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Answer for the Exporter questionnaire



Guangdong Nanyang Cable Group Holding Co., Ltd.



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Guangdong Nanyang Cable Group Holding Co., Ltd.

No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C.
Tel: +86-754-88800582 Fax: +86-754-88801383
www.nanyangcable.com E-mail: hengway@nanyangcable.com

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78

Content

SECTION A - COMPANY STRUCTURE AND OPERATIONS	1
SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)	10
SECTION C - EXPORTED GOODS & LIKE GOODS	15
SECTION D - DOMESTIC SALES	16
SECTION E - FAIR COMPARISON	20
SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)	29
SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE	31
SECTION H - EXPORTER'S DECLARATION	40

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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: Guangdong Nanyang Cable Group Holding Co., Ltd.

Name: Godwin Guo

Position in the company: Assistant General Manager

Address: No.1 Zhuji Er St. Zhuji Industry Zone, Shantou, P.R. China

Telephone: +86-754-88802418 88801468 88800582

Facsimile number: +86-754-88801383

E-mail address of contact person: stgodwin@163.com

Factory: Guangdong Nanyang Cable Group Holding Co., Ltd.

Address: No.1 Zhuji Er St. Zhuji Industry Zone Shantou, P.R. China

Telephone: +86-754-88802418 88801468 88800582

Facsimile number: +86-754-88801383

E-mail address of contact person: stgodwin@163.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:

Address:

Telephone:

Facsimile/Telex number:

E-mail address of contact person:

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

(No representative is pointed)

A-3 Company information

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.



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E-mail: hengway@nanyangcable.com

Legal name: Guangdong Nanyang Cable Group Holding Co., Ltd.

Entity: Listed company.

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FILE 76

Business names in Australia that we used to export goods:

OLEX AUSTRALIA PTY LTD
ETD PTY LTD
FIRESENSE PTY LTD
CNE CUSTOM CABLES PTY LTD
CABLE DISTRIBUTION SERVICE
OJAS GROUP PTY LTD
AUSAC CABLE & ACCESSORIES

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).

Owner and principal shareholder: Zheng Zhongnan

Joint owners and/or principal shareholders: None

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

Our company is NOT a subsidiary of another company.

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

Our company is a parent company.

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

Parent company:

Guangdong Nanyang Cable Group Holding Co., Ltd.

Affiliated companies:

Guangzhou Nanyang Cable Co., Ltd.

Guangdong Nanyang Extra-high Voltage Cable Co., Ltd.

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

No management fees/corporate allocations are charged by parent company.



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75

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

As a listed company, ours are producer and manufacturer.

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

- produce or manufacture

Guangdong Nanyang Cable Group Holding Co., Ltd.

Address: No.1 Zhujing Er St. Zhujin Industry Zone, Shantou, P.R China

- sell in the domestic market

The goods can not be sold in the domestic market.

- export to Australia, and

Guangdong Nanyang Cable Group Holding Co., Ltd.

- export to countries other than Australia.

Guangdong Nanyang Cable Group Holding Co., Ltd.

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

(Refer to next page)

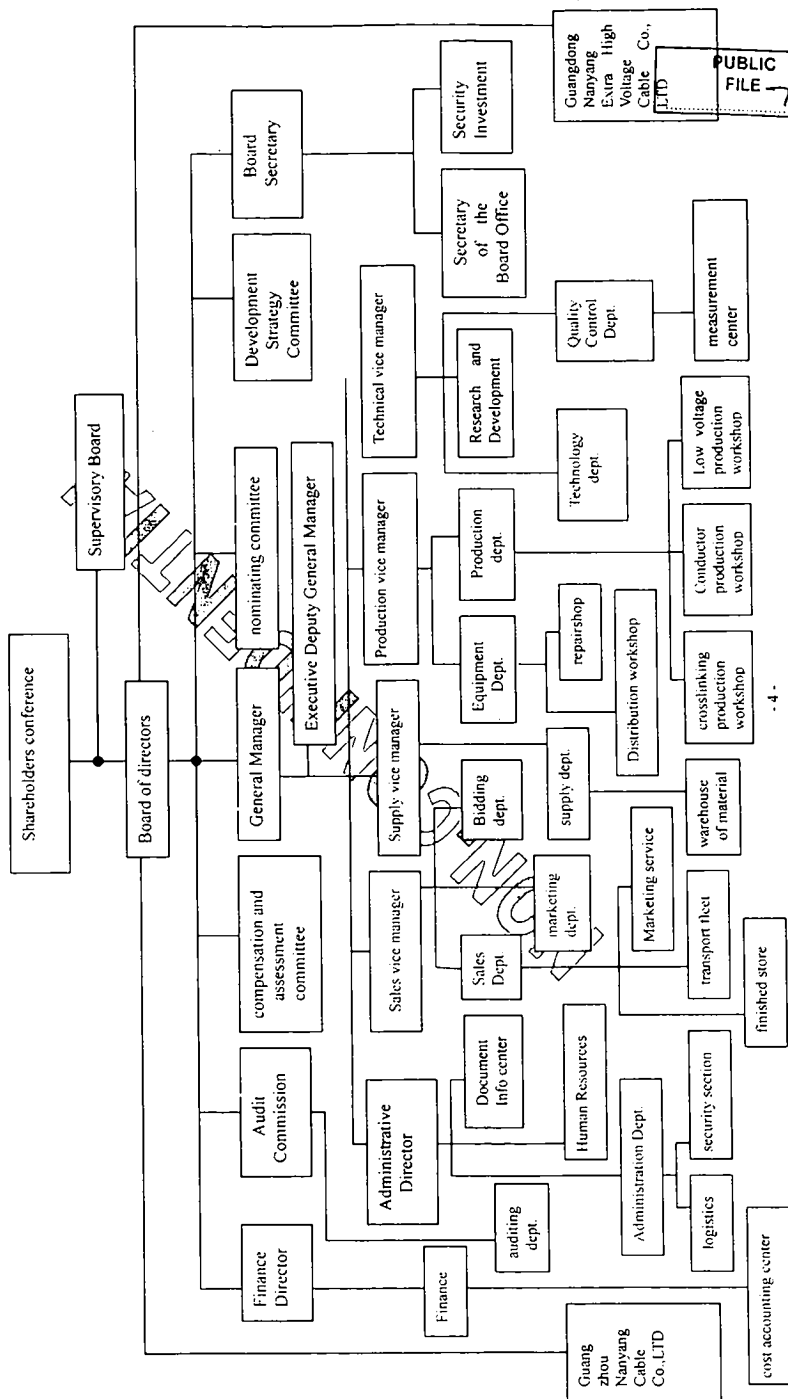


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Organization Chart of Guangdong Nanyang Cable Group Co., LTD Company





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73

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

(See attachment 1 of A-3-10 ANNUAL OPERATION REPORT 2010)

(See attachment 2 of A-3-10 pamphlets of our business activities)

A-4 General accounting/administration information

1. Indicate your accounting period.

Our accounting period is YEAR.

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

Address where the company's financial records are held is No.1 Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong P.R.China 515041

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

Please see the financial documents of the year 2010 attached. (See attachment 3)

Because we have no an English version of Annual Financial Report of 2009, some financial data such as Turnover, Cost, Gross Profit, Sales Expenses, Administrative Expenses, Financial Expenses and Income Tax expenses can be referred in the Annual Operation Report (2010) (Attachment 1 of A-3-10)

- 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.

These documents should relate to:

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

We are required to have the accounts audited. Please read A-4-3.



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72

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

No, we don't.

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);

We use the **weighted average** of valuation for raw material, work-in-process, and finished goods inventories.

- 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 method is category costing method of Meter.

- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;

Valuation and revaluation methods for fixed assets are in compliance with market demand and performance evaluation.

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

Depreciation method of production equipment is straightline depreciation in ten-year depreciation, testing equipment is in eight-year depreciation. Rate used for each is 100%.

- treatment of foreign exchange gains and losses arising from transactions;
- We treat foreign exchange gains/losses arising from transactions as disposition of exchange gain and losses in financial expense.

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

We treat foreign exchange gains/losses arising as Effect of foreign exchange rate changes on cash and cash equivalents in Cash Flow Statement.

- inclusion of general expenses and/or interest;

We use accrual basis accounting to include general expenses and/or interest.

- provisions for bad or doubtful debts;

In compliance with accounting rules, we withdraw loan loss reserves to provide for bad or doubtful debts.

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



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- restructuring costs;
 - by-products and scrap materials resulting from your company's production process; and
 - effects of inflation on financial statement information.
7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

No. we don't change our accounting methods over the last two years.

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FILE 70

A-5 Income statement

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

	Most recent completed financial year (specify)		Investigation period	
	All products	The goods	All products	The goods
Gross sales (1)				
Sales returns, rebates and discounts (2)				
Net sales (3=1-2)				
Raw materials (4)				
Direct labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
Operating income (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
Income from normal activities (15)=(10-14)				
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)				
Profit before tax (20)=(15+16+17+18+19)				
Tax (21 税)				
Net profit (22)=(20-21)				

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 best reflects your financial reporting.

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

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

See attachment 3 Accounting Audit REPORT 2010.



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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				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "Turnover".

This information will be used to verify the cost allocations to the goods 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.

See attachment Accounting Audit REPORT 2010"turnover".

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 Customs and Border Protection may also compare prices at the ex factory level.

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

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

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

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

B-1 For each customer in Australia to whom you shipped goods 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).

See the attachment 4 of "customer list".

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

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

The cable goods are sent by sea to each customer identified in B1. When the cable goods are completed, we will book the ship, and the container truck will come to our factory to load the cables to the port. There will be Shantou port or Shenzhen port.

- 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.

There is no commission to each distribution.



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67

- 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.

Before the goods to customers' storage, the ownership of the goods is Nanyang's. In the case of DDP sales, each customer will retain ownership when the goods enter Australia.

- Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).
There is no agency or distributor agreements or other contracts.
- 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.

① Customers will make inquiry to our factory and supply us the technical data sheet. After receiving, we will quote in accordance with the customer's requirement. Sometimes, we will quote according to our designation.

② When the customer will re-inquiry, we will re-quote. In the end, the customers will place an order to Nanyang if agreed with the quotation and technical data sheet.

③ After receiving the deposit from customers, we will put into production.

④ When the goods are completed, we will book the ship to send the cables out and make insurance.

⑤ As the ship leaves the port, we will make all the documents, including the invoice packing list, packing memo and test reports etc.

⑥ Before the ship arrives, we will inform our customers the ETA to arrange the balance of the payment via email.

⑦ The customers will make the remittance after receiving our email.

- 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).

We search customers from products fair.

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

We have no this kind of orders of goods.

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.

There is no difference with selling price between the distribution channel identified.

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



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

See attachment Exporter spreadsheets-From Nanyang Cable "Australia Sales"

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date other than the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, DAF, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg
Gross invoice value	Gross invoice value shown on invoice in the currency of sale, excluding taxes.
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
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.



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Marine insurance	Amount 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.
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
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*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

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

** FOB export price and Ocean Freight:

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

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.

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.

There is no any other cost, charges or expense.

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



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FILE 64

- 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.

There is no discount, rebate, allowance offered on export sales to Australia.

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

We don't have issued 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 spreadsheet for all other costs incurred. For example:

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

There is no additional cost incurred.

- 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.

See attachment 5 TWO Shipment of ETD and Firesense.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.



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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.

See attachment 6 "Exported Goods C-1-2".

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).

See attachment 6 "Exported Goods C-1-2".

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.

We don't sell like goods on the domestic market.

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

Prepare this information on a spreadsheet named "Like goods".

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.

We don't sell like goods on the domestic market.

SECTION D - DOMESTIC SALES

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

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case 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 Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company. Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.*

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

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

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

We don't sell like goods on the domestic market.

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.

We don't sell like goods on the domestic market.

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.

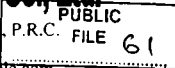
We don't sell like goods on the domestic market.



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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.

We don't sell like goods on the domestic market.

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.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automatic systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date other than the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	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 in the currency of sale, 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.



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No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C.

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60

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
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type of sale insert additional columns of data
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

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

We don't sell like goods on the domestic market.

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.

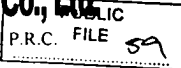
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- D-7** Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order 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.)

Customs and Border Protection will select additional sales for verification at the time of our visit.

We don't sell like goods on the domestic market.

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SECTION E - FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (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. Customs and Border Protection 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 Customs and Border Protection 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. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at 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.

We use **sales cost** to quantify the transportation costs, including the inland costs and sea freight.



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57

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.

We use **sales cost** to quantify the handling, loading and ancillary expenses.

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.

Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection 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. Our payment term is by Telegraphic Transfer. Customer will make the deposit before production, and will balance before the ship arrived at the port.

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'.

The packing cost is included in the unit price. The packing method is complying with the requirements of the customers and the standards of Australia. For example, we will use wooden drums to pack the cables up to 1000meters, plastic spool for the 500m, 200m and 100m.

Commissions

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

- provide a description; and



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56

explain the terms and conditions that must be met.

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

There is no commission.

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.

There is no cost about the after sales services.

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.

There are no other factors.

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 investigation period (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.

There is no sale in domestic.

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.

There is no sale in domestic.

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

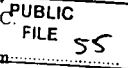


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comparison.

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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.

No information.

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
- 1. if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

No information.

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).

No information.

In substantiating the drawback claim the following information is required:

No information.

- 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



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FILE 54

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.

No information.

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.

No information.

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.

No information.

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 same 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.

No information.

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.

No information

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;



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53

- 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.

No information

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, Customs and Border Protection 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.

There is no sale in domestic.

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;
- 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

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.



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No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong
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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.

No information.

- 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:

No information.

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.

There is no domestic sale.

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.

There is no domestic sale.

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 domestic sales.



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51

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.

There is no domestic sale.

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. There is no sale in domestic.

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*.

There is no sale in domestic.

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



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No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C.
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- 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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49

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

Your response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

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

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
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 spreadsheet file named "Third country"
 There is no sale in third country.



Guangdong Nanyang Cable Group Holding Co., Ltd

No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C. FILE 48
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F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

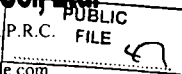
There is no sale in third country.

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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 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.

If, in response to question B4 (Sales to Australia, Export Price) you:

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

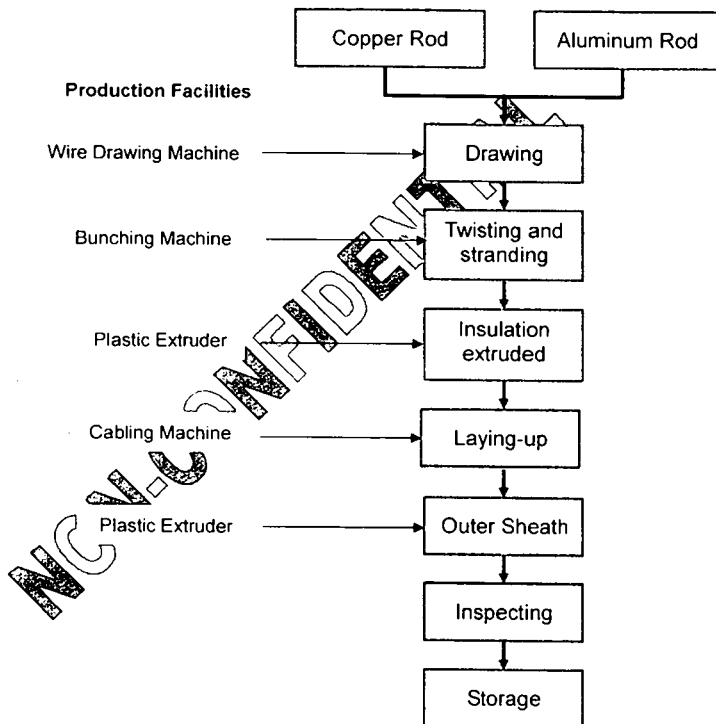
you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

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

No information.

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.



In preventing and controlling environmental pollution, Guangdong Nanyang Cable Group Holding Co., Ltd. follows the principles of reducing the quantity of waste generated and its harmfulness, fully and rationally utilizing waste, and making it innocuous through treatment, in order to promote Cleaner production and the development, of a circular economy.

The use of recovery, recycled, or recyclable products



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45

The use of recovery packing materials:

We set up a regulation to encourage the transportation personnel to recover the drums and other useful packing materials from the end users such as on the building sites, and after the repairing and recovering work to make the packing materials reusable.

The use of recycled and recyclable plastics and copper:

Some plastics are recycled by a granulation machine at the extrusion equipment in the workshop during the production time and retained for the further use such as using in the inner sheaths of some cable. Some recyclable plastics are recovered by the professional plastics treatment factories for the usages of some industries such as shoe-making mills.

The by-products of copper mud which are carefully cumulated in the copper rods drawing process can be widely used in chemical industries.

As every knows, the waste copper wires that produced in the cable making can be collected and sent to the copper rod manufacturer to be recycled to new products.

Water recycling use and treatment

Water in the cable making industry is used for cable cooling and curing (such as used in XLPE warm water curing) in the plastics extrusion process and indeed can be recycling used by means of using underground reservoirs, and it is both a water resource protection and an environmental protection measures.

In regard to the waste water produced in the dining room of the factories, we have equipped the system of water treatment equipment to guarantee the discharged water samples comply to the requirements of national standards.



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No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C.
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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 kg, tonnes)*			
B - Actual production in volume (eg kg, tonnes) s			
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 spreadsheet named "Production".

See attachment Exporter spreadsheets-From Nanyang Cable "Production".

G-3. Cost accounting practices

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

Yes, it is. Our company's cost accounting system based on standard costs.

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

No information.

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

No information.

- For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods. 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.



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Guangdong Nanyang Cable Group Holding Co., Ltd

No 1, Zhujin Er Street, Zhujin Industry Zone, Shantou, Guangdong, P.R.C.
Tel: +86-754-88800582 Fax: +86-754-88801383
www.nanyangcable.com E-mail: hengway@nanyangcable.com

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FILE 43

We normally use the cost sales, selling and distribution expense and administrative expense to the goods.

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

No information.

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

Production costs including:

Cost accounting	Financial accounting
Raw material	Cost sales
Labour	Administrative expense
charges for water and electricity	Cost sales

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

No information.

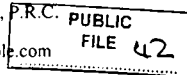
9. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

No information.



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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 trade².

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

There is no sale in domestic.

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.

	Quarter X	Quarter X	Quarter X	Quarter X
Like domestic model/type – from spreadsheet "like goods"				
Material costs ¹				
Direct labour				
Manufacturing overheads				
Other costs ²				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses ³				
Other costs ³				
Unit cost to make and sell				

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

There is no sale in domestic.

- ¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
- ² Relating to costs of production only; identify each cost separately.
- ³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of

² Customs applies the tests set out in s.269TAAD 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.



the amounts separately for transaction and translation gains/losses.

If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.

Please specify unit of currency.

G-5 Cost to make and sell 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.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/type exported to Australia- from spreadsheet "like goods"				
Material costs ¹				
Direct labour				
Manufacturing overheads				
Other costs ²				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses ³				
Other costs ³				
Unit cost to make and sell				

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

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only, identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.

Please specify unit of currency.

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

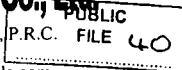
There is no sale in domestic.



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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.

No information.

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.

No information.

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).

Material	Supplier	The basis of valuing approx.
Copper	TAI Jiang Cop (Guangzhou) Co., Ltd.	Copper price basic Shanghai Metal Exchange plus labour
Thermoplastic polymer	Foshan Nanhai Yangze River Plastic Co., Ltd.	CNY11000 per ton
Thermoplastic polymer	Shanghai Kaibo Compounds Company	CNY16000 per ton

Where the major input is produced by an associate of your company Customs and Border Protection 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).

Material	The price approx.
Copper	CNY 54000-62000 per ton
Thermoplastic polymer	CNY11000 per ton
Thermoplastic polymer	CNY16000 per ton

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are



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FILE 39

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.

No information.

If the major input is purchased from an integrated production process you should provide detailed information on the full costs of production of that input.

No information.

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FILE 38

SECTION H - EXPORTER'S DECLARATION



I hereby declare that Guangdong Nanyang Cable Group Holding Co., Ltd. (company) 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 : Godwin Guo

Signature : Godwin Guo

Position in

Company : Assistant General Manager

Date : November 28, 2011