



Exporter Questionnaire

Case number: 521

Product: Zinc Coated (Galvanised) Steel

From: The Republic of Korea;
Malaysia;
Taiwan; and
The Socialist Republic of Vietnam

Review period: 1 July 2018 to 30 June 2019 (the period)

**Response
due by:** 30 September 2019 (extended to October 14, 2019)

**Case
manager:** Heidi Yang

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Return completed questionnaire to:
investigations1@adcommission.gov.au

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

TABLE OF CONTENTS

TABLE OF CONTENTS	2
INSTRUCTIONS.....	3
CHECKLIST.....	6
GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES	7
SECTION A COMPANY INFORMATION	10
A-1 COMPANY REPRESENTATIVE AND LOCATION	10
A-2 COMPANY INFORMATION	10
A-3 GENERAL ACCOUNTING INFORMATION	12
A-4 FINANCIAL DOCUMENTS.....	13
SECTION B EXPORT SALES TO AUSTRALIA.....	15
B-1 AUSTRALIAN EXPORT SALES PROCESS.....	15
B-2 AUSTRALIAN SALES LISTING.....	16
B-3 SAMPLE EXPORT DOCUMENTS	16
B-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	16
B-5 RECONCILIATION OF DIRECT SELLING EXPENSES TO FINANCIAL ACCOUNTS.....	17
SECTION C EXPORTED GOODS & LIKE GOODS	18
C-1 MODELS EXPORTED TO AUSTRALIA	18
C-2 MODELS SOLD IN THE DOMESTIC MARKET.....	18
C-3 INTERNAL PRODUCT CODES.....	18
SECTION D DOMESTIC SALES.....	20
D-1 DOMESTIC SALES PROCESS.....	20
D-2 DOMESTIC SALES LISTING	21
D-3 SAMPLE DOMESTIC SALES DOCUMENTS	22
D-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	22
SECTION E DUE ALLOWANCE	23
E-1 CREDIT EXPENSE	23
E-2 PACKAGING	23
E-3 DELIVERY.....	24
E-4 OTHER DIRECT SELLING EXPENSES	24
E-5 OTHER ADJUSTMENT CLAIMS	25
SECTION F THIRD COUNTRY SALES.....	26
F-1 THIRD COUNTRY SALES PROCESS	26
F-2 THIRD COUNTRY SALES LISTING	26
F-3 DIFFERENCES IN SALES TO THIRD COUNTRIES	26
SECTION G COST TO MAKE AND SELL.....	27
G-1. PRODUCTION PROCESS	27
G-2. COST ACCOUNTING PRACTICES.....	27
G-3 COST TO MAKE ON DOMESTIC MARKET.....	29
G-4 SELLING, GENERAL & ADMINISTRATION EXPENSES	29
G-5 COST TO MAKE THE GOODS EXPORTED TO AUSTRALIA.....	29
G-6 COST ALLOCATION METHODOLOGY.....	30
G-7 MAJOR RAW MATERIAL COSTS	31
G-8 RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS	32
G-9 CAPACITY UTILISATION	32
EXPORTER'S DECLARATION	33
APPENDIX GLOSSARY OF TERMS	ERROR! BOOKMARK NOT DEFINED.

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a review of measures applying to zinc coated (galvanised) steel exported to Australia from the People's Republic of China (China), the Republic of India (India), the Republic of Korea (Korea), Malaysia, Taiwan, and the Socialist Republic of Vietnam (Vietnam). This questionnaire is only for exporters from Korea, Malaysia, Taiwan or Vietnam. Another exporter questionnaire is available for exporters from China or India.

The Commission will use the information you provide to determine normal values and export prices over the review period 1 July 2018 to 30 June 2019 (the period). This information will determine whether zinc coated (galvanised) steel is dumped.

If you do not manufacture the goods

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

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

What happens if you do not respond to this questionnaire?

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

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

Extension requests

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

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

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

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

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

PUBLIC VERSION

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

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

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

Confidential and non-confidential responses

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

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

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

All submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. An example of a statement to accompany deleted/blacked out text is:

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

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

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

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

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

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

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

PUBLIC VERSION

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

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

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & 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 checked="" type="checkbox"/>
Section G Cost to make and sell	<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 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 checked="" 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 type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity Utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Full description of the goods the subject of the application
<p>In relation to China, Korea and Taiwan, the goods description is: Flat rolled products of iron and non-alloy steel of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc and Flat rolled iron or steel products containing alloys of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc exported from:</p> <ul style="list-style-type: none"> • China by Angang Steel Co., Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co.; or • Taiwan by Yieh Phui Enterprise Co., Ltd <p>and In relation to India, Malaysia and Vietnam, the goods description is: Flat rolled iron and steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India, Malaysia and Vietnam. Galvanised steel of any width is included.</p>
Further information
<p>The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating). Common coating masses used for zinc coating are: Z350, Z275, Z200, Z100, and for zinc/iron alloy coating are: ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.</p> <p>The Commission understands from previous inquiries that trade and other names often used to describe galvanised steel include:</p> <ul style="list-style-type: none"> • “GALVABOND®” steel; • “ZINCFORM®” steel; • “GALVASPAN®” steel; • “ZINCHITEN®” steel; • “ZINCANNEAL” steel; • “ZINCSEAL” steel; • Galv; • GI; • Hot Dip Zinc coated steel; • Hot Dip Zinc/iron alloy coated steel; and • Galvanneal. <p>The goods description includes galvanised steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated, (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).</p> <p>Painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel are not subject to the measures.</p>

PUBLIC VERSION

Tariff classification
<p>The goods are generally, but not exclusively, classified to the following tariff classifications in Schedule 3 of the <i>Customs Tariff Act 1995</i>:</p> <ul style="list-style-type: none"> • 7210.49.00 statistical code 55, 56, 57 and 58; • 7212.30.00 statistical code 61; • 7225.92.00* statistical code 38* • 7226.99.00* statistical code 71* <p>*These tariff subheadings only apply: (1) All exporters from India, Malaysia and Vietnam, (2) Angang Steel Co. Ltd (China); (3) Benxi Iron and Steel (Group) International Economic and Trading Co. (China); and (4) Yieh Phui Enterprise Co. Ltd (Taiwan).</p>

Model Control Code

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

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data	Key category
1	Alloy content	Alloy	A	Mandatory	Not applicable	YES
		Non-alloy	NA			
2	Prime	Prime	P	Mandatory	Not applicable	YES
		Non – Prime	N			
3	Steel Base	Hot Rolled	H	Mandatory	Mandatory	YES
		Cold Rolled	C			
4	Coating Type	Zinc Coated (Z)	Z	Mandatory	Mandatory	YES
		Zinc / Iron Alloy Coating (ZF / F)	F			
5	Coating Mass	<= 100 g/m2	1	Mandatory	Mandatory	YES
		>100 g/m2 to <= 220 g/m2	2			
		> 220 g/m2 to <= 300g/m2	3			
		>Z300 g/m2 to <= 400 g/m2	4			
		>400 g/m2	5			
6	Steel Grade	G2 / SGCC / SGHC	A	Mandatory	Mandatory	YES
		G3 / SGCD	B			
		G250 / SGC 340 / SGHC 340 / SGC 340 / SGHC 340	C			
		G300 / G350 / SGC 400 / SGHC 400 / SGC 440 / SGCH 440 / SGC 490 / SGHC 490	D			
		G450 / G500	E			
		G550 / SGC 570	F			
		Other	G			
7	Base Metal Thickness	< 0.40 mm	1	Mandatory	Mandatory	YES
		=> 0.40 mm to < 0.50 mm	2			
		=> 0.50 mm to < 0.75 mm	3			
		=> 0.75 mm to < 1.00 mm	4			
		=> 1.00 mm to < 1.50 mm	5			
		=> 1.50 mm to < 2.00 mm	6			
		=> 2.00 mm to <2.50 mm	7			
		=> 2.50 mm	8			
8	Width	< 600 mm	A	Mandatory	Optional	No
		=> 600 mm to <= 1220mm	B			
		> 1220mm	C			

PUBLIC VERSION

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data	Key category
9	Form	Coil	C	Mandatory	Optional	No
		Sheet	S			

In constructing a MCC, use a "-" between each category. For example: **A-P-C.....**

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

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Head Office:

Name: *Mr. Kuo, Chen-How*
Position in the company: *General Manager of Sales Department C1*
Address: *9F, Petroland, No.12, Tan Trao, Ward Tan Phu, District 7, HCMC, Vietnam*
Telephone: *+84 – 28 – 5416-1035 (Ext: 111)*
Facsimile number: *+84 –28 – 5416-1030*
E-mail address of contact person: *howardkuo@csvc.com.vn*

Factory:

Address: *My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam*
Telephone: *+84-64-393-1168*
Facsimile number: *+84-64-393-2188*
E-mail address of contact person: *howardkuo@csvc.com.vn*

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

Name: *Mr. John Bracic*
Address: *J.Bracic & Associates
PO Box 3026, Manuka, ACT 2603*
Telephone: *+61 499 056 729*
Facsimile/Telex number:
E-mail address of contact person: *john@jbracic.com.au*

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 the where the company's financial records are held.

The accounting records are kept at My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam.

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

The production records are kept at My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam.

A-2 Company information

1. What is the legal name of your business?

The legal name of the company has changed since 14th August 2019 to CHINA STEEL AND NIPPON STEEL VIETNAM JOINT STOCK COMPANY (hereafter "CSVC") from CHINA STEEL SUMIKIN VIETNAM JOINT STOCK COMPANY

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

PUBLIC VERSION

CSV C has no other business names.

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

CSV C has no other business names.

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

A list of current board of director as of 31st March, 2019 and the changes in last two years is provided as CSV C-Exhibit A-2.4.

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

CSV C is a subsidiary of China Steel Corporation (“CSC”). Please refer to CSV C-Exhibit A-2.5 for CSC ownership chart and a list of these related companies with their functions.

6. Is your company or parent company publicly 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.

CSV C itself is not publicly listed.

CSC, the parent company of CSV C, is a publicly traded company and listed in the Taiwan Stock Exchange. As such, the holding of each shareholder may vary by trading in the stock market.

Based on the shareholders' roster dated June 30, 2019, only one shareholder (i.e. Ministry of Economic Affairs) owns more than 5% of CSC's shares, whose percentage of shareholding is 20%.

In CSV C's regarding, the shareholding information as of 31 December, 2018 reported as follows:

No.	Shareholder name	Percentage of shares in CSV C
		%
		%
		%
		%
		%
		%

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.

PUBLIC VERSION

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.

CSVC is a producer of high-class steel products, including Pickled and Oiled Steel Coils (PO), As Cold-Rolled Steel Sheets ("ASCR"), Cold-Rolled Steel Sheets ("CR"), Hot-dipped Galvanized/Galvannealed Coils (GI/GA), and Electrical Steel Coils ("ES").

CSVC produces and sells the goods in the domestic and foreign markets. Please note that CSVC did not exports the goods to Australia during POR.

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.

CSVC produces and sells the goods in domestic market and to foreign countries.

9. Provide your company's internal organisation chart.

*CSVC is organized into 3 principal divisions and 15 departments, which are structured based on functions. Please refer to **Exhibit A-2.9** for the Internal Organization Chart.*

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

CSVC's Commercial Division is responsible for CSVC's procurement of input materials, sales to home-market and export markets sales, marketing activities, and transportation arrangement for CSVC's products. The domestic and export sales of CSVC's GI products are handled by this Division.

CSVC's Production Division is responsible for CSVC's production and plant-management activities. There are eight departments within the Production Division. Cold Rolling Department (P2) is the production unit involving producing the upstream inputs of the goods. Its Pickling and Tandem Cold-Rolling Mill ("PLTCM"), which is composed of the PLTCM Section (P21), the Roll Shop Section (P22) and the Acid Recycle Plant Section (P23). Annealing & Galvanizing Department (P3) is production unit involving producing the goods.

CSVC's Management Division is responsible for general administration activities at CSVC, including human resources, and public relationship, for CSVC's financial and accounting activities, as well as for development, operation and maintenance of its information systems.

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

CSVC's GI product catalogue is provided in Exhibit A-2.11.

A-3 General accounting information

1. What is your financial accounting period?

CSVC's normal corporate financial accounting period is calendar year (from January 1st to December 31st).

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

PUBLIC VERSION

Yes, CSVC's financial accounts are audited by Deloitte Vietnam.

3. What currency are your accounts kept in?

CSVC's accounts are kept in USD.

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

CSVC uses a typical Enterprise Resource Planning ("ERP") system developed by InfoChamp for Financial Accounting system

5. What is the name of your sales system?

CSVC uses a typical Enterprise Resource Planning ("ERP") system developed by InfoChamp for sales system

6. What is the name of your production system?

CSVC uses a typical Enterprise Resource Planning ("ERP") system developed by InfoChamp for 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 questions is not applicable to CSVC because it uses the same ERP system to maintain and manage the systems, as well as to generate a variety of reports under different systems.

The flowcharts of financial and cost accounting system are provided in Exhibit A-3.7.

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. CSVC accounting practices are consistent with the generally accepted accounting principles in Vietnam.

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

No. There was no change in accounting methods over the last two financial years.

As for the significant accounting policies regarding the preparation of financial statements, please see Note 3 of CSVC's 2018 audited financial statements provided in Exhibit A-4.1.a, at page 8~11.

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 Exhibit A-4.1.a for CSVC's Audited Financial Statements for 2018 and 2017.

The audited financial statement of CSVC's related companies involved production and sales of the merchandise under consideration, in accordance with Exhibit A-2.5, are also provided in Exhibits A-4.1.b to d identified below:

PUBLIC VERSION

Exhibits A-4.1.b — China Steel Corporation (CSC), who supplied and produced raw material i.e. Hot-rolled Steel to CSVC for CSVC's production.

Exhibits A-4.1.c — Dragon Steel Corporation (DSC), who produced raw material i.e. Hot-rolled Steel to CSVC for CSVC's production

Exhibits A-4.1.d — China Steel Global Trading Corporation (CSGT), who sometimes manages export sales for CSVC.

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.

Not applicable. All available financial reports provided in A-4.1 are audited.

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.

CSVc does not have divisional, factory/facility or product-specific income statements, i.e. it do not maintain different profit centres. The income statements present the company as a whole.

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.

The Income statements of the most recent financial period i.e. 2018 and POR are provided in Exhibit A-4.4.

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 Exhibit A-4.5 for CSVc's trial balance of year 2018 and POR.

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

Please refer to Exhibit A-4.6 for CSVc's chart of accounts.

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

SECTION B EXPORT SALES TO AUSTRALIA

NOTE

If your company exported low or no volumes of the goods to Australia during the review period, please contact the case manager as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the case manager in this regard.

The Section B involving question B-1 to B-3 is not applicable to CSVC given CSVC had no export sales of the goods to Australia during the review period.

However, Exhibit B-4 reconciliation of sales to Financial Account and Exhibit B-5, the part related to D-2 (Domestic Sales), are provided as requested.

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
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
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.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
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.
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.
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, as CSVC had no export sales of the goods to Australia during the review period.

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*.
 - 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.
2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

Not Applicable, as CSVC had no export sales of the goods to Australia during the review period.

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.

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

Not Applicable, as CSVC had no export sales of the goods to Australia during the review period.

B-4 Reconciliation of sales to financial accounts

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

A complete upward-sales is provided as instructed in Exhibit B-4

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

The sources are annotated as requested and provided in CSVC’s Exhibit A-4.1.a, A-4.4 and A-4.5.

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3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

CSVC has done so in Exhibit 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.

A complete upwards selling expense is provided in Exhibit B-5.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.

CSVC’s detailed list of selling expenses for POR with related account codes is enclosed as instructed in Exhibit G-4.1.

3. For any amount in the “B-5 Upwards selling expense” 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 C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

CSVC has done so as instructed in Exhibit B-5.

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 question is not applicable to CSVC due to no exports to Australia during the POR.

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.

The question is not applicable to CSVC due to no exports to Australia during the POR.

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.

Please refer to pages 7 through 23 of Exhibit A-2.11 for the product catalogue along with technical specifications of the like good, and see the sample test certificates provided in Exhibit D-3.1 for further technical details.

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.

The list of MCCs listed in the domestic sales listing in D-2 is provided in Exhibit C-2.2.

C-3 Internal product codes

3. 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.
If no:
 - (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Please see Exhibit C-3.1 for the list of CSVC's internal product codes. CSVC's product codes identify only the product group, without specification or dimension information; thus MCC was not able to be completely identified merely through product codes. The product codes for the goods (GI) are listed as follows:

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<i>Production Line</i>	<i>Product Code</i>	<i>Product Code Description</i>
█	█	█
█	█	█
█	█	█
█	█	█
█	█	█

CSV identifies MCC through steel grade, PSRNO and Spec-mark.

Alloy content, Steel Base, Coating Type, Coating Mass and Steel grade

█

Thickness and Width

█

Form

█

Please see Exhibit C-3.2 Concordance Table for MCC Field

PUBLIC VERSION

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

CSVC usually grants the following types of sales adjustments to all domestic market customers:

<i>Reason Code</i>	<i>Description</i>	<i>Reported in D-4</i>
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

(1) [REDACTED] (1)

[REDACTED]

(2) [REDACTED] (1)

[REDACTED]

The above sales adjustments are all reported in Column "Sales Adjustments".

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.

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?

The date of sale for domestic sales is reported as the invoice date as instructed.

D-2 Domestic sales listing

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

Please refer to Exhibit D-2 Domestic sales.

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

The source data of Exhibit D-2 Domestic sales is [REDACTED]

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 Exhibit D-3.1.a and Exhibit D-3.1.b for the documents relating to the two largest invoices by invoice value:

- Invoice number [REDACTED], and
- Invoice number [REDACTED].

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

Annotations are provided as instructed in Exhibits D-3.1.a and D-3.1.b.

D-4 Reconciliation of sales to financial accounts

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

CSVC has provided all information in Exhibit B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

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?

Credit terms have been identified in CSVC's domestic sales spread sheet. The payment terms for domestic sales include [REDACTED]

For sales with payment term [REDACTED]. In Exhibit D-4, CSVC reported [REDACTED].

CSVC does not provide term deposits or any cash products.

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, as CSVC exported no volumes of the goods to Australia during the POR.

E-2 Packaging

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

Standard packaging for domestic sales is with steel straps, paper wrapping, and edge protectors.

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

Not applicable, as CSVC did not have export sales of the goods to Australia during the POR.

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

Packing materials and labour costs are recorded in factory overheads. Therefore, CSVC did not report packing costs as an adjustment item.

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?

Yes, [REDACTED] domestic sales of like goods are delivered to the customers. CSVC reports transportation costs on an actual basis.

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

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

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?

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

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?

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

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?

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

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, as CSVC exported no volumes of the goods to Australia during the POR.

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.

CSVc provides no commission for domestic sales. For export sales to Australia, this question is not applicable, as CSVc exported no volumes of the goods to Australia during the POR.

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?

No tax exemption or drawback applies.

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

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- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

All direct selling expenses have been reported in Exhibit D-2.

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

Not applicable, as CSVIC exported no volumes of the goods to Australia during the POR.

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 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

Not applicable. No duplication is evident.

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

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

For export sales, customers would send their inquiries for price quotation by email. After completing the price negotiation with the customer, a sales contract will be sent to the customer for confirmation of the quantities, prices and delivery schedule for the ordered products. The goods will be shipped to the customers along with commercial invoice and other shipping documents.

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.

CSVCS is not related to any of its third-country customers.

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?

The question is not applicable because CSVCS does not make such claim.

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.

Please refer to Exhibit F-2 Third Country Sales.

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

The source data of Exhibit F-2 Domestic sales is CSVCS's [REDACTED].

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.

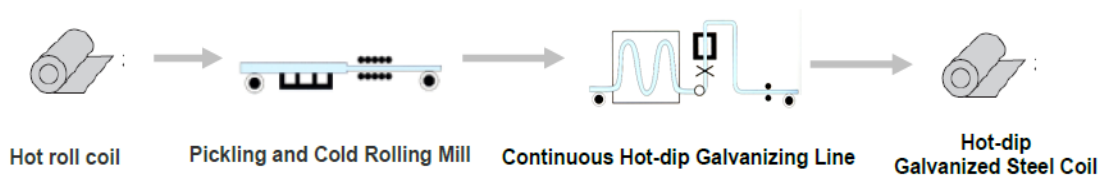
Not applicable, as CSVCS exported no volumes of the goods to Australia during the POR. If CSVCS had exported the goods to Australia during the POR, there may have been a number of differences between CSVCS's sales to Australia and to other third countries which would affect any comparison of them, such as different trade terms.

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.

Hot-dip galvanized steel coils are produced by using as-cold-rolled steel coil as its base material; the typical manufacturing processes are described as below:



CSVC produces its cold rolled products by the combination line of PLTCM (abbreviated from Pickling and Tandem Cold-rolling Mill), and hot-dip galvanized steel coils by Continuous Hot-dip Galvanizing Line (abbreviated as CGL).

The production of the goods generates the following by-products/scraps at the CGL:

[REDACTED]

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.

During the POR, CSVC purchased

[REDACTED]

G-2. Cost accounting practices

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

CSVC's cost accounting system is based on actual costs.

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

Not applicable. CSVC does not adopt standard costs.

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.

Please refer to Exhibit G-2.3 for the list of direct and indirect cost centres under Production Division. In CSVC's cost accounting system, a cost centre is the basic cost collection unit. There are 2 main types of cost centres:

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- Direct cost centres (or Producing cost centres) are units taking part in producing products directly, converting raw material or semi-finished material into product, which may be for captive use or for sales.

- Indirect cost centres that included (1) Administration cost centres and (2) Service cost centres:

(1) Administration cost centres are units in charge for controlling, administrating, making plan and supporting production.

(2) Service cost centres are units providing maintenance service, utility service, etc. to other cost centres.

Costs incurred by indirect cost centres are charged to the recipient cost centres.

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

In CSVc's ordinary cost accounting system, one average cost is recorded for the product produced at a given cost centre, and within such product group, and it maintains production and inventory costs on the basis of product group. In ordinary cost accounting records, CSVc does not calculate costs separately for each specific specification or type of the subject goods (or non-subject goods).

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

Not applicable. All production costs are valued in the same methods for cost accounting purposes and for financial accounting purposes.

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. CSVc did not engage in any relevant start-up operations relating to the goods during the POR.

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 cost of inventory is calculated on a weighted average basis.

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

In CSVc's normal cost accounting, these non-prime GIs are determined

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

The valuation methods CSVc used for scrap, by products is as below:

- *Pup Coil and Scrap:*
- *Secondary is based on applying*

CSVC does not have joint products.

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

No. It is not applicable to CSVC, as no management fee/corporate allocation is charged to CSVC by related company.

G-3 Cost to make on domestic market

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

Please see Exhibit G-3 for the quarterly cost of MCC for all the goods produced and sold by CSVC on all markets.

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

The internal source data for "G-3 Domestic CTM" is listed below.



G-4 Selling, General & Administration expenses

1. 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 see Exhibit G-4.1 for SG&A listing.

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 see Exhibit G-4.2 for Domestic SG&A calculation.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
- This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.

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

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.

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
 - (b) Labour
 - (c) Manufacturing overheads

Raw materials (HR)

Raw material cost (HR) for response purposes is calculated as follows:

[Redacted]

Raw materials (Zinc)

CSVC has calculated the material cost (Zinc) for response purposes as follows:

[Redacted]

Recovery-Zinc Dross

[Redacted]

Recovery-Other

[Redacted]

Labour and overhead

Labour and overhead is calculated as below:

[Redacted]

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.

Please refer to Exhibit G-6.2 for the Selected MCC Cost Illustration.

G-7 Major raw material costs

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

The major raw materials are hot-rolled coils and zinc ingot.

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.

The output of PLTCM (as-cold rolled product) may be used as the input to produce the goods. Please see Exhibit G-7.2 Raw material CTM for as-cold rolled product produced at PLTCM.

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

Please see Exhibit G-7.3 for the ratio of hot-rolled steel and zinc representing in GUC with the calculation worksheet.

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 see Exhibit G-7.4 for purchase listing of hot-rolled coils and zinc ingots.

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

The source data for G-7.4 Raw material purchases (HR) is

[REDACTED]

The source data for G-7.4 Raw material purchases (Zinc) is

[REDACTED]

6. For each raw material:

PUBLIC VERSION

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

Please see Exhibit G-7.6.a for the sample documents for two largest invoices by value for hot-rolled steel and zinc ingots respectively, and Exhibit G-7.6.b for the purchase reconciliation.

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

As stated in above reply to G-1.2,

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

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

Provided in Exhibit G-8 as instructed.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.

Provided in Exhibit G-8 as instructed.

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

Provided in Exhibit G-8 as instructed.

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.

Provided in Exhibit G-9 as instructed.

EXPORTER'S DECLARATION

I hereby declare that CHINA STEEL AND NIPPON STEEL VIETNAM JOINT STOCK COMPANY has completed the attached questionnaire and, having made due to inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : **LEE, JUNN-YANN**

Signature : 

Position in Company : **Chairman & General Director**

Date : **OCT 8th, 2019**

