

FOR PUBLIC RECORD

A-1 Identity and communication

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

A Head Office:

Name: Julien de Sauvage

Position in the company: Executive Vice President - Lime

Address: 3-01-A Luxor Tech Centre, 1A Jalan Teknologi 3/4, PJU 5 Kota Damansara, 47810 Petaling Jaya, Selangor, Malaysia

Telephone: +603-6144-2000

Facsimile number: +603-6144-2198

E-mail address of contact person: Julien.DeSauvage@Sibelcoasia.com

Factory:

A Address: Lot 115425 & 208549, Kuala Dipang, 31900 Kampar, Perak, Malaysia

Telephone: +603-6144-2000

Facsimile number: +603-6144-2198

E-mail address of contact person: Harry.Lim@Sibelcoasia.com

A-2 Representative of the company for the purpose of investigation

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

A Name: John Cosgrave, Director Trade Measures

Address: Minter Ellison, Minter Ellison Building, 25 National Circuit, Forrest, ACT 2603, Australia

Telephone: +612 6225 3781

Facsimile/Telex number: +612 6225 1781

E-mail address of contact person: john.cosgrave@minterellison.com

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

A-3 Company information

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

A Legal Name : Unichamp Mineral Sdn Bhd

Type of Entity : Private Limited

Any other business names : None

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

A Please refer to A-1-5.

FOR PUBLIC RECORD

- 3 If your company is a subsidiary of another company, list the principal shareholders of that company.
- A Please refer to A-1-5
- 4 If your parent company is a subsidiary of another company, list the principal shareholders of that company.
- A Please refer to A-1-5
- 5 Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.
- A Please refer to Appendix 1 (which is only disclosed for official use only).
- 6 Are any management fees/corporate allocations charged to your company by your parent or related company?
- A No
- 7 Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
- A The principal business of the Unichamp group consists of trading and manufacturing of industrial minerals, principally : lime and limestone. Unichamp Mineral Sdn Bhd undertakes all sales of finished lime and limestone products, and it sources all the finished lime and limestone products from its wholly owned subsidiary, Unichamp Resources Sdn Bhd.
- 8 If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- produce or manufacture
 - sell in the domestic market
 - export to Australia, and
 - export to countries other than Australia.
- A Goods are produced by Unichamp Resources Sdn Bhd, a wholly-owned subsidiary of Unichamp Mineral Sdn Bhd. Unichamp Mineral Sdn Bhd performs all other sales activities including sales in domestic market, export to Australia and export to countries other than Australia.
- 9 Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.
- A Please refer to Appendix 2 (which is only disclosed for official use only).
- 10 Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.
- A Please refer to Annex 1(i) & (ii) (which is only disclosed for official use only). No brochures or pamphlets used in the business activities.
- A-4 General accounting/administration information
- 1 Indicate your accounting period.

FOR PUBLIC RECORD

A From 1st January (2015) to 31st December (2015)

2 Indicate the address where the company's financial records are held.

A

[REDACTED]

[Location of accounting records – the location is only disclosed for official use only]

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

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

A Please see A-3-10. Audited financials for FYE 2015 are not available yet. Chart of Accounts, please refer to Annex 2 (which is only disclosed for official use only).

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

A There are no relevant audited accounts available prior to 2015.

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

A No

6 Describe:

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

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

A

[REDACTED]
[The details on accounting policies are only disclosed for official use only].

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

A [REDACTED] [Costing information is only disclosed for official use only]

FOR PUBLIC RECORD

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

A [Redacted]

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

A [Redacted]

- valuation and revaluation methods for fixed assets;

A [Redacted]

[Valuation practices are only disclosed for official use only]

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

A [Redacted]

[Depreciation details are disclosed for official use only]

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

A [Redacted]

[Treatment of foreign exchange details are disclosed for official use only]

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

A [Redacted]

[Treatment of foreign exchange movements are disclosed for official use only]

- inclusion of general expenses and/or interest;

A [Redacted]

[Accounting details are disclosed for official use only]

- provisions for bad or doubtful debts;

A [Redacted]

[Account treatment of bad debts are disclosed for official use only]

FOR PUBLIC RECORD

Expected credit loss provision: would be applied to all remaining trade receivables after consideration for specific allowances, being based on the age of overdue debt.

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

A

[Redacted]
[Redacted]
[Redacted] [Treatment of idle equipment is disclosed for official use only]

- costs of plant closure;

A

Treated as closure costs (non recurring result) once management decision is made to shut down the plant

- restructuring costs;

A

[Redacted]
[Redacted] [Practice on restructuring cost is disclosed for official use only]

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

A

[Redacted] [Accounting treatment of by-products is disclosed for official use only]

- effects of inflation on financial statement information.

A

Accounts are primarily maintained in local currency and translated for management and reporting purposes to consolidation currencies (USD, EUR) using exchange rates provided by the Group

7

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

A

No material change

A-5

Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration ('goods under consideration' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

A

Please see spreadsheet tab "Income Statement" which is disclosed for official use only.

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

Prepare this information on a spreadsheet named "Income statement".

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

FOR PUBLIC RECORD

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

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

A Please refer to spreadsheet, tab "Turnover" which is disclosed for official use only.

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:
name;
address;
contact name and phone/fax number where known; and
trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

A [REDACTED]
[Customer information is disclosed for official use only]

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

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

A [REDACTED]
[Delivery terms and details is disclosed for official use only]

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

A Unichamp Resources Sdn Bhd, being the production company sold quicklime to Unichamp Mineral Sdn Bhd, the sales company, which then on sell to [REDACTED] [Customer information is disclosed for official use only]. No commission is payable.

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

A [REDACTED]
[Information on transfer of goods ownership is disclosed for official use only]

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

A [REDACTED]

FOR PUBLIC RECORD

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

A

- [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[Business negotiation processes is disclosed for official use only]

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

A

[REDACTED]
[REDACTED] [Information of Customer is disclosed for official use only]

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

A No

- B-4 Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

A Please refer to the spreadsheet which is disclosed for official use only.

- B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

A No

- B-6 For each type of discount, rebate, allowance offered on export sales to Australia:
- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

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

A No discount, rebate, allowance offered

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

A No

FOR PUBLIC RECORD

B-8 If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example: Only if applicable.

A [REDACTED] [Information on pricing details is disclosed for official use only]

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

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

A Please see Annex 3 which is disclosed for official use only.

C-1 Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

A Please refer to quicklime specification in Annex 4 which is disclosed for official use only.

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet "Australian sales" – see section B of this questionnaire).

A There are 2 product codes but the only difference between the goods is the packaging.

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

A Goods sold domestically and export are identical.

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

A Please see C-1.

D-1 Provide:

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

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

FOR PUBLIC RECORD

- A [REDACTED]
[Business and customer information is disclosed for official use only]
- D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
- A [REDACTED].
[Business process and activities is disclosed for official use only]
- D-3 Explain in detail the sales process, including:
* the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- A Please refer to sales process flow in Annex 5 which is disclosed for official use only.

* whether price includes the cost of delivery to customer - depending on customer requirements or agreed incoterm.
- A [REDACTED] [Pricing details is disclosed for official use only]

If sales are in accordance with price lists, provide copies of the price lists.
- A No price list.
- D-4 Prepare a spreadsheet named "domestic sales" listing all sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.
- A Please refer to spreadsheet "Domestic Sales" which is disclosed for official use only
- D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.
- A Not Applicable
- D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:
- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.
If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has not been reported as a discount or rebate.
- A Not Applicable
- D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

FOR PUBLIC RECORD

A Please refer to Annex 6 which is disclosed for official use only

The Commission will select additional sales for verification at the time of our visit.

E-1 Costs associated with export sales

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

1 Transportation

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

2 Handling, loading and ancillary expenses

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

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

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

3 Credit

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

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

4 Packing costs

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

A Export quicklime for export is contained in Jumbo Bag while product for domestic market is frequently sold in bulk containers. [REDACTED] [Pricing practice is disclosed for official use only]

5 Commissions

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

- provide a description; and

FOR PUBLIC RECORD

- explain the terms and conditions that must be met.

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

A Not Applicable

6 Warranties, guarantees, and after sales services

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

A Not Applicable

7 Other factors

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

A No other factors.

8 Currency conversions

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

A Not Applicable

E-2 Costs associated with domestic sales

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

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

1 Physical characteristics

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

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

FOR PUBLIC RECORD

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

A No physical differences.

2 Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

A Not Applicable.

3 Level of trade

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

FOR PUBLIC RECORD

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

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

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

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

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

This requires the following information:

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

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

A [REDACTED]
[REDACTED]
[REDACTED] [Information on Customers is disclosed for official use only]

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

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

- the rate, or average of rates, applying on actual short term borrowing's by the company; or

FOR PUBLIC RECORD

- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

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

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

1. Calculate an accounts receivable turnover ratio

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

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

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

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


2. Calculate the average credit period

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

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

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

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

A 
Transportation cost allocation is disclosed for official use only]

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

A Please see response to D-2-5.

FOR PUBLIC RECORD

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

A Please see response to E-1-4.

8 Commissions
For any commissions paid in relation to the domestic sales:
- provide a description
- explain the terms and conditions that must be met.


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

A Not Applicable

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

A Not Applicable

10 Other factors
There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "Other factors". List the factors and show how each has been quantified in per unit terms. For example:
- inventory carrying cost: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- warehousing expense: an expense incurred at the distribution point;
- royalty and patent fees: describe each payment as a result of production or sale, including the key terms of the agreement;
- advertising; and
- bad debt.

A 
[Information on cost allocation is disclosed for official use only]

E-3 Duplication

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

For example:




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

Separate adjustment items must avoid duplication.

FOR PUBLIC RECORD

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

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

- F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.
- A Please refer to spreadsheet "Third Country" which is disclosed for official use only.
- F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.
- A No difference.
- G-1. Production process and capacity
- 1 Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.
- A Please refer to Annex 7 which is disclosed for official use only.
- G-2. Provide information about your company's total production in the following table:
- A 
- G-3. Cost accounting practices
- 1 Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.
- A 
[Information on accounting system and cost accounting is disclosed for official use only]
- 2 Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated. All cost based on actual cost
- A 
[Information on cost accounting system is disclosed for official use only]
- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.
- A No significant variances.

FOR PUBLIC RECORD

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

A

[Information on the cost accounting system is disclosed for official use only]

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

A

[Information on the cost accounting system is disclosed for official use only]

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

A

Not Applicable, please refer to G-3-1.

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

A

Not Applicable

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

A

Not Applicable

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

A

Not Applicable

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.[1]

1 Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

A

Please refer to spreadsheet tab "Domestic CTMS" which is disclosed for official use only.

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

A

Please refer to "Domestic CTMS" which is disclosed for official use only.

Prepare this information in a spreadsheet named "Domestic CTMS".

FOR PUBLIC RECORD

- 1 Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads. Clearly specify the source of energy (e.g. natural gas) and the price.
- 2 Relating to costs of production only; identify each cost separately.
- 3 Identify each cost separately. Please ensure non-operating expenses that relate to the goods under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

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

Please specify unit of currency.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

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

Prepare this information in a spreadsheet named "Australian CTMS".

1. Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads. Clearly specify the source of energy (e.g. natural gas) and the price.
2. Relating to costs of production only; identify each cost separately.
3. Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

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

Please specify unit of currency.

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

A Please refer to spreadsheet tabs "Domestic CTMS" and "Export CTMS" which are disclosed for official use only.

- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system.

FOR PUBLIC RECORD

Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

A Not Applicable

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

A Not Applicable

G-6 Major raw material costs

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

The basis for valuation is purchase price to the contractors operating the quarry

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

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

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

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

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

A

[REDACTED]

[Information on the business process is disclosed for official use only]