



## Exporter Verification Report

### Verification & Case Details

<b>Initiation Date</b>	24 February 2020	<b>ADN:</b>	2020/018
<b>Case Number</b>	540		
<b>The goods under consideration</b>	Aluminium Extrusions (Mill Finish)		
<b>Case type</b>	Investigation		
<b>Exporter</b>	Milleon Extruder Sdn Bhd		
<b>Location</b>	Remote Verification		
<b>Investigation Period</b>	1 January 2019 to 31 December 2019		

THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION

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## 1 COMPANY BACKGROUND

### 1.1 Corporate Structure and Ownership

Milleon Extruder Sdn Bhd (Milleon) is a Malaysian manufacturer and seller of aluminium extrusions. Milleon also provides an aluminium extrusion service using raw materials supplied by the customer.

Milleon is a private limited company that was originally registered as Galaxy Parade Sdn Bhd and incorporated on 28 June 1997, before assuming its current name on 26 March 2002.

### 1.2 Related Parties

The verification team examined the relationships between Milleon and parties involved in the manufacture and sale of the goods.

#### 1.2.1 Related suppliers

The verification team found that Milleon did not have any related party suppliers involved in the manufacture of the goods during the investigation period.

#### 1.2.2 Related customers

Milleon is partially owned by Chiang Jiang Aluminium Sdn Bhd, and makes some domestic sales to this company.

Milleon has a partial investment in Milleon Jaya Precision Fabrication Sdn Bhd (Milleon Jaya). Milleon Jaya performs fabrication work on aluminium profiles supplied by Milleon.

### 1.3 Accounting records

Milleon's financial accounting period is 1 January to 31 December. Milleon's 2018 audited financial statement<sup>1</sup> was audited by CK & Associates and includes a statement that the financial accounts comply with the Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia.

Therefore, the verification team considers that the accounting records held by the company are in accordance with the generally accepted accounting principles of Malaysia.

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<sup>1</sup> At the time of this report, the 2019 financial statements are being finalised.

## **2 THE GOODS AND LIKE GOODS**

### **2.1 Production Process**

Milleon outlined the stages of production as follows:

1. Incoming materials
2. Heating
3. Moulding
4. Extrusion
5. QC inspection
6. Ageing
7. Packing
8. Warehouse
9. Delivery

### **2.2 Model Control Codes (MCCs)**

Milleon provided sales and cost data in its response to the exporter questionnaire in accordance with the model control code (MCC) structure detailed in Anti-Dumping Notice (ADN) No. 2020/018.

Milleon did not propose and amendments to the MCC structure.

### **2.3 Verification of MCCs**

Table 1 below provides detail on how the MCC sub-categories were determined and verified to source documents.

<b>Category</b>	<b>Determination of the sub-category</b>
Finish	Determined with reference to the description in commercial documents.
Alloy	Determined with reference to the description in commercial documents.
Temper	Determined with reference to the description in commercial documents.

**Table 1 MCC sub-category determination**

### **2.4 The goods exported to Australia**

The verification team was satisfied that Milleon produced and exported the goods to Australia. Milleon exported the goods to Australia with the following MCCs during the period:

- M-6A-T1
- M-6A-T50
- M-6C-T1
- M-6D-T1

## 2.5 Like goods sold on the domestic market

The verification team was satisfied that Milleon sold like goods in the domestic market.

The verification team considers that the goods manufactured for domestic consumption are identical to, or have characteristics closely resembling, the goods exported to Australia, as they:

- are not distinguished from the exported goods during production (the exported goods and goods sold on the domestic market are produced in the same way, subject to individual customer specifications, and the costs of production for models sold domestically and for export are the same);
- are produced at the same facilities, using the same raw material inputs and manufacturing processes;
- the goods compete in the same market sector, are interchangeable and use similar distribution channels; and
- can be considered functionally alike, as they have similar end uses.

Milleon sold like goods on the domestic market with the following MCCs during the period:

- M-6A-T1
- M-6C-T1

## 2.6 Like goods – assessment

The verification team considers that the goods produced by Milleon for domestic sale have characteristics closely resembling those of the goods exported to Australia and are therefore 'like goods' in accordance with section 269T(1) of the *Customs Act 1901* (the Act).<sup>2</sup>

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<sup>2</sup> References to any section in this report relate to provisions of the Act, unless specifically stated otherwise.

### **3 VERIFICATION OF SALES COMPLETENESS AND RELEVANCE**

Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards" through management accounts up to audited financial accounts. The total sales value and quantity is reconciled to management reports with particular attention given to ensuring that all relevant transactions are included and irrelevant transactions are excluded. The total value from the management reports is then reconciled to the total revenue figure reported in the audited income statement.

The verification team verified the completeness and relevance of the export and domestic sales listings provided in the Response to the Exporter Questionnaire (REQ) by reconciling these to audited financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the sales data as follows:

- Milleon’s total company revenue in its 2019 management accounts reconciled to main income and other income ledgers;
- The main income ledger reconciled to a detailed sales ledger;
- The detailed sales ledger was reconciled to the domestic and export sales listing submitted in the REQ.

The verification team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

#### **3.1 Exceptions during verification of sales completeness and relevance**

No.	Exception	Resolution
1	Upwards sales reconciliation did not use the same sales value as the domestic and export sales listings.	Revised upwards sales reconciliation to use the correct sales value.

**Table 2 Exceptions during verification of completeness and relevance of sales data**

#### **3.2 Sales completeness and relevance finding**

The verification team is satisfied that the sales data provided by Milleon, including any required amendments as outlined in the exception table above, is complete and relevant.

## **4 VERIFICATION OF SALES ACCURACY**

The accuracy of data is verified by reconciling selected data submitted "downwards" to source documents. This part of verification involves the process of agreeing the volume, value and other key information fields within the sales data down to source documents. This verifies the accuracy of the data.

The verification team verified accuracy of the export and domestic sales listings submitted in the REQ by reconciling these to source documents in accordance with ADN No. 2016/30.

The verification team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

### **4.1 Exceptions during verification of sales accuracy**

No.	Exception	Resolution
1	Export sales listing did not provide ocean freight and marine insurance in local currency.	Revised export sales listing to include ocean freight and marine insurance in local currency.
2	Bank charges were not included in the export sales listing.	Revised export sales listing to include bank charges.
3	Level of trade, delivery terms, and packaging and handling expenses were not included in the domestic sales listing.	Revised domestic sales listing to include the missing information.
4	Certain discounts for domestic customers were not included in the domestic sales listing.	Revised domestic sales listing to include the missing discounts.

**Table 3 Exceptions during verification of accuracy of sales data**

### **4.2 Sales accuracy finding**

The verification team is satisfied that the sales data provided by Milleon, including any required amendments as outlined in the exception tables above, is accurate. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

## 5 VERIFICATION OF COST TO MAKE AND SELL (CTMS) COMPLETENESS AND RELEVANCE

Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards" through management accounts up to audited financial accounts. The total cost to make data is reconciled to the cost of production in the management reports with particular attention given to ensuring that all relevant costs are included and irrelevant costs have been excluded. The cost of production data is then reconciled, through relevant account ledgers, to the cost of goods sold figure reported in the audited income statement. Additionally, selling, general and administration (SG&A) expenses are reconciled to income statements, with particular attention given to specific expenses that were excluded or should be excluded.

The verification team verified the completeness and relevance of the cost to make and sell (CTMS) information provided in the REQ by reconciling it to audited financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the cost data as follows:

- reconciled Milleon’s total company cost of goods sold (COGS) in its 2019 income statement to the trial balance;
- reconciled the total company COGS to the total cost to make (CTM) amounts in the information provided in the REQ, less an amount of variance; and
- reconciled the variance between the total company COGS and CTM to the relevant accounts in the trial balance.

The verification team verified the relevance and completeness of the SG&A data as follows:

- reconciled Milleon’s SG&A expenses in its 2019 income statement to the trial balance; and
- reconciled the SG&A data submitted by Milleon to the trial balance.

The verification team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

### 5.1 Exceptions during verification of completeness and relevance of CTMS data

No.	Exception	Resolution
1	Domestic CTM listing did not include all domestic like goods.	Revised domestic CTM listing to include all domestic like goods. Revised upwards cost reconciliation to reflect revised domestic CTM listing.
2	Non-related expenses were included in the SG&A allocation.	The verification team removed the non-related expenses from the SG&A allocation.

**Table 4 Exceptions during verification of completeness and relevance of CTMS data**



## **5.2 Completeness and relevance finding of CTMS data**

The verification team is satisfied that the CTMS data provided in the exporter questionnaire response by Milleon, including any required amendments as outlined as an exception above, is complete and relevant.

## 6 VERIFICATION OF COST TO MAKE AND SELL (CTMS) ACCURACY

### 6.1 Cost allocation method

The verification team verified the reasonableness of the method used to allocate the cost information provided in the REQ to the relevant MCCs, in accordance with ADN No. 2016/30.

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

Table 5 below outlines the allocation method applied to each cost item.

Cost item	Method applied
Raw Materials	Weighted average actual raw materials cost allocated based on production quantity.
Scrap Allocation	Milleon advised all scrap produced is recycled and that it pays a conversion cost for the resulting billet.
Manufacturing Overheads	Allocated based on production quantity.
Labour	Allocated based on production quantity.

Table 5 Cost allocation method

### 6.2 Verification of Accuracy of CTMS data

The accuracy of data is verified by reconciling selected data submitted "downwards" to source documents. This part of verification involves the process of agreeing the volume, value and other key information fields within the cost data down to source documents. This verifies the accuracy of the data.

The verification team verified the accuracy of the CTMS information provided in the REQ by reconciling it to source documents in accordance with ADN No. 2016/30.

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

### 6.3 Accuracy finding

The verification team is satisfied that the CTMS data provided in the exporter questionnaire response by Milleon, is accurate and reasonably reflect the costs associated with the production and sale of the goods under consideration.

## 7 EXPORT PRICE

### 7.1 The importers

In relation to the goods exported by Milleon to Australia, the verification team considers that the customers listed for each shipment were the beneficial owners of the goods at the time of importation, and therefore were the importers of the goods.

### 7.2 The exporter

The verification team considers Milleon to be the exporter of the goods<sup>3</sup>, as Milleon is:

- the manufacturer of the goods;
- named on the commercial invoice as the supplier;
- named as consignor on the bill of lading;
- arranges and pays for the inland transport to the port of export;
- arranges and pays for the port handling charges at the port of export; and
- arranges and pays for the ocean freight and marine insurance (for CIF sales only).

The verification team is satisfied that for all Australian export sales during the period that Milleon was the exporter of the goods.

### 7.3 Arms length

#### 7.3.1 Unrelated customers

In respect of Milleon's Australian sales of the goods to its unrelated customers during the period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.<sup>4</sup>

The verification team therefore considers that all export sales made by Milleon to its unrelated Australian customers during the period were arms length transactions.

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<sup>3</sup> The Commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

<sup>4</sup> Section 269TAA refers.

## **7.4 Export price – assessment**

In respect of Australian sales of the goods by Milleon, the verification team recommends that the export price be determined under section 269TAB(1)(a), as the price paid by the importer to the exporter less transport and other costs arising after exportation.

The verification team's preliminary export price calculations are at **Confidential Appendix 1**.

## 8 DOMESTIC SALES

Section 269TAC(1) provides the general rule for calculating normal value. For sales to be relevant for the purpose of section 269TAC(1), they must be sales of like goods sold in the exporter's domestic market for home consumption that are at arms length and in the ordinary course of trade (OCOT).

### 8.1 Arms length

#### 8.1.1 Related party customers

In respect of Milleon's domestic sales of like goods to its related customer during the period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price<sup>5</sup>.

The verification team also found that the prices for unrelated and related customers were comparable.

The verification team therefore considers that all domestic sales made by Milleon to its related customer during the period were arms length transactions.

#### 8.1.2 Unrelated customers

In respect of Milleon's domestic sales of like goods to its unrelated customers during the period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- the buyer, or an associate of the buyer, was not directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that all domestic sales made by Milleon to its unrelated domestic customers during the period were arms length transactions.

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<sup>5</sup> Section 269TAA of the Act refers.

## 8.2 Ordinary course of trade

Section 269TAAD states that domestic sales of like goods are not in the OCOT if arms length transactions are:

- unprofitable in substantial quantities over an extended period; and
- unlikely to be recoverable within a reasonable period.<sup>6</sup>

The verification team tested profitability by comparing the price at ex-works against the relevant cost for each domestic sales transaction.

The team then tested whether the unprofitable sales were in substantial quantities (not less than 20 per cent) by comparing the volume of unprofitable sales to the total sales volume, for each MCC over the period.

The team tested recoverability by comparing the price at ex-works against the relevant weighted average cost over the period for each domestic sales transaction.

The following table sets out further detail:

OCOT particulars	Details
Price	Net invoice price, excluding direct selling expenses
Cost	Quarterly CTMS, excluding direct selling expenses
Weighted average cost	Weighted average CTMS, excluding direct selling expenses, over the period.

**Table 6 OCOT details**

## 8.3 Volume of relevant sales

Section 269TAC(2) provides alternative methods for calculating the normal value of goods exported to Australia where there is an absence, or low volume, of relevant sales of like goods in the market of the country of export. An exporter's domestic sales of like goods are taken to be in a low volume under section 269TAC(14) where the total volume of sales of like goods for home consumption in the country of export by the exporter is less than five per cent of the total volume of the goods under consideration that are exported to Australia by the exporter (unless the Minister is satisfied that the volume is still large enough to permit a proper comparison for the purposes of assessing a dumping margin).

The verification team assessed the total volume of relevant sales of like goods as a percentage of the goods exported to Australia and found that the volume of domestic sales was five per cent or greater and therefore was not a low volume.

When calculating a normal value under section 269TAC(1), in order to ensure a proper comparison between the goods exported to Australia and the goods sold on the domestic market, the Commission considers the volume of sales of each exported MCC on the domestic market. Where the volume of domestic sales of an

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<sup>6</sup> In general, the Commission will consider 'extended period' and 'reasonable period' to be the investigation, review or inquiry period.

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exported model is less than five per cent of the volume exported, the Commission will consider whether a proper comparison can be made at the MCC level. In these situations, the Commission may consider whether a surrogate domestic model should be used to calculate normal value for the exported model.

This analysis is detailed in the table below.

<b>Export MCC</b>	<b>Is volume of domestic sales of same MCC 5% or greater as a proportion of export volume?</b>	<b>Treatment of normal value</b>
M-6A-T1	Y	Domestic sales of M-6A-T1
M-6A-T50	N	No domestic sales of M-6A-T50. Surrogate model M-6A-T1 with specification adjustment under section 269TAC(8).
M-6C-T1	Y	Domestic sales of M-6C-T1
M-6D-T1	N	No domestic sales of M-6D-T1. Surrogate model M-6C-T1 with specification adjustment under section 269TAC(8).

**Table 7 Domestic volumes**

The verification team's volume analysis is at **Confidential Appendix 3**.

## 9 ADJUSTMENTS

To ensure the normal value is comparable to the export price of goods exported to Australia at free-on-board (FOB) terms, the verification team has considered the following adjustments in accordance with section 269TAC(8).

### 9.1 Rationale and Method

Adjustment type	Assessment for adjustment	Calculation method and evidence	Claimed in REQ?	Adjustment required?
Domestic credit terms	Credit terms are different between export and domestic sales.	The domestic credit rate is based on Milleon's overdraft rate applied to the actual domestic payment terms.	Yes	Yes
Domestic commission	Commission paid on certain domestic sales.	Actual commission paid applied to relevant domestic sales.	No	Yes
Export packaging	Export packaging costs are additional to the cost of production packaging included in the manufacturing overheads expenses.	Weighted average cost of export packaging and invoice quantity.	No	Yes
Export inland transport and port handling charges	Milleon incurred inland transport and handling charges for all Australian sales.	Weighted average unit value based on the total inland transport and handling costs and invoice quantity.	Yes	Yes
Export commission	Commission paid on certain Australian sales.	Actual commission paid applied to relevant Australian sales.	No	Yes
Export bank charges	Bank charge paid on export sales.	Actual bank charges applied over invoice quantity.	No	Yes
Export trolley charges	Trolleys are used in export sales for some customers.	Weighted average trolley cost based on actual trolley cost and Australian sales invoice quantity.	Yes	Yes
Export credit terms	Credit terms are different between export and domestic sales.	The export credit rate is based on Milleon's overdraft rate applied to the weighted average number of payment days.	No	Yes



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<b>Adjustment type</b>	<b>Assessment for adjustment</b>	<b>Calculation method and evidence</b>	<b>Claimed in REQ?</b>	<b>Adjustment required?</b>
Specification adjustment	For certain MCCs, a surrogate model was used to determine the normal value of exported goods, which required an adjustment to account for differences in alloy and/or temper.	For the relevant models detailed in section 8.3 at Table 7, the value of the adjustment is the difference between the CTMS of the surrogate and exported model uplifted by the OCOT profit margin (expressed as percentage) of like goods sales.	No	Yes

**Table 8 Assessment of adjustments**

## 9.2 Adjustments

The verification team considers the following adjustments under section 269TAC(8) are necessary to ensure that the normal value so ascertained is properly compared with the export price of those goods.

<b>Adjustment Type</b>	<b>Deduction/addition</b>
Domestic credit terms	Deduct an amount for domestic credit
Domestic commission	Deduct an amount for domestic commission
Export packaging	Add an amount for export packaging
Export inland transport and handling	Add an amount for export inland transport and handling
Export commission	Add an amount for export commission
Export bank charges	Add an amount for export bank charges
Export trolley costs	Add an amount for export trolley costs
Export credit terms	Add an amount for export credit terms
Specification adjustment	Add or deduct an amount for specification differences

**Table 9 Summary of adjustments**

The verification team's preliminary adjustment calculations are included in normal value calculations at **Confidential Appendix 4**.

## 10 NORMAL VALUE

The verification team found that there were sufficient volumes of sales of like goods sold for home consumption in the country of export that were arms length transactions and at prices that were within the OCOT. The verification team is therefore not satisfied that there is an absence, or low volume, of sales relevant for the purpose of determining a price under section 269TAC(1).

The verification team has determined a preliminary normal value under section 269TAC(1).

In using domestic sales as a basis for normal value, the verification team considers that certain adjustments, in accordance with section 269TAC(8), are necessary to ensure that differences between the normal value of goods exported to Australia and the export price of the exported goods would not affect comparison of domestic prices with export prices, as outlined in chapter 9 above.

The verification team's preliminary normal value calculations are at **Confidential Appendix 4**.

## 11 DUMPING MARGIN

The dumping margin was assessed by comparing weighted average Australian export prices to the corresponding quarterly weighted average normal value for the investigation period under section 269TACB(2)(a).

The dumping margin for the goods exported to Australia by Milleon for the period is **17.6 per cent**.

The preliminary dumping margin calculation is at **Confidential Appendix 5**.

## 12 APPENDICES AND ATTACHMENTS

<b>Confidential Appendix 1</b>	Export price
<b>Confidential Appendix 2</b>	Cost to make and sell
<b>Confidential Appendix 3</b>	Domestic sales, OCOT and profitability
<b>Confidential Appendix 4</b>	Normal Value
<b>Confidential Appendix 5</b>	Dumping Margin
<b>Confidential Attachment 1</b>	Verification work program