

Received 2 July 2014

NON-CONFIDENTIAL

**EXPORTER QUESTIONNAIRE
RESPONSE**

of

**TRINA SOLAR (CHANGZHOU)
SCIENCE AND TECHNOLOGY
CO., LTD. (“TST”)**

in relation to

**PV MODULE OR PANELS FROM
CHINA**

from

CHINA

SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name:	Qian Jinsen
Position in the company:	Assistant Legal Manager
Address:	No. 2 Trina Road, Trina PV Industrial Park, Xinbei District, Changzhou, Jiangsu Province, PRC
Telephone:	+86-519-85176822
Facsimile number:	+86-519-85176525
E-mail address:	Qian.Jinsen@trinasolar.com

Factory: **Trina Solar (Changzhou) Science and Technology Co., Ltd. ("TST")**

Address:	As above
Telephone:	+86-519-85176822
Facsimile number:	+86-519-85176525
E-mail address:	Qian.Jinsen@trinasolar.com

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

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

Name:	Roger Simpson D Simpson & Associates Pty Ltd
Address:	Level 1, 2 Mercantile Dock Port Adelaide SA 5015, Australia
Telephone:	+61 8 8447 3699
Facsimile/Telex number:	+61 8 8447 2661
E-mail address:	roger@panpac.biz

A-3 Company information

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

**Trina Solar (Changzhou) Science and Technology Co., Ltd. ("TST").
TST is a foreign invested limited liability company.**

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).

Trina Solar (Singapore) PTE, Ltd. Is the sole shareholder of TST.

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

Please refer to Item 6.E of TSL's 2013 Annual Report at attachment A-3.10

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

Trina Solar (Singapore) PTE, Ltd. is a subsidiary of TSL.

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

Please refer to attachment A-3.5

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

There are no management fees/corporate allocations charged.

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

TST is a manufacturer and seller of PV solar modules.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

Not applicable. (N/A)

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

Please refer to attachment A-3.9

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

TST has no annual report. Please see TSL's 2013 Annual Report at attachment A-3.10. Please also refer to following website: www.trinasolar.com

A-4 General accounting/administration information

1. Indicate your accounting period.

From January 1st to December 31st.

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

At the company head office – refer to Section A-1.

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

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

These documents should relate to:

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

Please see attachment A-4.3

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.

N/A

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 (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

[REDACTED]

- valuation and revaluation methods for fixed assets;

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

[REDACTED]

- inclusion of general expenses and/or interest;

[REDACTED]

- provisions for bad or doubtful debts;

[REDACTED]

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

[REDACTED]

- costs of plant closure;

[REDACTED]

- restructuring costs;

[REDACTED]

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

[REDACTED]

- effects of inflation on financial statement information.

[REDACTED]

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.

N/A

A-5 Income statement

Please refer to attachment A-5

A-6 Sales

Please refer to attachment A-6

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

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

Please refer to attachment B-1

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

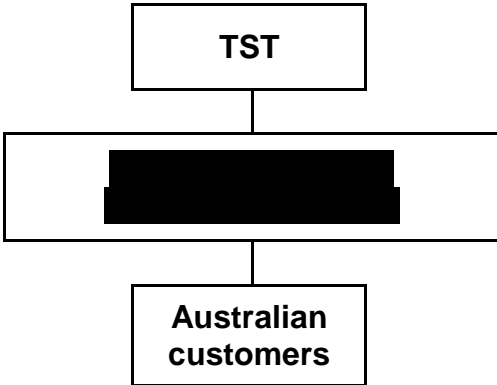
(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

All exports to Australia are shipped directly to Australian customers.

(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.

The sales chain in respect of exports to Australia changed in mid-2013, ie there were two different sales channels during the investigation period (IP).

Stage 1 (Jan-2012 to mid-2013)



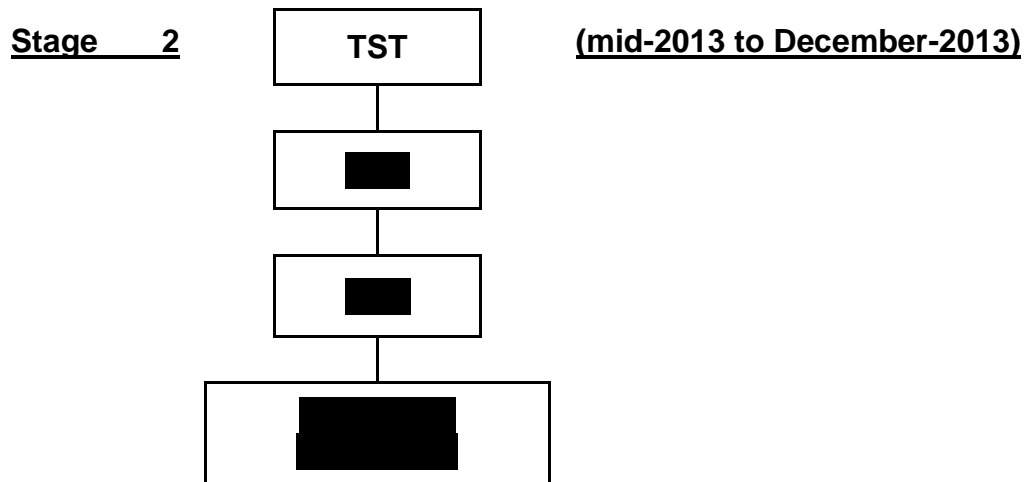
Functions:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



Functions:

- **TED is a reseller of TST's exports to Australia. It resells to TAU who is the importer.**
- **TAU is the importer and reseller to unrelated Australian customers.**

No commissions were paid in either stage. [Redacted]

- (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.

All sales to Australia are CIF and therefore ownership passes to the importer at the time of importation.

- (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).

No agreements or contracts.

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

Price

The export price to Australia is negotiated between [Redacted] in all cases.

Orders

Stage 1: Australian customer – [REDACTED]

Stage 2: Australian customer – [REDACTED]

Delivery

In all cases TST delivers direct to Australian customers [REDACTED]

Invoice

Stage 1: TST – [REDACTED]

Stage 2: TST – [REDACTED]

Payment

Stage 1: Australian customers [REDACTED]

Stage 2: Australian customers – [REDACTED]

- (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).

TST, TED and TAU are related – refer to section A-3.5

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

No forward orders.

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.

In each stage there was just one distribution channel.

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

Please refer to attachment B-4

[REDACTED]

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.

N/A

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.

N/A

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.

N/A

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

N/A

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

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

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

Please refer to attachment B-9

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.

The goods exported to Australia are DC mono-crystalline and polycrystalline silicon photovoltaic (PV) modules with power outputs ranging from [redacted] to [redacted] watts.

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

As above.

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Per attachment B-4	Per attachment D-4	Yes	N/A

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.

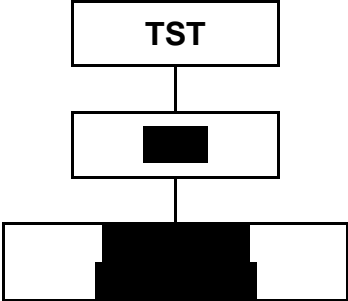
TST does not have product brochures. Please refer to www.trinasolar.com

SECTION D - DOMESTIC SALES

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.



[REDACTED]

[REDACTED]

[REDACTED]

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.

There is just one distribution channel.

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.

Price

Prices are negotiated [REDACTED]

Orders

Delivery

All sales are ex-works (EXW) or delivered to customers ([REDACTED]) – refer to attachment D-4.

Invoice

Invoices are issued to [REDACTED]

Payment

Customer – [REDACTED]

Delivery cost

Prices in EXW sales do not include the cost of delivery.
Prices in delivered sales include the cost of delivery.

Price lists

Prices are not in accordance with price lists.

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

Please refer to attachment D-4

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.

N/A

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.

N/A

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

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

Please refer to attachment D-7

SECTION E - FAIR COMPARISON

E-1 Costs associated with export sales

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

1. Transportation

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

Actual costs for each transaction.

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.

Actual costs for each transaction. Includes all costs other than inland transportation incurred in transferring the goods from factory to FOB, eg THC, Customs clearance, document fees, port 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.

Credit terms for each transaction are reported in attachment B-4. Average short-term USD borrowing rates during the IP were –

2012	█	%pa
2013	█	%pa

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**’.

There is no adjustment for packing costs. Packing is the same for domestic sales and exports to Australia.

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.

N/A

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.

N/A

6. Warranties, guarantees, and after sales services

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

N/A

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.

N/A

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.

N/A

E-2 Costs associated with domestic sales

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

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

1. Physical characteristics

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

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

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

Modules exported to Australia and sold in the domestic market are identical.

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

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

N/A

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 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.

N/A

4. Credit

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

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

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

- 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 system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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

Credit terms applicable to each transaction are reported in attachment D-4. Average short-term USD borrowing rates during the IP were as follows:

2012	█ % pa
2013	█ % pa

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

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.

Inland transportation costs reported in attachment D-4 are based on the average unit cost of inland transportation incurred in domestic sales of modules during the IP.

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.

N/A

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**”.

There is no adjustment for packing costs. Packing is the same for domestic sales and exports to Australia.

8. Commissions

For any commissions paid in relation to the domestic sales:

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

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

N/A

9. Warranties, guarantees, and after sales services

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

N/A

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*.

N/A

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.

There is no duplication.

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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

Please refer to attachment F-1.

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

Volume of sales, payment and shipping terms.

SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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.

Please refer to attachment G-1

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

Please refer to attachment G-2.

G-3. Cost accounting practices

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

The cost accounting system is an integral part of financial accounting system used for the preparation of financial statements.

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.

The standard cost method is not applicable, as TST applies actual costs method to calculate the cost of production.

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

N/A

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



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.



6 Describe the level of product specificity (models, grades such as mono or poly crystalline and whether AC or DC power output) that your company's cost accounting system records production costs.



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

N/A

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

N/A

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

N/A

G-4 Cost to make and sell on domestic market

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

Please refer to attachment G-4

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

Please refer to attachment G-5

- 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.

There are no cost differences – the goods are identical.

- 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.

N/A

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

As for G-4

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.

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.

The major raw material cost included in attachments G-4 and G-5 is cells. The average cost of production of cells produced during the IP is as follows:

	Mono unit cost USD/w	Poly unit cost USD/w
materials	████	████
labor	████	████
manufacture overhead	████	████
total	████	████

Details of purchases of cells are included in attachment H-2.3

SECTION H - PARTICULAR MARKET SITUATION
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Part 1 General information**1. Ownership and management**

a) Has the Government of China (GOC)² anytime in the previous 5 years been a shareholder (or invested either directly or indirectly) in your business? If so, provide details of shareholding and/or investments.

No

b) List all the directors and major shareholders of your business and identify any common directors and executive officers between your business and related businesses.

TST has only one shareholder, i.e., Trina Solar (Singapore) Pte., Ltd, [REDACTED]

c) Are any directors or major shareholders, employees, or otherwise affiliated with the GOC? If so, identify the individuals, their role and their affiliation with the GOC.

No

d) Are any directors or employees of your business appointed, managed or recommended by the GOC? If so, identify the government department(s) they were recommended by.

No

e) Provide details of any significant changes in the ownership structure of your business over the last 5 years.

There are no significant changes in the ownership structure of TST over the last five years.

f) Identify all positions within your business that are appointed or designated to act on behalf of GOC authorities.

None

g) Explain whether there are any GOC requirements by law and/or any internal business policy to have GOC representation in your business. If so explain their role.

² References to the GOC include any government authorities at any level (e.g. National, Provincial, Regional, Local), agency, party, or otherwise associated entity, including the State-owned Assets Supervision and Administration Commission of the State Council (SASAC).

No

h) Does the GOC representative(s) or the person(s) appointed by the GOC have any VETO rights for any decisions made by the Board and/or the senior executives of your business? If so explain how and when such powers are exercised.

No

i) Who has the ability to reward, hire, fire or discipline your business' senior managers and executives?

TST Board of Directors and management have the authority to reward, hire, fire or discipline business' senior managers and executives.

j) Do any of your business' senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of their positions.



k) Is your business publicly listed and traded on a securities exchange?

TST is the subsidiary of Trina Solar Singapore PTE, Ltd whose parent company TSL is a publicly listed company in New York Stock Exchange.

l) If so, identify all types of securities listed and name all securities exchange's on which they are traded.

TSL has one type of security listed, i.e., American Deposit Share (ADS).

m) Are there any restrictions to trade these securities (e.g. restricted only to Chinese nationals etc.)?

No

2. Business planning

- a) Explain your business' decision-making process in general and in respect of PV modules or panels products in relation to:
- i. what goods are produced;

The Board of Directors has the power to make the decision on business plans including what goods are produced. The General Manager and the management carry out the plans.

- ii. how the goods are produced;

The General Manager and the management organize the business operation and production of the goods, from sourcing materials to manufacturing the finished products.

- iii. how much is produced;

The General Manager and the management carry out the business plans adopted by the Board of Directors, which include the production amount.

- iv. the quantity of inputs (such as raw materials) purchased and how it is allocated to the manufacture of different products;

Sourcing inputs and quantity thereof is a part of the business plans. The General Manager organizes the purchase of materials. TST is a vertically integrated production facility sourcing silicon to manufacturing wafers, cells and finally modules. Allocation of materials and inputs in the process of production is decided by the General Manager.

- v. the location of your production facility;

**No. 2 Tian He Road
Electronics Park, New District
Changzhou, Jiangsu 213031
People's Republic of China
Tel: (+86) 519 8548 2008
Fax: (+86) 519 8517 6025**

- vi. how your business' profit is distributed (e.g. dividends, share buyback etc); and

The Board of Directors has the power to make decision on profit distribution.



- vii. how you make decisions regarding your companies' growth target and other strategic decisions (e.g. expansions, mergers, acquisitions, restructures).

As a subsidiary of TSL, TST's growth target and other strategic decision are parts of overall target and strategic development of TSL. Annual Report of TSL in 2013 at page 30 provides a detailed business overview in this respect.

- b) Provide a description of any GOC input/guidance into the decision-making process regarding your manufacturing, marketing and sale of PV modules or panels products.

As a company incorporated under the laws of China, TST runs its business on its own in compliance with the laws. As far as business decision-making of manufacturing, marketing and sales of the goods is concerned, there is no GOC input/guidance.

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of PV modules or Panels products.

TST deals with largely two local government departments, i.e., Changzhou Administration for Industry and Commerce which is responsible for annual inspection of TST' business licenses, and Tax Bureau of Changzhou to which TST pays taxes.

- d) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the investigation period.



- e) Provide copies of the notes to business meetings where pricing decisions on PV modules or Panels products have been made over the investigation period.

TST follows TCZ's price decision. Please refer to TCZ's response in this regard.

- f) Provide the copies of your Business and/or Corporate Plan that were effective during the Investigation period.

Please refer to TCZ's responses in this regard.

- g) Has your business been involved in any mergers and/or acquisitions in the last 5 years? Is so, provide details.

No

- h) Has your business undergone any major restructuring in the last 5 years? Is so, provide details.

No

- i) Is your business currently, or in the last 5 years, been involved in a joint venture?
If so, provide details.

No

3. Licensing

- a) Provide a copy of your business license(s).

Please refer to attachment H-1.3(a)

- b) Identify the GOC departments or offices responsible for issuing the license(s).

Jiangsu Changzhou Administration for Industry and Commerce, Hi-tech District (Xinbei) Sub-branch.

- c) Describe the procedures involved in applying for your business license(s).

Applying for business license requires to provide followings:

- a. Application**
- b. Articles of Association**
- c. Proof of capital and capital verification report**
- d. Identity cards of sponsors**

Business license is issued by government department after reviewing the above documents.

- d) Describe all requirements and/or conditions that must be met in order to obtain the license(s).

Following conditions must be met in order to obtain the license:

- a. Applicant's name, organization and articles of association**
- b. Location and facility of business operation**
- c. Capital and personnel**
- d. Lawful business scope**

- e) Describe any sanctions and/or restrictions imposed on your business if you act outside the scope of your business license(s).

If a company is involved in any of the following activities, the government department issuing the business license has the authority to penalise, warn, fine, confiscate illegal earnings, suspend the effect of business, and revoke the license,

- (1) concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration;**
- (2) altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in the registration;**

- (3) failing to cancel the registration according to the applicable rules or failing to submit the renewal report or receive the annual renewal;
 - (4) forging, altering, leasing, lending, transferring, selling or reproducing the Business License for Enterprise as a Legal Person or its duplicates without permission;
 - (5) withdrawing or transferring capital, concealing assets or eluding liabilities;
 - (6) engaging in illegal business operations.
- f) Describe and explain any rights or benefits conferred to your business under the license(s).

Business license is a legitimate permission given by government to open and run business. Only the business conducted with business licenses is lawful and under protection of the laws.

- g) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Please refer response to e) above.

- h) What are the on-going conditions and/or requirements of your business license? Name the authority that manages the compliance of these conditions and/or requirements?

The business license must be inspected and renewed by the authority mentioned at 3.b) above. The conditions for the renewal are that company's business operation is lawful and pays taxes.

4. Capital investment activities

- a) List all capital investment activities (e.g. new production line, upgrades) your business has undertaken in the last 5 years and provide details of the approval process and any conditions placed upon the approval. Provide all relevant documentation, including copies of application forms and approval letters.

The following list is the upgrades project undertaken in the last 5 years. The approval letters are at attachment H-1.4(a). The applications have nearly a thousand pages which are available for verification.

project	No. of approval letter	approved by	approval date
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

b) If an application for your capital investment activity was not approved, provide details and documentation for the refusal.

Not applicable. TST had no the situation where its applications were not approved.

c) Identify all relevant authorities responsible for approving capital investments including the office address, phone and fax numbers. Also provide a brief description of the role of the authority in the approval process.

1. Economy Development Bureau of Xinbei District, Changzhou city

Address :8 Hengshan Rd,Changzhou,China

Tel :0519-85127129 Fax :0519-85127710 www.cznd.gov.cn

The bureau is responsible for facilitating economic development in the district. It carries out national policy aiming at promotion of economic and investment.

2. Commission of Development and Reform of Jiangsu Province

Address: Building 9, 70 Beijing West Road, Nanjing Jiangsu Province

Tel: 025-8339.2402, Fax: 025-8663.9170 www. Jsdpc.gov.cn

Function of the commission is to formulate and implement strategies of local economic and social development, development plans; to coordinate

economic and social development; to carry out research and analysis on local economic situation; to put forward targets and policies concerning the development of local economy.

3. Changzhou Commission of Development and Reform

Address: 24-25F, Building 1-B, 1280 Longcheng Ave. Changzhou City
 Tel : 0519-85681076 Fax: 0519-8568 1076

The commission is the branch of the Commission of Development and Reform of Jiangsu Province. It plays the same function as the provincial commission in Changzhou city.

5. Financing and investment activities

a) How is your business debt funded? Provide a list of all major lenders.

Major lenders are as follows :



b) What is the rate of interest paid by your business on all debt instruments over the last 5 years?

Year	The average annual interest rate of short-term borrowing (USD)
2009	[Redacted]
2010	[Redacted]
2011	[Redacted]
2012	[Redacted]
2013	[Redacted]

c) Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If so, provide details.

No

d) Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If so:

- i. explain what instruments were used;
- ii. identify the type (e.g government guarantee) and provider of the security; and
- iii. explain the reasons for raising the capital.

No

- e) Does your business have policies on how cash reserves are to be invested? If so, provide details.

No

- f) Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If so provide details (e.g. type of instrument, amount invested and the expected rate of return).

No

6. Industry associations

- a) Are you a member of any industry association (either governmental or non-governmental)? If so, for each association provide details including:
- i. The name of the association.
 - ii. When your business joined the association.
 - iii. Whether there are any membership fees.
 - iv. The purpose of the association.
 - v. The benefits of the association.
 - vi. Any restrictions or conditions placed on your business by being a member of the association.
 - vii. Any other on-going requirements for the association.

TST's related company TCZ is a member of some associations. Please refer to TCZ responses in this regard.

7. Interaction with the GOC

- a) Provide details of all interactions that your business has with the GOC including reporting requirements to the GOC.

TST deals largely with two local government departments, i.e., Changzhou Administration for Industry and Commerce which is responsible for annual inspection of TST' business licenses, and Tax Bureau of Changzhou to which TST pays taxes. It also reports its financial statement to Changzhou Finance Bureau.

- b) Provide contact details of any GOC departments, bureaus or agencies that your business has had any dealings with that are responsible for the administration of measures in the PV modules or panels industry.

Ensure that your response includes contact information regarding the following areas:

- i. industrial policy and guidance on the PV modules or panels industry sector;

Regarding industry policy, TST deals largely with Changzhou Development and Reform Commission whose contact details are given at 4 c) above.

- ii. market entry criteria for the PV modules or panels industry sector;

Market entry criteria for the PV module industry are enacted by the Ministry of Industry and Information Technology (MIIT). Contact details are found at www.mitt.gov.cn

- iii. environmental enforcement for the PV modules or panels industry sector;

Changzhou Environment Protection Bureau: www.czepb.com

- iv. management of land utilization;

Changzhou Land and Resource Administration: www.czlra.gov.cn

- v. the China Banking Regulatory Commission for the PV modules or panels industry sector;

TST does not deal with the Banking Regulatory Commission in question.

- vi. investigation and inspection of new PV modules or panels expansion facilities;

Please refer to responses to 4 a) and c) above.

- vii. the section in the National Development and Reform Commission that is responsible for the PV modules or panels industry sector; and

TST does not deal with the National Development and Reform Commission (NDRC). To its best knowledge, Industry Department in NDRC is responsible for formulating industry policy of all sectors including PV modules. Please refer to NDRC website at www.sdpc.gov.cn

- viii. import licensing for PV modules or panels raw materials.

Import of modules does not require import licenses.

- c) Have you had dealings or communications with the National Development and Reform Commission (NDRC) and/or the Ministry of Industry and Information Technology (MIIT) in the last 5 years? If so, provide details.

No

- d) Provide details of all the taxes paid by your business in the last 5 years (e.g company tax, sales tax, levies, royalties). Ensure that you include the tax rate, whether it is a reduced rate and the name of the authority that it is paid to.

Please refer to attachment H-1.7(d)

- e) List and describe all reports that are required to be submitted to the GOC? How often such reports are required? Identify the government department/office where each report is filed.

Like any other companies located in Changzhou, TST is required to provide financial statements to Changzhou Industry and Commerce Administration and Changzhou Finance Bureau.

- F) Does your business provide selling price information or participate in surveys to an external agency? If so, provide details.

No

PART 2 PV Modules or Panels

1. Sales and production

- a) Provide a list of all your domestic customers of the goods, include the location (city and province) of the customer and indicate whether each customer is an state invested (and/or owned) enterprise (SIE).



- b) Does your business need to obtain approval or a licence to manufacture and sell the goods? If so, provide details.

As mentioned previously, open business manufacturing and selling the goods requires business license. Please refer to responses to 3 above.

- c) Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If so, provide details.

No

- d) Does your business require an export licence? If so, provide details.

No

- e) Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If so, provide details.

No

- f) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

There are no restrictions on the sales of the goods.

- g) Have there been any changes to your production capacity of the goods over the last 5 years? If so, provide details.

Please refer to Spreadsheet of capacity and production, as well as TSL Annual Report 2013, at page 30 "Business Overview".

2. Selling price

- a) Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

TST has a similar process of price-setting to TCZ. Please refer to TCZ's response in this regard.

- b) Which organisation/business entity do you consider as the price leader of the goods?

TST has no idea who is the price leader, but submits that prices are decided by the market.

- c) Does your business have a pricing committee in respect of the goods? If so provide the names and positions of all members of the Committee.

TST management, particularly heads of business sales, accounting and production, plays part in setting prices and issues price guidance.

- d) How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the investigation period.

Please refer to response to a) and c) above.

- e) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

Head of business sales department authorizes the sales terms and contract provisions.

- f) If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If not, provide details on the differences.

TST has production facility at one place, i.e, Changzhou.

3. Raw material purchases

Only answer the following questions if your business, or related businesses, manufacture PV modules or panels

- a) Provide a detailed listing of your raw material purchases (e.g. polysilicon, silicon ingots, silicon wafers, solar (PV) cells) by completing the 'Raw Material Purchases' tab in the attached spreadsheet.

Please find the attached spreadsheet.

- b) Do you have more than one supplier of the raw materials? If so, provide an explanation of the reasons of price differences between these suppliers (if applicable)?

TST purchased raw materials from TCZ, not from independent suppliers.

- c) Describe in detail your business' purchase procedures of the raw materials and the considerations in selecting a supplier. If it is by tenders, provide details of the criterion/conditions.



- d) If any of your raw materials for the production of PV modules or panels are imported by your business, or related businesses :
- i. Provide details including a description of the raw material imported, the supplier and country of origin.
 - ii. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - iii. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - iv. Are you eligible for a duty drawback? If so, provide details.

Not applicable, TST has no imported materials.

SECTION I - EXPORTER'S DECLARATION

I hereby declare that Trina Solar (Changzhou) Science and Technology Co., Ltd. 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.

U

SECTION J - CHECKLIST

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

Section	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 checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H - a particular market situation	<input checked="" type="checkbox"/>
Section I – declaration	<input checked="" type="checkbox"/>

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

LIST OF ATTACHMENTS

Attachment	A-3.5	Corporate structure (confidential)
	A-3.9	Organisation chart (confidential)
	A-3.10	Annual report 2013 (confidential)
	A-4.3	Financial statements (confidential)
	A-5	Income statement (confidential)
	A-6	Turnover (confidential)
	B-1	Australian customers (confidential)
	B-4	Australian sales (confidential)
	B-9	Sample export documents (confidential)
	D-4	Domestic sales (confidential)
	D-7	Sample domestic documents (confidential)
	F-1	Third country sales (confidential)
	G-1	Production process (confidential)
	G-2	Production (confidential)
	G-4	Domestic CTMS (confidential)
	G-5	Australian CTMS (confidential)
	H-1.3(a)	Business licence (confidential)
	H-1.4(a).	Approval letters (confidential)
	H-1.7(d)	Details of taxes paid (confidential)
	H-2.3(a)	Raw material purchases (confidential)