



Australian Government  
Department of Industry,  
Innovation and Science

Anti-Dumping  
Commission

## Exporter Questionnaire



**Product:** Wind towers  
**From:** People's Republic of China  
Republic of Korea  
**Period of investigation:** 1 January 2017 to 30 June 2018  
**Response due by:** 22 August 2018

**Extended to 5 September 2018**

*Important note: The timeliness of your response is important. Please refer below for more information.*

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OR  
Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601  
Australia  
Attention: Director Investigations 1

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

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## BACKGROUND AND GENERAL INSTRUCTIONS

### Background

Following an application by Keppel Prince Engineering Pty Ltd (KPE), supported by Ottoway Fabrication Pty Ltd (OF) and Crisp Bros. and Haywards Pty Ltd (Haywards) representing the Australian industry, the Anti-Dumping Commission (the Commission) has initiated a continuation inquiry into whether the continuation of anti-dumping measures, in the form of a dumping duty notice, in respect of certain wind towers ('wind towers or sections thereof' or 'the goods') have been exported to Australia from People's Republic of China and the Republic of Korea, is justified.

A notice advising the initiation of the continuation was published on the Commission's website on 16 July 2018. Anti-Dumping Notice (ADN) No. 2018/115, outlining the details of the inquiry and the procedures to be followed during the inquiry, can be accessed on the Commission's website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

### The goods under consideration (GUC)

The goods the subject of the application are:

*"certain utility scale wind towers, whether or not tapered, and sections thereof (whether exported assembled or unassembled), and whether or not including an embed being a tower foundation section.*

*Wind turbines that have electrical power generation capacities equal to or in excess of 1.00 megawatt (MW) and with a minimum height of 50 metres measured from the base of the tower to the bottom of the nacelle (i.e. where the top of the tower and nacelle are joined) when fully assembled.*

*A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached) to form a steel shell, regardless of coating, end-finish, painting, treatment or method of manufacture, and with or without flanges, doors, or internal or external components (e.g., flooring/decking, ladders, lifts, electrical junction boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section".*

### Additional information

Goods specifically excluded from the scope are nacelles and rotor blades, regardless of whether they are attached to the wind tower. Any internal or external components which are not attached to the wind towers or sections thereof are also excluded.

The goods may be classified to 7308.20.00 in Schedule 3 to the Customs Tariff Act 1995 (see below). This applies to complete towers, unassembled or assembled, and applies to a basic tower that includes doors, ladders, landings and embed or tower foundation. Steel tower sections, including sections with doors etc. are classified to 7308.90.00, assembled or disassembled, provided there aren't enough in a shipment to be judged to be a complete tower.

Combinations of towers and tower sections may vary on a case by case basis for assessment of tariff classification. Classification may vary when there is more of

one item than another, for example a tower section and lift or a tower section with lift, electrical junction boxes and other equipment. An assembled complete wind powered generator is a composite machine consisting of two or more machines fitted together to form a whole; wind engine, generator, gearbox, yaw controls etc. fitted in a steel tower and nacelle, and has a classification to subheading 8502.31.10.

Tariff classifications

The goods, as per the description above, may be classified to tariff subheadings 7308.20.00 (statistical codes 03 and 04); 7308.90.00 (statistical codes 52, 53, 54, 55, 56, 63 and 65); and 8502.31.10 (statistical code 31) in Schedule 3 to the *Customs Tariff Act 1995*.

**Investigation period**

The existence and amount of any dumping relating to wind towers exported to Australia from Vietnam will be determined on the basis of an investigation period from 1 January 2017 to 30 June 2018 (hereinafter referred to as ‘the investigation period’).

The Commission will examine details of the Australian market from 1 January 2015 for injury analysis purposes.

**Outline of information required by this questionnaire**

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

## SECTION A – COMPANY STRUCTURE AND OPERATIONS

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

To assist the understanding of the Anti-Dumping Commission, there are specific features of this case that should be noted from the outset. We introduce this Exporter Questionnaire (“EQ”) response with a brief orientation of the production and sales flow of the goods, and of the companies that are involved.

Win&P., Ltd (“Win&P”) is a wholly owned subsidiary of UNISON Co., Ltd (“UNISON”).

[CONFIDENTIAL TEXT DELETED – comment on commercial arrangements]

### A-1 Identity and communication

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

*Head Office:*

Name	Win&P., Ltd.
Person and position in the company	Ross Baek Team Leader Tower Project Sales
Address	178, Baumoe-Ro Seocho-Gu Seoul Korea
Telephone	+82-2-2040-1812
Facsimile number	+82-2-2051-5804
Email address of contact person	wjbaek@winnp.co.kr

*Factory:*

Name	Win&P., Ltd.
Address	513, Haeansaneop-Ro Sanam-Myeon Sacheon-Si Gyeongsangnam-Do Korea 52535
Telephone	+82-55-851-8822
Facsimile number	+82-55-853-9109
Email address of contact person	wjbaek@winnp.co.kr

## **A-2 Representative of the company for the purpose of this investigation**

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

Name	<b>Charles Zhan Moulis Legal</b>
Address	<b>6/2 Brindabella Circuit Brindabella Business Park Canberra International Airport Australian Capital Territory Australia 2609</b>
Telephone	<b>+ 61 2 6163 1000</b>
Facsimile number	<b>+ 61 2 6162 0606</b>
Email address of contact person	<b>charles.zhan@moulislegal.com</b>
<b>All communications in relation to this matter should be directed to Moulis Legal in the first instance.</b>	

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

## **A-3 Company information**

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

**The legal name of the exporter of the goods is Win&P., Ltd. (“Win&P”).  
Win&P is a limited liability company registered in the Republic of Korea.**

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

**Win&P is wholly owned by UNISON.  
Please see Attachment A-3.2 for the shareholder listing of Win&P.  
[CONFIDENTIAL ATTACHMENT]**

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

**Please see Attachment A-3.2. [CONFIDENTIAL ATTACHMENT]**

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

principal shareholders of that company.

**Please see Attachment A-3.4. [CONFIDENTIAL ATTACHMENT]**

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

**Please see Attachment A-3.5 for the corporate structure. [CONFIDENTIAL ATTACHMENT]**

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

**Win&P is not charged management or corporate allocations by its related companies.**

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

**[CONFIDENTIAL TEXT DELETED – comment on manufacturing arrangements]**

**For the purposes of this EQ response, the wind tower sales of Win&P have been reported.**

**[CONFIDENTIAL TEXT DELETED – commercial arrangements]**

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

- Produce or manufacture, including the role of associated companies in the sourcing and/or purchase and payment for raw materials and other items such as flanges and internals.
- Sell in the domestic market, including the role of associated companies in marketing, contract negotiations and sales.
- Export to Australia, including the role of associated companies in marketing, contract negotiations sales and logistics including ocean freight.
- Export to other countries, including the role of associated companies in marketing, contract negotiations sales and logistics including ocean freight.

**As explained, Win&P is responsible for selling wind towers to domestic and export markets, including the marketing, contract negotiation and logistics of same.**

**[CONFIDENTIAL TEXT DELETED – commercial arrangements] Win&P's sales and administration activities are based in Seoul.**

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

**Please see Attachment A-3.9 [CONFIDENTIAL ATTACHMENT],**

[CONFIDENTIAL TEXT DELETED – Intercompany arrangements]

10. Provide a copy of your most recent annual report and that of your parent (if applicable) together with any relevant brochures or pamphlets on your business activities.

Please see <http://www.winnp.co.kr/>.

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

1. Indicate your accounting period.

The fiscal year for both Win&P and UNISON is the calendar year, 1 January to 31 December.

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

All financial records for production and sales are accessible from Win&P's headquarter building in Seoul.

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

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

These documents should relate to:

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

Please see:

- Attachment A-4.3(1) - UNISON and Win&P chart of accounts; [CONFIDENTIAL ATTACHMENT]
- Attachment A-4.3(2) - UNISON Unconsolidated Financial Report 2016 – 2017 (English and Korean versions); [CONFIDENTIAL ATTACHMENT]
- Attachment A-4.3(3) - UNISON Consolidated Financial Report 2016-2017 (English and Korean versions); [CONFIDENTIAL ATTACHMENT]
- Attachment A-4.3(4) - Win&P Unconsolidated Financial Report 2016-2017 (English and Korean versions); [CONFIDENTIAL ATTACHMENT]
- Attachment A-4.3(5) - UNISON Half Year Review Report for the year



ending 30 June 2018; [CONFIDENTIAL ATTACHMENT]

- Attachment A-4.3(6) - Win&P Half Year Review report for the year ending 30 June 2018. [CONFIDENTIAL ATTACHMENT]

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

**Not applicable, Win&P and UNISON are required to have their financial statements audited.**

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

**Not applicable, the accounting practices of Win&P and UNISON do not differ from the generally accepted accounting principles in place for unlisted companies in Korea (“K-GAAP”).**

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

**Please note, major accounting policies applicable for Win&P and UNISON are explained in the footnotes to the audited reports.**

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

**[CONFIDENTIAL TEXT DELETED – internal accounting methodologies]  
[CONFIDENTIAL TEXT DELETED – detailed explanation of cost accounting practice]**

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

**The cost of finished goods, semi-finished goods and work in progress consists of the raw materials, direct labor, other direct costs and related production overheads.**

**(a) Raw materials**

**For the 3 main material types: [CONFIDENTIAL TEXT DELETED – details about parts and components], the production records track consumption of all inputs and outputs to raw material on a project basis.  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]**

**(a) Direct labour, depreciation and overhead**

**Direct overhead cost consists of the cost directly incurred for each project and the tower related indirect cost.**

**Direct incurred costs are traced to each individual project in the normal cost accounting and no allocation process is needed to calculate project**

cost.  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]  
(c) Indirect labour, depreciation and overhead  
[CONFIDENTIAL TEXT DELETED – details about indirect costs]  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]

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

The quality of products is tested when all processing has ended. The cost of manufacturing does not differ by grade of product. Defective products are treated as “non-prime”. This includes sub-standard goods, accidentally damaged goods and goods affected by other imperfect aspects leading to customer refusals.

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

Steel scrap is generated from the production of wind towers and steel products. In the production of wind tower, when the skirt is produced steel plates are consumed and the edges of the steel plates are scrapped. Also for steel products, some of the remaining steel plates are scrapped. They are temporarily stored and sold to unaffiliated companies.  
Sales of steel scrap are recognised as domestic sales income in income statements.

- valuation and revaluation methods for fixed assets;

In general, fixed assets are valued at their acquisition cost. Either the declining balance method or the straight-line method of depreciation over the estimated useful lives of most assets is used.

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

Production side
[CONFIDENTIAL TABLE DELETED]
Sales side
[CONFIDENTIAL TABLE DELETED]

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

Foreign exchange gains and losses may be incurred on foreign currency transactions due to exchange rate fluctuations between the time an expense is incurred in a foreign currency and the time of payment. Such gains and losses are separately reported as “gains/losses on foreign currency transactions” when payment accrues.

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

Non-monetary assets and liabilities denominated in a foreign currency are translated at the effective exchange rate at the time of acquisition. Monetary assets and liabilities denominated in a foreign currency are translated at the effective exchange rate on the date of the balance sheets.

- inclusion of general expenses and/or interest;

General and administrative expenses, and financing charges (such as interest and discount expenses), that are related to debt used to fund the manufacture, purchase, or construction of tangible fixed assets, and which are incurred prior to completion of the assets, may be capitalized to inventory or fixed assets accounts. These capitalized expenses are then depreciated over the useful life of the asset.

Financial expense is not capitalised in inventory accounts.

- provisions for bad or doubtful debts;

Provision for bad or doubtful debts is calculated according to reasonable and objective standard for account receivables. Bad debt is recognized as a cost incurred in sales activities as selling and administrative expense. For cost incurred in other activities, bad debt is recognized as other operating expense.

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

Except for assets under regular maintenance or held for the purpose of disposal, there is no idle equipment. Including machinery, as these assets are classified as non-operating assets not fixed assets, they are adjusted to their net realizable value (NRV). Under Korean GAAP, if the fair value of this asset is less than historical cost, the valuation loss is presented to reduce the book value to its net realizable value annually.

- costs of plant closure;

Not applicable, in that there were no plant closures in the period of investigation.

- restructuring costs;

Not applicable, in that there were no restructuring costs in the period of investigation.

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

Steel scrap is generated from the production of wind towers and steel products. In the production of wind tower, when the skirt is produced steel plates are consumed and the edges of the steel plates are scrapped. Also for steel products, some of the remaining steel plates are scrapped. They are temporarily stored and sold to unaffiliated companies. Sales of steel scrap are recognised as domestic sales income in income statements.

- effects of inflation on financial statement information.

**The inflation rate in Korea has been very moderate in recent years, and there has been no need to account for the effects of inflation on financial statements.**

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

**Not applicable, in that the accounting methods have not changed over the last two years.**

### **A-5 Income statement**

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

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	Most recent completed financial year (specify)		Investigation period	
	All products	GUC	All products	GUC
<b>Gross Sales (1)</b>				
Sales returns, rebates and discounts (2)				
<b>Net Sales (3=1-2)</b>				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
<b>Total cost to make (9=4+5+6+7+8)</b>				
<b>OPERATING INCOME (10=3-9)</b>				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
<b>Selling, general and administrative expenses (14)=(11+12+13)</b>				
<b>INCOME FROM NORMAL ACTIVITIES (15)=(10-14)</b>				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				

<b>PROFIT BEFORE TAX (20)=(15+16+17+18+19)</b>				
Tax (21)				
<b>NET PROFIT (22)=(20-21)</b>				

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

Prepare this information in the “**Income statement**” spreadsheet in the “**Exporter Questionnaire – Attachment**” Excel workbook.

Please see Attachment A-5 for the income statements of Win&P and UNISON respectively. [CONFIDENTIAL ATTACHMENT]

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

**A-6 Sales**

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

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

Prepare this information in the “**turnover**” spreadsheet in the “**Exporter**

Questionnaire – Attachment” Excel workbook.

Please see Attachment A-6 for the Win&P turnover table.  
[CONFIDENTIAL ATTACHMENT]

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

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

Sales and cost data for the goods under consideration can be reconciled to company financial statements.

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

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

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

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

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

**Win&P did not export any GUC to Australia during the period of investigation. Thus, this section is not applicable to Win&P.**

**During the investigation period Win&P was approached with Request for Tenders for [CONFIDENTIAL TEXT DELETED – Number] Australian projects, by [CONFIDENTIAL TEXT DELETED – Customer(s)].**

**[CONFIDENTIAL TEXT DELETED – Comment on the Request for Tenders received]**

**B-1** For each customer in Australia to whom you sold goods (or Australian projects successfully tendered for) in the investigation period, please list:

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

**B-2** For each customer identified in B-1, please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.
- (b) Identify each party in the distribution chain and describe the functions performed by them (including the functions performed by your parent if applicable). Where commissions are paid, indicate whether it is a pre- or post-exportation expense having regard to the date of sale.
- (c) Explain who retains ownership of the goods at each stage of the



distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply a copy of the agreement if available).
- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are determined through a tender process, supply copies of winning tender bids.
- (f) State whether your firm is related to any of its Australian customers.
- (g) Provide details of any financial or other arrangements (e.g. free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).
- (h) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

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

**B-4** Complete the spreadsheet titled “**Australian sales**” listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format.

Include the following export related information:

Column heading	Explanation
Customer name	Names of your customers in Australia
Related / non related	Indicate whether the customer is related or not related to your organisation
Level of trade	The level of trade of your customers in Australia
Project name	Name of project / wind farm you have tendered for
Contract number	The contract, order confirmation or purchase order number
Contract date	Date contract was agreed with Australian customer – ensure all contracts entered into during the investigation period are included, regardless of whether the goods were invoiced or delivered to your Australian customers outside of the investigation period
Model/product code	The code used in your records for the product model/grade/type identified. Explain the product codes in your submission
Items	Where the contract / sale provided for separate prices for

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	each item please show these items separately in separate rows. E.g. for tower sections, flanges, mechanical and internals, lifts (where applicable) and for any free issue stock.
Invoice number	Invoice number
Invoice date	Invoice date - ensure details of all invoiced goods during the investigation period are included, <i>regardless of whether the contract was agreed or the goods were shipped outside of the investigation period.</i>
Delivery date (actual or scheduled)	If delivery has not occurred, include the scheduled delivery date set out in the contract for sale
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms e.g. 60 days
Quantity	Quantity in units shown on the invoice/contract
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i>
Discounts	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies, show that % discount applying in a separate column
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description
Invoice currency	The currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	The net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of any other discounts not deducted from the invoice. Show a separate column for each type of discount
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed. If the goods are not yet shipped, provide an estimate of ocean freight
Marine insurance	Amount of marine insurance. If the goods are not yet shipped, provide an estimate of marine insurance
FOB export price**	The free on board price at the port of shipment.
Packing*	Packing expenses.

Bracing and fixture costs	Separate, and in addition, to packing expenses.
Inland transportation costs*	Inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export. If the goods are not yet shipped, provide an estimate of inland freight
Handling, loading & ancillary expenses*	Handling, loading and ancillary expenses. For example, terminal handling, export inspection, wharfage and other port charges, container tax, document fees and customs brokers fees, clearance fees, bank charges, letter of credit fees, and other ancillary charges incurred in the exporting country
Warranty & guarantee expenses*	Warranty and guarantee expenses
Installation expenses	Any expenses associated with the installation of the goods if included in the contract
Technical assistance & other services*	Expenses for after sale services, such as technical assistance or installation costs
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B-2 whether the commission is a pre or post exportation expense having regard to the date of sale
Other costs*	<b>Any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B-5.

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

\*\* FOB export price and Ocean Freight:

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

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

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

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

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

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

**B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B-4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

**B-8** 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. For example:

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

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

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

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

**SECTION C – EXPORTED GOODS AND LIKE GOODS**

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

**As stated in Section B, there were no Australian sales during the period of investigation.**

**Win&P do not maintain a product code system for the GUC.**

**Wind tower products are usually produced and sold on special order basis, it is therefore difficult to quantify and identify the specifications as would be needed for a product code system.**

**Win&P uses the project name in its production and sales system for inventory control purposes.**

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

**As stated in Section B, there were no Australian sales during the period of investigation.**

**For this EQ response, Win&P has provided the list of wind towers sold to third countries. Please see Attachment F-1(1) (third country sales spreadsheet). [CONFIDENTIAL ATTACHMENT]**

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

Provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

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

**As stated in Section B, there were no Australian sales during the period of investigation.**

**The goods sold domestically differ significantly to the goods sold in export markets. This is due to different OEMs that have different design specifications, different market conditions, and different environmental**

conditions.

Wind towers are made in accordance with unique designs and specification required by customers for each project. These are highly customized products that are not commodity products that are produced in large volumes to meet market consistent grades. Accordingly, there are usually significant differences in the towers supplied to different projects.

Please see Attachment C-3(1) for the product characteristics table.  
[CONFIDENTIAL ATTACHMENT]

Given that [CONFIDENTIAL TEXT DELETED – customer] is an active OEM participant in the Australian market, as an example, Win&P has provided the specification diagram for the [CONFIDENTIAL TEXT DELETED – country] wind tower project, [CONFIDENTIAL TEXT DELETED – project name] (SN6 in the third country sales spreadsheet). Please see Attachment C-3(2). [CONFIDENTIAL ATTACHMENT]

Domestic wind towers are quite different to those in export markets such as the [CONFIDENTIAL TEXT DELETED – country] and Australia, however for reference we provide the specification diagram for the domestic project, [CONFIDENTIAL TEXT DELETED – project name] project (SN2 in the domestic sales spreadsheet) at Attachment C-3(3). [CONFIDENTIAL ATTACHMENT]

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

Please see response to C-3 above.

## SECTION D – DOMESTIC SALES

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

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

*If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case manager **before** completing the questionnaire.*

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

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

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

**It has now been four years since the original investigation determined the variable factors relevant to Win&P. The market itself, and Win&P specifically, have changed considerably since that time.**

**In Australia, and globally, there has been an increased focus and uptake in the use of renewable energy. Market information indicates that this increase will continue over the coming years. The market is also shifting towards larger structures, using four sections rather than three.**

**As a result Win&P is [CONFIDENTIAL TEXT DELETED – comment on capacity], which is expected [CONFIDENTIAL TEXT DELETED – comment on capacity].**

**Since the original investigation, Win&P's variable factors have changed. We draw the Commission's attention to a [CONFIDENTIAL TEXT DELETED – comment on reduced cost] from the original investigation – [CONFIDENTIAL TEXT DELETED – change in SG&A] from [CONFIDENTIAL TEXT DELETED – percentage] to [CONFIDENTIAL TEXT DELETED – percentage], based on the [CONFIDENTIAL TEXT DELETED – comment on SG&A calculation]. This is partly reflective of increased efficiencies, as Win&P has matured as a business, but also reflective of the fact that Win&P's SG&A in the original investigation, in the final finding of the Commission, was overstated due to mistakes and misunderstanding.**

**We also note the profitability of Win&P's export projects. In particular, in the [CONFIDENTIAL TEXT DELETED – country] export market, Win&P counts [CONFIDENTIAL TEXT DELETED – customers] as customers – both active participants in the Australian market. The sales to these customers have been profitable for Win&P, and there is no reason to believe that would change on sales to these customers in the Australian market.**

**D-1** Please provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.
- If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

[CONFIDENTIAL TEXT DELETED – commercial arrangement]Once a purchase inquiry is received, [CONFIDENTIAL TEXT DELETED – commercial arrangement]Selling prices are determined by individual negotiation on a transaction-by-transaction basis. Important factors are the market conditions, costs and profit considerations.

The prospective customer may ask for a re-quotation, in which case Win&P will consider whether it can re-quote and further negotiation may occur. If the quotation is successful, [CONFIDENTIAL TEXT DELETED – commercial arrangement]

Win&P will send the tax invoice on the date designated in the contract. The customer pays the contracted price either in cash or by a note on regular payment date. [CONFIDENTIAL TEXT DELETED – commercial arrangement]

Delivery terms on the domestic market were [CONFIDENTIAL TEXT DELETED – explanation re delivery terms].

Please see Attachment D-1 for a diagrammatic of the domestic sales process. [CONFIDENTIAL ATTACHMENT]

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

Not applicable, in that there was only one distribution channel.

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

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

If export prices are determined through a tender process, supply copies of winning tender bids.

Please refer to the response to D-2 above.

**D-4** Please prepare the spreadsheet “**domestic sales**” in the exporter questionnaire workbook listing **all** sales of like goods made during the



investigation period. The listing must be provided electronically.  
Include all of the following information.

Column Heading	Explanation
Customer name	Names of your domestic customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name
Related / non related	Indicate whether your domestic customer is related to your organisation
Level of trade	The level of trade of your domestic customer
Project name	Name of project / wind farm you have tendered for
Contract number	The contract, order confirmation or purchase order number
Contract date	Date contract was agreed with your domestic customer. Do not include information relating to contracts where the goods were invoiced outside of the investigation period.
Model/product code	The code used in your records for the product model/grade/type identified. Explain the product codes in your submission
Items	Where the contract / sale provided for separate prices for each item please show these items separately in separate rows. E.g. for tower sections, flanges, mechanical and internals, lifts (where applicable) and for any free issue stock.
Invoice number	Invoice number
Invoice date	Invoice date
Delivery date	If the delivery date is different to the invoice date please specify
Delivery terms	Delivery terms e.g. free on truck, delivered into store
Payment terms	Payment terms agreed with customer e.g. 60 days
Quantity	Quantity in units shown on the invoice
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i>
Discounts	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies, show that % discount applying in a separate column
Rebates	The amount of any deferred rebates or allowances paid to your domestic customers in the currency of sale
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description
Net invoice value	The net invoice value expressed in your domestic currency as it is entered in your accounting system

Other discounts	The actual amount of any other discounts not deducted from the invoice. Show a separate column for each type of discount
Packing*	Packing expenses
Bracing and fixture costs	Separate and additional to packing expenses if applicable to domestic sales.
Inland transportation costs*	Inland transportation costs included in the selling price
Handling, loading & ancillary expenses*	Handling, loading and ancillary expenses
Warranty & guarantee expenses*	Warranty and guarantee expenses
Installation expenses	Any expenses associated with the installation of the goods if included in the contract
Technical assistance & other services*	Expenses for after sale services such as technical assistance or installation costs
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data
Other costs*	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D-5

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

**Please refer to Attachment D-4 for the domestic sales spreadsheet.  
[CONFIDENTIAL ATTACHMENT]**

**D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other costs”). For example, certain other selling expenses incurred.

**A column for “credit expense” has been included in the domestic sales spreadsheet, at Attachment D-4. [CONFIDENTIAL ATTACHMENT]**  
**Please refer to E-2.4 below for more detail about the credit expense. [CONFIDENTIAL ATTACHMENT]**

**D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D-4.

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

[CONFIDENTIAL TEXT DELETED – comment on discounts, rebates, allowances and credit notes]

**D-7** Select two domestic sales that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales.

Include, for example, the tender bid, the contract of sale, commercial invoice, discounts or rebates applicable, credit/debit notes, inland freight contract invoice and bank documentation showing proof of payment.

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

Please see:

- Attachment D-7(1) – domestic sales example 1 (SN 5 in the domestic sales spreadsheet); and [CONFIDENTIAL ATTACHMENT]
- Attachment D-7(2) – domestic sales example 2 (SN 2, 3, 4 in the domestic sales spreadsheet). [CONFIDENTIAL ATTACHMENT]

**SECTION E – FAIR COMPARISON**

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

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

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

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

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

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

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

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

**As stated in Section B, Win&P did not have sales of the goods to Australian market during the investigation period.**

**The export sales costs explained in this section are all incurred in the sale of the subject goods to third countries during the investigation period.**

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

These cost adjustments will relate to your responses to question B-4, 'Australian sales'.

**1. Transportation**

Explain how you have quantified the amount of inland transportation

associated with the export sale (“**Inland transportation costs**”). Identify the general ledger account where the expense is recorded.

If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

[CONFIDENTIAL TEXT DELETED – details of transport cost arrangements]

Please refer to Attachment E-1.1 for details. [CONFIDENTIAL ATTACHMENT]

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

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

The various export related ancillary costs are identified in the table at question B-4, for example:

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

**Handling and loading expenses are based on the actual incurred expenses in KRW per ton. The types of expenses are as follows:**

- export inspection expense
- export permit fees
- crane rental fee when released at the factory
- performance guarantee fee
- product liability insurance
- bank charges in AR payment

Please see Attachment E-1.2(1) for details of calculation of export permit fees. [CONFIDENTIAL ATTACHMENT]

Please see Attachment E-1.2(2) for details of the inspection expense. [CONFIDENTIAL ATTACHMENT]

Please see Attachment E-1.2(3) for details of the calculation of the crane rental fee. [CONFIDENTIAL ATTACHMENT]

Please see Attachment E-1.2(4) for details of the calculation of the performance guarantee fee. [CONFIDENTIAL ATTACHMENT]

Please see Attachment E-1.2(5) for details of the calculation of the

product liability insurance. [CONFIDENTIAL ATTACHMENT]

### 3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned.

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

The payment terms based on the original contract have been reported in the third country sales spreadsheet, please see Attachment F-1(1). [CONFIDENTIAL ATTACHMENT]

The collection days were calculated as weighted average actual payment date for the project. Please see Attachment E-1.3(1). [CONFIDENTIAL ATTACHMENT]

The calculation of the short-term interest rate is set out in Attachment E-1.3(2). [CONFIDENTIAL ATTACHMENT]

Win&P has used the interest rate on [CONFIDENTIAL TEXT DELETED – interest rate information]. As the majority of long-term borrowings have a [CONFIDENTIAL TEXT DELETED – percentage] interest rate, this rate is used as short-term interest rate for the calculation of credit expense.

### 4. Packing costs and bracing/fixture costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amounts in the listing in the columns headed “**Packing**” and “**Bracing and fixture costs.**”

Unit packing costs have been calculated based on actual data for packing material, labour cost and overhead. Details of packing cost are provided in Attachment E-1.4. [CONFIDENTIAL ATTACHMENT]

Bracing/fixture costs are materials used for the transportation of the goods, such as (1) stacking frame expense and (2) skid, lug and cross bar.

Stacking frames are [CONFIDENTIAL TEXT DELETED – commercial information] Waste materials, including steel scrap, are [CONFIDENTIAL TEXT DELETED – commercial information] Labour (subcontracted) cost related to the (1) assemble stacking frame and (2) attach skid, lug, cross bar are reported as packing cost in the sales list (please refer to Attachment E-1.4 and Attachment E-2.7 [CONFIDENTIAL ATTACHMENT])

### 5. Commissions

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

- provide a description; and

- explain the terms and conditions that must be met.

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

[CONFIDENTIAL TEXT DELETED – comment on commissions]

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

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

[CONFIDENTIAL TEXT DELETED – comment on warranty, guarantee, installation and after sales service]For details of the calculation [CONFIDENTIAL TEXT DELETED – calculation type], please refer to Attachment E-1.6. [CONFIDENTIAL ATTACHMENT]

**7. Other factors**

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

No such other factors have been identified.

**8. Currency conversions**

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange rate movements in your country over a long period that includes the investigation period.

No fluctuations of this nature have been identified at this stage.

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

These cost adjustments will relate to your responses to question D-4, ‘**domestic sales**’.

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

**1. Physical characteristics**

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

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

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

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

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

**The goods sold domestically are not the same as the goods sold in export markets. This is due to different OEMs for every project, having different design specifications, different market conditions, and different environmental conditions.**

**As explained in response to C-3, due to the activity of [CONFIDENTIAL TEXT DELETED – customer activity], Win&P has provided as an example the specifications for a [CONFIDENTIAL TEXT DELETED – customer] project in the [CONFIDENTIAL TEXT DELETED – country] at Attachment C-3(2) [CONFIDENTIAL ATTACHMENT] and, for reference purposes, has also provided an example of a domestic project design at Attachment C-3(3). [CONFIDENTIAL ATTACHMENT]**

**2. Import charges and indirect taxes**

If exports to Australia:

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

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

The taxes and duties include sales, excise, turnover, value added,



franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

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

In substantiating the drawback claim the following information is required:

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

#### Substitution drawback systems

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

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

**A column for “duty drawback” has been included in the third country sales spreadsheet provided at Attachment F-1(1). [CONFIDENTIAL ATTACHMENT]**

**Please see Attachment E-2.2(1) for the calculation of duty. The relevant regulation in Korea is provided at Attachment E-2.2(2). [CONFIDENTIAL ATTACHMENT]**

### 3. Level of trade

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

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national

distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

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

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

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

- (a) *costs arising from different functions*: the amount of the costs, expenses etc. incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc.);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

**or**

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

**Not applicable, in that no level adjustment has been identified.**

**4. Credit**

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

borrowed to finance the accounts receivable.

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

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

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

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

(a) *Calculate an accounts receivable turnover ratio*

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

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

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

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

(c) *Calculate the average credit period*

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

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

**Payment terms according to the original contract have been reported in the domestic sales spreadsheet at Attachment D-4. [CONFIDENTIAL ATTACHMENT]**

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

Collection days were calculated as weighted average actual payment date for each project. The credit calculation for sample domestic sales is set out at Attachment E-2.4. [CONFIDENTIAL ATTACHMENT] The calculation of the short-term interest rate is set out in Attachment E-1.3(2). [CONFIDENTIAL ATTACHMENT]

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

**5. Transportation**

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

[CONFIDENTIAL TEXT DELETED – details of transport cost arrangements] Please see Attachment E-2.5. [CONFIDENTIAL ATTACHMENT]

**6. Handling, loading and ancillary expenses**

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

Handling and loading expenses are based on the actual incurred expenses in KRW per ton. The types of expenses are as follow:

- crane rental fee when released at the factory
- performance guarantee fee

Please see Attachment E-2.6(1) for details of the calculation of the crane rental fee. [CONFIDENTIAL ATTACHMENT]

Please see Attachment E-2.6(2) for details of the calculation of the performance guarantee fee. [CONFIDENTIAL ATTACHMENT]

**7. Packing and Bracing/fixture costs if applicable**

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

Unit packing costs have been calculated by each project, based on actual cost of packing material, labour cost and overhead.

Please see Attachment E-2.7 for the calculation of packing cost for sample domestic sales. [CONFIDENTIAL ATTACHMENT]

Please refer to the response to E-1.4 above. [CONFIDENTIAL ATTACHMENT]

**8. Commissions**

For any commissions paid in relation to the domestic sales:

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

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

[CONFIDENTIAL TEXT DELETED – comment on commissions]

**9. Warranties, guarantees, and after sales services**

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

[CONFIDENTIAL TEXT DELETED – comment on warranties, guarantees, and after sales services]

**10. Other factors**

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

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

At the time of submitting this EQ response other factors have not been identified.

**E-3 Duplication**

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

For example:

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

commissions, and travel expenses.

Separate adjustment items must avoid duplication.

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

**No duplication has been identified in the data as presented.**

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

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

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

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

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country
Quantity	Indicate quantity, in units, exported to the third country over the investigation period
Value of sales	Show net sales value to all customers in the third country over the investigation period
Currency	Currency used on the invoice
Payment terms	Typical payment terms with customer(s) in the country e.g. 60 days
Shipping terms	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

Provide this information in the “**third country**” spreadsheet in the “**Exporter Questionnaire – Attachment**” Excel workbook.

**As stated in Section B, Win&P did not export the subject goods to the Australian market during the POI.**

**Win&P did export goods to [CONFIDENTIAL TEXT DELETED – countries] over the period. The wind tower markets in [CONFIDENTIAL TEXT DELETED – countries] are considered [CONFIDENTIAL TEXT DELETED – country characteristics]. This can be contrasted with [CONFIDENTIAL TEXT DELETED – country] which [CONFIDENTIAL TEXT DELETED – country characteristic] .**

**The wind towers sold by Win&P in these third countries are based on**

specific designs that take into account the environmental conditions of the individual projects concerned. As previously mentioned, Win&P has supplied wind towers to [CONFIDENTIAL TEXT DELETED – customer(s)] in [CONFIDENTIAL TEXT DELETED – countries].

Win&P provides detailed information of the third country sales transactions in Attachment F-1(1), using the “Australian Sales” file format.

Win&P provides sales sample documentation for two transactions, please see:

- Attachment F-1(2) - Third countries sales example 1 (SN 6,7,8,9 in the third country sales spreadsheet); [CONFIDENTIAL ATTACHMENT] and
- Attachment F-1(3) - Third countries sales example 2 (SN 2 in the third country sales spreadsheet). [CONFIDENTIAL ATTACHMENT]

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

As stated above, wind towers are made in accordance with unique designs and specification required by customers for each project. Accordingly, there are usually significant differences in the towers supplied to different projects, as they are designed for different markets and conditions.



**SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE**

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

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

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

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

**Please provide costs associated to each of the export sales identified in question B-4 and domestic sales identified in question D-4.**

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

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

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

**G-1 Production process and capacity**

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

Please see Attachment G-1.1 for a flowchart of the manufacturing process. [CONFIDENTIAL ATTACHMENT]

The finished goods produced during the POI are reported in this EQ. It includes towers [CONFIDENTIAL TEXT DELETED – details of product parts and components]

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

	Previous FY	Most recent FY	Investigation period
A – Production capacity (e.g. number of wind towers and			

sections thereof)*			
B – Actual production in volume (e.g. number of wind towers and sections thereof)			
C – Capacity utilisation (%) (B/A x 100)			

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

Provide this information in the “**production**” spreadsheet in the “**Exporter Questionnaire – Attachment**” Excel workbook.

Please see Attachment G-1.2(1) for the production spreadsheet. [CONFIDENTIAL ATTACHMENT]

For the investigation period, the capacity utilisation rate was [CONFIDENTIAL TEXT DELETED – percentage]. Win&P considers that from a practical and commercial perspective, [CONFIDENTIAL TEXT DELETED – percentage] is its approximate ideal rate.

Based on current orders [CONFIDENTIAL TEXT DELETED – details about current orders]

The formula used in the spreadsheet is as follows:  
[CONFIDENTIAL TEXT DELETED – formula]

Please see Attachment G-1.2(2) for details of the calculation method used. [CONFIDENTIAL ATTACHMENT]

**G-2 Cost accounting practices**

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

An outline of the production cost (management) accounting system is provided in Attachment G-2.1. [CONFIDENTIAL ATTACHMENT]

The cost accounting system is based on actual cost, which can be reconciled to Win&P’s audited financial statements. The cost accounting system is an integral part of the accounting system used to prepare normal financial statements by providing a measure, in accordance with K-IFRS, of the cost of sales, inventory, etc.

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

Not applicable, in that the cost accounting system is maintained on an actual basis, and standard or budgeted cost system is not used.

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

**Not applicable, in that there was no significant or unusual cost variance during the investigation period.**

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

**The cost accounting system is not divided into sector by profit centre. However the accounts are arranged on a segment reporting basis. The cost of each production line is calculated and allocated into the production line concerned.**

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

**A process accounting system is used, not a standard or budget accounting system. Illustrative cost calculation method for the sampled project in the normal accounting system is provided in Attachment G-2.5. [CONFIDENTIAL ATTACHMENT]**

**The accounting system is structured so that all costs incurred at the production facilities (including periodic costs) are recorded as production costs. Costs incurred in the selling divisions, administration and other corporate departments are classified as selling, general and administrative expenses.**

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

**As already mentioned above, production cost has been calculated on a project basis. Each project is the relevant unit for manufacturing and cost allocation (costs are allocated to each project's product specifically).**

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

**Not applicable, in that separate cost accounting system are not maintained, and thus no costs are valued differently for cost and financial accounting purposes.**

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

**Not applicable, in that there were no start-up production operations for the GUC during the investigation period.**

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

records.

Not applicable.

10. State how direct labour is allocated.

Direct labour is included in the direct overhead costs.  
[CONFIDENTIAL TEXT DELETED – details about direct labour]  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]

11. State how idle time or down time is accounted for.

All actually incurred direct expenses are traced to each project and all actually incurred indirect expense are [CONFIDENTIAL TEXT DELETED – internal accounting methodology].

**G-3 Cost to make and sell on domestic market**

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

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

Details of the cost to sell for all products and the goods are provided in Attachment G-3.1 (Domestic CTMS) [CONFIDENTIAL ATTACHMENT] and Attachment G-4.1 (Third Country CTMS). [CONFIDENTIAL ATTACHMENT]

(a) Raw materials  
For the 3 main material types: [CONFIDENTIAL TEXT DELETED – details of product parts and components] the production records track consumption of all inputs and outputs to raw material on a project basis. [CONFIDENTIAL TEXT DELETED – internal accounting methodology]

(b) Direct labour, depreciation and overhead  
Direct overhead cost consists of the cost directly incurred for each project and the tower common cost.  
Direct incurred costs are traced to each individual project in the normal cost accounting and no allocation process is needed to calculate project cost.  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]

(c) Indirect labour, depreciation and overhead  
[CONFIDENTIAL TEXT DELETED – details about indirect costs]  
[CONFIDENTIAL TEXT DELETED – internal accounting methodology]

Prepare this information in the “domestic CTMS” spreadsheet in the “**Exporter Questionnaire – Attachment**” Excel workbook.

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

Title of wind farm project	Project X	Project X
Customer name		
Contract number		
Contract date		
Invoice number		
Invoice date		
Item (e.g. complete tower, embed)		
Model specification / product code		
Quantity		
Delivery date		
<b>Variable manufacturing costs</b>		
Material – steel plate (for towers)		
Material – flanges and flange bolts (for towers)		
Material – steel plate (for embeds / foundation)		
Material – flanges and flange bolts (for embeds / foundation)		
Material – mechanical and electrical internal components		
Material – lifts (where applicable)		
Material – door frames, ladders (where applicable)		
Material – paint		
Material – packaging		
Direct labour – manufacturing / production / packaging		
Direct labour – testing, non-destructive testing (NDT) and QA		
Other costs		
<b>Fixed manufacturing costs</b>		
Overheads		
Depreciation		
Finance charges		

Other costs		
<b>Total cost to make</b>		
Selling costs		
Administration and general costs		
Financial costs		
Delivery expenses		
Other costs		
<b>Total cost to sell</b>		
<b>Total cost to make and sell</b>		
<b>Unit cost to make and sell</b>		

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

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

*If you are unable to supply this information in this format, please contact the case manager for this investigation.*

*Please specify unit of currency.*

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

**The actual unit cost to make and sell has been provided in the domestic CTMS spreadsheet at Attachment G-3.1. [CONFIDENTIAL ATTACHMENT]**

**G-4 Cost to make and sell goods under consideration (goods exported to Australia)**

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

1. Prepare this information in the “**Australian CTMS**” spreadsheet in the “**Exporter Questionnaire – Attachment**” Excel workbook.

Title of wind farm project	Project X	Project X
Customer name		
Contract number		
Contract date		

**FOR PUBLIC RECORD**

Invoice number		
Invoice date		
Item (e.g. complete tower, embed)		
Model specification / product code		
Quantity		
Delivery date (actual or scheduled)		
<b><i>Variable manufacturing costs</i></b>		
Material – steel plate (for towers)		
Material – flanges and flange bolts (for towers)		
Material – steel plate (for embeds / foundation)		
Material – flanges and flange bolts (for embeds / foundation)		
Material – mechanical and electrical internal components		
Material – lifts (where applicable)		
Material – door frames, ladders (where applicable)		
Material – paint		
Material – packaging		
Direct labour – manufacturing / production / packaging		
Direct labour – testing, non-destructive testing (NDT) and QA		
Other costs		
<b><i>Fixed manufacturing costs</i></b>		
Overheads		
Depreciation		
Finance charges		
Other costs		
<b>Total cost to make</b>		
Selling costs		

Administration and general costs		
Financial costs		
Delivery expenses		
Other costs		
<b>Total cost to sell</b>		
<b>Total cost to make and sell</b>		
<b>Unit cost to make and sell</b>		

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

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

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

*If you are unable to supply this information in this format, please contact the case manager for this investigation.*

*Please specify unit of currency.*

**As explained in Section E, Win&P provides the actual unit cost to make and sell for third country markets at Attachment G-4.1 (Third Country CTMS). [CONFIDENTIAL ATTACHMENT] This is provided in place of an Australian CTMS spreadsheet.**

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

**Where product specifications are the same between a product sold on the domestic market and as sold on the export market, then the cost of goods (production cost, “cost to make”) will be the same. There would be no reason to apply different cost calculations between goods for domestic market and export market in that situation. However, there are some differences in unit selling, administration, delivery and other costs.**

**Please see Attachment G-4.2 for the calculation of SG&A expenses. [CONFIDENTIAL ATTACHMENT]**

- Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any



differences arising from movements in inventory levels and variances arising under standard costing methods.

**The reported cost is calculated based on the normal accounting system. [CONFIDENTIAL TEXT DELETED – internal accounting methodology]**

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

**Not applicable. The unit cost determination method was maintained during the investigation period.**

### G-5 Major material costs

List major material costs, which individually account for 10% or more of the total production cost. The exporter questionnaire spreadsheet identifies plate steel and flanges as being examples of such costs. However, if there are further costs which individually account for 10% or more of the total production cost please detail these in the same manner.

For these major inputs:

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

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

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

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

**The major input and the primary raw material used to produce the subject merchandise is steel plate. The other major material cost is flanges.**

**Please see Attachment G-5(1) for details of the major raw material purchases during the period of investigation. [CONFIDENTIAL ATTACHMENT]**

**Please see Attachment G-5(2) for details of the raw material costs as a portion of the total production cost of the goods. [CONFIDENTIAL ATTACHMENT]**

**Please see Attachment G-5(3) for the quantity and value of raw material**

purchases used in producing the goods during the investigation period.  
[CONFIDENTIAL ATTACHMENT]

In normal manufacturing cost system, raw materials are controlled by each project.

All material inputs used for production of the towers were purchased from unaffiliated parties, none of which are state owned companies.

[CONFIDENTIAL TEXT DELETED – supply arrangements]

All machinery and equipment, including electricity, water, gas, and oil used at the production facility were purchased from unaffiliated parties.

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

**SECTION H – EXPORTER’S DECLARATION**

I hereby declare that Win&P., Ltd. (company) did, during the period of investigation, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

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

Name : Ross Woojin Baek

Signature : *Ross Woojin Baek*

Position in

Company : Sales Team Leader

Date : September 5, 2018



<b>SECTION I – CHECKLIST</b>
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*This section is an aid to ensure that you have completed all sections of this questionnaire.*

<b>Section</b>	Please tick if you have responded to all questions
Section A – general information	<input checked="" type="checkbox"/>
Section B – Australian sales	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic sales	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – exporter's declaration	<input checked="" type="checkbox"/>
<b>Electronic Data</b>	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input checked="" type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input checked="" type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input checked="" type="checkbox"/>
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input checked="" type="checkbox"/>
<b>RAW MATERIAL PURCHASES</b>	<input checked="" type="checkbox"/>