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Received 27 August 2014

## **EXPORTER QUESTIONNAIRE**

**PRODUCT CONCERNED:** ZINC COATED (GALVANISED) STEEL FROM  
INDIA AND THE SOCIALIST REPUBLIC OF  
VIETNAM

**INVESTIGATION PERIOD:** 1 JULY 2013 - 30 JUNE 2014

**RESPONSE DUE BY:** **25 AUGUST 2014 (revised)**

**ADDRESS FOR RESPONSE:** Anti-Dumping Commission  
Customs House  
1010 La Trobe Street  
Docklands VIC 3008  
Australia  
Attention: Director Operations 1

**CASE MANAGER:** Ms Heidi Matuschka  
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**E-MAIL:** [operations1@adcommission.gov.au](mailto:operations1@adcommission.gov.au)

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

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## BACKGROUND AND GENERAL INSTRUCTIONS

### 1. BACKGROUND

Following an application by BlueScope Steel Limited (BlueScope), an Australian industry member, the Anti-Dumping Commission (the Commission) has initiated an investigation into the allegation that zinc coated steel (galvanised steel) from India and the Socialist Republic of Vietnam (Vietnam) has been exported to Australia at dumped prices, and because of that dumping material injury has been caused to an Australian industry producing like goods.

A notice advising initiation of the investigation was published in *The Australian* on 11 July 2014. Anti-Dumping Notice (ADN) No. 2014/55 outlining the details of the investigation, and the procedures to be followed during the investigation, can be accessed on the Commission's website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

### 2. THE GOODS UNDER CONSIDERATION

#### Description

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are described by the applicant as follows:

*'Flat rolled iron or steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India and Vietnam.'*

The goods are generically called galvanised steel (referring to zinc coated steel) and include galvanised steel of any width.

#### Additional information

Further information in relation to the goods was provided in the application as follows:

*The goods include the same categories of goods as identified in Trade Measures Report Nos. 190 and 193, however, this application also includes goods that are alloyed (i.e. with minor additions, e.g. boron, chromium, etc.). The goods the subject of this application include all zinc coated product options, including all grades/models of zinc coated steel, all coating mass classes and all surface treatments.*

*Trade or further generic names often used to describe these goods include:*

- "GALVABOND®" steel
- "ZINCFORM®" steel
- "GALVASPAN®" steel
- "ZINCHITEN®" steel
- "ZINCANNEAL" steel
- "ZINCSEAL" steel
- Galv
- GI
- Hot Dip Zinc coated steel
- Hot Dip Zinc/Iron alloy coated steel
- Galvanneal

*The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m<sup>2</sup>) with the prefix being Z (zinc) or ZF (zinc converted to a zinc/iron alloy coating). The common coating masses used for*

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*zinc coating are: Z350, Z275, Z200/Z180, Z100, and for zinc/iron alloy coatings ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.*

*Surface treatments can include but not be limited to: passivated or not passivated (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).*

*Excluded from the definition of the goods the subject of this application is painted galvanised steel, pre-painted galvanised steel, electro-galvanised steel, corrugated galvanised steel or aluminium zinc alloy coated or plated steel.*

### Tariff Classification

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

- 7210.49.00 (statistical codes 55, 56, 57 and 58);
- 7212.30.00 (statistical code 61);
- 7225.92.00 (statistical code 38); and
- 7226.99.00 (statistical code 71).

The goods exported to Australia from India and Vietnam are subject to a DCS duty rate which is free for non-alloy steel under 7210.49.00 and 7212.30.00 and is 4% for 'other alloy' steel under 7225.92.00 and 7226.99.00.

There are several Tariff Concession Orders applicable to tariff classification subheadings 7210.49.00, 7225.92.00 and 7226.99.00 for galvanised steel.

### **3. INVESTIGATION PERIOD**

The existence and amount of any dumping in relation to galvanised steel exported to Australia from India and Vietnam will be determined on the basis of an investigation period from 1 July 2013 to 30 June 2014 (hereinafter referred to as 'the investigation period').

The Commission will examine details of the Australian market from 1 July 2008 for injury analysis purposes.

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

Your company has either been identified in BlueScope's application, by an importer of galvanised steel or in data contained within the Australian Customs and Border Protection Service's (ACBPS') import database as a potential exporter of galvanised steel to Australia during the investigation period.

Consequently, the Commission has forwarded you this questionnaire and the associated Excel spreadsheet '*Galvanised Steel - exporter questionnaire supporting data*' to provide you with the opportunity to participate and cooperate with the investigation.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether galvanised steel is dumped. You may make separate submissions concerning any other matter, for example injury.

The Commission investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*. These provisions reflect the World Trade Organisation (WTO) *Anti-Dumping Agreement* (WTO Agreement).

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

You do not have to complete the questionnaire. However, if you do not respond, the Commission may be required to rely on information supplied by other parties in making its assessments as to whether galvanised steel exported to Australia was dumped (this may include information supplied by the Australian industry).

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

In these cases the Commission may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is the Commission's objective to arrive at a recommendation to the Parliamentary Secretary to the Minister for Industry based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. The Commission considers that your interests would be best served by providing a complete and accurate submission, capable of verification.

## **6. IF YOU DECIDE TO RESPOND**

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

### For Official Use Only and Public Record versions

If you choose to respond to this questionnaire, you are **required** to lodge a 'FOR OFFICIAL USE ONLY' version and a 'PUBLIC RECORD' version of your submission by the due date (as specified on the cover page to this questionnaire).

In submitting these versions, please ensure that **each page** of the information you provide is clearly marked either 'FOR OFFICIAL USE ONLY' or 'PUBLIC RECORD'.

All information provided to the Commission is for official use only will be treated accordingly.

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

It is **not** expected that the Public Record version of your submission would include commercially sensitive information. However, it must contain sufficient detail to allow a reasonable understanding of the substance for the Official Use Only version. As provided for in Australia's anti-dumping legislation, all public version submissions are required to have a bracketed explanation of deleted or blacked out information. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a Public Record version, please contact the investigation Case Manager (see contact details on the cover page of this questionnaire).

You can access the Public Record electronically online at [www.adcommission.gov.au](http://www.adcommission.gov.au) (follow the links to 'Cases and Electronic Public Record' and 'Current Cases').

### Declaration

You are required to make a declaration at Section H that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the investigation period, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

### Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise the Commission of the relevant details.

The Commission will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

## **7. DUE DATE FOR RESPONSE**

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page.

There is a statutory time limit imposed for the investigations. The Commission may not be able to consider submissions received after the due date if to do so would prevent meeting the statutory reporting requirements.

The Commission would encourage you to make contact with the Case Manager (see contact details on the cover page to this questionnaire) if you need any assistance in completing the questionnaire.

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

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

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

The Commission may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the cover page of this questionnaire, with data requested in electronic format provided on a CD-ROM (see point 11 below).

Alternatively, you are welcome to lodge your response by email. The email address for lodgement is shown on the cover page of this questionnaire. If you lodge by email you are still required to provide a confidential and a non-confidential version of your submission by the due date.

## **8. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY**

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

The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits may take several days. During this verification, the Commission's representatives will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. They will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. They may also need to see your factory, in which case they will need to consult with your operational managers.

After gathering the information, the Commission will prepare a report of the visit. Its representatives will provide you with a draft of the report and then respond to any questions you have. They will ask you to prepare a non-confidential copy of the report for the Public Record.

## **9. OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE**

<b>Section A</b>	General information relating to your company, including financial reports.
<b>Section B</b>	A complete list of your company's exports to Australia over the investigation period.
<b>Section C</b>	A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration.
<b>Section D</b>	A detailed list of all of your company's sales of like goods in your domestic market.
<b>Section E</b>	Information to allow a fair comparison between export and domestic prices.
<b>Section F</b>	Information in relation to your company's exports of like goods to countries other than Australia.
<b>Section G</b>	Costs to make and sell, for exports to Australia and for the domestic market.
<b>Section H</b>	Your declaration.
<b>Section I</b>	Submission checklist.
<b>Appendix 1</b>	A glossary of terms used in this questionnaire.

## **10. GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE**

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



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- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

### 11. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA

- It is important that, where requested, information is submitted in electronic format.
- Electronic data can be submitted directly by email to the email address shown on the cover page of this questionnaire, or can be submitted on a CD-ROM by mail.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file). The Excel files must be compatible to the USA version.
- An Excel spreadsheet, '*Galvanised Steel - exporter questionnaire supporting data*' accompanies this questionnaire and forms a template for your response to the data requested. The spreadsheet is referred to throughout this questionnaire as appropriate. This spreadsheet (and the worksheets therein) should be completed and used to provide the requested data where possible.
- If you cannot present electronic data in the requested format contact the investigation Case Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

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

### 12. FURTHER INFORMATION

Before you respond to the questionnaire you should read all the key documentation related to this application, including ADN 2014/55 (notifying the initiation of the investigation) and the glossary of terms. It is also recommended that you access and read the non-confidential version of BlueScope's application which is available online on the electronic Public Record at [www.adcommission.gov.au](http://www.adcommission.gov.au) (follow the links to current cases and electronic public record).

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

Please note that the Commission may send you a supplementary questionnaire if it needs to clarify matters provided by you in the response to this questionnaire, or to seek new information.



## **SECTION A - COMPANY STRUCTURE AND OPERATIONS**

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

### **A-1 IDENTITY AND COMMUNICATION**

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

**Head Office:**

Name: Lương Phước Vinh  
Position in the company: Export Executive  
Address: Road N1, An Thanh Production Area,  
Thuan An District, Binh Duong , Vietnam.  
Telephone: (+ 84) 903948223  
Facsimile number: (+84) 6503748868  
E-mail address of contact person: [vinhlp@namkimgroup.vn](mailto:vinhlp@namkimgroup.vn)

**Factory:**

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

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

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

Name : Stephen Pearson  
Organisation : PearsonsWorld  
Position : Director  
Address : 2A Gallipoli St. Concord NSW 2137, Australia  
Telephone: +61 402 790 030  
Facsimile/Telex number:  
E-mail address of contact person: [Stephen@pearsonsworld.com](mailto:Stephen@pearsonsworld.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 (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

**Answer:**

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Legal name: NAM KIM STEEL JOINT STOCK COMPANY

Kind of entity: Company

We have **NOT** used any other names to export and/or sell goods.

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

**Answer:**

3	Trần Uyên Nhân	02279914
4	Công ty TNHH Thép Trường Giang	03069122

Number of shares	Ownership rate
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3. If your company is a subsidiary of another company, list the principal shareholders of that company.

**Answer:**

Our company is **NOT** a subsidiary of another company.

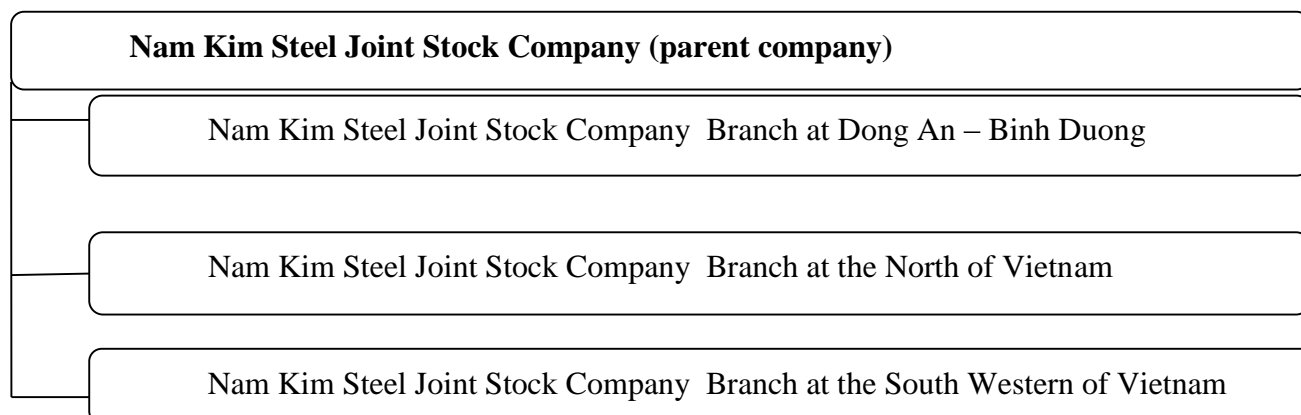
4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**Answer:**

Our company does **NOT** have parent company.

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

**Answer:**



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

**Answer:**

**NO**, we don't have parent or related company.

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

**Answer:**

The core business of Nam Kim Steel is manufacturing and distributing hot-dip 55% Zinc-Aluminum alloy coated steel sheet in coil (NAKI ZINCALUM), hot-dip Zinc coated steel sheet in coil (NAKI ZINC), color coating steel sheet in coil (NAKI COLOR) and other industrial products. These products are mainly applied in the field of industrial and civil construction, interior – exterior decoration and handicraft goods, electro mechanics manufacturing, precision engineering and stamping steel products.

As a manufacturer, Nam Kim import the good materials from developed countries then use state of the art technology & machine (provided and installed by POSCO, Korea) produce the high quality products and sell it out to the market.

As a distributor, Nam Kim with domestic sales staff and export sales staff has been supplying the company products to all area of the country as well as potential overseas markets.

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.

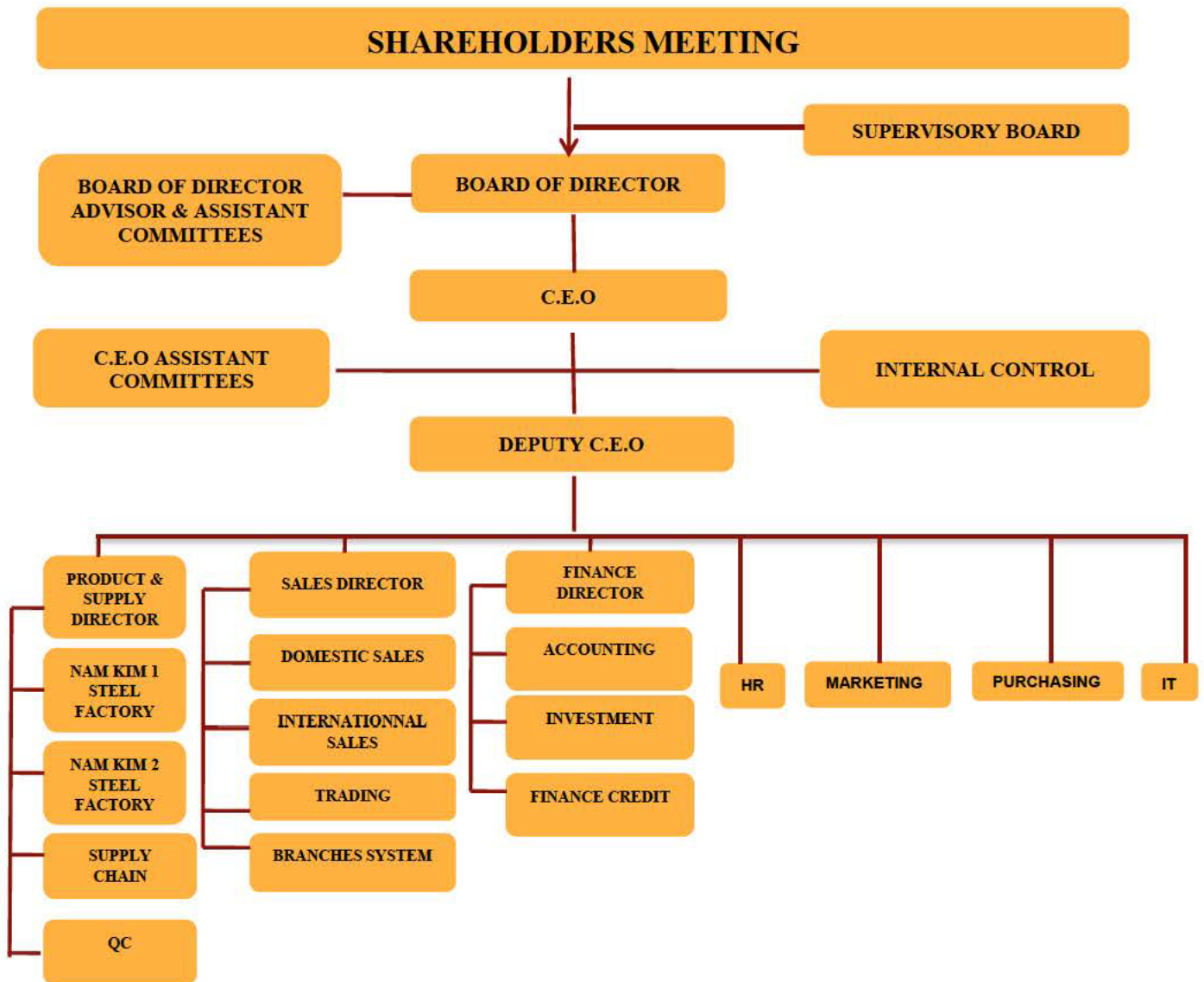
**Answer:**

Our company has been performing following functions:

- produce or manufacture;
- sell in the 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.

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**Answer:**

The function of each department:

- **General Assembly of Shareholders:** is the highest decision-making organ of the company, will decide the development orientation plan of the company.
- **Board of Management:** the company management agency, has full authority to decide on behalf of the company, to perform the rights and obligations of the company under the authority of the General Assembly of Shareholders, which is decided issues related to strategic development of the group of company, business plans, the dividend payment policy and important business issues.
- **Board of Directors:** responsible for the operations of the company, is responsible for implementing, enforcing the resolutions which adopted by the Board of Management. In particular, the General Director is responsible for running the daily business activities of the company, the internal management assigned. The Deputy General Director is responsible for supporting the General Director in managing daily business activities. Specifically, Deputy General Director in charge of domestic business manage business activities of selling the products in domestic market, set out the strategy and business plan inland; Deputy Director in charge of exporting business manage business activities of the company in foreign markets, devise strategies and export plan; and other duties as authorized.
- **Board of Supervisory:** the Supervisory Board perform supervising Board of Management and General Director in managing and administrating the group of company and other tasks in accordance with the law and the company policy such as considering range, the audit results with the independent audit and evaluation of financial statements, reports on internal control systems etc. ...
- **Internal Control Agency:** to ensure the reliability of accounting statements, financial figures prior to approval and publication process, checking the compliance with the law and company; thereby to detect the flaws and weaknesses fraud (if any) in the management and protection of the Company's assets.
- **Board Assistant:** advise, consult to the Board of Management and the Board of Directors of the issues related to company management and administration, the daily business operations of the company and other issues arising.
- **The specialized departments:**

+ **Domestic Sales Department and Export department:** make sure the output of the company, approach and research the market, introduce the product, expand the market as well as attract new customers, organize and implement business plans, pricing and contracting with customers.

+ **Financial – Accounting Department:** Responsible for all financial revenues and expenditures of the company to ensure full operational costs for salaries, bonuses, purchase of machinery, materials, and make detailed receipts for all the costs incurred. Store fully and accurately the data of in – out as the company policy. Responsible for recording and reflecting accurately, timely and fully the existing situation, making vouchers on the movement of the asset in the company, implementation of policies and regulations in accordance with the provisions of government. Prepare accounting reports monthly, quarterly and annually to the Board of Directors.

+ **Administration – Human Resource Department:** make monthly report on the situation of personnel changes. Responsible for tracking, personnel management, recruitment organisation, arrange human labour ensure for production, layoffs and/or training new staff. Responsible for editing and storing papers, records, documents, contracts of the Company and the information related to the Company. To receive and track dispatch, directives, decisions.

+ **Marketing Department:** research demands, capabilities and market trends; plan development and branding; customer care.

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+ **Purchasing Department:** Consider demand of the departments; search, contact the most reputed suppliers; establish order, purchase and check the merchandises

+ **IT Department:** support and solve the problem related to information machines (computers, fax machines, telephones.), manage network, system of applying information technology in the company, operating management software; research and expand applications, management of information technology.

+ **QC:** Control the quality and test the products before delivering to customers.

We have 2 mills so there are 2 QC departments.

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

Name	Position in the company
Phạm Mạnh Hùng	General Director
Quảng Trọng Lăng	Deputy General Director in charge of Planning and Supplying
Nguyễn Thị Ngọc Liên	Deputy General Director in charge of Exporting
Nguyễn Quốc Phong	Deputy General Director in charge of Domestic Sales
Trần Ngọc Diệu	Chief Accountant

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

**Answer:**

Please refer to the attachment for detail information.

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

- supplying/selling completed or partially completed products;
- supplying/selling raw materials;
- performing management functions (including any financial functions);
- processing (including toll processing) of any raw materials, intermediary or completed products; or
- trading in products/materials supplied by related parties.

**Answer:**

We do **NOT** have any related company.

### A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

**Answer:**

Annual accounting period commences from January 1st to December 31st.

Accounting monetary unit\_- the Company maintains its accounting records in Vietnam dong (VND).

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

**Answer:**

Nam Kim Steel Joint Stock Company

Address: N1 Street, An Thanh, Thuan An, Binh Duong, Vietnam

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); and
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.

These documents should relate to:

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

**Answer:**

Please refer to the **CONFIDENTIAL** attachment for requested statements.

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.

**Answer:**

We are required to have the accounts audited.

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

**Answer:**

Implement according to Vietnamese Accounting Standard ("VAS"). Our accounting practices do NOT differ from the generally accepted accounting principles in our country.

6. Describe the significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out – LIFO, first in first out – FIFO, weighted average);
- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;



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- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts, and treatment thereof in your accounts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

### Answer:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out – LIFO, first in first out – FIFO, weighted average): [Weighted average](#).
- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc): [Direct Costs, for the coated products, allocated by area, other products, allocated by quantity](#).
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products or joint products;
- valuation and revaluation methods for fixed assets; [according to VAS- Vietnam Accounting Standard](#)

[Fixed assets \(tangible and intangible\) are stated at the historical cost. During the using time, fixed assets \(tangible and intangible\) are recorded at cost, accumulated depreciation and net book value.](#)

[Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets. The cost maintenance and repairs is recorded as expenses in the current year. When the liquidation of assets, the cost and accumulated depreciation of assets are written off in the financial statements and any losses arising from the disposal are recorded in the statement of business.](#)

- average useful life for each class of production equipment and depreciation method and rate used for each: [depreciation according to Vietnam Tax Laws. Apply Straight Line Depreciation Method.](#)  
[Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:](#)
  - Buildings and structures: 25 years
  - Machinery equipment: 02 – 10 years
  - Transportation equipment: 06- 07 years
  - Management equipment: 03-07 years
- treatment of foreign exchange gains and losses arising from transactions, and
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items:  
[Practise in according with Vietnamese Accounting Standard, in accordance with Circular No.17912012ITT-BTC dated 24/1012012, transactions in currencies other than US dollar are recorded at the rate of exchange ruling at the dates of transactions. Monetary assets denominated in foreign currencies are revalued at the average buying exchange rate issued by the commercial banks where](#)

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the Company have foreign accounts at the balance sheet date. All exchange differences arising on settlement will be recorded into the financial income or expense in the fiscal year. The exchange differences arising from the reassessment of the balance at the end of the period, after offsetting the gains against the losses, shall be recorded on to the financial income or financial expense in the period. The enterprise must not distribute its profit nor pay dividend on the exchange gains arising from the reassessment of the foreign currency balance of the accounts derived from foreign currencies at the end of the accounting period.

- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts, and treatment thereof in your accounts: Implement according to VAS - Vietnamese Accounting Standard.
- expenses for idle equipment and/or plant shut-downs: No, we don't have expense for idle equipment and/or plant shut-downs.
- costs of plant closure: No, we don't have
- restructuring costs; No, we don't have
- by-products and scrap materials resulting from your company's production process: By-products: strips with smaller width resulting from slitting coils which in turn can be used to produce square and rectangle tubes if the width of the strips is appropriate. By-products and scrap materials can also be utilized to be bands for packing commodity.
- effects of inflation on financial statement information. Inflation does NOT affect on financial statement information.

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

### Answer:

The accounting methods used by our company have **NOT** changed over the last two years.

## A-5 INCOME STATEMENT

Please complete the worksheet titled '**Income Statement**' within the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

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

Explain how costs have been allocated between all products and the goods under consideration within these calculations.

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

### Answer:

Please refer to the **CONFIDENTIAL** "Income statement" worksheet for our detailed answer.

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For costs such as material cost, direct labour cost and manufacturing overheads, or any other costs may arise and directly related to each production line, we apply direct costing method to accumulate costs.

Since our company only has one profit centre for which financial statements are prepared, other costs such as selling cost, financial cost, administration cost, or any costs arise but cannot define which production line should bear those costs, then those costs will be accumulated to the profit centre.

Please refer to our **CONFIDENTIAL** "Self Assessment Report" for more details.

### A-6 SALES

Please complete the worksheet titled '**Turnover**' within the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

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.

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

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

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

#### **Answer:**

Please refer to the **CONFIDENTIAL** "Turnover" worksheet for our detailed answer.

## SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at free-on-board (FOB) point, but the Commission may also compare prices at the ex-factory level.*

*You should report prices of **all** goods under consideration **shipped** to Australia during the investigation period.*

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

- the sale date is not the invoice date (see 'date of sale' column in Section B-4 below); and*
- an alternative date should be used when comparing export and domestic prices,*

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

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

Name	Address	Contact Name	Phone/Email	Trade Level
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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

**B-2** For each customer identified in Section B-1 please provide the following:

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





### Selling directly to consumers



### Selling through Retailers



### Selling through Wholesalers





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

**Answer:**

- NAM KIM is the producer and seller in above distribution chain.
- xxxxxxxx is buyer/wholesaler/retailer in the distribution chain
- xxxxxxxx is consumer
- xxxxxxxx is notify party in Australia when the goods arrive there

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

**Answer:**

- NAM KIM retain ownership of the goods until the buyers make payment for the good by L/C (then the buyers will take the documents from issuing bank and retain the ownership of the goods).

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

**Answer:**

- Please refer to the attached file for detail requested documents.

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

**Answer:**





**Explain the process:**

**Step 1:** the buyer will send inquiry to NAM KIM ; and

**Step 2:** NAM KIM will send quotation to the buyer;

**Step 3:** the two parties will negotiate the price and other terms such as shipment schedule, discount,...

**Step 4:** If the buyer accept the quotation then move to Step 5, or else: close the deal;

**Step 5:** NAM KIM will compose a fresh sales contract and send to the buyer for counter signed;

**Step 6:** After signing the sales contract the buyer will send it back to NAM KIM then Nam Kim will issue a proforma invoice according to the sales contract and the buyer will open the L/C with beneficiary is NAM KIM. Once received the L/C from advising bank, NAM KIM will arrange the production and inform the buyer the schedule;

**Step 7:** When the production is finished, NAM KIM will make delivery and inform the buyer through shipment advice note and prepare all required documents as mentioned in the L/C and submit the full sets of documents to advising bank, then advising bank will send it to issuing bank.

**Step 8:** making payment to the L/C submission, the buyer will take the set of documents include B/L and with receive the goods at destination port.

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

**Answer:**

We have **NO** relationship with any Australian customers to which we exported the goods.

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

**Answer:**

There has not had any forward orders for each customer identified in Section B-1 (i.e. customers in Australia that I shipped the goods to during the investigation period). They just bought once in the period of investigation and have not yet bought again since then.

Recently, we have entered into contracts which are mentioned in the table below, most of them have been delivered on 18/08/2014 and some are in the process of manufacturing by the time we are writing this report.

Customer Name	Contract No.	Product Information							
		Product Type	BMT Thickness (mm)	Width (mm)	Grade	Coating Mass (g/m <sup>2</sup> )	Quantity(MT)	Unit Price (USD)	Amount (USD)
██████	NKMM30062014/01	GI	0.55	1219	G300	275	██	██	██
██████	NKMM30062014/01	GI	1.15	1219	G300	275	██	██	██
██████	NKSW02072014/02	GI	0.80	1000	G550	275	██	██	██
██████	NKSAL03072014/01	GI	0.70	1219	G300	275	██	██	██
██████	NKMA22052014/01	HGI	1.90	399	G300	275	██	██	██

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██████████	NKSC29052014/01	GL	0.42	940	G550	150	■	■	██████████
██████████	NKSC29052014/01	GI	0.30	915	G300	120	■	■	██████████
██████████	NKSC29052014/01	HGI	1.50	295	G450	275	■	■	██████████
██████████	NKSC19062014/02	HGI	1.50	295	G450	275	■	■	██████████
██████████	NKSC19062014/02	HGI	1.90	295	G450	275	■	■	██████████
██████████	NKSC19062014/02	HGI	2.40	375	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.90	295	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.90	375	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.50	215	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.50	295	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.50	375	G450	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.20	215	G550	275	■	■	██████████
██████████	NKSC15072014/03	HGI	1.20	295	G550	275	■	■	██████████
██████████	NKSC15072014/04	HGI	1.40	215	G450	275	■	■	██████████
██████████	NKSC15072014/04	HGI	1.40	295	G450	275	■	■	██████████
██████████	NKSC15072014/04	HGI	1.40	195	G300	100	■	■	██████████

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

**Answer:**

We have a so-called “selling price calculation sheet”. Every salesman will calculate price based on the “base price”. Therefore, usually, the selling prices do not vary according to the distribution channel. But when a buyer claims that they can sell our products to many customers, we, then, can sit together to discuss the discount after we see the potential obviously.

For the details of the “selling price calculation sheet”, please refer to the **CONFIDENTIAL** attachment (*contained in the REQUESTED DOCUMENTS folder*)

**B-4** Complete the work sheet titled ‘**Australian Sales**’ within the ‘*Galvanised Steel - exporter questionnaire supporting data*’ spreadsheet provided alongside this questionnaire.

This spreadsheet should list **all** shipments to Australia (i.e. transaction by transaction) **of the goods under consideration** in the investigation period. Do not include non-goods items.

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



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

COLUMN HEADING	EXPLANATION
Customer name	Names of your customers
Level of trade	The level of trade of your customers in Australia
Model/grade/type	Commercial model/grade or type (i.e. <i>Base Metal Thickness, width, zinc coating mass, grade, finish</i> )
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract or purchase order date.
Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than the invoice date as being the date of sale.
Shipping terms	Delivery terms:e.g.CIF, C&F, FOB, DDP (in accordance with the Incoterms outlined in Appendix 1)
Payment terms	Agreed payment terms, for example 60 days=60 etc
Quantity	Quantity in units (as shown on the invoice). Show basis,e.g. kilograms.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i>
Discounts on the invoice	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description
Invoice currency	The currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency, as it is entered in your accounting system
Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice.

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	Show a separate column for each type of quantity discount
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed
Marine insurance	Amount of marine insurance
FOB export price**	The FOB price at the port of shipment
Packing*	Packing expenses
Inland transportation costs*	Inland transportation costs included in the selling price. For export sales, this is the inland freight from factory to port in the country of export
Handling, loading and ancillary expenses*	Handling, loading and ancillary expenses. For example, terminal handling, export inspection, wharfage and other port charges, container tax, document fees and customs brokers fees, clearance fees, bank charges, letter of credit fees and other ancillary charges incurred in the exporting country
Warranty and guarantee expenses*	Warranty and guarantee expenses
Technical assistance and other services*	Expenses for after sale services, such as technical assistance or installation costs
Commissions*	Commissions paid. If more than one type is paid, insert additional columns of data. Indicate in your response to Section B-2 whether the commission is a pre or post exportation expense having regard to the date of sale
Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See Section B-5.

**Notes:**

\*All of these costs are further explained in Section E-1.

\*\* FOB export price and ocean freight:

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

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

Freight allocations must be checked for consistency.

Please refer to the **CONFIDENTIAL** "Australian Sales" worksheet for our detailed answer.

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

**Answer:**

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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

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

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to Section B-4. If they vary by customer or level provide an explanation.

**Answer:**

We follow the “selling price calculation sheet” to offer the price to customers in Australia. There was no discount, rebate or allowance offered on export sales to Australia.

- 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 Section B-4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

**Answer:**

We have **NOT** 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 Section B-4.

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g.DDP), insert additional columns in the worksheet for all other costs incurred. For example:

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

**Answer:**

So far, we have only used the delivery terms of [REDACTED]. Mainly [REDACTED]

- 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; **(1)**
  - commercial invoice; **(2)**
  - bill of lading, export permit; **(3)**
  - freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract; **(4)**
  - marine insurance expenses; and **(5)**
  - letter of credit and bank documentation, proving payment. **(6)**

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

### Answer:

Normally, customers send email regarding the size, thickness, specification, ... and we negotiate the price through emails. When they accept the price, they confirm through email too. Therefore, normally, we don't have decent purchase orders and order confirmations. We have contract of sale for all customers.

The table below shows what kind of documents we can supply:  
 NO – means we don't. But we may have confirmation by emails.  
 OK – means these documents are available.

DOCUMENTATION OF THE 3 CONTRACTS EXPORTED TO AUSTRALIA FROM 01 JULY 2013 TO 31 JUNE 2014				
NO.	DOCUMENT	CONTRACT: NKDW10072013/02	CONTRACT: NKDW13082013/03	CONTRACT: NKMC19022014/01
1	PURCHASE ORDER	NO	NO	NO
2	ORDER CONFIRMATION	NO	NO	NO
3	CONTRACT	OK	OK	OK
4	COMMERCIAL INVOICE	OK	OK	OK
5	BILL OF LADING	OK	OK	OK
6	EXPORT PERMIT	OK		
7	INLAND FREIGHT CONTRACT/INVOICE	OK		
8	OCEAN FREIGHT INVOICE	OK		
9	MARINE INSURANCE EXPENSES	OK	OK	OK
10	LETTER OF CREDIT	OK – L/C	OK – L/C	OK- T/T payment method
11	CREDIT NOTE			

Please refer to the attached **CONFIDENTIAL** file for detail requested documents. Documentation is contained in the folders with the name as the numbers marked in red for each type of document.



## SECTION C - EXPORTED GOODS AND LIKE GOODS

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

**Answer:**

During the investigation period (01/07/2013 – 30/06/2014), we have exported to Australia following goods:

- 1) GL - Hot Dipped 55% Aluminium-Zinc Steel Sheet and Coil  
*Specification: JIS3321, Regular Spangle, AFP, Dry Condition.*
- 2) HGI - Hot Dipped Galvanized Steel Sheet In Coil  
*Specification: JIS3302, Regular Spangle, Chromated, Un-oiled.*



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- C-2** List each model/type of goods exported to Australia (these models should cover all models listed in the worksheet 'Australian Sales' – see Section B of this questionnaire).

**Answer:**

Product Type	BMT Thickness	Coating Mass	Grade	Width
HGI	1.92	Z140	G430	392
HGI	1.92	Z140	G430	349
HGI	2.85	Z140	G430	390
HGI	3.28	Z140	G430	343
HGI	1.92	Z140	G430	294
HGI	2.36	Z140	G430	293
HGI	1.90	Z275	G450	215
HGI	1.90	Z275	G450	295
GL	0.95	AZ150	G550	207

• **Note:**

Grade G430 means Tensile Strength in range: 430 - 530N/mm<sup>2</sup>.

Grade G 450 means Tensile Strength: 480 N/mm<sup>2</sup>; Yield Strength: 450 N/mm<sup>2</sup>

Grade G 550 means Tensile Strength: 550 N/mm<sup>2</sup>; Yield Strength: 550 N/mm<sup>2</sup>

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

**Answer:**

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

For the goods under consideration, either goods sold domestically or ones exported to other countries, we follow the JIS G3302 standard, we use the same production facility. We **emphasise** that the main differences are that goods exported to Australia is of higher gauge and higher coating mass than those of sold domestically.

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We have filtered our domestic sales database to find out the most comparable model(s) sold domestically.

The filter condition is: date from 01/07/2013 to 30/06/2014 **and** thickness >= 1.20mm **and** width > 200

And here is the result:

Thickness (mm)	Coating Designation	Width	Selling Price (VND/kg)	Quantity (MT)	Estimated Selling Price (USD/MT)
1.25	Z275	610	■■■■	■	■■■■
1.47	Z275	202	■■■■	■	■■■■
1.47	Z275	202	■■■■	■	■■■■
1.50	Z275	202	■■■■	■	■■■■
1.52	Z150	298	■■■■	■	■■■■
1.52	Z150	298	■■■■	■	■■■■
1.71	Z275	615	■■■■	■	■■■■
1.71	Z275	616	■■■■	■	■■■■
1.71	Z275	617	■■■■	■	■■■■
1.71	Z275	618	■■■■	■	■■■■
1.71	Z275	619	■■■■	■	■■■■
1.75	Z180	348	■■■■	■	■■■■
1.75	Z180	348	■■■■	■	■■■■
1.75	Z180	348	■■■■	■	■■■■
1.75	Z180	348	■■■■	■	■■■■
1.90	Z275	218	■■■■	■	■■■■
1.90	Z275	521	■■■■	■	■■■■
1.92	Z275	628	■■■■	■	■■■■
1.92	Z275	630	■■■■	■	■■■■
1.92	Z275	631	■■■■	■	■■■■
1.92	Z275	632	■■■■	■	■■■■

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1.92	Z275	633	■■■■	■	■■■■
1.94	Z140	225	■■■■	■	■■■■
1.94	Z140	225	■■■■	■	■■■■
1.94	Z140	407	■■■■	■	■■■■
1.94	Z140	588	■■■■	■	■■■■
2.00	Z140	225	■■■■	■	■■■■
2.00	Z275	203	■■■■	■	■■■■
2.00	Z275	225	■■■■	■	■■■■
2.38	Z140	592	■■■■	■	■■■■
2.38	Z140	592	■■■■	■	■■■■
2.96	Z275	505	■■■■	■	■■■■
2.96	Z275	507	■■■■	■	■■■■
3.00	Z180	342	■■■■	■	■■■■
3.00	Z275	320	■■■■	■	■■■■
3.00	Z275	325	■■■■	■	■■■■
3.00	Z275	370	■■■■	■	■■■■
3.00	Z275	370	■■■■	■	■■■■
3.00	Z275	422	■■■■	■	■■■■

Then, for the model(s), types have been exported to Australia, we can identify the most comparable model(s) sold domestically as mentioned in the table below:

MODEL(S), TYPES EXPORTED TO AUSTRALIA					COMPARABLE MODEL(S), TYPES SOLD DOMESTICALLY				
BMT Thickness (mm)	Coating Mass	Grade	Width (mm)	CIF Price (USD/MT)	BMT Thickness (mm)	Coating Mass	Grade	Width (mm)	Estimated Price (USD/MT)
1.92	Z140	G430	392	■■■	1.94	Z140	G300	407	■■■
1.92	Z140	G430	349	■■■	1.94	Z140	G300	407	■■■
2.85	Z140	G430	390	■■■					
3.28	Z140	G430	343	■■■					
1.92	Z140	G430	294	■■■	1.94	Z140	G300	225	■■■
2.36	Z140	G430	293	■■■	2.36	Z140	G300	592	■■■
1.90	Z275	G450	215	■■■	1.90	Z275	G300	218	■■■

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1.90	Z275	G450	295	■	1.90	Z275	G300	521	■
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- C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

**Answer:**

For the goods under consideration, either goods sold domestically or those exported to Australia, we follow the same standard, that is JIS G3302 (Please refer to the attachment for our certification).

The main different between our HGI that is exported to Australia and sold domestically is the **coating mass and the grade**.

HGI sold domestically: Grade: mainly G300; Coating Mass: mainly ■ g/m2

HGI exported to Australia: Grade: G430, G450; coating Mass: mainly ■ g/m2 and ■ g/m2.

## SECTION D - DOMESTIC SALES

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

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

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

*The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.*

If, in response to Section B-4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.

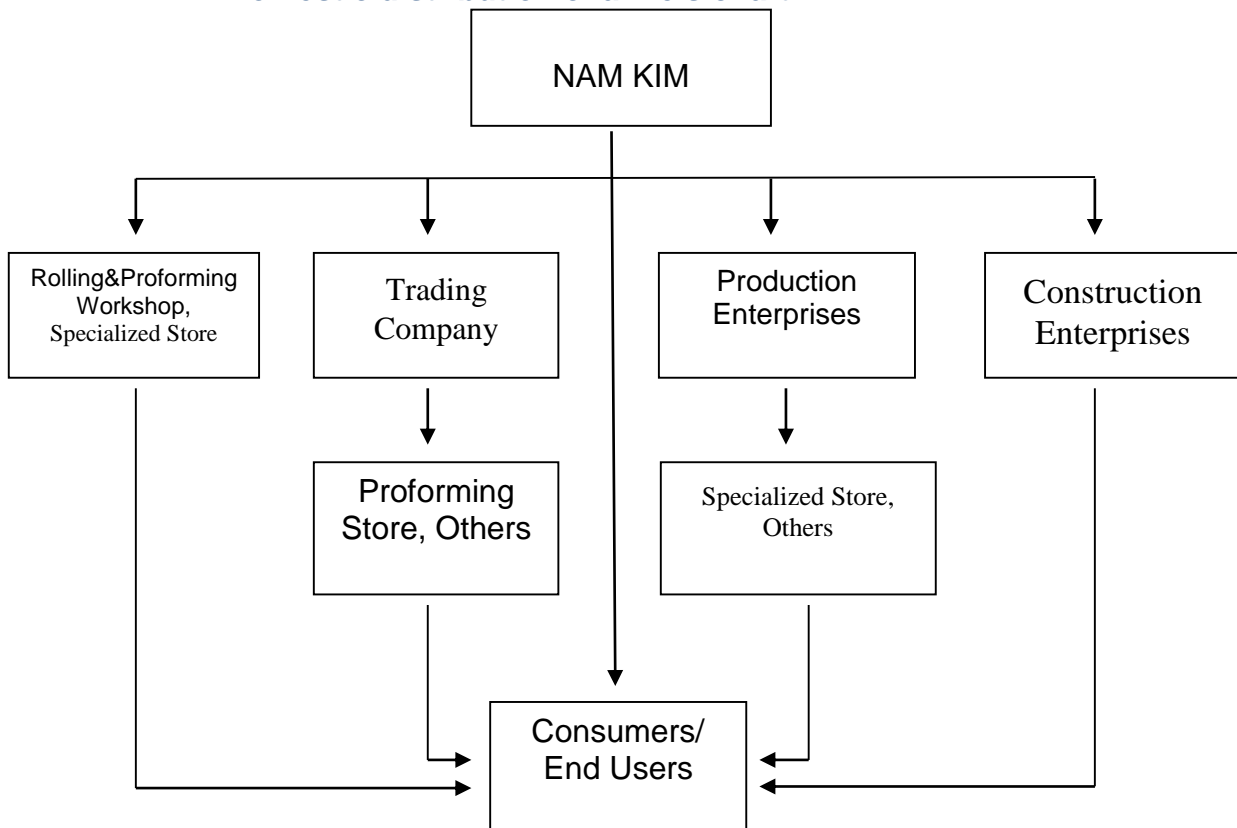
If you do not have any domestic sales of like goods you must contact the Case Manager who will explain the information the Commission requires for determining a normal value using alternative methods.

**D-1** Please provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

**Answer:**

**Domestic distribution channels chart**



- information concerning the functions/activities performed by each party in the distribution chain;

**Answer:**

- **Consumers/end Users:** is private or company those whose use HGI or processing it for their own purposes, not for trading/business purposes.
- **Rolling & Proforming workshop:** proforming HGI materials then supply it for end users, including some kinds of proforming such as: making proofing, purlins, or stamping/shaping,...
- **Specialized store:** Specialized in trading steel products

- **Trading company:** buy materials or finished products then re-selling it for other enterprises, including rolling & proforming workshop or specialized store
  - **Production enterprises:** buy HGI and use it as input materials for making goods then resell it to other enterprise such as: making steel pipe, steel hollow (square, rectangle), home electric applications, or other industrial products,...
- a copy of any agency or distributor agreements, or contracts entered into.

**Answer:** please see in attached **CONFIDENTIAL** files.

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

**Answer:**

There is **NO** customers listed associate with our company.

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

**Answer:**

Domestic selling prices are set by the board of director. They regulate the minimum price at which salesmen are allowed to sell. If a customer orders a large quantity or loyal customers with good payment history and ask the salesman to have some kind of preferential prices. The salesman then need to ask the permission of his manager before making any confirmation with that customer.

Therefore, we can selling prices are primarily based on the volume of orders, payment conditions and the level of credibility of the customer which is considered by their payment history.

Please refer to our **CONFIDENTIAL** folder for the minimum domestic selling price.  
(REQUESTED DOCUMENTS\SECTION-D\D-2)

For example, the base price for galvanized steel exported is about [REDACTED] USD/MT. Depending on the coating mass, we will add extra costs (this cost is strictly regulated and salesman must follow).

- 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

**Answer:**

- Board of Directors will set the base selling price and regulate the authority for each level of directors in domestic sales systems. For example, Sales Representatives, Area Sales Managers, Branch Manager, Sales Manager,... Base on this base selling price adopted and authority in offering discounts, the price of like products from other competitors, the salesman will conclude the price with the buyers and make the sales contract/ verify purchasing orders with the buyers.



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- Selling prices is base price after deducted some discount upon authority set for the salesman (for example, the base price is [REDACTED] VND/Kg and authority of discount is [REDACTED] VND/kg, the lowest price that we can sell the good is [REDACTED] VND/Kg and above). In case, the buyer give their bid prices which is lower than the lowest price where the salesman can conclude contracts, he will submit is to his upper manager for final decision.

- whether price includes the cost of delivery to customer.

**Answer:**

- Selling prices are net price or ex-work price and do not include cost of delivery to customers. The buyer will carry the goods to their warehouse at their own' s expenses.

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

**Answer:**

- The Board of Director regulate a minimum price that salesmans are allowed to offer to his/her customers. When a customer has a large order and would like to have a more competitive price, salesman will discuss with his/her manager to get a special offer.

**D-4** Complete the worksheet titled '**Domestic Sales** 'in the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

This worksheet is to list **all domestic sales of like goods** (i.e. transaction by transaction) made during the investigation period. Do not include non-goods items.

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

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

COLUMNHEADING	EXPLANATION
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems, show a customer code number and (in a separate table) list each code and name
Level of trade	The level of trade of your domestic customer
Model/grade/type	Commercial model/grade or type of the goods
Product code	Code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission
Invoice number	Invoice number
Invoice date	Invoice date



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Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract or purchase order date
Order number	Show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale
Delivery terms	For example, ex-factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer, for example 60 days=60 etc
Quantity	Quantity in units shown on the invoice, for example kilograms
Gross invoice value	Gross value shown on invoice <i>in the currency of sale</i> , net of taxes
Discounts on the invoice	The amount of any discount deducted on the invoice on each transaction. If a %age discount applies show that %age discount applying in another column
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other allowances	The actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount
Packing*	Packing expenses
Inland transportation costs*	Amount of inland transportation costs included in the selling price
Handling, loading and ancillary expenses*	Handling, loading and ancillary expenses
Warranty and guarantee expenses*	Warranty and guarantee expenses
Technical assistance and other services*	Expenses for after sale services, such as technical assistance or installation costs
Commissions*	Commissions paid. If more than one type is paid, insert additional columns of data
Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required).  See Section D-5.

**Notes**

Costs marked with \* are explained in Section E-2.

Please refer to the **CONFIDENTIAL** “Domestic Sales” worksheet for our detailed answer.

- 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 Section D-4 above, add a column for each item (see 'other factors'). For example, certain other selling expenses incurred.

**Answer:**

There are **NO** other costs

- D-6** For each type of commission, discount, rebate or 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 Section D-4.

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

**Answer:**

There is **NO** commission, discount, rebate or allowance applied for domestic sales. All has been reflected through the selling prices.

- 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; and
- bank documentation showing proof of payment.

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

**Answer:**

Usually, customers don't have either a decent purchase order or order confirmation. They just email the size, the grade, the coating mass needed. Sometimes, they just call or text the information. With very close customers, they just make a phone call to the salesman to order the goods. That is why I said we don't have decent purchase order and order confirmation. But all of orders should have a sales contract.

As you can find in the contract and I also mentioned in previous section that our customers mainly come to our mills to get the goods so we don't have inland freight contracts.

We'd like to send you our two complete **CONFIDENTIAL** set of documentation for 2 sales. Please refer to the attachment for the documents.

- Sales contract
- Commercial invoice
- Bank documentation showing proof of payment

## **SECTION E - FAIR COMPARISON**

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

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

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

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

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

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

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

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

## E-1 COSTS ASSOCIATED WITH EXPORT SALES

These cost adjustments will relate to your responses made at Section B-4, '**Australian Sales**'.

### 1. Transportation

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

**Answer:**

We have document to instruct us how much extra cost should be added. (Please refer to the attached **CONFIDENTIAL** document).

For example:

Since 12/2012: after calculating the ex-work price, we follows the above mentioned instructing document to calculate the FOB price. In 2012, the extra cost required for coil with thickness less than 0.40 mm is ■ USD per metric ton; the extra cost required for coil with thickness higher or equal 0.40 mm is ■ USD per metric ton.

Then, due to the increasing in price of the suppliers, we had a new instruction to increase the extra cost as ■ USD per metric ton for thickness less than 0.40 mm; and ■ USD per metric ton for the other thickness.

That is the rule for calculating the FOB price of our company.

Our current extra cost is as following:

The extra cost as ■ USD per metric ton for thickness less than 0.40 mm; and ■ USD per metric ton for the other thickness.

Recently, since July/2014, we have informed that goods exported to Australia will be suffered an increase in fumigation cost by ■ USD per metric ton.

General ledger account: 641

### 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 and 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 Section B-4, 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; and
- other ancillary charges.

**Answer:**

The rule is as being mentioned above. We have the instructing document that instruct us how much extra cost should be added.

List of charges that are included in the export price:

Packing costs (apply for coils of average 4.4 MT)
Cost of handling container
Cost of inland transportation of containers (two ways)
CFS handle charges
Cost of loading goods into containers
Costs of norm, products listed registration, receipts
Custom fee
Sterilization costs
Insurance fee
Others cost

Please refer to the attached **CONFIDENTIAL** document:

DETAILED COST REGARDING TO PACKING – HANDLING - TRANSPORTATION  
ADDED TO THE BASE PRICE FOR EXPORT PRODUCTS  
for more detail.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at Section B-4. 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, e.g. short term borrowing in the currency concerned.

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

**Answer:**

The main payment terms for goods exported is L/C at sight. While for domestic customers, we have granted the payment terms of "Payment [REDACTED] days after invoice date"

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**'.

5. Commissions

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

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

Report the amount in the sales listing in Section B-4 under the column headed '**commissions**'. Identify the general ledger account where the expense is located.

**Answer:**

We have never paid any commissions in relation to the export sales to Australia.

6. Warranties, guarantees, and after sales services

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

**Answer:**

There have **NOT** had the mentioned expenses incurred which are closely related to the sales in question.

We don't have an obvious procedure for after sales services and guarantees, we solve problems depends on each contract and each customer.

7. Other factors

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

**Answer:**



Until writing this report, we have NOT had any business trip made by our salesman to Australia. We mainly call and introduce our company as well as our products to potential customers whose information is available on the internet.

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.

**Answer:**

As we also mentioned in last page of our **CONFIDENTIAL** Self Assessment Report, there has been a sustained trend of depreciation of Vietnamese Dong against US Dollar over a long period that includes the investigation period. Obviously, this is our advantage point in proving that Nam Kim was not dumping. However, in our **CONFIDENTIAL** Self Assessment Report, we don't use any adjustment related to currency conversion. Where we need to convert to USD for reasonably fair comparison, we use the average exchange rate of that period. That is, 1 USD = 21,036 VND. And this is the only exchange rate using in our **CONFIDENTIAL** Self Assessment Report.

**E-2 COSTS ASSOCIATED WITH DOMESTIC SALES**

These cost adjustments will relate to your responses made at Section D-4, '**domestic sales**'.

*The following items are not separately identified in the amounts quantified at Section 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 (SG&A) costs, plus profit).

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

**Answer:**

The quality for goods under consideration exported to Australia and the like products sold domestically in Vietnam is identical considering the chemical composition, structure...since they all follow the JIS G3302 standard.

However, the goods exported to Australia usually has a higher coating mass which makes the price higher than the like product sold in Vietnam.

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,

then 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 and Countervailing Measures* provides:

'[d]rawback 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.

**Answer:**

Our major material for the production line of the goods under consideration is CRC.

We can either purchase CRC or HRC and then produce CRC from HRC.

The taxes related to importing these major materials are as below:

- HRC  
Import duty: 0 %  
VAT: 10 %

These tax and duty will be returned if 275 days after the importing, we can present documents proving that the materials are used to produce exported goods.

- CRC  
Import duty: 7 %  
VAT: 10 %

These tax and duty will be returned if 275 days after the importing, we can present documents proving that the materials are used to produce exported goods.

### 3. Level of trade

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

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

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

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

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

#### a) *costs arising from different functions*

The amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example: sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;

- an explanation as to why you consider that you are entitled to a level of trade adjustment; or

b) *level discount*

The amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter.

For this method to be used it is important that **a clear pattern** of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

**Answer:**

Since we do NOT have an obvious and well-stated pricing strategy for customers of different trade level. Actually, we consider all customers are at the same level of trade. A customer will not enjoy a considerable reduction in the price unless they can clearly prove that they are large buyers who can purchase in large volume. Therefore, currently, we cannot do any adjustment related to this matter.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at Section 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 borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

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

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

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<sup>1</sup> 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.

a) *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 two; or
- total monthly receivables divided by 12.

b) *Calculate the average credit period*

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

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 Section D-4:

**Answer:**

We have mainly granted the payment terms of "Payment [REDACTED] days after invoice date" to our domestic customers.

5. Transportation

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

**Answer:**

Customers mainly come to our mills to receive goods. So, it is NOT usual for us to have inland transportation costs regarding our domestic transportation.

6. Handling, loading and ancillary expenses

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

**Answer:**

As we mentioned in the Domestic Sales Section, for domestic sales, customers mainly come to our mills to receive the goods.

7. Packing

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

**Answer:**

The packing method is similar for both goods exported and goods sold domestically.

8. Commissions

For any commissions paid in relation to the domestic sales:

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

Report the amount in the sales listing under the column headed '**commissions**'. Identify the general ledger account where the expense is located.

**Answer:**

We don't have an obvious rule for providing commissions to customers or people introduce new customers. This is discussed for each specific case.

9. Warranties, guarantees and after sales services

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

**Answer:**

We don't have an obvious rule for providing any warranties, guarantees and after sales services to customers. This is discussed for each specific case.

10. Other factors

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



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

**Answer:**

As we have mentioned in the Domestic Sales Section, selling price is regulated by the board of directors; they set an fixed minimum price from which salesman can use to negotiate with customers. Salesmen can NOT sell goods lower than this minimum price without asking approval from his/her manager.

The board of directors set the selling price basing on the market price. We don't have enough information to quantify how other factors (as in the example) may affect price comparability which, in turn, may require an adjustment. However, we'd like to present some notes as below.

For inventory carrying cost, we make for inventory domestically, and only to order for export.

We also have marketing department however, their activities are mainly to support domestic sales.

Due to branch operations and selling staff, the cost related to domestic sales is much higher than export sales. For example: our export sales dept. only has [REDACTED] staff but the domestic sales dept. has more than [REDACTED] staff.

**E-3 DUPLICATION**

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

For example:

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

Separate adjustment items must avoid duplication.

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

**SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN**

## AUSTRALIA (THIRD COUNTRY SALES)

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

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

**F-1** Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Complete the worksheet titled **'Third Country Sales'** within the *'Galvanised Steel - exporter questionnaire supporting data'* spreadsheet provided alongside this questionnaire.

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

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

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

COLUMN HEADING	EXPLANATION
Country	Name of the country that you exported like goods to over the investigation period
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period
Level of trade	The level of trade that you export like goods to in the third country
Quantity	Indicate quantity, in units, exported to the third country over the investigation period
Unit of quantity	Show unit of quantity, for example kilograms
Value of sales	Show net sales value to all customers in the third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the third country, for example 60 days = 60 etc
Shipment terms	Typical shipment terms to customers in the third country, for example CIF, FOB, ex-factory, DDP etc

**Answer:**

Please refer to the **CONFIDENTIAL** “Third Country Sales” worksheet for our detailed answer. We also note in the worksheet that:

- Level of trade: we have an export price calculating sheet, we apply the base price allowed by the board of directors. We don't have a policy that defines how much we can reduce the selling price considering the level of trade of a customer. That is why in this report, we consider customers are at the same trade level.
- Payment terms: mainly, [REDACTED].
- Shipment terms: mainly, [REDACTED].

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

**Answer:**

As I mentioned earlier, either products manufactured for exporting or being sold domestically, we follow the same process, same standard and using the same production facility so it is nearly impossible for us to identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

The main difference of the goods exported to Australia is the coating mass. Australian customers have usually mainly been requiring the high coating mass of 275 g/m<sup>2</sup> for GI (zinc coated steel) and mainly 150 g/m<sup>2</sup> for GL (Ainc/Alu coated steel). And if they require a thin gauge product as usually being requested by customers in other region such as Southeast of Asian, Bangladesh, ... with the above coating mass, the price must be considerably higher.

The customers in Australia usually require high and different standard in packing, fumigation certificate comparing to other countries which I think also requires some extra cost.

## SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

*In your response please include a worksheet showing how the SG&A expenses, the finance expenses and any other expenses have been calculated.*

*If, in response to Section B-4 (Sales to Australia, Export Price) you:*

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

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

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

### G-1 PRODUCTION PROCESS AND CAPACITY

1. Describe the production process for the 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.

**Answer:**

Please refer to the attachment for the production process for the goods.

For HGI production line: by –products can be used to manufacture rectangle or square tubes.

For GI production line: scrap can be used as a bands for packaging goods.

2. Complete the worksheet titled '**production**' within the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

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

**Answer:** Please refer to the **CONFIDENTIAL** spreadsheet for detailed information

## **G-2 COST ACCOUNTING PRACTICES**

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

**Answer:**

- Costs are classified according to each department
- Costs are accumulated according to each production line.
- Cost price is calculated according to production process.

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

**Answer:**

**NO**, our company's cost accounting system did **NOT** base on budgeted costs.

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

**Answer:**

There is **NO** unusual cost variances that occurred during the investigation period.

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

**Answer:**

There is only **ONE** profit centre for which our financial statements are prepared.

If we understand a cost centre is part of an organization that does not produce direct profit and adds to the cost of running a company, our cost centres are as following:

Planning & Supplying Department
Purchasing Department
IT Department
Administration & HR Department
Accounting Department
Manufacturing Department
QC Department
Marketing Department



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.

**Answer:**

Costs are accumulated according to each production line so that cost price can be calculated by each product type.  
General expenses are accumulated and then allocated by the output of the whole mill.

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

**Answer:**

Our accounting system records costs according to each production line, each production line is considered as a cost centre for which costs are accumulated.

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

**Answer:**

All production costs incurred by our company are valued the same for cost accounting purposes and for financial accounting purpose.

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.

**Answer:**

Our company did NOT engage in any start-up operations in relation to the goods under consideration.

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

**Answer:**

Our company did NOT engage in any start-up operations in relation to the goods under consideration.



**G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET**

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

Complete the worksheet titled '**Domestic CTMS**' within the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

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

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

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

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

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

**Answer:**

Please refer to the "Domestic CTMS" worksheet for more details. We also explained clearly in our **CONFIDENTIAL** Self Assessment Report that how we calculate costs and how to allocate them.

For direct costs such as material cost, labour cost we can calculate monthly but other cost such as selling cost, administration cost, financial cost, ... which can reliably be extracted from our quarter financial reports that is why we presented data quarterly over the investigation period.

ITEMS	ACCOUNT NUMBERS
Material costs	621
Direct labour	622
Manufacturing overheads	627
Other costs	6278
Selling costs	641
Administration costs	642
Financial costs	635
Delivery expenses	641
Other costs	811

<sup>2</sup> The Commission applies the tests set out in s.269TAAD of the *Customs Act 1901* to determine whether goods are in the ordinary course of trade. These provisions reflect the WTO Agreement – see Article 2.2.1.

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

Complete the worksheet titled '**Australian CTMS**' within the '*Galvanised Steel - exporter questionnaire supporting data*' spreadsheet provided alongside this questionnaire.

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

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

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

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

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

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

**Answer:**

Please refer to the **CONFIDENTIAL** "Australian CTMS" worksheet for more details. In this worksheet, I also mentioned the unit of currency of Vietnamese Dong (VND). And then I convert to USD using the exchange rate at that time. In the calculation in the whole spreadsheet, I only use one exchange rate, that is 1 USD = 21,036 VND.

Since we only had **CONFIDENTIAL** orders exported to Australia over the period of investigation, therefore, we can identify the direct costs. For general costs, we allocate them by revenue of each order. The method of allocation as well as detailed way of reason is mentioned in our attached **CONFIDENTIAL** Self Assessment Report.

The source of cost of information (account numbers) is the same as mentioned in the table above.

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

**Answer:**

Consider manufacturing cost, there is **NO** significant difference between goods sold to the domestic market and those sold for export. But for the export, the packing cost must be higher than of the goods sold domestically. The reason is due to the long distance of transporting the goods as well as due to complying to the export standard.

(refer to the *Nam Kim Standard*)

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

**Answer:**

There is **NO** difference.

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

**Answer:**

**NO**, the allocation method used to determine the unit cost does **NOT** differ from the prior practise of our company.

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

For these major inputs:

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

**Answer:**

The only major raw material cost which individually account for 10% or more of the total production cost is CRC.

Since we don't have associated entities, we have purchased them from various suppliers. Price is the most important criterion for us to choose suppliers.

For CRC as our major raw material cost, we have two options. We can purchase CRC directly to produce the goods under consideration or purchase HRC to produce CRC. Therefore, the basis of valuing the major raw material in the costs of production I have shown for the goods are: market prices and 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).

## PUBLIC FILE VERSION

The term associate is defined in section 269TAA of the *Customs Act 1901*. 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.

### SECTION H – CONFIDENTIAL ATTACHMENTS

No.	Items	Directory
1	NAM KIM S CATALOGUE	REQUESTED DOCUMENTS\SECTION-A\A-3.11
2	CHART OF ACCOUNTS	REQUESTED DOCUMENTS\SECTION-A\A-4.03
3	FINANCIAL STATEMENT 12	REQUESTED DOCUMENTS\SECTION-A\A-4.03
4	FINANCIAL STATEMENT 13	REQUESTED DOCUMENTS\SECTION-A\A-4.03
5	Financial_Statement-Quarter.1.2014.Eng	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
6	NKG-Financial_Statement-Quarter.2.2014.Eng	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
7	NKG-Financial_Statement-Quarter.3.2013.Eng	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
8	NKG-Financial_Statement-Quarter.4.2013.Eng	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
9	NKG-Financial_Statement-Quarter.1.2014.Vie	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
10	NKG-Financial_Statement-Quarter.2.2014.Vie	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
11	NKG-Financial_Statement-Quarter.3.2013.Vie	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
12	NKG-Financial_Statement-Quarter.4.2013.Vie	REQUESTED DOCUMENTS\SECTION-A\A-4.03\Quarterly_Financial-Statements_from-01.07.13-to-31.06.14\ENG
13	Contract [REDACTED] 02	REQUESTED DOCUMENTS\SECTION-B\B-2.d\AU_Contracts
14	Contract [REDACTED] 03	REQUESTED DOCUMENTS\SECTION-B\B-2.d\AU_Contracts
15	Contract [REDACTED]	REQUESTED DOCUMENTS\SECTION-B\B-2.d\AU_Contracts
16	Price_Calculation_Sheet	REQUESTED DOCUMENTS\SECTION-B\B-6
17	AU Contracts	REQUESTED DOCUMENTS\SECTION-B\B-9\1
18	Commercial Invoice- [REDACTED] 02	REQUESTED DOCUMENTS\SECTION-B\B-9\2
19	Commercial Invoice- [REDACTED] 03	REQUESTED DOCUMENTS\SECTION-B\B-9\2
20	Commercial Invoice- [REDACTED] 01	REQUESTED DOCUMENTS\SECTION-B\B-9\2
21	Certificate for GI-JIS 3302-(GI)	REQUESTED DOCUMENTS\SECTION-C\C-4
22	Certificate for HGI-JIS 3302-(HGI)	REQUESTED DOCUMENTS\SECTION-C\C-4
23	Standard-JIS 3302-2010 (GI)	REQUESTED DOCUMENTS\SECTION-C\C-4
24	Sales_Contract_14056 (Example of domestic sales contract)	REQUESTED DOCUMENTS\SECTION-D\D-1
25	Zinc coated steel minimum price.Vie	REQUESTED DOCUMENTS\SECTION-D\D-2
26	Zinc coated steel minimum price.Eng	REQUESTED DOCUMENTS\SECTION-D\D-2
27	Sales Contract 14056	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
28	Sales Contract 13085	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
29	INV 14056 0004243	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
30	INV 13085 0001503	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
31	INV 13085 0001497	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
32	INV 13085 0001021	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
33	INV 13085 0000907	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
34	Sales Contract Invoice 13085	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
35	Sales_Contract_Invoice_14056	REQUESTED DOCUMENTS\SECTION-D\D-7\Eng
36	DETAILED_COST_REGARDING_TO_PACKING-HANDLING-TRANSPORTATION	REQUESTED DOCUMENTS\SECTION-E\E-1.2