Materials/ Direct Labor/ Manufacturing Overhead
Fixed Assets Sub-Ledger
Raw Material Sub-Ledger
Work-in-Process Sub-Ledger
Finished Goods Inventory Sub-Ledger
Conversion Cost Sub-Ledger

Exhibit F-1.8.a.1 Chart of accounts

NON-CONFIDENTIAL

Account #	Account description

NON-CONFIDENTIAL

Account #	Account description	

NON-CONFIDENTIAL

Account #	Account description

NON-CONFIDENTIAL

Account #	Account description

NON-CONFIDENTIAL

Account #	Account description	
[ ]	[ ]	[ ]
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Exhibit F-1.8.a.2 Trial balance

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit F-1.8.b Audited financial statements for three years

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains audited financial statments from 2023 through 2025.

Exhibit F-1.5.d Internal financial statements of [Tianjin Lianfa]

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains financial statments from 2023 through 2025.

Exhibit F-1.9.d Direct cost centers list

YPC's direct cost center

代號 (Department Code)	部門名稱 (Department)	部門英文名稱 (Department)	Direct or Indirect Cost Center
			Direct Cost Center
			Direct Cost Center
			Direct Cost Center
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Exhibit F-2.1 Table F-2.1

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit F-3.1 Table F-3.1

DOCUMENT(S) INCAPABLE OF SUMMARY

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Exhibit F-3.2 Table F-3.2

DOCUMENT(S) INCAPABLE OF SUMMARY

This exhibit contains commercially sensitive confidential business information in its entirety.

Exhibit F-3.3 Table F-3.3: DOM-CTMS

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Exhibit F-3.4 Table F-3.4: MY-CTMS

DOCUMENT(S) INCAPABLE OF SUMMARY

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