

**Response to Deficiency Notice for Overland
Transition anti-dumping review concerning Ceramic tiles
exported from the People's Republic of China (PRC)
Case No.: TD0027**

NON-CONFIDENTIAL VERSION

Exhibit SQ-2

Adjustment on Opening Balance 2022

Non-Confidential Summary:

The following is a non-confidential summary of the confidential attachment. The confidential attachment consists of the Company's financial data; its public dissemination or release would cause significant business prejudice to the respondent. The confidential version of this exhibit contains 1 EXCEL document.

Guangdong Overland Ceramics Co., Ltd.