Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

# Exporter Questionnaire

**Case number:** 706

**Product:** Zinc coated (galvanised) steel

**From:** The Republic of Korea by Dongkuk Coated Metal Co. Ltd, Dongkuk Steel Mill Co Ltd and POSCO, and from the Socialist Republic of Vietnam by Hoa Sen Group and Nam Kim Steel Joint Stock Company

**Investigation period:** 1 January 2025 to 31 December 2025 (the period)

**Response due by:** 27 July 2026

**Email enquiries to:** investigations2@adcommission.gov.au

**Anti-Dumping Commission website:** www.adcommission.gov.au

**Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.**

# TABLE OF CONTENTS

# INSTRUCTIONS

**Why you have been asked to fill out this questionnaire?**

The Anti-Dumping Commission (the commission) is conducting an investigation into zinc coated (galvanised) steel exported to Australia from the Republic of Korea (Korea) by Dongkuk Coated Metal Co. Ltd (DCM), Dongkuk Steel Mill Co Ltd (DSM) and POSCO (POSCO), and from the Socialist Republic of Vietnam (Vietnam) by Hoa Sen Group (Hoa Sen) and Nam Kim Steel Joint Stock Company (Nam Kim).

The commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether zinc coated (galvanised) steel is dumped.

The commission will collect and use information in accordance with its Collection and Use of Information Policy.

**If you do not manufacture the goods**

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

**What happens if you do not respond to this questionnaire?**

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

**Extension requests**

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at https://www.legislation.gov.au/Details/F2015L01736.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

**Submitting a response to the exporter questionnaire**

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

**Confidential and non-confidential responses**

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

**Verification of the information that you supply**

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include commission staff visiting your company to conduct an onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

**Important instructions for preparing your response**

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.

- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.

- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.

- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)

- The data must be created as spreadsheet files in Microsoft Excel.

- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.

- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.

- If you cannot present electronic data in the requested format contact the commission as soon as possible.

- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

# 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<br>Company information | ☒ |
| Section B<br>Export sales to Australia | ☒ |
| Section C<br>Exported goods & like goods | ☒ |
| Section D<br>Domestic sales | ☒ |
| Section E<br>Due allowance | ☒ |
| Section F<br>Third country sales | ☒ |
| Section G<br>Cost to make and sell | ☒ |
| Exporter's declaration | ☒ |
| Non-confidential version of this response | ☒ |

| **Attachments** | Please tick if you have provided spreadsheet |
|---|---|
| B-2 Australian sales | ☒ |
| B-2.2 Australian sales source | ☒ |
| B-4 Upwards sales | ☒ |
| D-2 Domestic sales | ☒ |
| D-2.2 Domestic sales source | ☒ |
| F-2 Third country sales | ☒ |
| F-2.2 Third country sale source | ☒ |
| G-3 Domestic CTM | ☒ |
| G-3.2 Domestic CTM source | ☒ |
| G-4.1 SG&A listing | ☒ |
| G-4.2 Domestic SG&A calculation | ☒ |
| G-4.3 Upwards SG&A | ☒ |
| G-5 Australian CTM | ☒ |
| G-5.2 Australian CTM source | ☒ |
| G-7.2 Raw material CTM | ☒ |
| G-7.4 Raw material purchases | ☒ |
| G-8 Upwards costs | ☒ |
| G-10 Capacity Utilisation | ☒ |

# GOODS UNDER CONSIDERATION

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

*Flat rolled products of iron or steel, whether or not containing alloys, of a thickness of 0.3 millimetres up to and including 3.5 millimetres, of any width, in coil or sheet form, plated or coated with zinc.*

*The goods under consideration are flat rolled steel products that are plated or coated with zinc, where zinc comprises equal to or greater than 50 percent of the total coating composition. The remaining coating composition can comprise any other alloy elements.*

*The goods under consideration do not include flat rolled steel products plated or coated with zinc that are painted, pre-painted, electro-galvanised, corrugated, or coated with aluminium-zinc alloys where aluminium is equal to or greater than 50 percent of the total coating composition.*

Further information in relation to the goods:

The goods the subject of the application have been exported to Australia by Korean and Vietnamese producers currently not subject to Australian trade remedy measures on flat rolled products of iron or steel, plated or coated with zinc.

These goods are generically called ‘galvanised steel’ and/or ‘zinc coated steel’. Galvanised steel of any width is included in this application.

Steel products plated or coated with zinc include all coatings that have zinc as the dominant component of the coating. Expressed another way, all coatings that have zinc comprising greater than 50 percent of the total coating composition are included as the goods in this application.

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

The goods covered by this inquiry also includes all zinc coated steel product that have been further processed in a third country, including but not limited to trimming, cutting, slitting, shearing or any other processing that would not otherwise remove the zinc coated steel product from this inquiry if performed in the country of manufacture of the included zinc coated steel goods.

By way of example, trade or brand names commonly associated with imported zinc coated steel products include, but are not limited to:

- SuperDyma;
- ZAM;
- GALFAN;
- PhuizerZinc and PhuizerFan;
- GIX;
- MgCOT;
- Magnelis;
- PosMAC;
- Magizinc; and
- Galvanneal

**Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

| Item | Category | Sub-category | Identifier | Sales Data | Cost Data |
|---|---|---|---|---|---|
| 1 | Base Metal Thickness (BMT) | => 0.30 mm to < 0.50 mm | 1 | Mandatory | Mandatory |
| | | => 0.50 mm to < 0.75 mm | 2 | | |
| | | => 0.75 mm to < 1.00 mm | 3 | | |
| | | => 1.00 mm to < 1.50 mm | 4 | | |
| | | => 1.50 mm to < 2.00 mm | 5 | | |
| | | => 2.00 mm to < 2.50 mm | 6 | | |
| | | => 2.50 mm to <= 3.50 mm | 7 | | |
| 2 | Steel Base | Hot Rolled | H | Mandatory | Mandatory |
| | | Cold Rolled | C | | |
| 3 | Coating Type | Zinc coated or non-zinc/iron alloy coating variations (Z, ZA, ZM etc. coating classes) | Z | Mandatory | Mandatory |
| | | Zinc/iron alloy coating (ZF coating class) | F | | |
| 4 | Prime | Prime | P | Mandatory | Mandatory |
| | | Non – Prime | N | | |
| 5 | Yield Strength - Minimum yield strength specified by product standard (Mega Pascals or “MPa”) | <= 275 MPa | Y1 | Mandatory | Mandatory |
| | | > 275 to <= 375 MPa | Y2 | | |
| | | > 375 to <= 525 MPa | Y3 | | |
| | | > 525 MPa | Y4 | | |
| | | NA - minimum yield strength not specified in product standard | Y5 | | |
| 6 | Coating Mass | <= 100 g/m2 | 1 | Mandatory | Mandatory |
| | | >100 g/m2 to <= 220 g/m2 | 2 | | |
| | | > 220 g/m2 to <= 300g/m2 | 3 | | |
| | | > 300 g/m2 to <= 400 g/m2 | 4 | | |
| | | >400 g/m2 | 5 | | |
| 7 | Width | < 600 mm | A | Mandatory | Mandatory |
| | | => 600 mm to <= 1220mm | B | | |
| | | > 1220mm | C | | |
| 8 | Form | Coil | C | Mandatory | Mandatory |
| | | Sheet | S | | |

In constructing a MCC, use a "-" between each category. For example: 1-H-Z-P-Y1-1-A-C

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

# SECTION A
# COMPANY INFORMATION

## A-1 Company representative and location

1. Please nominate a contact person within your company:
   Name:
   Position in the company:
   Telephone:
   E-mail address:

**Response:**

Name: Mrs. Nguyen Thi Ngoc Lien
Position in the company: Deputy General Director
Telephone: []
E-mail address: []

And,

Name: Mr. Ngo Xuan Diep
Position in the company: Export Director
Telephone: []
E-mail address: []

2. If you have appointed a representative, provide their contact details:
   Name:
   Address:
   Telephone:
   E-mail address:

*In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.*

**Response:**

Not applicable. Nam Kim Steel Joint Stock Company (hereinafter referred to as "Nam Kim Steel") does not appoint a representative but we will submit the questionnaire response by the above nominated employees.

3. Please provide the location of the where your company's financial records are held.

**Response:**

Pursuant to Resolution No. 76/2025/UBTVQH15 of the National Assembly of Vietnam on the reorganization of provincial-level administrative units, effective from 15 April 2025, the administrative address of the Company has changed during the period of investigation.

Accordingly, throughout this questionnaire response, the Company will refer to:

- The address prior to such administrative reorganization as the "former address"; and
- The address after such reorganization as the "current address".

Both addresses refer to the same location and will be used consistently for clarification purposes.

Accordingly, Nam Kim Steel's financial records are held at the [] of the company, which is located at:

+ Former Address:
[]
+ Current Address:
[]

4. Please provide the location of the where your company's production records are held.

**Response:**

Nam Kim Steel's production records are held at the [] of the company, which is located at:
+ Former Address:
[]
+ Current Address:
[]

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

**Response:**

Nam Kim Steel's production plants manufacturing the goods under consideration are located at:
- Factory Nam Kim 1:
+ Former Address:
[]
+ Current Address:
[]
- Factory Nam Kim 2:
+ Former Address:
[]
+ Current Address:
[]

## A-2 Company information

1. What is the legal name of your business?

**Response:**

The legal name of our company is Nam Kim Steel Joint Stock Company.

2. Does your company trade under a different name and/or brand? If yes, provide details.

**Response:**

Not applicable. Our company does not trade under any different name and/or brand.
Nam Kim Steel uses its registered business brand name to sell the Goods Under Consideration (hereinafter referred to as "GUC") only.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

**Response:**

Not applicable. Our company was not known by any other legal and/or trading name.

4. Provide a list of your current board of directors and any changes in the last two years.

**Response:**

Please refer to following table for the list of Nam Kim Steel's current board of directors and the changes in the last two years.

| No | Name | Position | Terms of working |
|---|---|---|---|
| ***Current Boad of Directors:*** | | | |
| 1 | [] | Chairman | |
| 2 | [] | Member | |

| | | | |
|---|---|---|---|
| 3 | [] | Member | |
| 4 | [] | Member | [] |
| 5 | [] | Member | |
| ***Changes in the last two years:*** | | | |
| 1 | [] | Member | [] |
| 2 | [] | Member | [] |

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)?
   If yes, provide:
   (a) A diagram showing the complete ownership structure and
   (b) A list of all related companies and its functions

**Response:**

Not applicable. Nam Kim Steel is not part of any group (e.g. parent company with subsidiaries, common ownership and joint-ventures).

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (c) The stock exchange where it is listed and
   (d) Any principal shareholders[1]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

**Response:**

Nam Kim Steel Joint Stock Company is publicly listed.

In 2011, Nam Kim Steel was officially listed on Ho Chi Minh City Stock Exchange (HOSE) with stock code "NKG".

Please refer to **Table A-2.6 - Shareholding** -The list of names of Nam Kim Steel's principal shareholders whose shares are over 5% on the overall.

**Table A-2.6 - Shareholding**

| No | Name of Shareholder | Activity of Shareholder | Percentage of shareholding |
|---|---|---|---|
| 1 | [] | [] | [] |

The above shareholding information is updated as of 20 March 2025.

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

**Response:**

The principal activities of Nam Kim Steel that registered in the Business registration certificate include:

[1] Principal shareholders are those who are 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.

- Manufacturing of metal products, production of steel tole: galvanized, aluminium-zinc alloy coated, steel sheets (galvalume), steel sheets coated, galvanized coating.
- Production of iron, steel, cast iron, production of steel pipes, steel and rolled steel products, cold rolled steel, galvanized steel, black steel tape, galvanized steel tape.
- Wholesale of metals and metals ores, details: wholesale iron and steel.
- Mechanical processing, handling and metal coating (not processing at its headquarter location).
- Trading scrap (not containing, sorting, processing and recycling at its headquarter location).

Nam Kim Steel produces and sells various types of []

Nam Kim Steel's products are sold in both domestic market and export market. Nam Kim Steel does not focus on any particular market, but instead adopts a diversified market strategy to mitigate market risks and adapt to changing market conditions.

Accordingly, Nam Kim Steel exports its product to more than [] around the world including []

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:
   (a) produce or manufacture
   (b) sell in the domestic market
   (c) export to Australia and
   (d) export to countries other than Australia.

**Response:**

During the investigation period, Nam Kim Steel does perform all of the above functions in relation to the GUC, including:
- produce or manufacture
- sell in the domestic market
- export to Australia and
- export to countries other than Australia.

9. Provide your company's internal organisation chart.

**Response:**

Please refer to **Exhibit A-2.9 Internal Organisation Chart_CONF** for our response to this question.

10. Describe the functions performed by each group within the organisation.

**Response:**

There are [08 departments] in our organisation. Each department has its particular function and is controlled by the Board of Management:

- [] is responsible for [] such as safety, health and other labour relations.
- [] manages the [electronic infrastructure operations, particularly the network and software data] of the Company.
- [] is responsible for managing and controlling the financial and accounting practices in the Company.
- [] oversees product quality, safety and environmental management in production operations.
- [] carries out sales activities, develops and expands export markets and aims to [increase sales volume and maximize profit margins on sales.
- [] carries out sales activities, develops and expands [domestic customer networks, and aims to [increase sales volume and maximize profit margins on sales.
- [] is responsible for []; and distributing them to each [unit appropriately. The department also arranges []
- [] manages [] and product development across all manufacturing facilities.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

**Response:**

Please refer to **Exhibit A-2.11 - Company Profile_PUBLIC** for our response to this question.

## A-3 General accounting information

1. What is your financial accounting period?

**Response:**

Nam Kim Steel normal corporate accounting/financial period is starting from the first date (01/01) and finishing on the final date (31/12) of a calendar year.

2. Are your financial accounts audited? If yes, who is the auditor?

**Response:**

Yes, according to general accounting practice requirement in Vietnam for join stock company entity type, Nam Kim Steel does have []. They include balance sheet, income statement (profit and loss repots), cash flow statement reported to the financial statements.
[] is the auditor of Nam Kim Steel Joint Stock Company during the POI.

3. What currency are your accounts kept in?

**Response:**

The currency which is kept in our accounts is Vietnam Dong (VND).

4. What is the name of your financial accounting system?

**Response:**

During the POI, the accounting system that we used is called [].

5. What is the name of your sales system?

**Response:**

For the POI, Nam Kim Steel used the [] system to manage its sales operations, including []

6. What is the name of your production system?

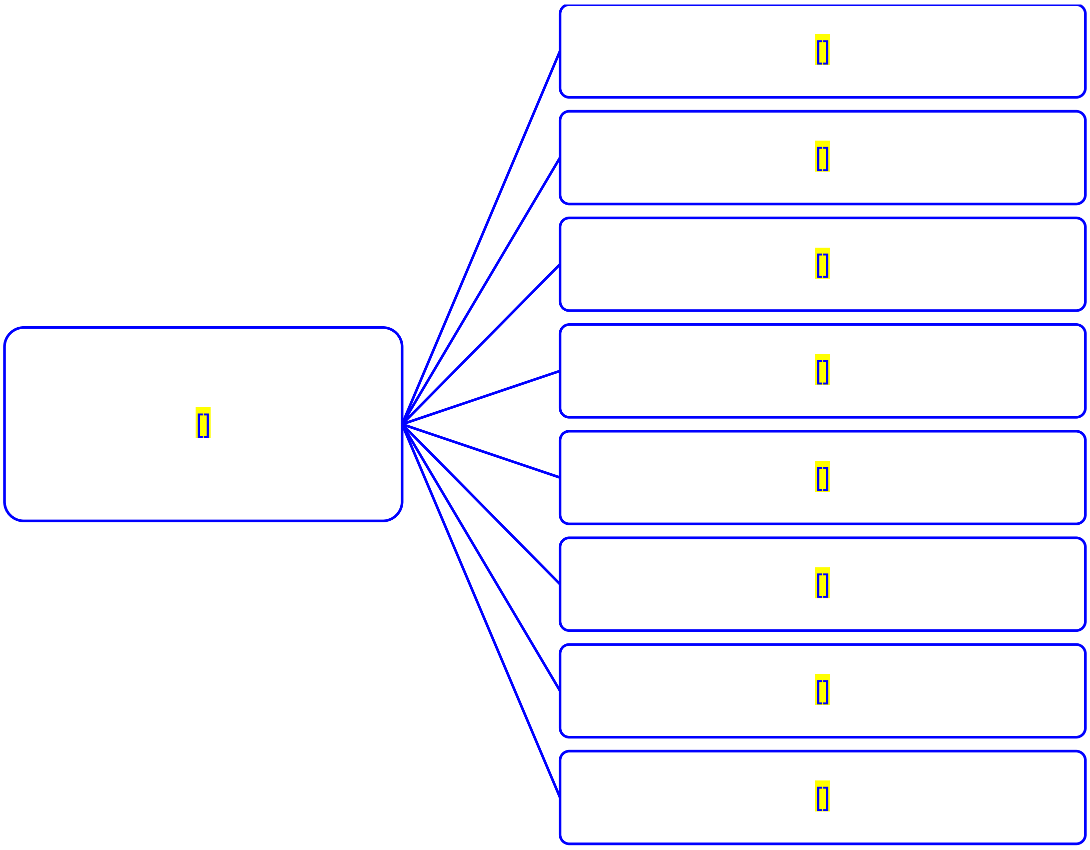
**Response:**

Nam Kim Steel's production operations and inventory were managed through the [] system throughout the POI.

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

**Response:**

As answered above, Nam Kim Steel uses [] as an integrated system for financial accounting, sales, and production management. The following diagram provides an overview of the [] used by Nam Kim Steel.



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

**Response:**

Not applicable. Nam Kim Steel accounting practices does comply with the generally accepted accounting principles (GAAP) in Vietnam country in completely and appropriately application.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

**Response:**

Not applicable. There was no change on Nam Kim Steel's accounting practices and/or policies over the last two years.

## A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

**Response:**

Please refer to **Exhibit A-4.1 - Financial Statements_PUBLIC**, which is the audited financial statements of Nam Kim Steel.

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

**Response:**

Please refer to **Exhibit A-4.2 - Audit Management Letters_CONF** accompanying the audited financial statements.

3. If the financial statements in A-4.1 are unaudited, provide for each company:
   (a) the tax returns relating to the same period and
   (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

**Response:**

Not applicable. The financial statements submitted in A-4.1 are all []

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
   (a) the most recent financial year and
   (b) the period.

**Response:**

Not applicable. Nam Kim Steel does not maintain different profit centres.

5. If the period is different to your financial period, please provide:
   (a) Income statements directly from your accounting information system covering the most recent financial period and the period or
   (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

**Response:**

Not applicable. The POI is the same as our financial period. Please refer to the response provided under Question A-3.1.

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

**Response:**

Please refer to **Exhibit A-4.6 Trial balance 2025_CONF** for the POI.

7. Please provide your company's chart of accounts (in Excel).

*If any of the documents are not in English, please provide a complete translation of the documents.*
**Response:**

Please refer to **Exhibit A-4.7 Chart of Accounts_CONF** for Nam Kim Steel's chart of accounts.

# SECTION B
# EXPORT SALES TO AUSTRALIA

## B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
    (a) Marketing and advertising activities
    (b) Price determination and/or negotiation process
    (c) Order placement process
    (d) Order fulfilment process and lead time
    (e) Delivery terms and process
    (f) Invoicing process
    (g) Payment terms and process

**Response:**

The marketing and advertising activities are [] and they are not a regular activity. Nam Kim Steel does not [] until now.

Normally, customers in Australia are connected to Nam Kim Steel via []. There are few []. A sale activity will start with an information provided by []. The appointed sale person will continue a discussion with the customer, after [] to conclude in []; then indicate it on the [].

The selling prices of Nam Kim Steel's steel products are determined []. For export goods, the sale staff will negotiate the price with its customer on detail specification of []. The final price shall be approved by the [].

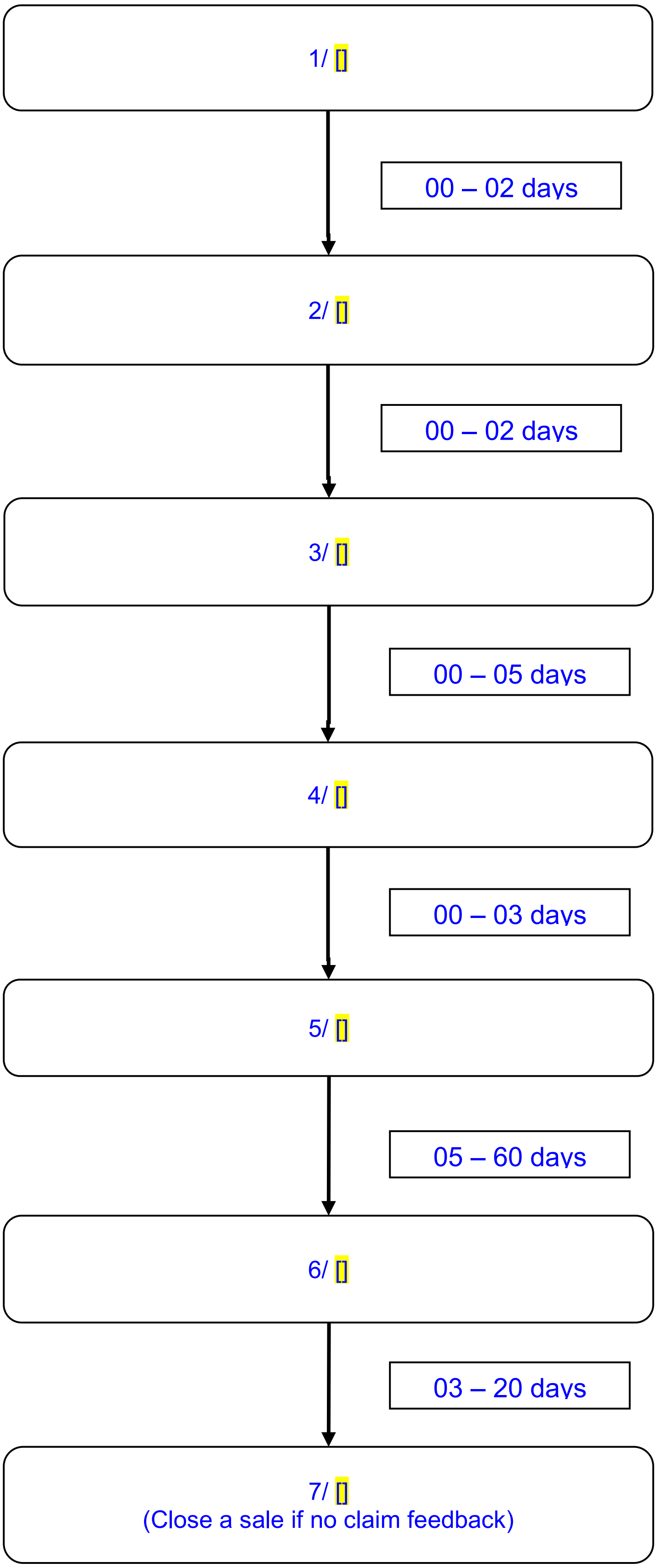
After the [], the payment guarantee will be requested to proceed []; and [] will be finished right afterwards.

The gap between [] to its customer will depend on the required specification of the subject goods, combined with appointed production line; but it is often within [].

On export sales to Australian market, during the POI, Nam Kim Steel sold the goods with [] price term.

The [] will be released to its customer once material is shipped on board, the [] would be made completely as agreed in the payment term of the sale contract. The below flow chart B-1.1 is demonstrated to every step of export sales are made:

Chart B-1.1: Steps of Export Sales Made




2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

(a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
(b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
(c) How is the exchange rate determined in your accounting system and how often is it updated?

**Response:**

For goods exported to Australia, Nam Kim Steel issues commercial invoices in USD. VAT invoices are also issued in USD and specify the applicable VND/USD exchange rate.

(a) Customers make payment to Nam Kim Steel in USD. Nam Kim Steel maintains foreign currency denominated bank accounts as follows:

| No | BANK | BRANCH | USD ACCOUNT NUMBER | SWIFT CODE | ACCOUNT HOLDER |
|---|---|---|---|---|---|
| 1 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |
| 2 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |
| 3 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |
| 4 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |
| 5 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |
| 6 | [] | [] | [] | [] | Nam Kim Steel Joint Stock Company |

(b) Nam Kim Steel does not use forward contracts to lock in the foreign exchange rate relating to export sales.

(c) The exchange rate applied in Nam Kim Steel's accounting system is determined as follows:

- Prior to 7 July 2025, the exchange rate was based on []. The exchange rate was updated [].
- From 7 July 2025 onwards, the exchange rate has been determined based on []. The exchange rate is updated [].

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

**Response:**

Not applicable. Nam Kim Steel does not have any related company in Australia. All commercial contracts have been made based on mutual agreements in an independent relationship between the seller and the buyer simply.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

**Response:**

Not applicable. Nam Kim Steel did not issue any price lists for export sales during the POI, including Australian market. The agreed prices were determined based on a combination of factors, [], as well as other relevant commercial considerations.

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

**Response:**

Not applicable. Nam Kim Steel does not offer different selling prices according to distinct distribution channels [].

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

**Response:**

Not applicable. Nam Kim Steel did not provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

**Response:**

Not applicable. Nam Kim Steel did not issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period.

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
   (a) Are you claiming a date other than the invoice date as the date of sale?
   (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. Any claim for an adjustment would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

**Response:**

Nam Kim Steel uses the invoice date recorded in its [] accounting system for revenue recognition purposes as the date of sale.

## B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”
   - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.

- This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*[2].
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

**Response:**

Please refer to **Appendix B-2 Australian sales_CONF** for Nam Kim Steel response to this question.

2. For any sales exported to Australia through an intermediary, add the following to the "B-2 Australian sales spreadsheet" for those transactions:
    a. Name of the end customer in Australia
    b. Price at which the goods are sold to that customer
    c. The delivery terms of the sale to that customer

**Response:**

Not applicable. Nam Kim Steel does not sales exported to Australia through an intermediary. We sale directly to buyers.
Please refer to **Appendix B-2 Australian sales_CONF** for Nam Kim Steel response to this question.

3. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

**Response:**

Please refer to **Appendix B-2.2 Australian sales source_CONF** for Nam Kim Steel response to this question.

## B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
    - Contracts
    - Purchase order and order confirmation
    - Commercial invoice and packing list
    - Proof of payment, remittance advice and accounts receivable ledger
    - Documents showing bank charges
    - Invoices for inland transport
    - Invoices for port handling and other export charges
    - Bill of lading
    - Invoices for ocean freight & marine insurance (if applicable)
    - Country of origin certificates (if applicable)

*If the documents are not in English, please provide a translation of the documents.*

**Response:**

Please refer to **Exhibit B-3.1 Export documents_CONF** for Nam Kim Steel response to this question.

[2] Please refer to the Dumping Commodity Register for detail on exempt goods.

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

**Response:**

Please refer to **Exhibit B-3.2 Sales Reconciliation to Source Documents_CONF** for Nam Kim Steel response to this question.

## B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
   - You must provide this list in electronic format using the template provided
   - Please use the currency that your accounts are kept in
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response:**

Please refer to **Appendix B-4 Upwards Sales_CONF** for Nam Kim Steel response to this question.

*2.* Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic, Australian and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

**Response:**

Please refer to **Appendix B-4 Upwards Sales_CONF** for Nam Kim Steel response to this question.

3. For all amounts in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

**Response:**

Please refer to **Appendix B-4 Upwards Sales_CONF** for Nam Kim Steel response to this question.

# SECTION C
# EXPORTED GOODS & LIKE GOODS

| |
|---|
| The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due. |

## C-1 Models exported to Australia

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

**Response:**

During the POI, Nam Kim Steel exported to Australia galvanized steel coils (zinc-coated steel) and zinc-aluminium-magnesium alloy coated steel and/or sheets (GUC), with thickness ranging from [].

The production process starts from Hot Rolled Coil (HRC), which is processed into Pickling and Oiling (P&O) coil to remove surface scale. The P&O material is then subjected to [] to achieve the [], while improving mechanical properties and surface quality.

Subsequently, the [] is processed through a [], where it is immersed in a [] to form a metallic coating layer on both sides of the steel strip. For zinc-coated steel (GI) products, the coating consists of zinc, while for zinc-aluminium-magnesium coated steel (ZM) products, the coating consists of a zinc-aluminium-magnesium alloy.

The GUC exported to Australia were manufactured in accordance with AS 1397:2021 (Australian Standard), depending on [].

These products are characterized by good corrosion resistance, formability, and surface quality, and are widely used in [].

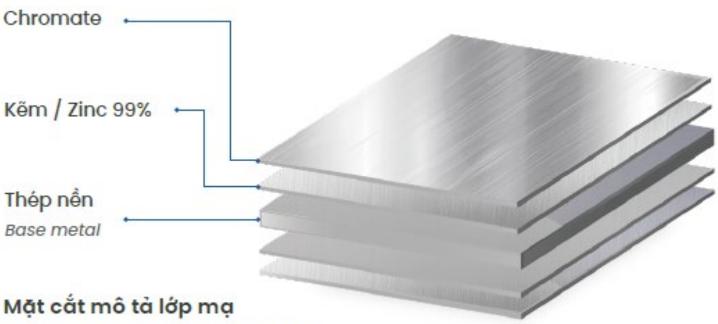
Please refer to the illustrative materials provided below for further details on the characteristics, technical specifications, and classification of the goods under investigation.

## TÔN MẠ KẼM
## *GALVANIZED COATED STEEL*
## GI Z80 - Z600

### MÔ TẢ
*DESCRIPTION*

Tôn mạ kẽm là thép dạng cuộn được phủ 2 lớp bề mặt bằng kẽm nguyên chất (99%), sử dụng công nghệ nhúng nóng liên tục, thông qua nhiệt độ lò NOF để kiểm soát cơ tính phù hợp với các ứng dụng khác nhau.

*Zinc coated (Galvanized) steel sheet is coil steel with 2 layers of pure zinc (99%), using continuous hot-dip technology, through NOF furnace temperature to control mechanical properties which are suitable for different applications.*




**Mặt cắt mô tả lớp mạ**
*The section describes the coating*

### TIÊU CHUẨN
*STANDARDS*

| | |
|---|---|
| JIS G3302 | SGCC, SGCD1, SGC340, SGC400, SGC440, SGC570 |
| AS 1397 | G250, G300, G350, G450, G500, G550 |
| ASTM A653/A653M | CSA, CSB, SS33, SS37, SS40, SS50, SS60, SS70, SS80 |
| EN 10346 | DX51, S220GD, S250GD, S280GD, S320GD, S350GD, S550GD, DX52D, DX53D, S450GD |

### THÔNG SỐ KỸ THUẬT SẢN PHẨM
*PRODUCT SPECIFICATIONS*

| | |
|---|---|
| Độ dày thép nền *Base metal thickness* | 0,25 mm – 3,75 mm |
| Khổ rộng *Width* | 860 mm – 1.250 mm |
| Khối lượng lớp mạ *Coating mass* | 80 - 600 g/m²/2 mặt *both sides* |
| Xử lý bề mặt *Surface processing* | Skin-pass, Non-Skin-pass |
| Xử lý bảo vệ lớp mạ *Coating protection* | Cr 6+, Cr 3+, Antifinger không màu, Antifinger có màu, Oiling *Cr 6+, Cr 3+, Colorless anti-fingerprint, Colored anti-fingerprint, Oiling* |

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
   - This list must be disclosed in the public record version of the response.

**Response:**

The list of MCC of the goods exported to Australia is as below:

**Table C-1.1.a: List of MCCs of Like Goods Sold to Australia (MCC by Nam Kim)**

| | | | | | |
|---|---|---|---|---|---|
| 1-C-Z-P-Y1-1-A-C | 2-C-Z-P-Y1-3-C-C | 3-C-Z-P-Y3-4-B-C | 4-C-Z-P-Y2-3-A-C | 5-C-M-P-Y3-4-B-C | 6-C-Z-P-Y3-4-B-C |
| 1-C-Z-P-Y1-2-A-C | 2-C-Z-P-Y2-3-C-C | 3-C-Z-P-Y4-1-B-C | 4-C-Z-P-Y3-1-B-C | 5-C-Z-P-Y1-3-B-C | 6-C-Z-P-Y3-4-B-S |
| 1-C-Z-P-Y1-2-B-C | 2-C-Z-P-Y4-3-A-C | 3-C-Z-P-Y4-3-A-C | 4-C-Z-P-Y3-4-B-C | 5-C-Z-P-Y2-3-C-C | 6-C-Z-P-Y3-5-B-C |
| 1-C-Z-P-Y1-3-B-C | 3-C-M-P-Y1-4-A-C | 3-C-Z-P-Y4-3-B-C | 4-C-Z-P-Y4-3-A-C | 5-C-Z-P-Y3-4-A-C | 6-C-Z-P-Y4-4-B-C |
| 1-C-Z-P-Y1-3-C-C | 3-C-M-P-Y1-4-B-C | 3-C-Z-P-Y4-4-A-C | 4-C-Z-P-Y4-3-B-C | 5-C-Z-P-Y3-4-B-C | 7-C-M-P-Y1-2-B-C |
| 1-C-Z-P-Y2-3-B-C | 3-C-M-P-Y1-4-C-C | 4-C-M-P-Y1-4-B-C | 4-C-Z-P-Y4-4-A-C | 6-C-M-P-Y1-4-A-C | 7-C-M-P-Y2-4-A-C |
| 2-C-M-P-Y1-4-A-C | 3-C-Z-P-Y1-2-A-C | 4-C-M-P-Y3-2-A-C | 4-C-Z-P-Y4-4-B-C | 6-C-M-P-Y1-4-B-C | 7-C-M-P-Y3-4-A-C |
| 2-C-M-P-Y1-4-B-C | 3-C-Z-P-Y1-2-C-C | 4-C-M-P-Y3-4-B-C | 5-C-M-P-Y1-2-B-C | 6-C-M-P-Y1-4-C-C | 7-C-Z-P-Y1-3-B-C |
| 2-C-M-P-Y2-3-B-C | 3-C-Z-P-Y1-3-A-C | 4-C-M-P-Y4-2-A-C | 5-C-M-P-Y1-4-B-C | 6-C-M-P-Y3-2-A-C | 7-C-Z-P-Y3-4-A-C |
| 2-C-Z-P-Y1-2-B-C | 3-C-Z-P-Y1-3-B-C | 4-C-M-P-Y4-4-A-C | 5-C-M-P-Y2-4-B-C | 6-C-M-P-Y3-4-B-C | 7-C-Z-P-Y3-4-B-C |
| 2-C-Z-P-Y1-3-A-C | 3-C-Z-P-Y2-3-B-C | 4-C-Z-P-Y1-3-A-C | 5-C-M-P-Y2-4-C-C | 6-C-Z-P-Y1-3-B-C | 7-C-Z-P-Y3-4-B-S |
| 2-C-Z-P-Y1-3-B-C | 3-C-Z-P-Y2-3-C-C | 4-C-Z-P-Y1-3-B-C | 5-C-M-P-Y3-2-A-C | 6-C-Z-P-Y3-4-A-C | 7-C-Z-P-Y3-5-B-C |

**Table C-1.1.b: List of MCCs of Like Goods Sold to Australia (MCC by ADC)**

| | | | | | |
|---|---|---|---|---|---|
| 1-C-Z-P-Y1-1-A-C | 2-C-Z-P-Y2-3-B-C | 3-C-Z-P-Y3-4-B-C | 4-C-Z-P-Y4-2-A-C | 5-C-Z-P-Y3-4-A-C | 7-C-Z-P-Y1-2-B-C |
| 1-C-Z-P-Y1-2-A-C | 2-C-Z-P-Y2-3-C-C | 3-C-Z-P-Y4-1-B-C | 4-C-Z-P-Y4-3-A-C | 5-C-Z-P-Y3-4-B-C | 7-C-Z-P-Y1-3-B-C |
| 1-C-Z-P-Y1-2-B-C | 2-C-Z-P-Y4-3-A-C | 3-C-Z-P-Y4-3-A-C | 4-C-Z-P-Y4-3-B-C | 6-C-Z-P-Y1-3-B-C | 7-C-Z-P-Y2-4-A-C |
| 1-C-Z-P-Y1-3-B-C | 3-C-Z-P-Y1-2-A-C | 3-C-Z-P-Y4-3-B-C | 4-C-Z-P-Y4-4-A-C | 6-C-Z-P-Y1-4-A-C | 7-C-Z-P-Y3-4-A-C |
| 1-C-Z-P-Y1-3-C-C | 3-C-Z-P-Y1-2-C-C | 3-C-Z-P-Y4-4-A-C | 4-C-Z-P-Y4-4-B-C | 6-C-Z-P-Y1-4-B-C | 7-C-Z-P-Y3-4-B-C |
| 1-C-Z-P-Y2-3-B-C | 3-C-Z-P-Y1-3-A-C | 4-C-Z-P-Y1-3-A-C | 5-C-Z-P-Y1-2-B-C | 6-C-Z-P-Y1-4-C-C | 7-C-Z-P-Y3-4-B-S |
| 2-C-Z-P-Y1-2-B-C | 3-C-Z-P-Y1-3-B-C | 4-C-Z-P-Y1-3-B-C | 5-C-Z-P-Y1-3-B-C | 6-C-Z-P-Y3-2-A-C | 7-C-Z-P-Y3-5-B-C |
| 2-C-Z-P-Y1-3-A-C | 3-C-Z-P-Y1-4-A-C | 4-C-Z-P-Y1-4-B-C | 5-C-Z-P-Y1-4-B-C | 6-C-Z-P-Y3-4-A-C | |
| 2-C-Z-P-Y1-3-B-C | 3-C-Z-P-Y1-4-B-C | 4-C-Z-P-Y2-3-A-C | 5-C-Z-P-Y2-3-C-C | 6-C-Z-P-Y3-4-B-C | |
| 2-C-Z-P-Y1-3-C-C | 3-C-Z-P-Y1-4-C-C | 4-C-Z-P-Y3-1-B-C | 5-C-Z-P-Y2-4-B-C | 6-C-Z-P-Y3-4-B-S | |
| 2-C-Z-P-Y1-4-A-C | 3-C-Z-P-Y2-3-B-C | 4-C-Z-P-Y3-2-A-C | 5-C-Z-P-Y2-4-C-C | 6-C-Z-P-Y3-5-B-C | |
| 2-C-Z-P-Y1-4-B-C | 3-C-Z-P-Y2-3-C-C | 4-C-Z-P-Y3-4-B-C | 5-C-Z-P-Y3-2-A-C | 6-C-Z-P-Y4-4-B-C | |

## C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

**Response:**

The goods sold in the domestic market are generally similar to those exported to Australia in terms of product characteristics, production process, and technical specifications, including coating mass, width, thickness, steel grade, and product form.

However, unlike the goods exported to Australia, which are primarily manufactured in accordance with [], the goods sold in the domestic market may be produced []. [].

Please refer to the **Exhibit C-2.2 – Product standards_C** for further details regarding the characteristics and production process of the goods sold in the domestic market.

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
   - This list must be disclosed in the public record version of the response.

**Response:**

The list of MCC of the goods sold on the domestic market is as below:

**Table C-2.2.a - List of MCCs of Like Goods Sold on the Domestic Market (MCC by Nam Kim)**

| | | | | | |
|---|---|---|---|---|---|
| 1-C-M-N-Y1-1-B-C | 3-C-M-N-Y2-4-C-C | 4-C-M-P-Y1-2-A-C | 4-C-Z-P-Y4-1-C-C | 5-C-Z-P-Y2-1-C-S | 6-C-Z-P-Y1-3-C-C |
| 1-C-M-N-Y1-1-C-C | 3-C-M-N-Y3-1-C-C | 4-C-M-P-Y1-3-A-C | 4-C-Z-P-Y4-2-B-C | 5-C-Z-P-Y2-2-A-C | 6-C-Z-P-Y2-1-B-C |
| 1-C-M-N-Y1-2-B-C | 3-C-M-N-Y4-1-B-C | 4-C-M-P-Y1-3-B-C | 4-C-Z-P-Y4-3-C-C | 5-C-Z-P-Y2-2-B-C | 6-C-Z-P-Y2-1-C-C |
| 1-C-M-N-Y2-1-B-C | 3-C-M-N-Y4-3-B-C | 4-C-M-P-Y1-3-B-S | 4-C-Z-P-Y4-4-B-C | 5-C-Z-P-Y2-2-C-C | 6-C-Z-P-Y2-2-C-C |
| 1-C-M-N-Y2-2-B-C | 3-C-M-P-Y1-1-C-C | 4-C-M-P-Y2-2-B-C | 4-C-Z-P-Y4-5-C-C | 5-C-Z-P-Y2-3-A-C | 6-C-Z-P-Y2-3-B-C |
| 1-C-M-N-Y4-1-B-C | 3-C-M-P-Y1-2-A-C | 4-C-M-P-Y2-3-B-C | 5-C-M-N-Y1-1-B-C | 5-C-Z-P-Y2-3-B-C | 6-C-Z-P-Y2-3-C-C |
| 1-C-M-N-Y4-2-B-C | 3-C-M-P-Y1-3-A-C | 4-C-M-P-Y2-4-B-C | 5-C-M-N-Y1-1-C-C | 5-C-Z-P-Y2-3-C-C | 6-C-Z-P-Y2-4-C-C |
| 1-C-M-P-Y2-2-B-C | 3-C-M-P-Y1-3-B-C | 4-C-M-P-Y3-1-A-C | 5-C-M-N-Y1-2-B-C | 5-C-Z-P-Y2-4-B-C | 6-C-Z-P-Y3-1-A-C |
| 1-C-M-P-Y4-2-B-C | 3-C-M-P-Y2-4-C-C | 4-C-M-P-Y3-1-B-C | 5-C-M-N-Y1-2-C-C | 5-C-Z-P-Y2-4-C-C | 6-C-Z-P-Y3-1-B-C |
| 1-C-Z-N-Y1-1-B-C | 3-C-M-P-Y4-3-A-C | 4-C-M-P-Y3-1-C-C | 5-C-M-N-Y1-3-A-C | 5-C-Z-P-Y3-1-A-C | 6-C-Z-P-Y3-1-C-C |
| 1-C-Z-N-Y1-1-C-C | 3-C-Z-N-Y1-1-A-C | 4-C-M-P-Y3-2-A-C | 5-C-M-N-Y1-3-B-C | 5-C-Z-P-Y3-1-B-C | 6-C-Z-P-Y3-2-A-C |
| 1-C-Z-N-Y1-2-A-C | 3-C-Z-N-Y1-1-B-C | 4-C-M-P-Y3-2-B-C | 5-C-M-N-Y1-4-B-C | 5-C-Z-P-Y3-1-C-C | 6-C-Z-P-Y3-2-B-C |
| 1-C-Z-N-Y1-2-B-C | 3-C-Z-N-Y1-1-C-C | 4-C-M-P-Y3-2-C-C | 5-C-M-N-Y2-3-B-C | 5-C-Z-P-Y3-2-A-C | 6-C-Z-P-Y3-2-C-C |
| 1-C-Z-N-Y1-2-C-C | 3-C-Z-N-Y1-2-B-C | 4-C-M-P-Y3-3-A-C | 5-C-M-N-Y2-4-A-C | 5-C-Z-P-Y3-2-B-C | 6-C-Z-P-Y3-3-A-C |
| 1-C-Z-N-Y1-3-B-C | 3-C-Z-N-Y1-2-C-C | 4-C-M-P-Y3-3-B-C | 5-C-M-N-Y2-4-C-C | 5-C-Z-P-Y3-2-C-C | 6-C-Z-P-Y3-3-B-C |
| 1-C-Z-N-Y1-3-C-C | 3-C-Z-N-Y1-3-A-C | 4-C-M-P-Y3-3-C-C | 5-C-M-N-Y3-1-B-C | 5-C-Z-P-Y3-3-A-C | 6-C-Z-P-Y3-3-C-C |
| 1-C-Z-N-Y2-1-A-C | 3-C-Z-N-Y1-3-B-C | 4-C-M-P-Y3-4-A-C | 5-C-M-N-Y3-1-C-C | 5-C-Z-P-Y3-3-B-C | 6-C-Z-P-Y3-4-A-C |
| 1-C-Z-N-Y2-1-B-C | 3-C-Z-N-Y1-3-C-C | 4-C-M-P-Y3-4-B-C | 5-C-M-N-Y3-2-B-C | 5-C-Z-P-Y3-3-C-C | 6-C-Z-P-Y3-5-C-C |
| 1-C-Z-N-Y2-1-C-C | 3-C-Z-N-Y1-4-B-C | 4-C-Z-N-Y1-1-A-C | 5-C-M-N-Y3-2-C-C | 5-C-Z-P-Y3-4-A-C | 6-C-Z-P-Y4-5-A-C |
| 1-C-Z-N-Y2-2-B-C | 3-C-Z-N-Y2-1-A-C | 4-C-Z-N-Y1-1-B-C | 5-C-M-N-Y3-3-A-C | 5-C-Z-P-Y3-4-B-C | 6-C-Z-P-Y4-5-C-C |
| 1-C-Z-N-Y2-2-C-C | 3-C-Z-N-Y2-1-B-C | 4-C-Z-N-Y1-1-C-C | 5-C-M-N-Y3-3-B-C | 5-C-Z-P-Y3-5-B-C | 7-C-M-N-Y1-2-B-C |
| 1-C-Z-N-Y2-3-B-C | 3-C-Z-N-Y2-1-C-C | 4-C-Z-N-Y1-2-B-C | 5-C-M-N-Y3-3-C-C | 5-C-Z-P-Y4-2-B-C | 7-C-M-N-Y1-3-B-C |
| 1-C-Z-N-Y2-3-C-C | 3-C-Z-N-Y2-2-B-C | 4-C-Z-N-Y1-2-C-C | 5-C-M-N-Y3-4-B-C | 5-H-M-P-Y2-3-A-C | 7-C-M-N-Y1-4-B-C |
| 1-C-Z-N-Y4-1-B-C | 3-C-Z-N-Y2-3-B-C | 4-C-Z-N-Y1-3-A-C | 5-C-M-N-Y3-4-C-C | 6-C-M-N-Y1-1-C-C | 7-C-M-N-Y2-1-B-C |
| 1-C-Z-N-Y4-1-C-C | 3-C-Z-N-Y2-3-C-C | 4-C-Z-N-Y1-3-B-C | 5-C-M-N-Y4-5-B-C | 6-C-M-N-Y1-3-B-C | 7-C-M-N-Y2-3-B-C |
| 1-C-Z-N-Y4-2-B-C | 3-C-Z-N-Y3-3-B-C | 4-C-Z-N-Y1-3-C-C | 5-C-M-N-Y4-5-C-C | 6-C-M-N-Y1-4-B-C | 7-C-M-N-Y2-4-B-C |
| 1-C-Z-N-Y4-3-B-C | 3-C-Z-N-Y4-1-A-C | 4-C-Z-N-Y2-1-B-C | 5-C-M-P-Y1-1-B-C | 6-C-M-N-Y1-4-C-C | 7-C-M-N-Y2-5-C-C |
| 1-C-Z-P-Y1-1-B-C | 3-C-Z-N-Y4-1-B-C | 4-C-Z-N-Y2-1-C-C | 5-C-M-P-Y1-1-C-C | 6-C-M-N-Y2-3-B-C | 7-C-M-N-Y3-1-C-C |
| 1-C-Z-P-Y1-1-C-C | 3-C-Z-N-Y4-1-C-C | 4-C-Z-N-Y2-2-B-C | 5-C-M-P-Y1-2-A-C | 6-C-M-N-Y2-4-C-C | 7-C-M-N-Y3-2-A-C |
| 1-C-Z-P-Y1-2-B-C | 3-C-Z-N-Y4-2-B-C | 4-C-Z-N-Y2-3-B-C | 5-C-M-P-Y1-3-A-C | 6-C-M-N-Y2-5-C-C | 7-C-M-N-Y3-2-C-C |
| 1-C-Z-P-Y1-2-C-C | 3-C-Z-N-Y4-2-C-C | 4-C-Z-N-Y2-3-C-C | 5-C-M-P-Y1-3-B-C | 6-C-M-N-Y3-2-A-C | 7-C-M-N-Y3-3-B-C |
| 1-C-Z-P-Y1-3-C-C | 3-C-Z-N-Y4-3-B-C | 4-C-Z-N-Y3-1-B-C | 5-C-M-P-Y1-3-B-S | 6-C-M-N-Y3-2-B-C | 7-C-M-N-Y3-3-C-C |
| 1-C-Z-P-Y2-1-C-C | 3-C-Z-N-Y4-3-C-C | 4-C-Z-N-Y3-1-C-C | 5-C-M-P-Y1-4-B-C | 6-C-M-N-Y3-2-C-C | 7-C-M-N-Y3-4-C-C |
| 1-C-Z-P-Y2-2-B-C | 3-C-Z-N-Y4-4-B-C | 4-C-Z-N-Y3-2-A-C | 5-C-M-P-Y2-2-B-C | 6-C-M-N-Y3-3-A-C | 7-C-M-N-Y4-4-C-C |
| 1-C-Z-P-Y4-1-B-C | 3-C-Z-P-Y1-1-A-C | 4-C-Z-N-Y3-2-B-C | 5-C-M-P-Y2-3-B-S | 6-C-M-N-Y3-3-B-C | 7-C-M-P-Y1-2-B-C |
| 2-C-M-N-Y1-1-B-C | 3-C-Z-P-Y1-1-B-C | 4-C-Z-N-Y3-2-C-C | 5-C-M-P-Y3-1-A-C | 6-C-M-N-Y3-3-C-C | 7-C-M-P-Y1-3-B-C |
| 2-C-M-N-Y1-1-C-C | 3-C-Z-P-Y1-1-C-C | 4-C-Z-N-Y3-3-A-C | 5-C-M-P-Y3-1-B-C | 6-C-M-N-Y3-4-B-C | 7-C-M-P-Y1-4-B-C |
| 2-C-M-N-Y1-2-B-C | 3-C-Z-P-Y1-2-B-C | 4-C-Z-N-Y3-3-B-C | 5-C-M-P-Y3-1-C-C | 6-C-M-N-Y3-4-C-C | 7-C-M-P-Y2-2-B-C |
| 2-C-M-N-Y1-4-A-C | 3-C-Z-P-Y1-2-C-C | 4-C-Z-N-Y3-3-C-C | 5-C-M-P-Y3-2-A-C | 6-C-M-N-Y3-5-A-C | 7-C-M-P-Y2-3-B-C |
| 2-C-M-N-Y1-4-B-C | 3-C-Z-P-Y1-3-A-C | 4-C-Z-N-Y3-4-C-C | 5-C-M-P-Y3-2-B-C | 6-C-M-N-Y3-5-B-C | 7-C-M-P-Y3-2-A-C |
| 2-C-M-N-Y2-1-B-C | 3-C-Z-P-Y1-3-B-C | 4-C-Z-N-Y3-5-B-C | 5-C-M-P-Y3-2-C-C | 6-C-M-N-Y4-1-B-C | 7-C-M-P-Y3-2-B-C |
| 2-C-M-N-Y2-2-B-C | 3-C-Z-P-Y1-3-C-C | 4-C-Z-N-Y3-5-C-C | 5-C-M-P-Y3-3-A-C | 6-C-M-N-Y4-2-B-C | 7-C-M-P-Y3-3-A-C |

| | | | | | |
|---|---|---|---|---|---|
| 2-C-M-N-Y4-1-B-C | 3-C-Z-P-Y1-4-B-C | 4-C-Z-N-Y4-1-B-C | 5-C-M-P-Y3-3-B-C | 6-C-M-N-Y4-4-C-C | 7-C-M-P-Y3-3-B-C |
| 2-C-M-N-Y4-2-B-C | 3-C-Z-P-Y1-4-C-C | 4-C-Z-N-Y4-1-C-C | 5-C-M-P-Y3-3-C-C | 6-C-M-P-Y1-3-A-C | 7-C-M-P-Y3-4-B-C |
| 2-C-M-N-Y4-2-C-C | 3-C-Z-P-Y2-1-A-C | 4-C-Z-N-Y4-2-B-C | 5-C-M-P-Y3-4-C-C | 6-C-M-P-Y2-2-B-C | 7-C-Z-N-Y1-1-B-C |
| 2-C-M-N-Y4-3-B-C | 3-C-Z-P-Y2-1-B-C | 4-C-Z-N-Y4-3-B-C | 5-C-Z-N-Y1-1-B-C | 6-C-M-P-Y2-3-B-S | 7-C-Z-N-Y1-2-B-C |
| 2-C-M-P-Y1-2-A-C | 3-C-Z-P-Y2-1-C-C | 4-C-Z-N-Y4-3-C-C | 5-C-Z-N-Y1-1-C-C | 6-C-M-P-Y3-2-A-C | 7-C-Z-N-Y1-2-C-C |
| 2-C-M-P-Y1-2-B-C | 3-C-Z-P-Y2-2-B-C | 4-C-Z-N-Y4-4-B-C | 5-C-Z-N-Y1-2-B-C | 6-C-M-P-Y3-2-B-C | 7-C-Z-N-Y1-3-B-C |
| 2-C-M-P-Y2-2-B-C | 3-C-Z-P-Y2-2-C-C | 4-C-Z-N-Y4-4-C-C | 5-C-Z-N-Y1-2-C-C | 6-C-M-P-Y3-2-C-C | 7-C-Z-N-Y1-3-C-C |
| 2-C-M-P-Y2-4-C-C | 3-C-Z-P-Y2-3-A-C | 4-C-Z-N-Y4-5-C-C | 5-C-Z-N-Y1-3-B-C | 6-C-M-P-Y3-3-A-C | 7-C-Z-N-Y1-5-C-C |
| 2-C-Z-N-Y1-1-B-C | 3-C-Z-P-Y2-3-B-C | 4-C-Z-P-Y1-1-A-C | 5-C-Z-N-Y1-3-C-C | 6-C-M-P-Y3-3-B-C | 7-C-Z-N-Y2-1-C-C |
| 2-C-Z-N-Y1-1-C-C | 3-C-Z-P-Y2-3-C-C | 4-C-Z-P-Y1-1-B-C | 5-C-Z-N-Y2-1-B-C | 6-C-M-P-Y3-3-C-C | 7-C-Z-N-Y2-2-A-C |
| 2-C-Z-N-Y1-2-B-C | 3-C-Z-P-Y2-4-B-C | 4-C-Z-P-Y1-1-C-C | 5-C-Z-N-Y2-1-C-C | 6-C-Z-N-Y1-1-C-C | 7-C-Z-N-Y2-2-B-C |
| 2-C-Z-N-Y1-2-C-C | 3-C-Z-P-Y3-1-A-C | 4-C-Z-P-Y1-2-A-C | 5-C-Z-N-Y2-2-B-C | 6-C-Z-N-Y1-2-B-C | 7-C-Z-N-Y2-2-C-C |
| 2-C-Z-N-Y1-3-B-C | 3-C-Z-P-Y3-1-B-C | 4-C-Z-P-Y1-2-B-C | 5-C-Z-N-Y2-2-C-C | 6-C-Z-N-Y1-2-C-C | 7-C-Z-N-Y2-3-B-C |
| 2-C-Z-N-Y1-3-C-C | 3-C-Z-P-Y3-2-C-C | 4-C-Z-P-Y1-2-C-C | 5-C-Z-N-Y2-3-B-C | 6-C-Z-N-Y1-3-B-C | 7-C-Z-N-Y2-3-C-C |
| 2-C-Z-N-Y2-1-B-C | 3-C-Z-P-Y3-3-A-C | 4-C-Z-P-Y1-3-A-C | 5-C-Z-N-Y2-3-C-C | 6-C-Z-N-Y1-3-C-C | 7-C-Z-N-Y3-2-C-C |
| 2-C-Z-N-Y2-2-B-C | 3-C-Z-P-Y3-3-B-C | 4-C-Z-P-Y1-3-B-C | 5-C-Z-N-Y2-4-B-C | 6-C-Z-N-Y1-4-B-C | 7-C-Z-N-Y3-3-A-C |
| 2-C-Z-N-Y2-3-B-C | 3-C-Z-P-Y3-3-C-C | 4-C-Z-P-Y1-3-C-C | 5-C-Z-N-Y2-4-C-C | 6-C-Z-N-Y1-5-B-C | 7-C-Z-N-Y3-3-B-C |
| 2-C-Z-N-Y2-3-C-C | 3-C-Z-P-Y4-1-A-C | 4-C-Z-P-Y1-4-C-C | 5-C-Z-N-Y3-1-A-C | 6-C-Z-N-Y2-1-B-C | 7-C-Z-N-Y3-3-C-C |
| 2-C-Z-N-Y4-1-B-C | 3-C-Z-P-Y4-1-B-C | 4-C-Z-P-Y2-1-A-C | 5-C-Z-N-Y3-1-B-C | 6-C-Z-N-Y2-1-C-C | 7-C-Z-N-Y3-4-B-C |
| 2-C-Z-N-Y4-2-B-C | 3-C-Z-P-Y4-3-B-C | 4-C-Z-P-Y2-1-B-C | 5-C-Z-N-Y3-1-C-C | 6-C-Z-N-Y2-2-C-C | 7-C-Z-N-Y3-5-B-C |
| 2-C-Z-N-Y4-2-C-C | 4-C-M-N-Y1-1-B-C | 4-C-Z-P-Y2-1-B-S | 5-C-Z-N-Y3-2-B-C | 6-C-Z-N-Y2-3-B-C | 7-C-Z-N-Y3-5-C-C |
| 2-C-Z-P-Y1-1-A-C | 4-C-M-N-Y1-1-C-C | 4-C-Z-P-Y2-1-C-C | 5-C-Z-N-Y3-2-C-C | 6-C-Z-N-Y2-3-C-C | 7-C-Z-P-Y1-1-B-C |
| 2-C-Z-P-Y1-1-B-C | 4-C-M-N-Y1-2-B-C | 4-C-Z-P-Y2-1-C-S | 5-C-Z-N-Y3-3-A-C | 6-C-Z-N-Y2-4-C-C | 7-C-Z-P-Y1-1-C-C |
| 2-C-Z-P-Y1-1-C-C | 4-C-M-N-Y1-3-B-C | 4-C-Z-P-Y2-2-A-C | 5-C-Z-N-Y3-3-B-C | 6-C-Z-N-Y3-1-B-C | 7-C-Z-P-Y1-2-B-C |
| 2-C-Z-P-Y1-2-B-C | 4-C-M-N-Y1-3-C-C | 4-C-Z-P-Y2-2-B-C | 5-C-Z-N-Y3-3-C-C | 6-C-Z-N-Y3-1-C-C | 7-C-Z-P-Y1-2-C-C |
| 2-C-Z-P-Y1-2-C-C | 4-C-M-N-Y1-4-B-C | 4-C-Z-P-Y2-2-C-C | 5-C-Z-N-Y3-4-A-C | 6-C-Z-N-Y3-2-B-C | 7-C-Z-P-Y1-3-B-C |
| 2-C-Z-P-Y1-3-B-C | 4-C-M-N-Y2-3-B-C | 4-C-Z-P-Y2-3-A-C | 5-C-Z-N-Y3-4-B-C | 6-C-Z-N-Y3-2-C-C | 7-C-Z-P-Y1-3-C-C |
| 2-C-Z-P-Y1-3-C-C | 4-C-M-N-Y2-3-C-C | 4-C-Z-P-Y2-3-B-C | 5-C-Z-N-Y3-4-C-C | 6-C-Z-N-Y3-3-A-C | 7-C-Z-P-Y1-5-B-C |
| 2-C-Z-P-Y1-4-C-C | 4-C-M-N-Y2-4-B-C | 4-C-Z-P-Y2-3-C-C | 5-C-Z-N-Y3-5-B-C | 6-C-Z-N-Y3-3-B-C | 7-C-Z-P-Y2-1-C-C |
| 2-C-Z-P-Y2-1-B-C | 4-C-M-N-Y2-4-C-C | 4-C-Z-P-Y2-4-B-C | 5-C-Z-N-Y3-5-C-C | 6-C-Z-N-Y3-3-C-C | 7-C-Z-P-Y2-2-B-C |
| 2-C-Z-P-Y2-2-B-C | 4-C-M-N-Y2-5-C-C | 4-C-Z-P-Y3-1-A-C | 5-C-Z-N-Y4-1-C-C | 6-C-Z-N-Y3-4-A-C | 7-C-Z-P-Y2-2-C-C |
| 2-C-Z-P-Y2-3-B-C | 4-C-M-N-Y3-1-B-C | 4-C-Z-P-Y3-1-B-C | 5-C-Z-N-Y4-4-C-C | 6-C-Z-N-Y3-4-B-C | 7-C-Z-P-Y2-3-B-C |
| 2-C-Z-P-Y3-1-C-C | 4-C-M-N-Y3-1-C-C | 4-C-Z-P-Y3-1-C-C | 5-C-Z-P-Y1-1-A-C | 6-C-Z-N-Y3-4-C-C | 7-C-Z-P-Y2-3-C-C |
| 2-C-Z-P-Y4-1-B-C | 4-C-M-N-Y3-2-A-C | 4-C-Z-P-Y3-2-A-C | 5-C-Z-P-Y1-1-B-C | 6-C-Z-N-Y3-5-B-C | 7-C-Z-P-Y3-2-A-C |
| 2-C-Z-P-Y4-3-B-C | 4-C-M-N-Y3-2-B-C | 4-C-Z-P-Y3-2-B-C | 5-C-Z-P-Y1-1-C-C | 6-C-Z-N-Y3-5-C-C | 7-C-Z-P-Y3-2-B-C |
| 3-C-M-N-Y1-1-B-C | 4-C-M-N-Y3-2-C-C | 4-C-Z-P-Y3-2-C-C | 5-C-Z-P-Y1-2-A-C | 6-C-Z-N-Y4-5-C-C | 7-C-Z-P-Y3-2-C-C |
| 3-C-M-N-Y1-1-C-C | 4-C-M-N-Y3-3-B-C | 4-C-Z-P-Y3-3-A-C | 5-C-Z-P-Y1-2-B-C | 6-C-Z-P-Y1-1-A-C | 7-C-Z-P-Y3-3-A-C |
| 3-C-M-N-Y1-2-B-C | 4-C-M-N-Y3-3-C-C | 4-C-Z-P-Y3-3-B-C | 5-C-Z-P-Y1-2-C-C | 6-C-Z-P-Y1-1-B-C | 7-C-Z-P-Y3-3-B-C |
| 3-C-M-N-Y1-3-A-C | 4-C-M-N-Y3-4-B-C | 4-C-Z-P-Y3-3-C-C | 5-C-Z-P-Y1-3-A-C | 6-C-Z-P-Y1-1-C-C | 7-C-Z-P-Y3-3-C-C |
| 3-C-M-N-Y1-3-B-C | 4-C-M-N-Y3-4-C-C | 4-C-Z-P-Y3-4-A-C | 5-C-Z-P-Y1-3-B-C | 6-C-Z-P-Y1-2-B-C | 7-C-Z-P-Y4-2-B-C |
| 3-C-M-N-Y1-4-C-C | 4-C-M-N-Y4-3-B-C | 4-C-Z-P-Y3-4-B-C | 5-C-Z-P-Y1-3-C-C | 6-C-Z-P-Y1-2-C-C | |
| 3-C-M-N-Y2-2-B-C | 4-C-M-P-Y1-1-B-C | 4-C-Z-P-Y4-1-A-C | 5-C-Z-P-Y2-1-B-C | 6-C-Z-P-Y1-3-A-C | |
| 3-C-M-N-Y2-4-B-C | 4-C-M-P-Y1-1-C-C | 4-C-Z-P-Y4-1-B-C | 5-C-Z-P-Y2-1-C-C | 6-C-Z-P-Y1-3-B-C | |

**Table C-2.2.b - List of MCCs of Like Goods Sold on the Domestic Market (MCC by ADC)**

| | | | | | |
|---|---|---|---|---|---|
| 1-C-Z-N-Y1-1-B-C | 3-C-Z-N-Y1-1-B-C | 4-C-Z-N-Y1-3-A-C | 4-C-Z-P-Y3-3-C-C | 5-C-Z-P-Y2-3-C-C | 6-C-Z-P-Y2-3-B-S |
| 1-C-Z-N-Y1-1-C-C | 3-C-Z-N-Y1-1-C-C | 4-C-Z-N-Y1-3-B-C | 4-C-Z-P-Y3-4-A-C | 5-C-Z-P-Y2-4-B-C | 6-C-Z-P-Y2-3-C-C |
| 1-C-Z-N-Y1-2-A-C | 3-C-Z-N-Y1-2-B-C | 4-C-Z-N-Y1-3-C-C | 4-C-Z-P-Y3-4-B-C | 5-C-Z-P-Y2-4-C-C | 6-C-Z-P-Y2-4-C-C |
| 1-C-Z-N-Y1-2-B-C | 3-C-Z-N-Y1-2-C-C | 4-C-Z-N-Y1-4-B-C | 4-C-Z-P-Y4-1-A-C | 5-C-Z-P-Y3-1-A-C | 6-C-Z-P-Y3-1-A-C |
| 1-C-Z-N-Y1-2-C-C | 3-C-Z-N-Y1-3-A-C | 4-C-Z-N-Y2-1-B-C | 4-C-Z-P-Y4-1-B-C | 5-C-Z-P-Y3-1-B-C | 6-C-Z-P-Y3-1-B-C |
| 1-C-Z-N-Y1-3-B-C | 3-C-Z-N-Y1-3-B-C | 4-C-Z-N-Y2-1-C-C | 4-C-Z-P-Y4-1-C-C | 5-C-Z-P-Y3-1-C-C | 6-C-Z-P-Y3-1-C-C |
| 1-C-Z-N-Y1-3-C-C | 3-C-Z-N-Y1-3-C-C | 4-C-Z-N-Y2-2-B-C | 4-C-Z-P-Y4-2-B-C | 5-C-Z-P-Y3-2-A-C | 6-C-Z-P-Y3-2-A-C |
| 1-C-Z-N-Y2-1-A-C | 3-C-Z-N-Y1-4-B-C | 4-C-Z-N-Y2-3-B-C | 4-C-Z-P-Y4-3-C-C | 5-C-Z-P-Y3-2-B-C | 6-C-Z-P-Y3-2-B-C |
| 1-C-Z-N-Y2-1-B-C | 3-C-Z-N-Y1-4-C-C | 4-C-Z-N-Y2-3-C-C | 4-C-Z-P-Y4-4-B-C | 5-C-Z-P-Y3-2-C-C | 6-C-Z-P-Y3-2-B-S |
| 1-C-Z-N-Y2-1-C-C | 3-C-Z-N-Y2-1-A-C | 4-C-Z-N-Y2-4-B-C | 4-C-Z-P-Y4-5-C-C | 5-C-Z-P-Y3-3-A-C | 6-C-Z-P-Y3-2-C-C |
| 1-C-Z-N-Y2-2-B-C | 3-C-Z-N-Y2-1-B-C | 4-C-Z-N-Y2-4-C-C | 5-C-Z-N-Y1-1-B-C | 5-C-Z-P-Y3-3-B-C | 6-C-Z-P-Y3-3-A-C |
| 1-C-Z-N-Y2-2-C-C | 3-C-Z-N-Y2-1-C-C | 4-C-Z-N-Y2-5-C-C | 5-C-Z-N-Y1-1-C-C | 5-C-Z-P-Y3-3-C-C | 6-C-Z-P-Y3-3-B-C |
| 1-C-Z-N-Y2-3-B-C | 3-C-Z-N-Y2-2-B-C | 4-C-Z-N-Y3-1-B-C | 5-C-Z-N-Y1-2-B-C | 5-C-Z-P-Y3-4-A-C | 6-C-Z-P-Y3-3-C-C |
| 1-C-Z-N-Y2-3-C-C | 3-C-Z-N-Y2-3-B-C | 4-C-Z-N-Y3-1-C-C | 5-C-Z-N-Y1-2-C-C | 5-C-Z-P-Y3-4-B-C | 6-C-Z-P-Y3-4-A-C |
| 1-C-Z-N-Y4-1-B-C | 3-C-Z-N-Y2-3-C-C | 4-C-Z-N-Y3-2-A-C | 5-C-Z-N-Y1-3-A-C | 5-C-Z-P-Y3-4-C-C | 6-C-Z-P-Y3-5-C-C |
| 1-C-Z-N-Y4-1-C-C | 3-C-Z-N-Y2-4-B-C | 4-C-Z-N-Y3-2-B-C | 5-C-Z-N-Y1-3-B-C | 5-C-Z-P-Y3-5-B-C | 6-C-Z-P-Y4-5-A-C |
| 1-C-Z-N-Y4-2-B-C | 3-C-Z-N-Y2-4-C-C | 4-C-Z-N-Y3-2-C-C | 5-C-Z-N-Y1-3-C-C | 5-C-Z-P-Y4-2-B-C | 6-C-Z-P-Y4-5-C-C |
| 1-C-Z-N-Y4-3-B-C | 3-C-Z-N-Y3-1-C-C | 4-C-Z-N-Y3-3-A-C | 5-C-Z-N-Y1-4-B-C | 5-H-Z-P-Y2-3-A-C | 7-C-Z-N-Y1-1-B-C |
| 1-C-Z-P-Y1-1-A-S | 3-C-Z-N-Y3-3-B-C | 4-C-Z-N-Y3-3-B-C | 5-C-Z-N-Y2-1-B-C | 6-C-Z-N-Y1-1-C-C | 7-C-Z-N-Y1-2-B-C |
| 1-C-Z-P-Y1-1-B-C | 3-C-Z-N-Y4-1-A-C | 4-C-Z-N-Y3-3-C-C | 5-C-Z-N-Y2-1-C-C | 6-C-Z-N-Y1-2-B-C | 7-C-Z-N-Y1-2-C-C |
| 1-C-Z-P-Y1-1-B-S | 3-C-Z-N-Y4-1-B-C | 4-C-Z-N-Y3-4-B-C | 5-C-Z-N-Y2-2-B-C | 6-C-Z-N-Y1-2-C-C | 7-C-Z-N-Y1-3-B-C |
| 1-C-Z-P-Y1-1-C-C | 3-C-Z-N-Y4-1-C-C | 4-C-Z-N-Y3-4-C-C | 5-C-Z-N-Y2-2-C-C | 6-C-Z-N-Y1-3-B-C | 7-C-Z-N-Y1-3-C-C |
| 1-C-Z-P-Y1-2-A-S | 3-C-Z-N-Y4-2-B-C | 4-C-Z-N-Y3-5-B-C | 5-C-Z-N-Y2-3-B-C | 6-C-Z-N-Y1-3-C-C | 7-C-Z-N-Y1-4-B-C |
| 1-C-Z-P-Y1-2-B-C | 3-C-Z-N-Y4-2-C-C | 4-C-Z-N-Y3-5-C-C | 5-C-Z-N-Y2-3-C-C | 6-C-Z-N-Y1-4-B-C | 7-C-Z-N-Y1-5-C-C |
| 1-C-Z-P-Y1-2-C-C | 3-C-Z-N-Y4-3-B-C | 4-C-Z-N-Y4-1-B-C | 5-C-Z-N-Y2-4-A-C | 6-C-Z-N-Y1-4-C-C | 7-C-Z-N-Y2-1-B-C |
| 1-C-Z-P-Y1-3-C-C | 3-C-Z-N-Y4-3-C-C | 4-C-Z-N-Y4-1-C-C | 5-C-Z-N-Y2-4-B-C | 6-C-Z-N-Y1-5-B-C | 7-C-Z-N-Y2-1-C-C |
| 1-C-Z-P-Y2-1-C-C | 3-C-Z-N-Y4-4-B-C | 4-C-Z-N-Y4-2-B-C | 5-C-Z-N-Y2-4-C-C | 6-C-Z-N-Y2-1-B-C | 7-C-Z-N-Y2-2-A-C |
| 1-C-Z-P-Y2-2-B-C | 3-C-Z-P-Y1-1-A-C | 4-C-Z-N-Y4-3-B-C | 5-C-Z-N-Y3-1-A-C | 6-C-Z-N-Y2-1-C-C | 7-C-Z-N-Y2-2-B-C |
| 1-C-Z-P-Y4-1-B-C | 3-C-Z-P-Y1-1-B-C | 4-C-Z-N-Y4-3-C-C | 5-C-Z-N-Y3-1-B-C | 6-C-Z-N-Y2-2-C-C | 7-C-Z-N-Y2-2-C-C |
| 1-C-Z-P-Y4-2-B-C | 3-C-Z-P-Y1-1-C-C | 4-C-Z-N-Y4-4-B-C | 5-C-Z-N-Y3-1-C-C | 6-C-Z-N-Y2-3-B-C | 7-C-Z-N-Y2-3-B-C |
| 2-C-Z-N-Y1-1-B-C | 3-C-Z-P-Y1-2-A-C | 4-C-Z-N-Y4-4-C-C | 5-C-Z-N-Y3-2-B-C | 6-C-Z-N-Y2-3-C-C | 7-C-Z-N-Y2-3-C-C |
| 2-C-Z-N-Y1-1-C-C | 3-C-Z-P-Y1-2-A-S | 4-C-Z-N-Y4-5-C-C | 5-C-Z-N-Y3-2-C-C | 6-C-Z-N-Y2-4-C-C | 7-C-Z-N-Y2-4-B-C |
| 2-C-Z-N-Y1-2-B-C | 3-C-Z-P-Y1-2-B-C | 4-C-Z-P-Y1-1-A-C | 5-C-Z-N-Y3-3-A-C | 6-C-Z-N-Y2-5-C-C | 7-C-Z-N-Y2-5-C-C |
| 2-C-Z-N-Y1-2-C-C | 3-C-Z-P-Y1-2-B-S | 4-C-Z-P-Y1-1-B-C | 5-C-Z-N-Y3-3-B-C | 6-C-Z-N-Y3-1-B-C | 7-C-Z-N-Y3-1-C-C |
| 2-C-Z-N-Y1-3-B-C | 3-C-Z-P-Y1-2-C-C | 4-C-Z-P-Y1-1-C-C | 5-C-Z-N-Y3-3-C-C | 6-C-Z-N-Y3-1-C-C | 7-C-Z-N-Y3-2-A-C |
| 2-C-Z-N-Y1-3-C-C | 3-C-Z-P-Y1-3-A-C | 4-C-Z-P-Y1-2-A-C | 5-C-Z-N-Y3-4-A-C | 6-C-Z-N-Y3-2-A-C | 7-C-Z-N-Y3-2-C-C |
| 2-C-Z-N-Y1-4-A-C | 3-C-Z-P-Y1-3-B-C | 4-C-Z-P-Y1-2-A-S | 5-C-Z-N-Y3-4-B-C | 6-C-Z-N-Y3-2-B-C | 7-C-Z-N-Y3-3-A-C |
| 2-C-Z-N-Y1-4-B-C | 3-C-Z-P-Y1-3-C-C | 4-C-Z-P-Y1-2-B-C | 5-C-Z-N-Y3-4-C-C | 6-C-Z-N-Y3-2-C-C | 7-C-Z-N-Y3-3-B-C |
| 2-C-Z-N-Y2-1-B-C | 3-C-Z-P-Y1-4-B-C | 4-C-Z-P-Y1-2-B-S | 5-C-Z-N-Y3-5-B-C | 6-C-Z-N-Y3-3-A-C | 7-C-Z-N-Y3-3-C-C |
| 2-C-Z-N-Y2-2-B-C | 3-C-Z-P-Y1-4-C-C | 4-C-Z-P-Y1-2-C-C | 5-C-Z-N-Y3-5-C-C | 6-C-Z-N-Y3-3-B-C | 7-C-Z-N-Y3-4-B-C |
| 2-C-Z-N-Y2-3-B-C | 3-C-Z-P-Y2-1-A-C | 4-C-Z-P-Y1-3-A-C | 5-C-Z-N-Y4-1-C-C | 6-C-Z-N-Y3-3-C-C | 7-C-Z-N-Y3-4-C-C |
| 2-C-Z-N-Y2-3-C-C | 3-C-Z-P-Y2-1-B-C | 4-C-Z-P-Y1-3-B-C | 5-C-Z-N-Y4-4-C-C | 6-C-Z-N-Y3-4-A-C | 7-C-Z-N-Y3-5-B-C |
| 2-C-Z-N-Y4-1-B-C | 3-C-Z-P-Y2-1-C-C | 4-C-Z-P-Y1-3-B-S | 5-C-Z-N-Y4-5-B-C | 6-C-Z-N-Y3-4-B-C | 7-C-Z-N-Y3-5-C-C |

| | | | | | |
|---|---|---|---|---|---|
| 2-C-Z-N-Y4-2-B-C | 3-C-Z-P-Y2-2-B-C | 4-C-Z-P-Y1-3-C-C | 5-C-Z-N-Y4-5-C-C | 6-C-Z-N-Y3-4-C-C | 7-C-Z-N-Y4-4-C-C |
| 2-C-Z-N-Y4-2-C-C | 3-C-Z-P-Y2-2-C-C | 4-C-Z-P-Y1-4-C-C | 5-C-Z-P-Y1-1-A-C | 6-C-Z-N-Y3-5-A-C | 7-C-Z-P-Y1-1-B-C |
| 2-C-Z-N-Y4-3-B-C | 3-C-Z-P-Y2-3-A-C | 4-C-Z-P-Y2-1-A-C | 5-C-Z-P-Y1-1-B-C | 6-C-Z-N-Y3-5-B-C | 7-C-Z-P-Y1-1-C-C |
| 2-C-Z-P-Y1-1-A-C | 3-C-Z-P-Y2-3-B-C | 4-C-Z-P-Y2-1-B-C | 5-C-Z-P-Y1-1-C-C | 6-C-Z-N-Y3-5-C-C | 7-C-Z-P-Y1-2-B-C |
| 2-C-Z-P-Y1-1-A-S | 3-C-Z-P-Y2-3-C-C | 4-C-Z-P-Y2-1-B-S | 5-C-Z-P-Y1-2-A-C | 6-C-Z-N-Y4-1-B-C | 7-C-Z-P-Y1-2-C-C |
| 2-C-Z-P-Y1-1-B-C | 3-C-Z-P-Y2-4-B-C | 4-C-Z-P-Y2-1-C-C | 5-C-Z-P-Y1-2-B-C | 6-C-Z-N-Y4-2-B-C | 7-C-Z-P-Y1-3-B-C |
| 2-C-Z-P-Y1-1-C-C | 3-C-Z-P-Y2-4-C-C | 4-C-Z-P-Y2-1-C-S | 5-C-Z-P-Y1-2-C-C | 6-C-Z-N-Y4-4-C-C | 7-C-Z-P-Y1-3-C-C |
| 2-C-Z-P-Y1-2-A-C | 3-C-Z-P-Y3-1-A-C | 4-C-Z-P-Y2-2-A-C | 5-C-Z-P-Y1-3-A-C | 6-C-Z-N-Y4-5-C-C | 7-C-Z-P-Y1-4-B-C |
| 2-C-Z-P-Y1-2-A-S | 3-C-Z-P-Y3-1-B-C | 4-C-Z-P-Y2-2-B-C | 5-C-Z-P-Y1-3-B-C | 6-C-Z-P-Y1-1-A-C | 7-C-Z-P-Y1-5-B-C |
| 2-C-Z-P-Y1-2-B-C | 3-C-Z-P-Y3-2-C-C | 4-C-Z-P-Y2-2-C-C | 5-C-Z-P-Y1-3-B-S | 6-C-Z-P-Y1-1-B-C | 7-C-Z-P-Y2-1-C-C |
| 2-C-Z-P-Y1-2-C-C | 3-C-Z-P-Y3-3-A-C | 4-C-Z-P-Y2-3-A-C | 5-C-Z-P-Y1-3-C-C | 6-C-Z-P-Y1-1-C-C | 7-C-Z-P-Y2-2-B-C |
| 2-C-Z-P-Y1-3-B-C | 3-C-Z-P-Y3-3-B-C | 4-C-Z-P-Y2-3-B-C | 5-C-Z-P-Y1-4-B-C | 6-C-Z-P-Y1-2-B-C | 7-C-Z-P-Y2-2-C-C |
| 2-C-Z-P-Y1-3-C-C | 3-C-Z-P-Y3-3-C-C | 4-C-Z-P-Y2-3-C-C | 5-C-Z-P-Y2-1-B-C | 6-C-Z-P-Y1-2-C-C | 7-C-Z-P-Y2-3-B-C |
| 2-C-Z-P-Y1-4-C-C | 3-C-Z-P-Y4-1-A-C | 4-C-Z-P-Y2-4-B-C | 5-C-Z-P-Y2-1-B-S | 6-C-Z-P-Y1-3-A-C | 7-C-Z-P-Y2-3-C-C |
| 2-C-Z-P-Y2-1-B-C | 3-C-Z-P-Y4-1-B-C | 4-C-Z-P-Y3-1-A-C | 5-C-Z-P-Y2-1-C-C | 6-C-Z-P-Y1-3-B-C | 7-C-Z-P-Y3-2-A-C |
| 2-C-Z-P-Y2-2-B-C | 3-C-Z-P-Y4-3-A-C | 4-C-Z-P-Y3-1-B-C | 5-C-Z-P-Y2-1-C-S | 6-C-Z-P-Y1-3-C-C | 7-C-Z-P-Y3-2-B-C |
| 2-C-Z-P-Y2-3-B-C | 3-C-Z-P-Y4-3-B-C | 4-C-Z-P-Y3-1-C-C | 5-C-Z-P-Y2-2-A-C | 6-C-Z-P-Y2-1-B-C | 7-C-Z-P-Y3-2-C-C |
| 2-C-Z-P-Y2-4-C-C | 4-C-Z-N-Y1-1-A-C | 4-C-Z-P-Y3-2-A-C | 5-C-Z-P-Y2-2-B-C | 6-C-Z-P-Y2-1-B-S | 7-C-Z-P-Y3-3-A-C |
| 2-C-Z-P-Y3-1-C-C | 4-C-Z-N-Y1-1-B-C | 4-C-Z-P-Y3-2-B-C | 5-C-Z-P-Y2-2-C-C | 6-C-Z-P-Y2-1-C-C | 7-C-Z-P-Y3-3-B-C |
| 2-C-Z-P-Y4-1-B-C | 4-C-Z-N-Y1-1-C-C | 4-C-Z-P-Y3-2-C-C | 5-C-Z-P-Y2-3-A-C | 6-C-Z-P-Y2-2-B-C | 7-C-Z-P-Y3-3-C-C |
| 2-C-Z-P-Y4-3-B-C | 4-C-Z-N-Y1-2-B-C | 4-C-Z-P-Y3-3-A-C | 5-C-Z-P-Y2-3-B-C | 6-C-Z-P-Y2-2-C-C | 7-C-Z-P-Y3-4-B-C |
| 3-C-Z-N-Y1-1-A-C | 4-C-Z-N-Y1-2-C-C | 4-C-Z-P-Y3-3-B-C | 5-C-Z-P-Y2-3-B-S | 6-C-Z-P-Y2-3-B-C | 7-C-Z-P-Y4-2-B-C |

## C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
   If yes:
   (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

**Response:**

Nam Kim Steel uses an internal coding system called [code] to manage products manufactured and sold in Australia, other export markets and the domestic market. This code is also integrated into the company's accounting system [].

[]

The Unique Material Code consists of [] characters []. The first [] digits of the code represent []. In general, Nam Kim's products are classified as follows:

[

| | | |
|---|---|---|
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |
| [] | [] | [] |

]

The [code] for the product under investigation specifically starts from [] for [] and from [] for []. In addition, Nam Kim Steel also classifies [].

As for the remaining [] digits, they are [].

Please refer to **Exhibit C-3.1.a.1 – Material Code Description_CONF** for examples on the [code] description and **Exhibit C-3.1.a.2 – Set Up Rules for Material Code_CONF** to understand the basic setup for the [code].

For details on the process of creating [code] in the [] system, please refer to **Exhibit C-3.1.a.3 – Material Code Management Process_CONF**, which describes the process of creating [code], including: []

(b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

The [code] does not embed []. Therefore, the mapping to MCC was not performed based on []. Instead, Nam Kim Steel mapped each Unique Material Code to the corresponding MCC by []. Based on these specifications, products were classified into the appropriate MCC. Accordingly, one MCC may [] share the same set or range of product characteristics.

(c) Provide a table of showing the product or SKU codes for each MCC.

**Response:**

[This section provides a comparison between the product codes for zinc-coated steel and zinc-aluminium-magnesium alloy coated steel. The detailed comparison contains confidential business information and has therefore been omitted from the public version.]

Please refer to **Exhibit C.3.1.d – Comparison of UMC and MCC_CONF** for the table showing the UMC corresponding to each MCC.

If no:

(a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

**Response:**

Not applicable. Nam Kim Steel does use an internal coding system.

# SECTION D
# DOMESTIC SALES

## D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
   (a) Marketing and advertising activities
   (b) Price determination and/or negotiation process
   (c) Order placement process
   (d) Order fulfilment process and lead time
   (e) Delivery terms and process
   (f) Invoicing process
   (g) Payment terms and process

**Response:**

The marketing and advertising activities are independent of sales activities and they are not a regular activity.

Regarding to unrelated companies, all local customers of Nam Kim Steel would be considered as traditional customers whom have cooperated through year to year. Thus a sale will start with an information provided by customer for a fresh demand. The appointed sale person will continue a discussion with the customer, after several times of negotiation to conclude in []; then indicate it on the [].

It is the same as the [], the selling prices of Nam Kim Steel's steel products are determined not only on []. For domestic goods, the sale staff will negotiate the price with its customer on detail specification of []. The final price shall be approved by [].

After the [], the payment guarantee will be requested to proceed []; and production order will be finished right afterwards.

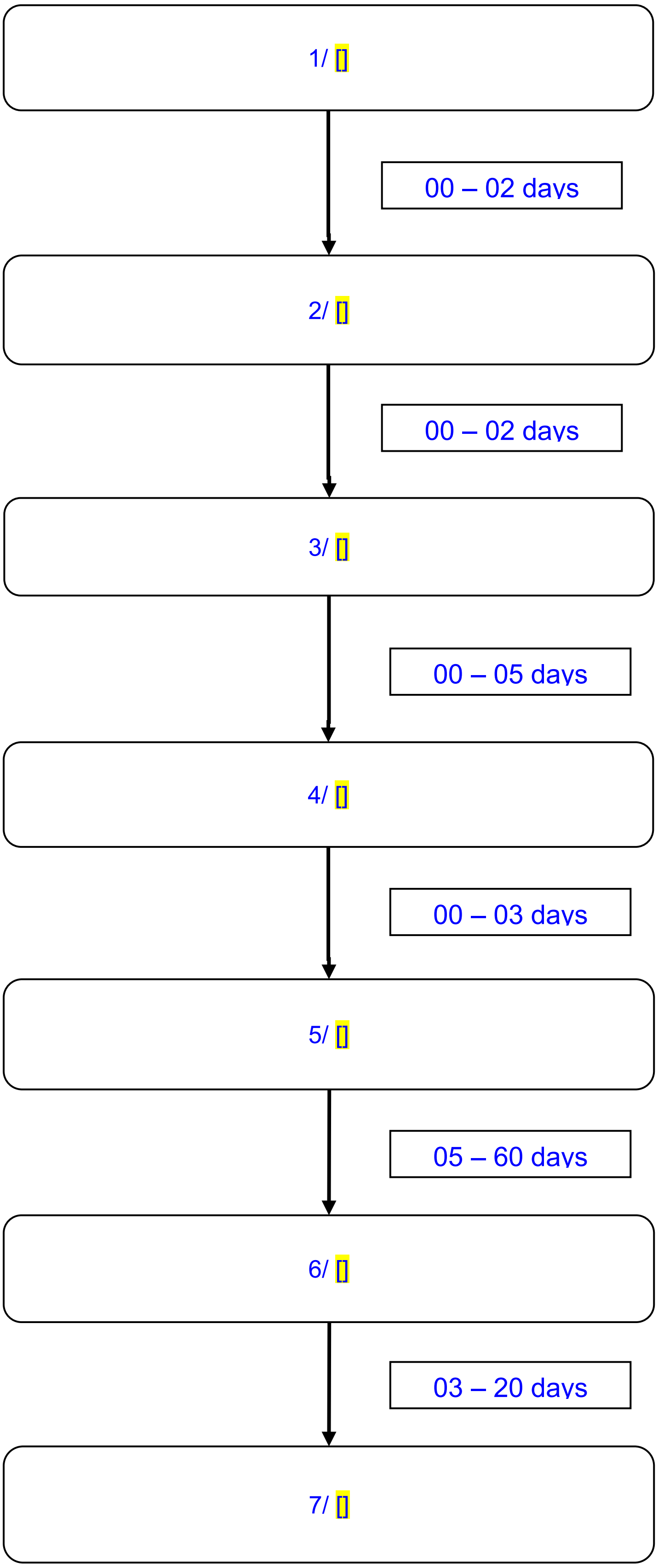
The gap between time of order and delivery to its customer will depend on the required specification of the GUC, combined with appointed production line; but it is often [].

On domestic sales, during the POI, Nam Kim Steel sold the goods with [] price term.

The [] will be released to its customer once material is picked up in Nam Kim Steel factory yard, the payment would be made completely by a []. The below flow chart is demonstrated to every step of domestic sales are made.

For related customers, there are [] related customers, [], which purchase the like product [].

**Chart D-1.1: Steps of Domestic Sale Made**



Please refer to **Exhibit D-1.1 – Internal Sales Process_CONF** for a detailed flowchart of the sales process between Nam Kim Steel and its related customers.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

**Response:**

During the POI, Nam Kim Steel made sales of GUC to [] related domestic customers, [].

No fixed price list is applied for domestic sales. Selling prices to the related customer are determined on [].

The price determination approach applied to the related customer is consistent with that applied to unrelated customers.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

**Response**:

Not applicable. Nam Kim Steel did not issue any price lists or price extra lists for domestic sales during the POI. Prices were negotiated with customers on [].

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

**Response**:

Not applicable. Nam Kim Steel does not distinguish its selling prices according to distribution channels.

Selling prices are determined on [].

Accordingly, there are no consistent or distinct differences in pricing between distribution channels.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

**Response**:

For the subject goods, we did not provide any on-invoice discounts or off-invoice rebates to customers in relation to sales of the like goods during the POI.

However, [], we granted price [] for the affected products. Such adjustments were made through []. The corresponding amounts are reported in column [13] "Off-invoice Rebate" of **Appendix D-2 Domestic sales_CONF**.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

**Response**:

Not applicable. Nam Kim Steel did not provide credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period.

7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
   (a) Are you claiming a date other than the invoice date as the date of sale?
   (b) If you are claiming a date other than the invoice date as the date of sale, why does this date best reflect the material terms of sale? Provide evidence to support your claim. You would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

**Response**:

Nam Kim Steel uses the invoice date recorded in its [] accounting system for revenue recognition purposes as the date of sale.

## D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”
   - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
   - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

**Response**:

Please refer to **Appendix D-2 Domestic sales_CONF** for Nam Kim Steel’s response to this question.

2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

**Response**:

Please refer to **Appendix D-2.2 Domestic sales source_CONF** for Nam Kim Steel’s response to this question.

## D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Delivery invoices

*If the documents are not in English, please provide a translation of the documents.*

**Response:**

Please refer to **Exhibit D-3.1 Domestic sales documents_CONF** for Nam Kim Steel's response to this question.

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

**Response:**

Please refer to **Appendix D-3.2 Sales Reconciliation to Source Documents_CONF** for Nam Kim Steel's response to this question.

## D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response:**

Not applicable. Nam Kim Steel has completed **Appendix B-4 Upwards Sales_CONF.**

*2.* Please provide all documents and worksheets, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

**Response:**

Not applicable. Nam Kim Steel has completed **Appendix B-4 Upwards Sales_CONF**.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

**Response:**

Please refer to **Appendix B-4 Upwards Sales_CONF** for Nam Kim Steel's response to this question.

# SECTION E
# DUE ALLOWANCE

## E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
   - Calculating the average accounts receivable over the period for that customer.
     - This is usually calculated by either:
       - summing the accounts receivable opening balance and closing balance for the period, and dividing it by 2, or
       - summing the average monthly accounts receivable over the period and dividing it by 12.
     - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
   - Calculating the accounts receivable turnover over the period for that customer using the formula:

$$\frac{Net\ sales\ revenue\ over\ the\ peirod}{Average\ accounts\ receivable}$$

   - Calculating the average credit period for that customer using the formula:

$$\frac{365}{\text{Accounts receivable turnover}}$$

**Response**:

For the Australian market, [].

Please refer to **Exhibit E-1.1 – Average Credit Period_CONF** [] in response to this question.

2. Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

**Response**:

During the POI, Nam Kim Steel [had short term borrowings by local currency at [] with below details:

[]

3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

**Response**:

During the POI, Nam Kim Steel maintained term deposits [] in local currency with the following interest rates:

[]

In addition, Nam Kim Steel [].

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
   (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

(b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

**Response**:

During the POI, Nam Kim Steel had short term borrowings by USD currency at [] with below details:

[]

## E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

**Response**:

The package materials used for domestic sales of like goods is as below:

| | |
|---|---|
| 1 | [] |
| 2 | [] |
| 3 | [] |
| 4 | [] |
| 5 | [] |
| 6 | [] |
| 7 | [] |
| 8 | [] |
| 9 | [] |
| 10 | [] |

This cost has been allocated to [].

2. What is the packaging used for your export sales of the goods to Australia?

**Response**:

The package materials used for Australia sales of like goods is as below:

| | |
|---|---|
| 1 | [] |
| 2 | [] |
| 3 | [] |
| 4 | [] |
| 5 | [] |
| 6 | [] |
| 7 | [] |
| 8 | [] |

| | |
|---|---|
| 9 | [] |
| 10 | [] |

This cost has been allocated to [].

In addition, for export sales to Australia market in the POI, there will be []. This cost is allocated to its specific transaction and included in the [].

3. If there are distinct differences in packaging between your domestic and export sales:
   (a) Provide details of the differences
   (b) Calculate the weighted average packaging cost for each model sold on the domestic market
   (c) Calculate the weighted average packaging cost for each model exported to Australia

**Response:**

Not applicable. The package is the same between domestic and export sales.

## E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

**Response:**

In the POI, there are some domestic sales of like goods delivered to the customer.

The transportation costs are the actual expenses incurred during the transportation of goods from Nam Kim's warehouse to the identified place of delivery required by customers. All these expenses are duly recorded in Nam Kim's SAP system.

The cost data for each shipment is [], as reflected in Appendix D-2.

2. What are the delivery terms of the export sales of the goods to Australia?

**Response:**

The delivery terms of the export sales of the goods to Australia are [].

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

**Response:**

The transportation costs are the actual expenses incurred during the transportation of goods from Nam Kim's warehouse to the port of loading. All these expenses are duly recorded in Nam Kim's SAP system.

The cost data for each shipment is [], as reflected in Appendix B-2.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

**Response:**

Cost at the port is calculated and allocated the same as inland transportation cost, it is included:

[].

All of port handling and other export charges are the actual expenses incurred during the loading process at the port of loading. All these expenses are duly recorded in Nam Kim's SAP system.

The cost data for each shipment is [], as reflected in Appendix B-2.

5. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

**Response**:

The ocean freight is the actual expenses incurred during the transportation of goods from port of loading to port of discharge. This expense is duly recorded in Nam Kim's SAP system.

The cost data for each shipment is [], as reflected in Appendix B-2.

6. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

**Response**:

The marine insurance is the actual expenses incurred during the transportation of goods from port of loading to port of discharge. Expense incurred to ensure Nam Kim is compensated in case of damage to the goods during the main ocean carriage under CIF Incoterms. All these expenses are duly recorded in Nam Kim's SAP system.

The cost data for each shipment is [], as reflected in Appendix B-2.

7. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

**Response**:

[Not applicable. Nam Kim Steel does not offer delivery terms of the Australian sales includes delivered duty paid.

## E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

**Response**:

Not applicable. Nam Kim Steel did not provide sales commissions for [].

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
    - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
    - How is VAT accounted for in your records in relation to sales of the goods and like goods?
    - Do you receive a VAT refund in relation to sales of the goods and/or like goods?

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

**Response**:

1. **Applicable tax:**

There are differences in tax liability between domestic and export sales. The rate of value-added tax (VAT) on sales of like goods sold on domestic market is 10% while the tax rate for goods on export marker is 0%.

This is because this kind of tax is applicable to domestic consumers, so it is only applied to products sold in the domestic market and is not collected for products exported to Australia or any other foreign market.

2. **Record in system:**

[].

Output VAT is determined based on the VAT calculation method, which is the deduction method.

The formula is as follows:

**Output VAT = Taxable Price × VAT Rate**

where the taxable price is the selling price excluding VAT, and the VAT rate is 10% for goods sold in the domestic market.

[].

3. **Method of calculation and refund process:**

[].

Kindly refer to **Exhibit E-4.2 – VAT Refund Regulation – PUBLIC** for the relevant regulations.

[].

*[Public summary: Nam Kim Steel is providing an explanation of its VAT accounting procedures and VAT refund process, including the general principles and practices applied in recording VAT transactions and administering VAT refunds in accordance with the applicable accounting and tax regulations.*

4. **Remission or drawback of import duties:**

We do not receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

**Response**:

We have reported the [] in the Other direct expense column in the Appendix D-2, which is calculated by this formula:

[].

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?

**Response:**

Not applicable. Nam Kim Steel has reported the total direct selling expense over the period in Appendix B-2. Please refer to **Appendix B-2 Australia Sales_CONF** for Nam Kim Steel's response to this question.

## E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details and supporting documentation.
   - An adjustment will only be made where there is evidence that the difference affects price comparability.
   - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*[3] for more information.

**Response:**

As explained in Section C.3 – Internal Product Codes, we strongly suggest that a distinction should be made between conventional zinc-coated steel products and zinc-aluminium-magnesium alloy-coated steel products with respect to the coating type category.

[].

*[Public summary: Nam Kim Steel is providing an explanation regarding the distinction between different coated steel product types and proposing a corresponding product classification approach to ensure a fair and appropriate comparison in the investigation].*

[3] Available on the commission website

# SECTION F
# THIRD COUNTRY SALES

## F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

**Response**:

The sales processes to third countries are the same as the sales process described in the question B-1.1.

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

**Response**:

Not applicable. Nam Kim Steel does not have any related customer in other countries.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

**Response**:

Correct. The invoice date will normally be taken to be the date of sale.

## F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
   - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
   - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
   - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response**:

Please refer to **Appendix F-2 – Third country sales_CONF** for Nam Kim Steel’s response to this question.

2. Complete worksheet “F-2.2 third country sales source” listing the source of the data for each column in the worksheet “F-2 third country sales”.

**Response**:

Please refer to **Appendix F-2.2 – Third country sales source_CONF** for Nam Kim Steel's response to this question.

## F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

**Response**:

Not applicable. There is no difference in sales to third countries in comparison to export sales to Australia.

# SECTION G
# COST TO MAKE AND SELL

## G-1 Production process

1. Describe the production process for the goods and 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.

**Response**:

Nam Kim Steel's business model is typical for a flat rolled coated steel coil manufacturer. The manufacturing operation for the GUC exported to Australia is exactly the same as the one sold domestically and exported to other third countries.

Hot Rolled Steel Coil Material → Pickled and oiled Line → Cold Rolled Line → Coating Line/Slitting Line

Production process of the GUC is carried out in three or four stages:

**Stage 1: Produce Picked and Oiled (PO)**

The input raw material is Hot rolled steel coil (HRC), is running through a picking line to remove all dust, make a clean surface by hot water and light acid liquid chemical. The oiling is sprayed to protect a coil during a short timing of warehousing period. The output product is called as PO.

The scrap materials or by-products generated from this process may include []

**Stage 2: Produce Cold rolled steel coil (CRC)**

The (PO) is input material to cold rolling mills, [] to be rolled down to the base metal of order thickness and increasing a smoothly of material surface. The output product is called as CRC.

The scrap materials or by-products generated from this process may []

**Stage 3: Produce Hot-dip Zinc-Coated Steel Coil (GI) – GUC**

CR Coil is input material on hot-dipped metal coating line as below diagram. The CR coil will be welded to maintain a continuously production, be cleaned again, then going through annealing furnace (NOF technology) to adjust the mechanical property of material match with ordered specification. The sheet continues to be dipped in hot zinc alloy bath to allow the zinc alloy coated on the metal base sheet, going out on cooling tower, and be treated in chemical coater for surface treatment. In the end of production line, the coil is re-coiled in coil shape, be checked quality and packed to be a finished GUC.

The scrap materials or by-products generated from this process may include []

**Stage 4 (if needed): Produce Slitted Hot-dip Zinc-Coated Steel Coil (GI Slit) – GUC**

The master coil of GI is input material to Slitting Line. Based on the specific slitted width requirement from customer order, a master width will be slitted into specific slit width. The output product is called as GI Slit.

Please refer to **Exhibit G-1.1a – Major manufacturing process to subject goods_CONF** and **Exhibit G-1.1b – Generation of scrap during production process_CONF** for the detailed diagram to this question.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

**Response**:

In 2025, Nam Kim Steel established a subsidiary [], including services related to the production and sale of the goods under consideration and like goods.

The service provider is []. Nam Kim Steel contributed approximately [].

The company commenced transportation operations in [].

## G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

**Response**:

Nam Kim Steel has used the standard cost in the accounting system during the POI.

2. If your company uses standard costs:
   (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
   (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
   (c) How were those variances allocated?
   (d) Provide details of any significant or unusual cost variances that occurred during the period.

**Response**:
a.
Yes, standard costs were used as the basic of actual costs in G-3.1 and G-5.1.

b.
All variances between standard and actual costs have been fully allocated in the POI.
[].

c.
All of the variances are recorded in [].
The latest revision is January, 1st 2025 and normally at the beginning date of the year.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

**Response**:

The costs are accumulated and allocated separately for each plant and for each production line.
Nam Kim Steel collects all costs and/or expenses related to production of the GUC into account []
After accumulating these production costs, Nam Kim Steel then allocates total production costs by [].

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

**Response**:

Yes, Nam Kim Steel maintains different cost centres within its cost accounting system.

Costs associated with these cost centres are generally classified into two categories: [].
Depending on the nature of the expense, costs incurred at these cost centres are recorded under account codes [].

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

**Response**:

The costs are accumulated and allocated separately for each plant, for each cost centre and for each production line.
After accumulating these production costs, Nam Kim Steel then allocates total production costs by [].

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

**Response**:

Not applicable. Our management accounting purposes will value the same as financial accounting purposes.

Cost accounting system is an integral part of the financial accounting system used for the preparation of financial statements and therefore Nam Kim Steel does not value any difference for cost accounting purposes than for financial accounting purposes.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
   (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
   (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

**Response**:

Nam Kim Steel has been implementing the [].

a. The total investment capital of the project is []. In Phase 1, the planned investment amount is approximately [], with the following implementation schedule:

[].

b. During the POI in 2025, no start-up costs had yet been incurred because the plant had not commenced operations.

8. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

**Response**:

Nam Kim evaluates raw material, work-in-process and finished goods inventory by using the weighted average method.

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

**Response**:

[] Accordingly, damaged or sub-standard products generated at various stages of production are also absorbed into the manufacturing cost in the same manner as standard products.

10. What are the valuation methods for scrap, by products, or joint products?

**Response**:

Scraps and sub-standard goods if any are collected at the end of the production process. Please note that scrap generated during the production process is sold and recorded as revenue. [].

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

**Response**:

Not applicable. Nam Kim Steel does not have any parent company, and it does not incur any management fees/corporate allocations charged by the related companies.

## G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
    - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
    - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
    - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
    - You must provide this list in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.
    - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

**Response**:

Please refer to **Appendix G-3 – Domestic CTM_CONF** for Nam Kim Steel’s response to this question.

2. Complete worksheet titled “G-3.2 domestic CTM source” listing the source of the data for each column of the worksheet “G-3 domestic CTM”.

**Response**:

Please refer to **Appendix G-3.2 – Domestic CTM Source_CONF** for Nam Kim Steel’s response to this question.

## G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
   - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
     - finance expenses
     - taxes and surcharges (except income/profit tax).
   - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
   - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
     - unrealised foreign exchange gains/loss
     - provision for doubtful debt
   - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
     - export sales
     - products that are not the goods under consideration.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response**:

Please refer to **Appendix G-4.1 – SG&A Listing_CONF** for Nam Kim Steel's response to this question.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
   - This worksheet calculates the unit domestic SG&A for each MCC.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.

**Response**:

Please refer to **Appendix G-4.2 – Domestic SG&A calculation_CONF** for Nam Kim Steel's response to this question.

3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response**:

Please refer to **Appendix G-4.3 – Upwards SG&A_CONF** for Nam Kim Steel's response to this question.

4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year.

**Response**:

Please refer to **Exhibit G-4.4 – SG&A accounts_CONF** for Nam Kim Steel's response to this question.

## G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
   - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

**Response**:

Please refer to **Appendix G-5 – Australia CTM_CONF** for Nam Kim Steel's response to this question.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

**Response**:

Please refer to **Appendix G-5.2 – Australian CTM source _CONF** for Nam Kim Steel's response to this question.

## G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
   (a) Raw materials
   (b) Labour
   (c) Manufacturing overheads

**Response**:

The costs are accumulated and allocated separately for each plant and for each production line. Nam Kim Steel collects all costs and/or expenses related to production of the GUC into account []

After accumulating these production costs, Nam Kim Steel then allocates those production costs by [].

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

**Response**:

Please refer to **Exhibit G-6.2 – Demonstration for cost allocation method in G-3_CONF** for our response to this question.

## G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

**Response:**

As explained in response to Question G-1.1, the primary raw material used in the production of the goods under consideration (GUC) is hot-rolled steel coil (HRC).

Nam Kim Steel operates a closed and continuous production process from HRC → pickled oil (PO) → cold-rolled coil (CRC) → finished subject merchandise/like products. Accordingly, the output of each stage becomes the input material for the subsequent stage. [].

Therefore, depending on the production stage, the major direct material used in the manufacture of the goods may be [].

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
   - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response:**

Not applicable. Nam Kim Steel does not have any raw materials (HRC) sourced as part of an integrated production process or from a subsidiary company. As a result, the worksheet named "G-7.2 Raw material CTM" will be blank.

3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

**Response:**

Not applicable. Nam Kim Steel does not produce raw material i.e. Hot rolled steel coil (HRC). Instead, we purchase HRC from unrelated HRC suppliers.

4. For each raw material identified in G-7.3 which individually account for <u>10% or more</u> of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
   - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response:**

As per above explanation, Nam Kim Steel does not produce raw material (HRC) but purchases the HRC from unrelated suppliers.

Please refer to **Appendix G-7.4 – Raw material purchases_ CONF** for Nam Kim Steel's detailed purchasing of HRC during the POI.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

**Response:**

All data reported in Table G-7.4 were extracted from our SAP system using []. Based on this report, we further filtered the data to identify raw material purchases.

Please refer to **Appendix G-7.4 – Raw Material Purchases_CONF** for Nam Kim Steel's response to this question. For ease of reference, Appendix G-7.4 includes the relevant working sheets showing how the data extracted from [].

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
   (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

**Response:**

Please refer to **Exhibit G-7.6a – Invoices and Proof of Payment for raw material_CONF** for the document of the two largest invoices by value.

As mentioned above, all data reported in Table G-7.4 were extracted from our SAP system using []. Please also refer to **Exhibit G-7.6b – Reconcilation raw material purchase _CONF** for the reconciliation between [].

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

**Response:**

Not applicable. Nam Kim Steel does not have any related company who supplies raw materials (HRC) to our company.

## G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response:**

Please refer to **Appendix G-8 – Upwards costs_CONF** for Nam Kim Steel's response to this question.

[]

*[Public summary: Nam Kim Steel is providing an explanation regarding its methodology for recording and reporting production costs at the product-unit level, as well as the approach used to allocate such costs across different export markets, in response to Question 1].*

2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
   - For example, worksheets showing how you identified and categorised the cost to make:
     - the goods under consideration and other costs (e.g. non-goods or tolling services)
     - Domestic, Australian and third country goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained.
   - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.

**Response**:

Please refer to **Appendix G-8 – Upwards costs_CONF** for Nam Kim Steel's response to this question.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account number and sub-account number (if applicable) at column E of the worksheet.

**Response**:

Please refer to **Appendix G-8 – Upwards costs_CONF** for Nam Kim Steel's response to this question.

## G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

**Response**:

Please refer to **Exhibit G-9.1,2 – Production process_CONF** for our response to this question.

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

**Response**:

All data relating to production quantities is recorded and maintained in the SAP/ERP accounting system.

[] are maintained by the Accounting Department on a [].

Please refer to **Exhibit G-9.1,2 – Production process_CONF** for our response to this question

3. Briefly explain the reasons for any differences between:

   (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales" and
   (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

**Response**:

There are differences between the production quantities reported in the production worksheets and the sales volumes reported in the sales worksheets because Nam Kim Steel sells products from both current-period production and finished goods inventory carried forward from previous months and quarters. In other words, not all products produced during the period are sold within the same period.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

**Response**:

Based on [], Nam Kim Steel determines its production volume and product mix for each specific period.

5. What lead times are typically needed to adjust volumes of production for the goods?

**Response**:

Typically, Nam Kim Steel requires from [] to adjust production volumes, depending on production planning, raw material availability, machine capacity, and market demand.

## G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

**Response**:

Please refer to **Appendix G-10 – Capacity Utilisation_CONF** for Nam Kim Steel's response to this question.

2. Explain how the production capacity and capacity utilisation has been calculated.

**Response**:

The production capacity is calculated based on [], which is mainly proposed based on [], as well as ideal operating conditions. The appropriate idle time for machinery maintenance is [].

The production capacity includes both:

- **Metal coating line:** Some coating lines of Nam Kim Steel are designed for mixed production, capable of producing []. The production capacity is designed for the coated steel coils in general, without specifying any particular type. This is switchable upon based on the customer's production orders, by changing the coating alloy material in the coating line.

- **Slitting lines:** used to slit products into the required widths for specific customer orders, regardless of whether the products are [].

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
   (a) What is the capacity of these facilities?
   (b) What was the monthly amount of inventory maintained during the investigation period?
   (c) What is the average period of time that inventory is retained (describe how this is calculated)?

**Response**:

Yes, Nam Kim Steel has warehousing facilities for the goods.

a. [] has a storage capacity of approximately []. While [] has a storage capacity of approximately [].
b. The average monthly inventory maintained during the POI was approximately [].
c. Due to the nature of the steel industry, finished products may either be sold directly to customers or used as raw materials for downstream production lines (e.g. pre-painted steel, slit coils, and tube/pipe products). Therefore, there is no fixed formula for determining the average inventory holding period.
   For the export market, []. For the domestic market, []. Accordingly, the average inventory holding period varies depending on market conditions at any given time.

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

**Response**:

Not applicable. Nam Kim Steel has been used [] technology in the manufacturing of the goods in the last five years. However, we have installed new production lines from new suppliers to improve product quality and increase more production capacity.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

**Response**:

Please refer to **Exhibit G-10.5 – Capacity Utilisation for each plant_CONF** for Nam Kim Steel's response to this question of plant capacity of producing inputs []. Please be noted that the input material [] is used for [] and/or is used for [].

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

**Response**:

Please refer to **Exhibit G-10.6 – Significant investments in the past five years – CONF** for our response to this question.

TÔN NAM KIM

THƯƠNG HIỆU QUỐC GIA Vietnam Value

# EXPORTER'S DECLARATION

I hereby declare that NAM KIM STEEL JOINT STOCK COMPANY have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire is complete and correct to the best of my knowledge and belief.

**Name** : **NGUYEN THI NGOC LIEN**

M.S.D.N:3700477019-C.T.C.P
CÔNG TY CỔ PHẦN THÉP NAM KIM
P.BÌNH DƯƠNG TP.HỒ CHÍ MINH

**Signature**

**Position in Company** : **DEPUTY GENERAL DIRECTOR**

**Date** : **July 24, 2026**

# APPENDIX
# GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

**Adjustments**

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sa*les occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

**Arms length**

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

**Constructed value**

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

**Cost of production/manufacturing**

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

**Cost to make and sell**

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

**Country of origin**

The country in which the last significant process in the manufacture or production of the goods was performed.

**Date of sale**

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information. Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

**Direct labour cost**

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

**Dumping**

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

**Dumping margin**

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

**Export price**

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

**Exporting country**

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

**Factory overheads**

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

**Goods under consideration (the goods)**

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

**Incoterms**

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

| | |
|---|---|
| EXW | ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises) |
| FCA | free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required) |
| FAS | free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship) |
| FOB | free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation) |
| CFR | cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation) |
| CIF | cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) |
| | the terms CFR and CIF are only used where goods are carried by sea or waterway transport |
| CPT | carriage paid to |
| CIP | carriage and insurance paid to |
| | the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried |

| | |
|---|---|
| | by air, road, rail etc. |
| DAF | delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal) |
| DES | delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country) |
| DDU | delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country) |
| DDP | delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation) |

**The period**

A period defined by the commission over which importations of the goods are examined.

**Like goods**

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

**Normal value**

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

**Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

**Selling, general and administration expenses (SG&A)**

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

. domestic sales of like goods

. sale of goods of the same general category by the exporter or

. sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.