

PUBLIC VERSION

**Exporter Questionnaire
Response**

of

**TIANJIN BISON TECHNOLOGY CO., LTD.
("BISON")**

In relation to

**Hot Dip Galvanised Steel Angle Originating
from the People's Republic of China (516)**

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CHECKLIST

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

Attachments	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods and like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>
Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: **Dong Wang**
Position in the company: **Manager**
Telephone: **+86 13602110057**
E-mail address: dyl_wd@163.com

2. If you have appointed a representative, provide their contact details:

Name: **Liyong Jiang**
Address: **28th/F, Silver Tower 2 North Dongsanhuan Road, Beijing**
Telephone: **(8610) 59241159**
E-mail address: jiangliyong@gaopenglaw.com

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

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

Room 1202, Building 3-2, No.2 Haitaichuangxin 6th Road, Huayuan Industrial District, Binhai Hi-tech Zone, Tianjin, China

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

Room 1202, Building 3-2, No.2 Haitaichuangxin 6th Road, Huayuan Industrial District, Binhai Hi-tech Zone, Tianjin, China

A-2 Company information

1. What is the legal name of your business?

TIANJIN BISON TECHNOLOGY CO., LTD.

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

Not applicable.

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

Not applicable.

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

Bison has one executive director whose name is [CONFIDENTIAL TEXT DELETED – name of the executive director]. The company did not change the executive director since its establishment.

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
(b) A list of all related companies and its functions

Please refer to attachment A-2.5 for the diagram of complete ownership structure of BISON [CONFIDENTIAL ATTACHMENT].

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BISON has a related company involved in the export business of the product under consideration which name is TIANJIN TARZAN TECHNOLOGY CO., LTD. ("TARZAN").

As referred in the diagram, [CONFIDENTIAL TEXT DELETED – the relationship between BISON and TARZAN].

6. Is your company or parent company publically listed?
If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principle shareholders¹
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.

BISON or its shareholders are not publically listed companies.

Please refer to the information of the registered principal shareholder of the company below:

Name of the shareholder	Equity	Ratio
[CONFIDENTIAL TEXT DELETED – name of the shareholder]	[CONFIDENTIAL TEXT DELETED – capital amount]	100%

[CONFIDENTIAL TEXT DELETED – the relationship between BISON and TARZAN].

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

BISON is a manufacturer of the product under consideration. In addition to the product under consideration, BISON also produce other steel products, such as [CONFIDENTIAL TEXT DELETED – products of BISON].

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

BISON is a producer of the product under consideration and a seller in the domestic market. The related company TARZAN exports the product under consideration to Australia. BISON and its related company did not export the product under consideration to countries other than Australia during the investigation period.

9. Provide your company's internal organisation chart.

Please refer to attachment A-2.9 [CONFIDENTIAL ATTACHMENT].

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

Please refer to attachment A-2.9 [CONFIDENTIAL ATTACHMENT].

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

¹ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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Not applicable.

A-3 General accounting information

1. What is your financial accounting period?

From January 1st to December 31st.

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

The financial accounts of BISON are not audited.

3. What currency are your accounts kept in?

CNY is the currency kept in BISON's accounts.

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

The financial accounting system installed is YonYou.

5. What is the name of your sales system?

The company does not install sales system.

6. What is the name of your production system?

The company does not install production system.

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

The company only installs the financial accounting system for its daily operation. The interaction between financial accounting system, production and sales is made manually.

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

Not applicable.

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

Not applicable.

A-4 Financial Documents

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

Please refer to attachment A-4.1 [CONFIDENTIAL ATTACHMENT].

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

Please refer to attachment A-4.2 [CONFIDENTIAL ATTACHMENT].

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

Not applicable.

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

Not applicable.

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

Please refer to attachment A-4.5 [CONFIDENTIAL ATTACHMENT].

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

Please refer to attachment A-4.6 [CONFIDENTIAL ATTACHMENT]

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

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

- (a) Marketing and advertising activities
- (b) Price determination and/or negotiation process
- (c) Order placement process
- (d) Order fulfilment process and lead time
- (e) Delivery terms and process
- (f) Invoicing process
- (g) Payment terms and process

When a customer send an inquiry, the exporting company considers the cost of raw materials, period for delivery and market price of the goods to presents the offer price to the customer. The exporting company and the customer negotiate details transaction by transaction. In the end, the exporting company and the customer agree on the terms of the transaction through negotiation. Then the exporting company and the customer conclude the sales contract. The contract includes quantity, price, sales terms, etc.

When the exporting company conclude a contract with customer, it makes a contract with the BISON and BISON starts to produce the goods. The shipments of the goods are arranged based on the incoterm in the contract.

The invoices are issued direct to customers. The payment is made based on the payment period stipulated in the contract.

Please refer to attachment B-1.1 [CONFIDENTIAL ATTACHMENT] to see the flow chart of exports to Australia.

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

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

The affiliated exporter TARZAN arranges the export of the product under consideration sourced from BISON. So please refer to TARZAN's response for the details of accounts.

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

Not applicable.

- (c) How is the exchange rate determined in your accounting system and how often is it updated?

TARZAN applies the middle rate of USD exchange rate published in the first working day of each month by State Administration of Foreign Exchange in its official website. TARZAN makes the exchange gain or loss in accordance to the middle rate of USD exchange rate published in the last working day of each month.

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

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Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

Not applicable.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all export sales (i.e. transaction by transaction) to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer to the Table B-2 [CONFIDENTIAL TABLE]. Only inland freight was taken by BISON and the rest of expenses were taken by TARZAN.

2. Provide a table listing the source of the data for each column in the export sales listing (B-2.1).

Please refer to the remarks within the Table B-2 [CONFIDENTIAL ATTACHMENT].

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B-3 Sample export documents

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

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

Please refer to the attachment B-3.1 of TARZAN's responses.

2. For each document, please annotate the documents or provide a table reconciling the details in the export listing (in B-2) to the source documents (in B-3.1).

Please refer to the attachment B-3.1 of TARZAN's responses..

B-4 Reconciliation of sales to financial accounts

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

Please refer to the Table B-4 [CONFIDENTIAL TABLE]. Since BISON did not export to Australia during the POI, the sales value and volume of the product under consideration sold to TARZAN are reported as a sub-item under domestic sales.

2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the "Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

For the sales value and volume of the product under consideration sold to TARZAN, please refer to the ""invoicing list" within attachment D-4.2 [CONFIDENTIAL ATTACHMENT].

3. For any amount in the "Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column F of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Please refer to the source documents mentioned in the Table B-4 .

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the Table B-5 [CONFIDENTIAL ATTACHMENT]. Since BISON did not export to Australia during the POI, the inland freight of the product under consideration sold to TARZAN is reported as a sub-item under domestic direct selling expense.

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2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the “Upwards SG&A” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to the attachment B-5.2 for the accounting ledger of selling expense [CONFIDENTIAL ATTACHMENT].

3. For any amount in the “Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column F of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Please refer to source document in attachment D-4.2 [CONFIDENTIAL ATTACHMENT].

SECTION C EXPORTED GOODS & LIKE GOODS

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

C-1 Models exported to Australia

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

The goods under consideration exported to Australia during the period were L section steel.

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

Please refer to the MCCs of the goods exported to Australia below:

**PAPREQD1L1T1
PAPREQD1L2T1
PAPRNED2L1T1
PAPRNED2L2T1**

C-2 Models sold in the domestic market

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

The like goods sold on the domestic market during the period are L section steel.

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

Please refer to the MCCs of like goods sold on the domestic market below:

**PAPREQD1L1T1
PAPREQD1L2T1
PAPRNED2L1T1
PAPRNED2L2T1**

3. If your company did not sell like goods in the domestic market during the period, describe the most similar goods of the same general category that your company sold. Please describe the characteristics of those goods with reference to the MCC.

Not applicable.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

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If no:

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

The goods reported in the spreadsheets are recorded as L section steel in the company's sale and production ledgers. The company identify the MCC in the sales and cost spreadsheets based on different dimensions and lengths of the goods.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

When a customer send an inquiry, the company considers the cost of raw materials and market price of the goods to presents the offer price to the customer. The company and the customer negotiate details transaction by transaction. In the end, the company and the customer agree on the terms of the transaction through negotiation. Then the company and the customer conclude the sales contract. The contract includes quantity, price, sales terms, etc.

When the company conclude a contract with customer, it starts to produce the goods. The shipments of the goods are arranged based on the delivery term in the contract. It the term is "delivery", the company is responsible for the inland freight charge.

When the shipment made from the factory, the company issues invoice to customer. The payment is not made aperiodically rather than made by transaction by transaction basis.

Please refer to attachment D-1.1 [CONFIDENTIAL ATTACHMENT] to see the flow chart of domestic sales.

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

Yes, the company sold the goods to a related customer "TARZAN". The selling prices offered to TARZAN were also based on the cost of raw materials and market price of the goods.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

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Not applicable.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Not applicable.

D-2 Domestic sales listing

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

Please refer to the Table D-2 [CONFIDENTIAL TABLE].

2. Provide a table listing the source of the data for each column in the domestic sales listing (D-2.1).

Please refer to the remarks within the Table D-2.

D-3 Sample domestic sales documents

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

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

Please refer to the attachment D-3 [CONFIDENTIAL ATTACHMENT].

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

Please refer to the remarks on attachment D-3.

D-4 Reconciliation of sales to financial accounts

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

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

Please refer to Table B-4 [CONFIDENTIAL TABLE].

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2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5 and D-2, required to complete the “Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to attachment D-4.2 [CONFIDENTIAL ATTACHMENT].

3. For any amount in the “Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column F of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Please refer to source document in attachment D-4.2.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Not applicable. BISON did not provide credit to any domestic customers.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Not applicable. The company did not sell the goods to Australia directly.

E-2 Packaging

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

The domestic sales do not use packaging.

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

Not applicable.

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

Not applicable.

E-3 Delivery

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

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Actual cost for each transaction.

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

TARZAN used [CONFIDENTIAL TEXT DELETED – incoterm applied in exports to Australia] as the delivery terms for exporting the goods sourced from BISON.

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

BISON are responsible for delivering the goods to the port. So the inland transport expenses were paid by BISON which were based on actual expenses.

The port charges calculated in the Table B-2 are also based on actual expenses.

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

The ocean freight expenses calculated in the Table B-2 are based on actual expenses.

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

The marine insurance expenses calculated in the Table B-2 are based on actual expenses.

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

Not applicable.

E-4 Other direct selling expenses

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

Not applicable.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Not applicable.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Not applicable.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

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There were bank charges incurred in some export sales reported in Table B-2. The calculation of the bank charges is based on actual costs.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 14 of the Dumping and Subsidy Manual for more information.

Not applicable.

SECTION F THIRD COUNTRY SALES

Not applicable. BISON did not sell the goods to any third countries.

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

F-3 Differences in sales to third countries

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

SECTION G COST TO MAKE AND SELL

G-1. Production process

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

Please refer to attachment G-1 [CONFIDENTIAL ATTACHMENT].

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

Not applicable.

G-2. Cost accounting practices

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

The cost accounting system is based on actual costs.

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

Not applicable.

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

Not applicable.

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

BISON [CONFIDENTIAL TEXT – bookkeeping method of BISON]. BISON records the actual costs between different products in the vouchers and cost sheets for production cost which are provided as attachment G-3.2 [CONFIDENTIAL ATTACHMENT].

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

Not applicable.

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

Not applicable.

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7. What is 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)?

The method is moving weighted average.

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

The company does not value damaged or sub-standard goods generated at each stage of the production process. The value of damaged or sub-standard goods is recorded into the cost of production of finished goods.

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

The company does not produce by products or joint products. The scraps are accounted in cost of production of finished goods.

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

Not applicable.

G-3 Cost to make on domestic market

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

Please refer to Table G-3 [CONFIDENTIAL TABLE].

As explained in the answer to question G-2.4, [CONFIDENTIAL TEXT – bookkeeping method of BISON]. BISON records the actual costs between different products in the vouchers and cost sheets for production cost which are provided as attachment G-3.2 [CONFIDENTIAL ATTACHMENT]. As referred in the sheets of production cost allocation in attachment G-3.2, BISON [CONFIDENTIAL TEXT – bookkeeping method of BISON].

- Provide a table listing the source of the data for each column of the "Domestic CTM" listing (G-3.1).

Please also refer to Table G-3 and attachment G-3.2.

G-4 Selling, General & Administration expenses

- Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table G-4.1 [CONFIDENTIAL TABLE].

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

Please refer to Table G-4.2 [CONFIDENTIAL TABLE].

G-5 Cost to make the goods exported to Australia

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

Please refer to Table G-5 [CONFIDENTIAL TABLE]. The products under consideration are identical to the like products sold to TARZAN, so the costs of production between the products under consideration and domestic like products are same.

2. Provide a table listing the source of the data for each column of the "Australian CTM" listing (G-5.1).

Please also refer to Table G-5 and attachment G-3.2.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials

The company reports the cost for raw materials in the Table G-3 and Table G-5 based on the actual costs recorded in its cost ledgers.

- (b) Labour

The labour cost is incorporated into the manufacturing overheads ledgers. So the company does not report the labour cost separately.

- (c) Manufacturing overheads

The company reports the manufacturing overheads in the Table G-3 and Table G-5 based on the actual costs recorded in its cost ledgers.

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

As the answers to question G-6.1, the company reports its cost of production based on the actual costs recorded in its cost ledgers.

G-7 Major raw material costs

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

The major raw materials used in the manufacture of the goods are steel coil and hot-rolled coil/plate.

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

Not applicable.

3. Using the domestic cost data in G-3, calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Pursuant to Table G-3, the cost of raw materials accounts for [CONFIDENTIAL TEXT DELETED – percentage of raw materials cost] of total cost.

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

Please refer to Table G-7.4 [CONFIDENTIAL TABLE].

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

Please also refer to Table G-7.4.

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

Please refer to attachment G-7.6 [CONFIDENTIAL ATTACHMENT].

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

Not applicable.

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

1. Please complete the worksheet named "Upwards costs".

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- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table G-8 [CONFIDENTIAL TABLE].

2. Please provide any documents, other than those in A-5, G-3 and G-5, required to complete the "Upwards costs" worksheet.

Please refer to attachment G-8.1 [CONFIDENTIAL ATTACHMENT].

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

Please refer to the source documents in attachment G-8.1.

G-9 Capacity Utilisation

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

Please refer to Table G-9 [CONFIDENTIAL TABLE].

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements;

The company submits its financial statements and VAT tax returns to the tax authority every month.

- (b) payment of taxes;

The company pays taxes to the tax authority of Jinghai District, Tianjin.

- (c) senior management representation within your business;

Not applicable.

- (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.

Not applicable.

- (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Not applicable.

- (f) licensing;

The business license was issued by the Bureau of Market and Quality Supervision and Administration of Jinghai District, Tianjin.

- (g) restrictions on land use;

Not applicable.

- (h) provision of loans; or

Not applicable.

- (i) provision of grants, awards or other funds.

Not applicable.

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the GOC (either through direct ownership or through association).

The company is not a state-owned or state-invested enterprise.

2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

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[CONFIDENTIAL TEXT DELETED – name of the shareholder] is the shareholder of the company and the executive director. The major business of the company is manufacture of metal products, hardware and trade. The company has one affiliated company which is TARZAN.

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

Not applicable.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

Not applicable.

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

Not applicable.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

Not applicable.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China;
 - employees of your business;
 - foreign investors; or
 - other (please specify).

As mentioned above, [CONFIDENTIAL TEXT DELETED – name of the shareholder] owns all shares of the company. [CONFIDENTIAL TEXT DELETED – name of the shareholder] has no any identity mentioned in the question.

8. Provide the details of any significant changes in the ownership structure of your business during the period.

Not applicable. The company did not have any changes in the ownership during the period.

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

Not applicable.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

Not applicable.

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

Not applicable.

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12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

Not applicable.

13. Who has the ability to reward, fire or discipline your business' senior managers?

The executive director of the company.

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

Not applicable.

15. Provide the names and positions of your company's pricing committee.

Not applicable. The company has no pricing committee.

H-3 Licensing

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

Please refer to the business license in attachment H-3.1 [CONFIDENTIAL ATTACHMENT].

2. Identify the Government of China departments or offices responsible for issuing the license(s).

The Bureau of Market and Quality Supervision and Administration of Jinghai District, Tianjin.

3. Describe the procedures involved in applying for the license(s).

Applying for business license requires to provide the following:

- a. **Application**
- b. **Articles of Association**
- c. **Agreement for establishment of the company**
- d. **Identity cards of sponsors**

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

4. Describe any requirements or conditions that must be met in order to obtain the license(s).

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

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

5. Describe and explain any restrictions imposed on your business by the business license(s).

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

(1) concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration;

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(2) altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in the registration;

(3) failing to cancel the registration according to the applicable rules or failing to submit the renewal report or receive the annual renewal;

(4) forging, altering, leasing, lending, transferring, selling or reproducing the Business License for Enterprise as a Legal Person or its duplicates without permission;

(5) withdrawing or transferring capital, concealing assets or eluding liabilities;

(6) engaging in illegal business operations.

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

The company would not be imposed any sanctions unless the outside scope business is subject to mandatory permission issued by relevant government department.

7. Describe and explain any rights or benefits conferred to your business under the license(s).

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

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

Please refer to response to H-3.5.

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
- a. what goods are produced;

The executive director has the power to make the decision on business plans including what goods are produced. The general manager and the management carry out the plans.

- b. how the goods are produced;

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

- c. how levels of inputs such as raw materials, labour and energy are set and secured;

The General Manager and the management carry out the business plans which include the operation matters concerning inputs.

- d. how the use of your outputs, such as product mix, is determined; and

The General Manager and the management carry out the business plans which include the operation matters concerning outputs.

- e. how your business' profit is distributed.

The shareholder has the power to make decision on profit distribution. The proportion of statutory reserve funds, employee bonuses and welfare funds shall be drawn first

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from after-tax profit. Then the profits shall be used for making up losses incurred previous years. The rest of profits are distributable upon decision of the shareholder.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

Not applicable.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

Not applicable.

4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

The company shall submit its financial statements and VAT tax returns to the tax authority every month.

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

Not applicable.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

Not applicable.

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

Please refer to attachment H-4.7 [CONFIDENTIAL ATTACHMENT].

8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

Not applicable.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

Not applicable.

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

Not applicable.

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

Not applicable.

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
 - a. explain what instruments were used;

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- b. identify the type (e.g government guarantee) and provider of the security; and
- c. explain the reasons for raising the capital.

Not applicable.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

Not applicable.

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

Not applicable.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
 - a. copy of the documentation and a translation in English;
 - b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Not applicable.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
 - industrial policy and guidance on the industry;

Not applicable.

- market entry criteria for the industry;

Not applicable.

- environmental enforcement for the industry;

Bureau of Environmental Protection of Jinghai District, Tianjin.

- management of land utilization;

Not applicable.

- the China Banking Regulatory Commission for the industry;

Not applicable.

- investigation and inspection of expansion facilities;

Not applicable.

- the section in the National Development and Reform Commission that is responsible for the industry; and

Development and Reform Commission of Jinghai District, Tianjin.

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- import licensing for raw materials relating to the goods under consideration.

Not applicable.

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

Not applicable.

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

Not applicable.

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
 - a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Not applicable.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

No.

2. What was the value-added tax rebate applicable to exports of the goods during the period?

Not applicable. The company did not export the product under consideration during the period.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
 - a. a detailed chronological history of the value-added tax rebate rates;
 - b. products affected;
 - c. the effective dates of the rate changes;
 - d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Not applicable. The company did not export the product under consideration during the period.

4. Are you aware of any tax changes being planned that would impact the industry?

Not applicable.

H-8 Sales Terms

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

The general manager and the management.

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2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

As explained in the previous section, the selling prices of the product under consideration are determined based on the price of raw materials, market price of the products and negotiation with the customers. There is no any government of China involved in the business's pricing decisions.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

Not applicable.

4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

The company shall submit its financial statements and VAT tax returns to the tax authority every month.

5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.

Not applicable.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

Not applicable.

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

Not applicable.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

Since the company established in the January of 2018, the company did not make submission to the statistics authority within the period.

2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

Not applicable.

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

Not applicable.

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4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

Not applicable.

H-11 Regional differences

1. If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

Not applicable.

H-12 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

Not applicable.

2. Where applicable, how did your business respond to the policies/guidelines?

Not applicable.

3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.

Not applicable.

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

For the customers' information, please refer to Table D-2 [CONFIDENTIAL TABLE]. No customer is an SIE.

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

Not applicable.

6. Does your business require an export licence? If yes, provide details.

Not applicable.

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

Not applicable.

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

Not applicable.

9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

Not applicable.

10. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

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Not applicable.

H-13 Sales price

1. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.

Not applicable.

2. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

Not applicable.

3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Not applicable.

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

As explained in the previous section, the selling prices of the product under consideration are determined based on the price of raw materials, market price of the products and negotiation with the customers. There are no any restrictions, limitations, or other considerations imposed on your business.

5. Which organisation/business entity do you consider as the price leader of the goods?

The company does not consider there is a price leader of the goods.

6. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

Not applicable. The company has no pricing committee.

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

Not applicable.

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

The general manager and the management.

9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

Not applicable.

H-14 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

Not applicable.

PUBLIC VERSION

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

Not applicable.

H-15 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

Not applicable.

2. Do you purchase from State Invested Enterprises? If yes, provide a details.

The company reports all suppliers of the major raw materials in Table 7.4 [CONFIDENTIAL TABLE]. As the company reported, no supplier is a SIE.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

Not applicable.

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

Yes. The purchase price of the raw materials can be changed based on the market price of the raw materials.

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.

The company will send enquiry to several potential suppliers. The company will consider the factors of the raw materials concerning quality, price and delivery period comprehensively and place the order to selected supplier.

6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
 - a. Provide details including a description of the raw material imported, the supplier and country of origin.
 - b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - d. Are you eligible for a duty drawback? If yes, provide details.

Not applicable.

7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
 - a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Not applicable.

TABLE B-2

NOT CAPABLE OF SUMMARY

TABLE B-4

NOT CAPABLE OF SUMMARY

TABLE B-5

NOT CAPABLE OF SUMMARY

TABLE C-3

NOT CAPABLE OF SUMMARY

TABLE D-2

NOT CAPABLE OF SUMMARY

TABLE G-3

NOT CAPABLE OF SUMMARY

TABLE G-4.1

NOT CAPABLE OF SUMMARY

TABLE G-4.2

NOT CAPABLE OF SUMMARY

TABLE G-5

NOT CAPABLE OF SUMMARY

TABLE G-7.4

NOT CAPABLE OF SUMMARY

TABLE G-8

NOT CAPABLE OF SUMMARY

TABLE G-9

NOT CAPABLE OF SUMMARY

ATTACHMENT A-2.5

NOT CAPABLE OF SUMMARY

ATTACHMENT A-2.9

NOT CAPABLE OF SUMMARY

ATTACHMENT A-4.1

NOT CAPABLE OF SUMMARY

ATTACHMENT A-4.2

NOT CAPABLE OF SUMMARY

ATTACHMENT A-4.5

NOT CAPABLE OF SUMMARY

ATTACHMENT A-4.6

NOT CAPABLE OF SUMMARY

ATTACHMENT B-5.2

NOT CAPABLE OF SUMMARY

ATTACHMENT D-1.1

NOT CAPABLE OF SUMMARY

ATTACHMENT D-3

NOT CAPABLE OF SUMMARY

ATTACHMENT D-4.2

NOT CAPABLE OF SUMMARY

ATTACHMENT G-1.1

NOT CAPABLE OF SUMMARY

ATTACHMENT G-3.2

NOT CAPABLE OF SUMMARY

ATTACHMENT G-7.6

NOT CAPABLE OF SUMMARY

ATTACHMENT G-8.1

NOT CAPABLE OF SUMMARY

ATTACHMENT H-3.1

NOT CAPABLE OF SUMMARY

ATTACHMENT H-4.7

NOT CAPABLE OF SUMMARY