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**Australian Government**  
**Anti-Dumping Commission**

## Exporter Questionnaire



**ABB Limited, Thailand**

<b>Product:</b>	<b>Power transformers</b>
<b>From:</b>	<b>China, Indonesia, Korea, Taiwan, Thailand and Vietnam</b>
<b>Period of Investigation:</b>	<b>1 July 2010 - 30 June 2013</b>
<b>Response due by:</b>	<b>9 September 2013</b>
	<b>Extended to Wednesday 2 October</b>
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<b>Return completed questionnaire to:</b>	<b>Anti-Dumping Commission Customs House 5 Constitution Avenue Canberra ACT 2600 Attention: Director Operations 1</b>

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## GOODS UNDER CONSIDERATION

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

*Liquid dielectric power transformers with power ratings of equal to or greater than 10 MVA (mega volt amperes) and a voltage rating of less than 500kV (kilo volts) whether assembled or unassembled, complete or incomplete.*

Incomplete transformers are subassemblies consisting of the active part and any other parts attached to, imported with or invoiced with the active parts of power transformers. The active part of a power transformer consists of one or more of the following when attached to or otherwise assembled with one another:

- the steel core;
- the windings;
- electrical insulation between the windings; and
- the mechanical frame.

The product definition includes step-up transformers, step-down transformers, autotransformers, interconnection transformers, voltage regulator transformers, rectifier transformers, traction transformers, trackside transformers and power rectifier transformers.

Distribution transformers are not the subject of this application.

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## 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:*

<b>Name</b>	<b>Jutharat Sutheewasinnon</b>
<b>Position in the company</b>	<b>Local Business Controller -Transformer</b>
<b>Address</b>	<b>161/1 SG Tower, 1st-4th Floor Soi Mahadlekluang 3 Rajdamri Road, Lumpini Pathumwan Bangkok 10330</b>
<b>Telephone</b>	<b>+66 2 762 2003</b>
<b>Facsimile number</b>	<b>+66 2 709 3764</b>
<b>E-mail address</b>	<b>jutharat.sutheewasinnon@th.abb.com</b>

*Factory:*

<b>Address</b>	<b>322 Moo 4 Bangpoo Industrial Estate Soi 6, Praeksa, Muang Samutprakarn Bangkok 10280</b>
<b>Telephone</b>	<b>+66 2 762 2003</b>
<b>Facsimile number</b>	<b>+66 2 709 3764</b>
<b>E-mail address</b>	<b>jutharat.sutheewasinnon@th.abb.com</b>

#### 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:

<b>Name</b>	<b>Daniel Moulis Principal Moulis Legal</b>
<b>Address</b>	<b>6/2 Brindabella Circuit Brindabella Business Park</b>

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	<b>Canberra International Airport Australian Capital Territory Australia 2609</b>
<b>Telephone</b>	<b>+61 2 6163 1000</b>
<b>Facsimile number</b>	<b>+61 2 6162 0606</b>
<b>E-mail address</b>	<b>daniel.moulis@moulislegal.com</b>
<b>All communications in relation to this matter should be directed to Moulis Legal in the first instance.</b>	

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

### **A-3 Company information**

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

**ABB Limited ("ABB TH")**

**ABB TH is a Thai registered company.**

**ABB TH does not use any other business names to export and or sell the 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.)

**[CONFIDENTIAL TEXT DELETED – details of shareholders]**

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

**[CONFIDENTIAL TEXT DELETED – details of shareholders]**

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

**[CONFIDENTIAL TEXT DELETED – details of shareholders]**

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

**See Attachment 1 – ABB TH company structure [CONFIDENTIAL].**

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

[CONFIDENTIAL TEXT DELETED – details of intragroup dealings]

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

**ABB TH is a manufacturing and engineering company providing engineered solutions for energy-efficient transmission and distribution of electricity, and for increasing productivity in industrial, commercial and utility operations.**

**ABB TH's operations are organized into five divisions. They are as follows:**

- **Power Products ("PP Division") – ABB TH is a manufacturer of medium voltage ("MV") switchgear; capacitors; and power transformers. ABB TH provides design, engineering, installation and commissioning services for these products as well.**
- **Power Systems ("PS Division") - ABB TH provides full engineering and product supply for substations, power generation systems and grid systems. This can include the provision of power transformer/s as a component part of the power system.**
- **Discrete Automation and Motion ("DM Division") - ABB TH is involved in the engineering and trading of low voltage ("LV") and MV drives; LV motors; robotics; solar inverters; voltage regulators, etc, including the installation and commissioning services related to these products.**
- **Low Voltage Products ("LP Division") - ABB TH is a manufacturer of LV switchgear, as well as engineering and trading in LV products such as breakers, switches, control products and enclosures, and DIN<sup>1</sup> rail.**
- **Process Automation ("PA Division") - ABB TH performs engineering and consulting services to optimize the productivity of industrial processes.**

**The next level of organisational structure below Divisions is that of Business Units ("BU"). The relevant BU for the goods under consideration is Power Products – Transformers ("PPTR").**

**For more information about ABB TH, please see the ABB TH company profile in Attachment 2 – ABB TH company profile.**

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

<sup>1</sup> "DIN" is acronym for "Deutsches Institut für Normung", which developed the original specification for this product.

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- export to countries other than Australia.

**ABB TH performs all of these functions in relation to the goods under consideration.**

**These functions are carried out by the PP Division, a manufacturing-based business which operates from ABB TH's Bangpoo factory.**

**Its product markets include the Thai domestic market, the Australian market and certain other country markets.**

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

**Please see organisation charts for ABB TH and the PPTR BU in Attachment 3 [CONFIDENTIAL].**

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

**Not applicable. ABB TH does not publish such annual reports.**

**Please refer to Attachment 4, which is the ABB Zurich annual report.**

#### **A-4 General accounting/administration information**

1. Indicate your accounting period.

**ABB TH's accounting period is the calendar year from 1 January to 31 December.**

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

**ABB TH's financial records are accessible from the Financial Office at the Bangpoo factory. The address is indicated in A-1 above.**

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;

**See Attachment 5 [CONFIDENTIAL] for ABB TH's chart of accounts as used.**

**See Attachment 6 [CONFIDENTIAL] for the business structure of PPTR as related to the goods under consideration.**

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

**See Attachments 7 [CONFIDENTIAL] and 8 [CONFIDENTIAL] respectively for the 2011 and 2012 audited financial statements of ABB TH.**

- internal financial statements, income statements (profit and loss reports),

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or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

**See Attachment 9 [CONFIDENTIAL] for the internal management account for SPT/MPT (small power transformers and medium power transformers) from July 2010 to June 2013.**

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.
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.

**ABB TH is required to have its accounts audited.**

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

**No**

6. Describe:

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

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

**Inventories are valued at the lower of cost (weighted average method) and net realisable value. Costs of finished goods and work in process comprise of raw materials, labour and overheads.**

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

**Costing methods are based on actual cost and accrued cost.**

**Allocation of corporate functions cost to the Divisions/BUs is based on the following standards:**

**[CONFIDENTIAL TEXT DELETED – internal allocation methods]**

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

**Not applicable.**

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



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**Scrap is sold to the market and recorded as other operating income. Scrap value is determined on the basis of market prices.**

- valuation and revaluation methods for fixed assets;

**Land use rights are treated as intangible fixed assets and amortised. Building and equipment are stated at cost less accumulated depreciation and allowance for diminution in value (if any).**

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

**Depreciation and amortisation of tangible fixed assets and intangible assets are calculated on a straight line basis over the estimated useful list of each asset as follows:**

- Land use rights - 48 years
- Buildings and structures - 10-30 years
- Machinery and equipment - 5-12 years
- Means of transportation - 6-10 years
- Office equipment - 3-8 years
- Computer software - 5 years

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

**Transactions in foreign currencies are translated into THB (Thai Baht) at the exchange rate applicable to the date of the transaction. Gains and losses on exchange are included in income.**

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

**Monetary assets and liabilities denominated in foreign currencies are translated into THB at the exchange rate ruling at the end of the reporting period. Gains and losses on exchange are included in determining income.**

- inclusion of general expenses and/or interest;

**General expenses include costs of the following functions:**

- local management;
- planning and controlling;
- accounting;
- communication;
- legal affairs and compliance;
- finance and treasury;
- Sarbanes-Oxley; and

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- human resources.

**CONFIDENTIAL TEXT DELETED – financial information].**

- provisions for bad or doubtful debts;

**[CONFIDENTIAL TEXT DELETED – internal accounting methodology]**

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

**Not applicable, in that ABB TH did not experience idle equipment and/or shut-down during the POI.**

- costs of plant closure;

**Not applicable, in that ABB TH did not experience plant closure during the POI.**

- restructuring costs;

**Not applicable, in that ABB TH did not experience restructuring costs during the POI.**

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

**Scrap is sold to the market and recorded as other operating income. Scrap value is determined on the basis of market prices.**

- effects of inflation on financial statement information.

**Not applicable, in that ABB TH did not have to account for effects of inflation during the POI.**

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.

**ABB TH has not changed its accounting methods during the last two years.**

## **A-5 Income statement**

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration. You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				

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Sales returns, rebates and discounts (2)				
<b>Net Sales (3=1-2)</b>				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
<b>Total cost to make (9=4+5+6+7+8)</b>				
<b>OPERATING INCOME (10=3-9)</b>				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
<b>SG&amp;A expenses (14)=(11+12+13)</b>				
<b>INCOME FROM NORMAL ACTIVITIES (15)=(10-14)</b>				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
<b>PROFIT BEFORE TAX (20)=(15+16+17+18+19)</b>				

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Tax (21)				
<b>NET PROFIT (22)=(20-21)</b>				

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

Prepare this information on a spread sheet named "**Income statement**".

**See Attachment 10 – ABB TH EQ spread sheets - income statement [CONFIDENTIAL].**

**The “All products” information reflects overall ABB TH results. To reconcile the total ABB TH data to the audited accounts, adjustments need to be made to account for the fact that the information in the Income Statement uses US GAAP, whereas the information in the audited accounts uses Thai GAAP.**

**The “Goods under consideration” information is drawn from ABB TH’s SPT/MPT management level accounts. The information is presented on a fully-absorbed cost basis.**

*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.*

## **A-6 Sales**

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

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				

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Exports to Other Countries				
Turnover of the <b>goods under consideration</b>				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spread sheet named "**Turnover**".

**See Attachment 10 – ABB TH EQ spread sheets – turnover [CONFIDENTIAL].**

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

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

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## SECTION B

### SALES TO AUSTRALIA (EXPORT PRICE)

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

*You should provide details of **all** goods under consideration (the goods):*

- *invoiced during the investigation period; and*
- *subject to tenders that were won during the investigation period, even in circumstances where the goods were not invoiced or **shipped** to Australia during the investigation period. In this circumstance, please provide details of any expenses already incurred with respect to the goods shipped outside of the investigation period,*

*For tender sales, the Commission considers the contract date will normally be taken to be the date of sale. To ensure that the Commission can make a proper assessment of date of sale, we request the contract date, invoice date and delivery date. If you consider that a date other than the contract date is the appropriate date of sale, please provide a response outlining your reasons for this.*

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

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

<b>Name</b>	<b>ABB Australia Pty Limited ("ABB AU")</b>
<b>Address</b>	<b>Bapaume Road Moorebank New South Wales 2170 Australia</b>
<b>Contact name and phone/fax</b>	<b>Julian Guild Phone - +61 2 9753 7116 Fax - +61 2 9821 3617</b>
<b>Trade level</b>	<b>Importer</b>

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

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

**The process of selling power transformers to Australia will be initiated by contact from ABB AU in response to a tender opportunity identified**

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by ABB AU in the Australian market.

**[CONFIDENTIAL TEXT DELETED – sales procedures]**

The goods will then be ready for collection from the factory and delivery to the port in the case of export shipments, and to the designated customer location in the case of domestic shipments. This is coordinated by ABB TH's logistic manager.

- (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.

**ABB TH project managers execute each project with internal cooperation across functional teams. ABB TH regularly communicates with ABB AU to keep it informed of adherence to schedule.**

**Export inland freight and inland freight services are provided to ABB TH by independent contractors.**

**[CONFIDENTIAL TEXT DELETED – sales procedures]**

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

**During the period of investigation the delivery terms for the sale of ABB TH power transformers to ABB AU were almost always [CONFIDENTIAL TEXT DELETED – sales terms] Australian port in Australia. No sales were made on [CONFIDENTIAL TEXT DELETED – sales terms] terms.**

**Recently, the delivery terms for an ABB TH sale to Australia were [CONFIDENTIAL TEXT DELETED – sales terms and details].**

**Transport and freight forwarding takes place under arms-length contracts with independent service providers in accordance with ABB Group policies for transport and logistical services to ensure best practices, to minimise any losses due to transportation damage, and to keep ABB deliveries to customers complete and on-time.**

- (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).

**[CONFIDENTIAL TEXT DELETED – information regarding commercial agreements].**

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are determined through a tender process, supply copies of winning tender bids.

**ABB TH will first be contacted by ABB AU in relation to an Australian tender requirement. ABB AU will undertake initial tender design and engineering work in relation to the requirement. ABB TH will then collaborate by providing its own design and engineering comments. When the final specifications have been settled, ABB TH will estimate its costs of manufacturing the transformer/s concerned and of meeting the other contractual requirements in order to decide on the price it wishes**

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to achieve so as to issue its price quotation to ABB AU.

In response to ABB TH's price quotation, ABB AU may decide to accept the quotation for the purposes of proceeding with its tender bid, or alternatively may seek to further negotiate the price with ABB TH.

[CONFIDENTIAL TEXT DELETED – details of pricing process]

If ABB AU's tender is successful, it will issue a PO to ABB TH for the contractual requirement in accordance with ABB TH's quotation.

[CONFIDENTIAL TEXT DELETED – details of transformer production]

When the transformer is ready for shipment, ABB TH prepares the relevant shipment documents and sends them to ABB AU to allow delivery of the transformer concerned.

[CONFIDENTIAL TEXT DELETED – details of payment process]

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

**ABB is related to its Australian customer ABB AU.**

**All sales take place pursuant to formal, independent processes to ensure that all ABB Group transactions take place on a commercial, arms-length basis.**

**Apart from the price, there are no financial or other arrangements between ABB TH and ABB AU in relation to ABB TH's sales of power transformers to the Australian market.**

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

**ABB TH's forward orders of the goods under consideration for export to Australia are as follows:**

[CONFIDENTIAL TEXT DELETED – sales information]

- 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.

**Not applicable, as there is only one distribution channel.**

- B-4** Prepare a spread sheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period.

Where a contract has been won during the investigation period but the goods are not yet shipped, provide details of these goods with any expenses incurred to date and the scheduled delivery date specified in the contract.

You must provide this list in electronic format. Include the following export related information:



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Column heading	Explanation
Customer name	Names of your customers
Level of trade	The level of trade of your customers in Australia
Model/product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with Australian customer – ensure all contracts entered in to during the investigation period are included, regardless of whether the goods were invoiced or delivered to your Australian customers outside of the investigation period
Invoice number	Invoice number
Invoice date	Invoice date - ensure details of all invoiced goods during the investigation period are included, regardless of whether the contract was agreed or the goods were shipped outside of the investigation period.
Delivery date	If the delivery date differs from the invoice date please specify. If delivery has not occurred, include the scheduled delivery date set out in the contract for sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms eg. 60 days = 60 etc
Quantity	Quantity in units shown on the invoice.
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 the sale to the currency used in your accounting system

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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
Other discounts	The actual amount of any other discount not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed. If the goods are not yet shipped, provide an estimate of ocean freight.
Marine insurance	Amount of marine insurance. If the goods are not yet shipped, provide an estimate of marine insurance.
FOB export price**	The free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	Inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export. If the goods are not yet shipped, provide an estimate of inland freight.
Handling, loading & ancillary expenses*	Handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	Warranty & guarantee expenses
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	Expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

\*\* 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

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insurance. Use a formula to show the method of the calculation on each line of the export sales spread sheet.

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

Freight allocations must be checked for consistency.

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

**See Attachment 10 – ABB TH EQ spread sheets – Australian sales [CONFIDENTIAL].**

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

**ABB TH’s SAP accounting system allows for identification of expenses on a detailed basis. Some selling expenses are related only to export sales; some are related to domestic sales; and some are not differentiated (or not able to be differentiated) as between export and domestic sales.**

**The need for adjustment for any such factors will depend on the normal value methodology used, and how it is applied. ABB TH will explain its cost accounting and how its CTMS information has been provided in this EQ at the verification and in further submissions, as may be necessary.**

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

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

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

**CONFIDENTIAL TEXT DELETED – information about price discounts].**

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

**CONFIDENTIAL TEXT DELETED – information regarding credit notes]**

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

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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)

**As previously indicated, [CONFIDENTIAL TEXT DELETED – number] recent POs have been on [CONFIDENTIAL TEXT DELETED – sales terms]. The two serial nos. as shown in Attachment 10 [CONFIDENTIAL] are [CONFIDENTIAL TEXT DELETED – numbers].**

**The actual costs associated with these POs are recorded in the Australian Sales spread sheet in Attachment 10 [CONFIDENTIAL].**

**B-9** For two contracts where the goods were also shipped to Australia during the investigation period, please provide a complete set of all documentation related to the export sale. For example:

- the contract between your company and your Australian customer;
- the commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

**Please see the following Attachments for sales route documentation:**

- **Attachment 11 [CONFIDENTIAL] for serial no. [CONFIDENTIAL TEXT DELETED – number]:**

**[CONFIDENTIAL TEXT DELETED – details of confidential materials provided to the Commission]**

- **Attachment 12 [CONFIDENTIAL] for serial [CONFIDENTIAL TEXT DELETED – number]:**

**[CONFIDENTIAL TEXT DELETED – details of confidential materials provided to the Commission]**

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## SECTION C EXPORTED GOODS & LIKE GOODS

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

Each unit is unique. Each unit is individually designed and engineered to meet the customer's specifications and the constraints and adequacies that ABB TH/ABB AU consider are relevant to the requirement in performance and pricing terms.

ABB TH considers that there are no relevant "like goods" for margin calculation purposes.

[CONFIDENTIAL TEXT DELETED – technical details of transformers exported to Australia].

Some units include fibre optic probes, gas-in-oil sensors, moisture-in-oil sensors, on-line monitoring device, and/or oil pump. Insulating oil (transformer oil) is not included.

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

EXPORT TYPE	Mega volt amperes (MVA)	Kilo volts (kV)
Product code of each unique unit of the goods exported to Australia		

Power and voltage ratings for each individual transformer are set out in Attachment 10 – ABB TH EQ spread sheets – Australian sales [CONFIDENTIAL].

Individual specifications for each unit could only be identified by providing full specifications for all exported units. If further details are required ABB TH suggests that the Commission select a sample of one or two export units to observe individual specifications.

- C-3** List each unique unit of power transformer sold on the domestic market during the investigation period.

DOMESTIC TYPE	Mega volt amperes (MVA)	Kilo volts (kV)
Product code of each unique unit of the goods sold domestically		

[CONFIDENTIAL TEXT DELETED – technical details of transformers sold domestically]

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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.

**Please refer to Attachment 13 – ABB power transformer brochure.**

**ABB TH submits that there are no “like goods” for dumping comparison purposes and agrees with the Commission’s position to calculate normal value on a constructed value basis.**

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### SECTION D DOMESTIC SALES

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

*The Commission's preliminary view of normal value:*

*The Commission considers that it may not be appropriate to determine normal values in accordance with section 269TAC(1) of the Act, using your domestic sales as adjusted for proper comparison with export sales, as the goods under consideration are capital goods that are manufactured to order.*

*The Commission seeks information on your domestic sales for the purpose of determining profit so that a normal value can be properly constructed pursuant to section 269TAC (2)(c), using your cost to make and sell plus amounts for selling, general and administrative expenses and profit. If you consider that this is appropriate, **you do not need to complete Section E (fair comparison) of this questionnaire.***

*If you consider that it is appropriate for the Commission to determine normal values pursuant to section 269TAC (1) of the Act, **please ensure you complete Section D, Section E and Section F of this questionnaire.***

*Information requested in relation to domestic sales:*

*In Section B, the Commission requests information in relation to your export sales to Australia. The Commission requested the following:*

- *details of all invoiced sales made during the investigation period; and*
- *details of all tenders won during the investigation, regardless of whether the goods were invoiced and delivered outside of the investigation period. In these circumstances, the Commission requested that you provide an estimate of when the goods will be delivered to your Australian customers.*

*In relation to domestic sales, the Commission requests that you provide details of ALL of your invoiced sales during the investigation period. You **do not need** to provide details of tenders that were won during the investigation period but invoiced outside of the investigation period.*

*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 officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

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

**ABB TH agrees with the Commission that there are no like goods sold by ABB TH in the domestic market of Thailand for normal value comparison purposes. Accordingly the normal value should be determined in accordance with Section 269TAC(2)(c).**

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**[CONFIDENTIAL TEXT DELETED – details of profitability information provided to Commission]**

**D-1** Provide:

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

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

**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.

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

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

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

**D-4** Prepare a spread sheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Product code	Code used in your records for the model of the goods identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with your domestic customer. Do not include information relating to contracts where the



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	goods were invoiced outside of the investigation period.
Invoice number	Invoice number
Invoice date	Invoice date
Delivery date	If the delivery date is different to the invoice date please specify
Delivery terms	Eg ex-factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice eg kg.
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 % 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 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 & ancillary expenses.
Warranty & guarantee expenses*	Warranty & guarantee expenses
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	Eg 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.

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Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.
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Costs marked with \* are explained in section E-2.

**Please refer to Attachment 14 – ABB TH transformer profitability analysis (for POI by unit) [CONFIDENTIAL].**

- D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.
- D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:
- provide a description; and
  - explain the terms and conditions that must be met by the customer to qualify for payment.

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

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

- D-7** Select two domestic sales 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, the tender bid, the contract of sale, commercial invoice, discounts or rebates applicable, credit/debit notes, inland freight contract, bank documentation showing proof of payment.)

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

**ABB TH invites any verification of the information provided in Attachment 14 – ABB TH transformer profitability analysis (for POI by unit) [CONFIDENTIAL].**

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## SECTION E FAIR COMPARISON

***As outlined in Section D, please complete Section E only if you would submit that the Commission should determine normal values pursuant to section 269TAC (1).***

*Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. 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.*

**ABB TH does not submit that the Commission should determine normal values pursuant to section 269TAC (1).**

**[CONFIDENTIAL TEXT DELETED – ABB TH cost information]**

### **E-1 Costs associated with export sales**

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

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### 1. **Transportation**

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

### 2. **Handling, loading and ancillary expenses**

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

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

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

### 3. **Credit**

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

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

### 4. **Packing costs**

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

### 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.

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

### 6. **Warranties, guarantees, installation and after sales services**

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

### 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.

### 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.

## **E-2 Costs associated with domestic sales**

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

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

### 1. **Physical characteristics**

This adjustment recognises that differences, such as structure or design, mean that the goods are not identical. The Commission considers that the goods are unlikely to have identical models sold on the domestic market as they are large capital goods that are produced to order.

To support your claim that the Commission should determine normal values pursuant to section 269TAC (1), you will need to identify and quantify the physical or specification differences 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

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general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data.

Using the table below, provide a list of the claimed comparable product sold on the domestic market. Describe in detail the specification differences between the comparable products. Also provide your claimed adjustment on the basis of this specification difference, stating the source of your data.

The Commission will seek to verify your claimed specification adjustments during the verification visit.

EXPORTED TYPE	DOMESTIC TYPE	DIFFERENCES	CLAIMED ADJUSTMENT
Product code, power rating and voltage ratio of each model of the goods exported to Australia	Product code, power rating and voltage ratio of comparable model sold on the domestic market of the country of export	Describe the specification differences in detail. If it is impractical to detail specification differences in this table refer to documents which outline differences	The claimed adjustment must be quantifiable and supported by evidence that is available for verification by the Commission

## 2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;

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- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia.

### Substitution drawback systems

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

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

### **3. Level of trade**

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

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

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



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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.

#### 4. Credit

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

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

- the rate, or average of rates, applying on actual short term 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>2</sup>, the average credit period may be

<sup>2</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



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determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

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

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

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

2. *Calculate the average credit period*

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

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

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

**5. Transportation**

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

**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.

**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**".

**8. Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description;

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that the amount owing varies.

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- 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.

### 9. **Warranties, guarantees, installation expenses and after sales services**

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

### 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*.

## 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.

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## SECTION F

### EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

*As outlined in Section D, the Commission considers that, given the nature of the goods under consideration, it may not be appropriate to determine normal values on the basis of domestic sales (pursuant to section 269TAC(1)), or sales to third countries (pursuant to section 269TAC(2)(d)).*

**Please complete Section F only if you would submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).**

*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.*

**ABB TH does not submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d)**

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

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 the number of units sold
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days = 60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spread sheet file named "Third country"

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

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### 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 (the goods) - ie 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 selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.*

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

**Please provide costs associated to each of the export sales detailed at question B4 and domestic sales details in question D4.**

*For export sales, this will include costs associated with tenders that may be invoiced or delivered outside of the investigation period. Where these costs have not yet been incurred, please provide an estimate of these costs such as, for example, the cost you estimated at the time of bidding for the tender.*

*For domestic sales, you only need to include **actual** costs incurred in relation to goods invoiced during 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.

**See Attachment 18 – ABB TH transformer manufacturing process [CONFIDENTIAL].**

#### **G-2 Provide information about your company's total production in the following table:**

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	INVESTIGATION PERIOD
A. Production capacity (eg capacity of units sold)*			

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B. Actual production volume (eg capacity of units sold)			
C. Capacity utilisation (%) (B/A x 100)			

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

Provide this information on a spread sheet named "Production".

**See Attachment 10 – ABB TH EQ spread sheets – production [CONFIDENTIAL].**

### G-3 Cost accounting practices

**ABB TH's answers to G-3 relate to ABB TH's PP Division.**

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

**ABB TH's audited financial reports are prepared on the basis of the information derived directly from its ERP system under US GAAP. To meet local requirements, some accounts are reclassified/adjusted to meet local GAAP.**

**ABB TH's PP Division maintains its accounting system by profit centre. The PP Division financial statements are then consolidated within ABB TH. Internal transactions between product groups, business units ("BU") and Divisions are eliminated.**

**See Attachment 19 – ABB TH reconciliation to US GAAP [CONFIDENTIAL] which illustrates how the cost accounting information is reconciled to the audited financial statements.**

**See also Attachment 20 – ABB TH PPTR accounting methodology.**

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

**PP Division's accounts are based on actual cost and accrued cost.**

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

**Not applicable, in that there have been no such variances.**

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

**There are [CONFIDENTIAL TEXT DELETED – number] profit centres in**

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**PPTR, mainly differentiated by product group. There are [CONFIDENTIAL TEXT DELETED – number] cost centres in PPTR, differentiated based on job function.**

**See Attachment 21 – ABB TH profit and cost centres [CONFIDENTIAL].**

- 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.

**ABB TH's cost allocation methods are set out in Attachment 22 - ABB TH cost allocation methodology [CONFIDENTIAL].**

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

**Transformers produced by ABB TH are classified into two groups - SPT (small power transformers) and MPT (medium power transformers). The goods under consideration in this investigation fall into both of these categories.**

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

**Not applicable, in that no production costs incurred by ABB TH are valued differently for cost accounting purposes than for financial accounting purposes.**

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

**Not applicable, in that ABB TH 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.

**Not applicable, in that ABB TH did not engage in any start-up operations in relation to the goods under consideration.**

#### **G-4 Cost to make and sell on domestic market**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>3</sup>*

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type\* (identified in section C) of the like goods sold

<sup>3</sup> The Commission applies the tests set out in s.269TAA of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

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on the domestic market. Provide this cost data for each unique unit of the goods invoiced during the investigation period.

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

<b>CUSTOMER</b>		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		
<b><i>Variable manufacturing costs</i></b>		
Raw material - core steel		
Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		
Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		



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Direct labour – manufacturing (production)		
Other costs		
<b>Fixed manufacturing costs</b>		
Overheads		
Depreciation		
Finance charges		
Other costs		
<b>Total cost to make</b>		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
<b>Total cost to sell</b>		
<b>Total cost to make and sell</b>		
<b>Unit cost to make and sell</b>		

Prepare this information in a spread sheet named "**Domestic CTMS**".

*Provide this information for each unique unit of the goods invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.*

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

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

*Please specify unit of currency.*

**ABB TH is able to provide job reports which record the actual costing of all domestic power transformers manufactured during the POI. This information relates to over 100 units of differing specifications and types. See Attachment 23 – ABB TH example job status report [CONFIDENTIAL].**

**In view of the Commission's correct intention to resort to constructed normal value in the circumstances of this case, and the profitability of domestic sales, ABB TH refers to the summary cost and revenue information in Attachment 14 [CONFIDENTIAL], details of which can be spot verified as selected by the Commission.**

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Domestic SG&A has been reported in Attachment 10 – ABB TH EQ spread sheets Australian CTMS 2009, 2010, 2011, 2012 and 2013 [CONFIDENTIAL].

See Attachment 24 - ABB TH selling expense allocation – details [CONFIDENTIAL].

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

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

<b>CUSTOMER</b>		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		
<b>Variable manufacturing costs</b>		
Raw material - core steel		
Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		

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Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		
Direct labour – Manufacturing (production)		
Other costs		
<b>Fixed manufacturing costs</b>		
Overheads		
Depreciation		
Finance charges		
Other costs		
<b>Total cost to make</b>		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
<b>Total cost to sell</b>		
<b>Total cost to make and sell</b>		
<b>Unit cost to make and sell</b>		

Prepare this information in a spread sheet named "**Australian CTMS**".

*Provide this information for all goods invoiced during the investigation period and for all goods the subject of a contract that was entered into during the investigation period, but invoiced or delivered outside of the investigation period. Where actual costs are not yet incurred, provide an estimate of these costs, such as for example, the estimate of the costs that formed the basis of your winning tender bid.*

*Provide this information for each unique unit of the goods contracted for sale or invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.*

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

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

**NON-CONFIDENTIAL**

*Please specify unit of currency.*

**Please see Attachment 10 – ABB TH EQ spread sheets Australian CTMS 2009, 2010, 2011, 2012 and 2013 [CONFIDENTIAL].**

- 1 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.

**The CTM reported is the actual cost of the exported models. Total cost as incurred by ABB TH in its export CTM is reflected in that CTM.**

**The costs used for the purposes of preparing Attachment 14 (domestic) [CONFIDENTIAL] and for the purposes of the CTMS spread sheets (export) were calculated on the same basis.**

**Cost differences below the CTM line are evident from the Attachment 10 [CONFIDENTIAL] CTMS spread sheets.**

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

**Not applicable, in that there are no differences between the costs shown and the costs normally determined in accordance with the general accounting system.**

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

**There are no cost differences between the allocation methods used in the table and the prior practice of the company.**

## **G-6 Major raw material costs**

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 (eg market prices, transfer prices, or actual cost of production).

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

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

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

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

There are [CONFIDENTIAL TEXT DELETED – number] raw materials constituting more than 10% of the finished cost of power transformers. They are [CONFIDENTIAL TEXT DELETED – major inputs].

Information about the purchase of these materials including suppliers and price ranges is provided in Attachment 25 – ABB TH major raw materials cost [CONFIDENTIAL].

Prices are determined under market conditions.

The major inputs are not produced by associates of ABB TH.

The major inputs are not sourced by ABB TH as part of an integrated production process.

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## SECTION H

### EXPORTER'S DECLARATION



I hereby declare that **ABB Limited** did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that ..... (company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name	Kumchai Lertdhirakul	Kritskorn Hongprapat
Signature		
Position in Company	Vice President Power Products Division	Country Chief Finance Officer
Date	2 October 2013	

## SECTION I CHECKLIST

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

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

<b>Electronic Data</b>	Please tick if you have provided spread sheet
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input checked="" type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input checked="" type="checkbox"/>
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input checked="" type="checkbox"/>



# ABB in Thailand



Our power and automation technologies help Industries improve productivity, reliability and save energy.

## About ABB in Thailand

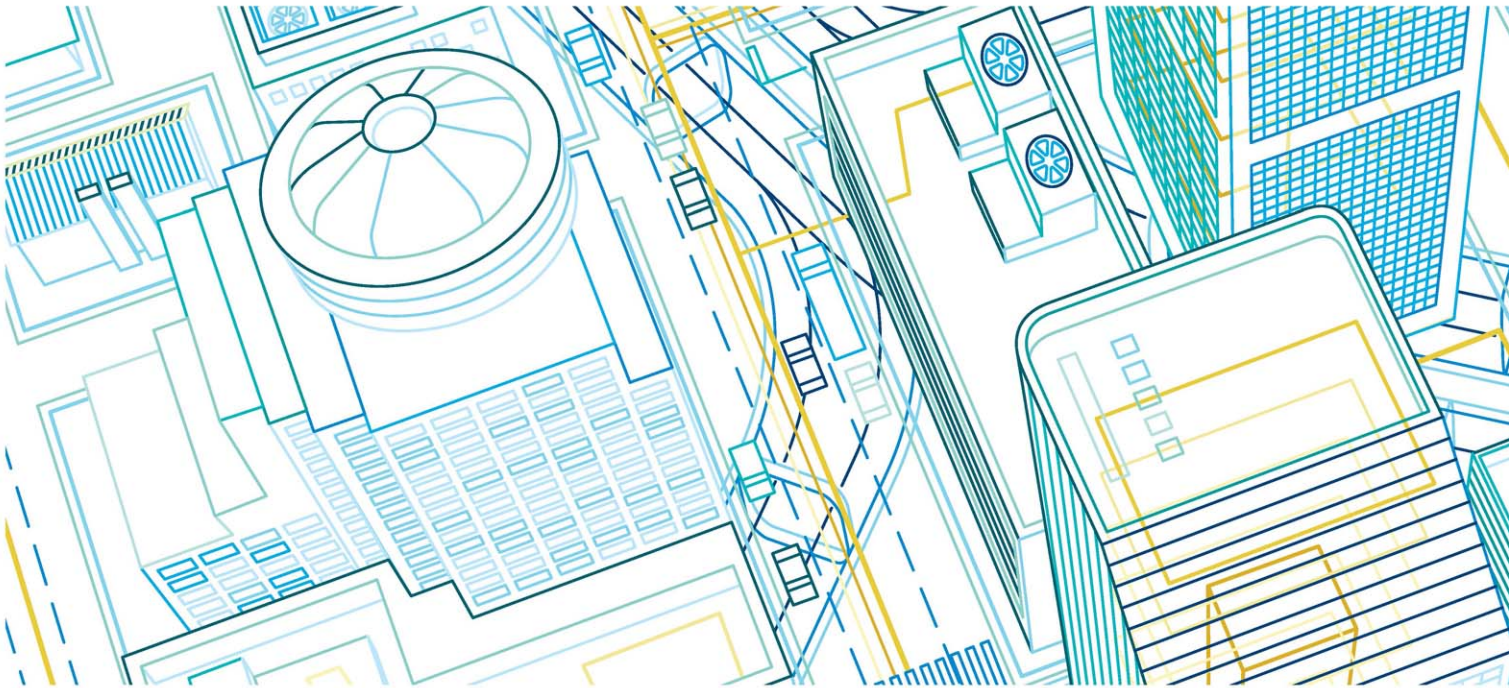
ABB is one of the world's leading power and automation engineering companies. We provide solutions for secure, energy-efficient transmission and distribution of electricity, and for increasing productivity in industrial, commercial and utility operations.

ABB has a long history of continuing association with the development of Thailand's utility and industry sectors development of more than 90 years since the first motor delivery to Siam Cement in 1913.

## ABB Thailand:

- Registered capital over \$34 million
- Accumulated investment in Thailand is over \$80 million
- ABB Thailand is also responsible for Cambodia, Laos & Myanmar





As one of the world's leading engineering companies, we help our customers to use electrical power efficiently, to increase industrial productivity and to lower environmental impact in a sustainable way.

Power and productivity for a better world

## ABB's Business Principles

### Responsibility

- Taking responsibility
- Adhering to regulations
- Doing a professional job
- Delivering on our promises

### Respect

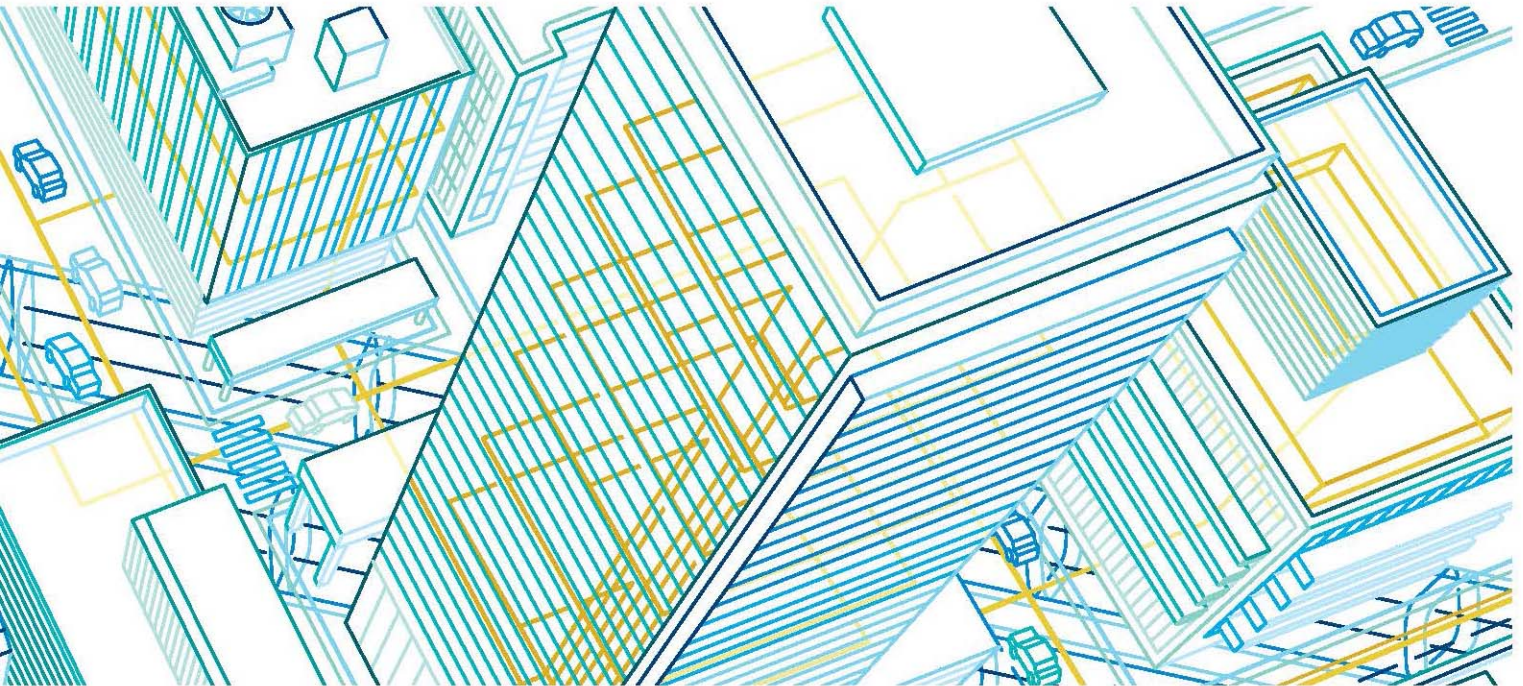
- Celebrating differences
- Discussing, challenging and listening
- Integrity
- Personal regard for employees and environment

### Determination

- Providing a win-win outcome for all stakeholders
- Continuity
- Results driven
- Commitment







1913

Medium voltage motor delivered to Siam Cement, Bangsue, Bangkok

1978

Asea Co., Ltd. established in Thailand

1982

BBC Brown Boveri Co., Ltd. established in Thailand

1988

The Swedish Asea Limited and Swiss BBC Brown Boveri Limited merged to become Asea Brown Boveri Limited (ABB)  
Start up of Local Engineering Center and High Voltage Transmission Projects

1990

Manufacturing of Low Voltage Capacitors started for domestic and export to South Asian countries including Australia and New Zealand

1991

Manufacturing of Power Transformers started

1992

Manufacturing of Low and Medium Voltage Switchgears started  
Workshop established in Rayong Province

1996

ISO 9001 certificate awarded to Capacitors & Controls Business

1998

ISO 14001 certificate awarded to Capacitors & Controls Business  
Exporting of the first Power Transformers to New Zealand

1999

ISO 9001 certificate awarded to Power Transformers Business  
ISO 9001 for High Voltage Power Transmission and Distribution Business

2001

ISO 14001 certificate awarded to Power Transformer Business

2002

ISO 9001:2000 standard certification awarded to Utilities Division

2003

ISO 9001:2000 standard certification awarded to Automation Technologies division

2006

Laem Chabang Service Center established in Chonburi

2007

Exporting of Low Voltage Capacitors to China started

2008

Rayong Business Center started

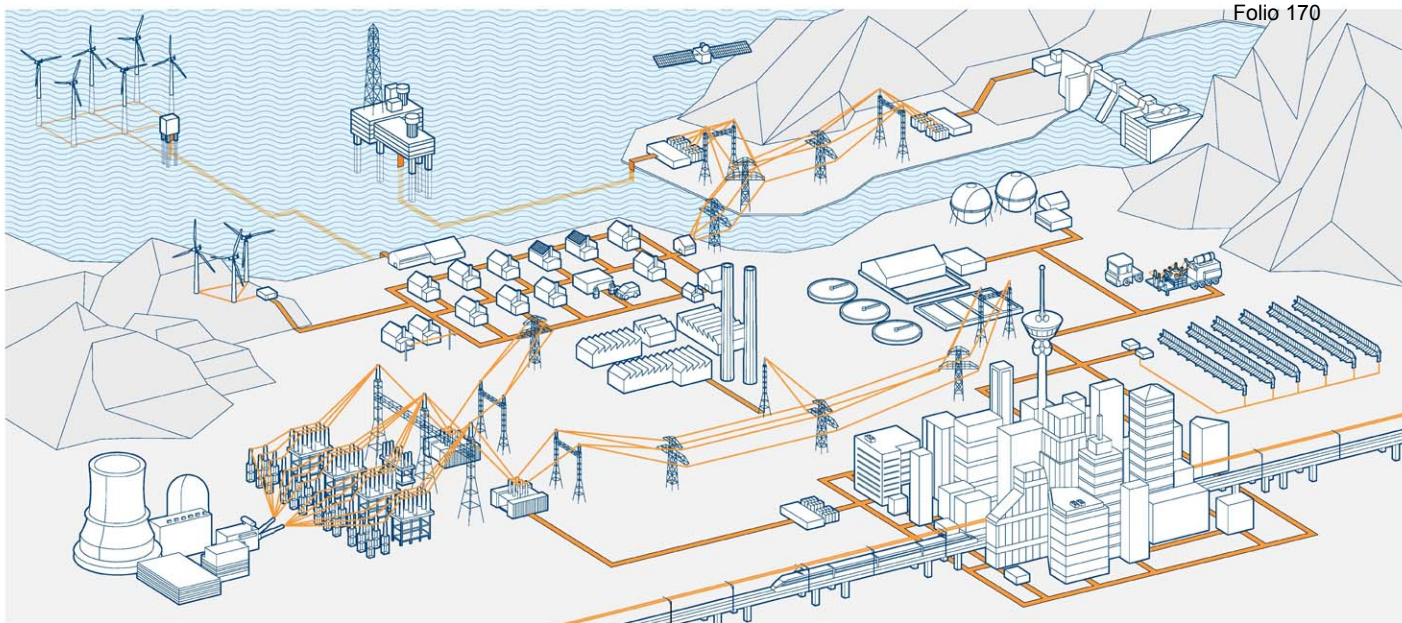
2009

Completed expansion of transformer service facilities (workshop & equipment) for SAS region

2011

Robotics Application Center (RAC) started





We have five divisions:

- Power Products
- Power Systems
- Discrete Automation and Motion
- Low Voltage Products
- Process Automation

#### Power Products Division

A leading supplier of transmission and distribution products and services, serving electric, gas and water utilities, as well as industrial and commercial customers.

- Regional Manufacturing Hub for Export
  - Power Transformer factory (Up to 230 kV 300 MVA with annual capacity of more than 8,000 MVA)
  - Regional Transformer Service Center with modernized Oil Lab
  - Low Voltage Capacitor Factory with annual capacity of > 1,500,000 elements ( 5,000 MVAR) and being power quality engineering center
- MV Switchgear factory
- Other products
  - HV products
  - Dry type transformers
  - Automation relays
  - Associated equipments
- Repair, retrofit, upgrade, and services for all Power Products

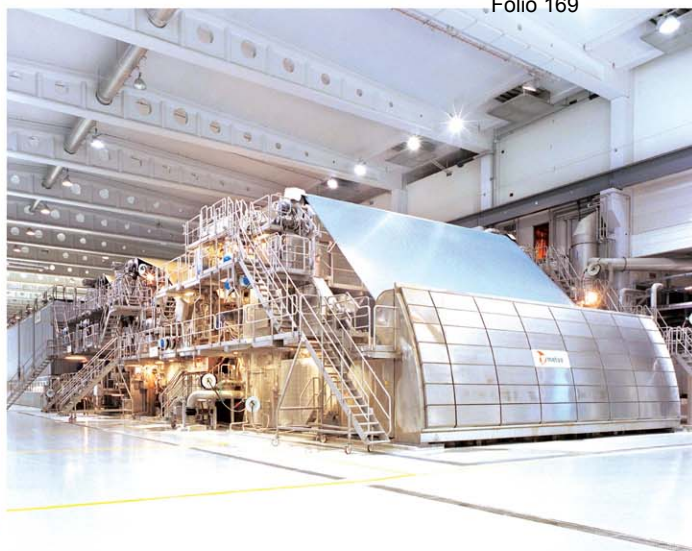
#### Power Systems Division

A market leader in the engineering of substations, network management solutions, power generation systems, and Grid systems. This division sells primarily to Electrical and Water utilities, industries and power generation industries.

- Deliver of turnkey High Voltage Substations, MV-LV distribution system by local engineering team with more than 150 substations delivered since 1975
- Gas Insulated Substation specialist with more than 60 substations delivered since 1987
- Relay, Engineered Protection & Control systems, SCADA systems, RTU, Communication systems
- Grid Network connecting Solution i.e. FACTS, SVC light, HVDC
- Railway power supply systems
- Water Plant Solution i.e. Pumping Station, SCADA system and Electrification
- Power Plant Solution i.e. Control System, AVR, GCB, Instrumentation and Electrification
- Power Systems services include Upgrade, Retrofit, Repair, and Maintenance activities







### Discrete Automation and Motion Division

The Discrete Automation and Motion division provides products, with related services, that are used as components in machinery and automation systems.

- Low Voltage Drives
- Low Voltage Motors
- Machines
- Power Electronics and Medium Voltage Drives
- Robotics

### Low Voltage Products Division

The Low Voltage Products division manufactures products and systems that provide protection, control and measurement for electrical installations, enclosures, switchboards, electronics and electromechanical devices for industrial machines, plants and related service. The division further makes intelligent building control systems, also known as KNX systems, for home and building automation to improve comfort, energy efficiency and security.

- Breakers and Switches
- Control Products
- Enclosures and DIN Rail Products
- Low Voltage Systems
- Wiring Accessories

### Process Automation Division

Our Process Automation's products, systems and services give our customers control-system and plant-optimization solutions and feature industry-specific application knowledge.

- Electrical & Automation solutions for Industrial applications such as;
  - Oil, Gas, and Petrochemical industries
  - Pulp and Paper
  - Metals and Minerals
  - Chemicals and Pharmaceutical
  - Mining
  - Crane and Terminal application
- Complete Industrial service team located to all major customers
- Marine and Turbocharging
- Electrical & Instrument Contracting
- Instrumentation and Analytical
- Power Management Systems
- Engineering and Consulting Services





Our business success  
reflects the quality and skills  
of our people.

ABB recognizes that a diverse and talented workforce is a key competitive advantage. As a truly global company, our business success reflects the quality and skill of our people.

**At ABB, we are also committed to:**

- Attracting, developing, and retaining talent to ensure superior business growth and performance
- Training on a wide range of subjects to develop their potential skills
- Providing equal opportunities
- Treating people with respect and dignity, according to our Business Principles
- Valuing differences and the contribution of all employees





## Contributing to economic growth, environmental and societal development.

Our goal is to improve our economic, environmental and social performance continuously, and improve the quality of life in the communities where we operate.

To guide us toward this goal, ABB applies five policies each relevant to the five areas, namely:

- Environmental: Offering our customers eco-efficient products meeting tomorrow's environmental standards, with lower environmental impacts over their complete life cycles.
- Social: Joining with external organizations and local communities in initiatives that foster social and educational development.
- Human's rights: To establish and maintain appropriate procedures to evaluate and select major suppliers and contractors, based on ABB's human rights and social policies.
- Health and safety: Provide a safe and healthy working environment at all sites and facilities and to take adequate steps to prevent and minimize accidents and injury to health arising from the course of work.
- Business ethics and compliance: It is incorporated in ABB's Code of Conduct, which sets a **"zero-tolerance"** ruling on non-compliance.



## Utilities



### Bhumibol Dam

ABB supplied 7 units of 230 kV 66 MVA single phase Generator Step-up Transformers and modernized DCS for unit 1 & 2 with ABB latest technology 800xA system which are installed at Bhumibol Dam in Tak province.

ABB was selected to replace the existing more than 30 years old 50 MVA Generator Step-up Transformers with the first single phase Generator Step-up Transformer which was manufactured in our factory in Bangpoo Industrial Estate, Thailand.

## Oil, Gas and Petrochemical



### PTT Public Co., Ltd.

ABB supplied a Turnkey substation package including all major electrical equipment; 115 kV and 33 kV GIS, 75 MVA Power Transformers, Micro Scada system and civil work at PTT Public Co., Ltd. in Rayong province.

### Map Ta Phut Olefins Co., Ltd.

ABB supplied Turnkey 115 kV Indoor GIS substation, Distribution system, Micro Scada systems at Rayong plant.

## Process Industries



### Phoenix Pulp & Paper Public Co., Ltd.

ABB helps Phoenix Pulp & Paper Public Co., Ltd. (SCG Paper Business), the largest integrated producer of paper products in Thailand, by delivery of turnkey Electrification and Automation package. It is the first pulp & paper manufacturer in Thailand where ABB Fieldbus Technology was installed.



### The Dow Chemical Company

ABB delivered four new systems of 800xA and safety solution to DOW Thai Growth Project which is a joint venture between The Dow Chemical Company and SCG Chemicals Co., Ltd. One plant is at Map Ta Phut Industrial Estate called SPE2, another three plants are at Asia Industrial Estate namely PUI, SE, and TPO. The deliveries have been made during 2009 and 2010.





### Power Transformers

ABB Power Transformer Factory in Thailand, the leading transformer factory in range between 50 and 300 MVA in SAS region has delivered transformers to public and private customers such as mining, power generation, petrochemical and steel manufacturer in Australia, New Zealand, and South East Asia countries since year 2000. ABB Thailand also has supplied transformers to Syria and US Market.

In addition to supply of Power Transformer, ABB Thailand offers the whole range of service portfolio that includes Transformer Site Repair (TSR) which is ABB's the latest and unique development to fix transformer problems in order to save time, money and ensure high quality performance.



### Capacitors

ABB capacitors factory in Thailand, as the manufacturing base for South East Asia region including Australia, New Zealand, Korea and India, supplied low voltage capacitors to China since 2007.

### Substation to Laos and Cambodia

For Phu Bia Mining Ltd. in Laos, ABB supplied; Thong Khoun 115 kV terminal station, Phu Kham 115/11 kV substation and 115 kV transmission line between the two substations.

For DG Power Plant in Cambodia, ABB supplied 115/11kV substation for KEP and CEP project.



### Suvarnabhumi Airport

Suvarnabhumi Airport was powered and automated by an extensive range of ABB products and systems including an energy-efficient intelligent installation system that controls and monitors every single light in one of the world's largest airport terminal.



### Siam Paragon & Central Cheangwattana

ABB supplied High Voltage GIS Substation including 115, 69 kV GIS, Power Transformer, 24 kV Switchgear, Control & Protection Systems for Siam Paragon, Central Cheangwattana and other department stores including installation, testing, commissioning and civil work.

### Transportation



### Bangkok Metropolitan Administration

ABB supplied the first SCADA and RTU for railway application to Traffic and Transport Department, Bangkok Metropolitan Administration under Bangkok Mass Transit Silom Extension Project (BTS Extension).





ABB Thailand can provide the complete life cycle services for our products and systems, our main scope of service includes:

- AC and DC Drives Services
- Motor and Machine including other Large Rotating Machine Services
- Automation (DCS/PLC, Safety systems) and Instrumentation Services
- Power Transmission equipments/system services i.e. HV/MV equipments and system, substation automation, and relay control
- Distribution equipment/system Services i.e. LV products service, main distribution board, and motor control center
- Power Transformer repair/services (Onsite or Offsite repair)
- Oil Lab analysis i.e. DGA

The services for the above equipments/systems cover;

- Spare parts and logistic support
- Trouble shooting, repair
- Preventive and Predictive maintenance
- Overhaul and reconditioning
- Upgrade and retrofits
- Modification and expansion project
- Electrical and Instrument Contracting Services

## Highlights of ABB Service

- 24/7 call center - 0 2665 1111
- Over 100 service personnel available to support ABB installed base worth more than \$1.2 billion
- Long established service operation over 30 years
- Continuously develop and train our service personnel through ABB global network
- Close to our major customers basically everywhere through our ABB service centers
  - Bangkok – Head office
  - Samutprakarn – Manufacturing Center
  - Rayong Business Center
  - Laem Chabang
  - Saraburi
  - Prachinburi
  - Khon Kaen
- Invested over \$2.9 million on state-of-the-art service tools and facilities
- Keep track of our installed base through our own intranet website
- The most important thing is that ABB continues to strive our policy of providing highest possible service quality and reliability for its customers



# Service call center 24 hours available 0 2665 1111

Folio 163



## Bangkok Office:

- Engineering Center
- Service Center
- Training Center
- Demonstration facilities

## Rayong Business Center:

- Complete Industrial Services
- Electrical & Instrument Contracting Services
- Complete Transmission & Distribution Services
- Automation Products Office
- Training & Demonstration Facilities



## Manufacturing Plants: Bangpoo Industrial Estate, Samutprakarn

- Low Voltage Capacitors
- Power Transformer
- Low Voltage System
- Medium Voltage System
- Control and Relay Protection panel
- Power Plant control panel
- RTU panel



## Service Center:

- Laem Chabang
- Saraburi
- Prachinburi
- Khon Kaen

ABB Limited  
161/1 SG Tower, Floor 1-4  
Soi Mahadlekluang 3, Rajdamri Road  
Lumpini, Pathumwan  
Bangkok 10330 Thailand  
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[www.abb.co.th](http://www.abb.co.th)

**ABB TH**

**Attachment 4 - ABB Group annual report 2012**

Accessible at:

<http://www.abb.com/cawp/abbzh259/52660b65466a49a7c1257928002d44ab.aspx>