

EXPORTERS QUESTIONNAIRE

Anti-Dumping / Subsidy investigation concerning imports of
“Precision Pipe and Tube Steel” originating in or exported from
China PR, Vietnam, Taiwan and Korea RP

On behalf of

Vina One Steel Manufacturing Corporation

Through

J. Bracic & Associates
john@jbracic.com.au

PUBLIC RECORD

CHECKLIST

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 checked="" type="checkbox"/>
Section C	Exported goods& like goods	<input checked="" type="checkbox"/>
Section D	Domestic sales	<input checked="" type="checkbox"/>
Section E	The sales provide in <i>attachment "B-4 Upwards sales"</i> are in agreement with the Annual Report for 2019, which is enclosed as Annexure 4 . 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"/>
Section H	Particular market situation	<input checked="" type="checkbox"/>
Section I		<input checked="" type="checkbox"/>
Section J	Production AND Production Costs	<input checked="" type="checkbox"/>
Section K	Australian Market	<input checked="" type="checkbox"/>
	Marketing director provides <i>parameters to sales staff to assist in establishing pricing for the goods based on value like quality and reliability of the product.</i>	<input checked="" type="checkbox"/>
	Error! Reference source not found.	<input checked="" type="checkbox"/>
	Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
B-6 Historical sales	<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 checked="" 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"/>

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L-1 Company turnover	<input checked="" type="checkbox"/>
L-2 Provision of goods	<input checked="" type="checkbox"/>
L-3 Income tax	<input checked="" type="checkbox"/>
L-4 Grants	<input checked="" type="checkbox"/>
L-5 VAT and tariff transactions	<input checked="" type="checkbox"/>

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [REDACTED]
Position in the company: Vice Export Director
Telephone: +84 (072) 3989898
E-mail: [REDACTED]

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

Name: Mr John Bracic
Address: PO Box 3026, Manuka, ACT 2603
Telephone: +61 499 056 729
E-mail address: 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 requested details are provided below.

Address: [REDACTED]
Tel: [REDACTED]
Fax: [REDACTED]
Email: [REDACTED]
Contact person: [REDACTED]

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

The requested details are provided below.

Address: [REDACTED]
Tel: [REDACTED]
Fax: [REDACTED]
Email: [REDACTED]
Contact person: [REDACTED]

A-2 Company information

1. What is the legal name of your business?

The legal name of the business is Vina One Steel Manufacturing Corporation (hereinafter referred to as "Vina One or Company").

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

No, our company does not trade under a different name and/or brand.

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

No, our company was not ever known by a different legal and/or trading name.

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

The list of the current board of directors is provided below.

Sl. No	Board of Directors	Title
1		
2		
3		

There were no changes in the board of directors during the last two years.

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

Our company is not related to any company engaged in the manufacture of PUI.

6. Is your company or parent company publically listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
(b) Any principle shareholders¹

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

Our company is not a publically listed company.

A list of all principal shareholders of our company and their shareholding percentages as on 31.12.2019 are provided in the below table.

Sl. No	Name of Shareholder	Share (%)
1		
2		

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.

*The company is engaged in the sales of [product details] [product details] The details of the products are provided in catalogue of the company. Please refer enclosed **Annexure 1.***

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

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

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(d) export to countries other than Australia.

Not applicable as our company performs all above functions.

9. Provide your company's internal organisation chart.

*The company's internal organisation chart is enclosed as **Annexure 2**.*

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

*The details of the functions performed by each group within the organisation are enclosed as **Annexure 3**.*

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

*The catalogue of the company is enclosed as **Annexure 1**.*

A-3 General accounting information

1. What is your financial accounting period?

The financial year of the Company is from January 1st to December 31st of the calendar year.

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

*Yes, our financial accounts are audited. The Audit Reports of the company for Financial Year 2018 and 2019 are enclosed as **Annexure 4**. The name of the auditor is mentioned in the Audit report.*

3. What currency are your accounts kept in?

The accounts of the company are kept in Vietnam Dong (VND).

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

The name of our financial accounting system is [REDACTED] [proprietary system]

5. What is the name of your sales system?

The name of our sales system is [REDACTED] [proprietary system]

6. What is the name of your production system?

The name of our production system is [REDACTED] [proprietary 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 sales and production systems are not different.

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

No, the accounting practices of the company are in accordance with the Generally Accepted Accounting Principles ("GAAP") of Vietnam.

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

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No, there have not been any changes to our accounting practices and/or policies over the last two years.

A-4 Financial Documents

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

*The Audit Reports of the company for Financial Year 2018 and 2019 are enclosed as **Annexure 4**.*

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 as the financial statements of the company 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.

No, our company does not maintain different profit centres.

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

Not applicable as the period is not different to our financial period.

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

*The trial balance of the company for the period (FY 2019) is enclosed as **Annexure 5**.*

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

*The company's chart of accounts is enclosed as **Annexure 6**.*

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

SECTION B

EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

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

The requested details are provided below.

- (a) Marketing and advertising activities –

♦ *Website is main platform for marketing and advertising activities.*

- (b) Price determination and/or negotiation process:

♦ *The sales price and sales quantity are agreed by both parties.*

- (c) Order placement process:

♦ *Australian customers inquire the specification and price of the products and makes orders via telephone or email.*

- (d) Order fulfilment process and lead time –

♦ [REDACTED]
[confidential terms and circumstances of export sales]

♦ *Lead time of order fulfilment is based on contract terms.*

- (e) Delivery terms and process–

Delivery terms and process is based on the contract terms.

- (f) Invoicing process :

♦ [REDACTED]
[confidential terms and circumstances of export sales]

- (g) Payment terms and process:

♦ [REDACTED]
[confidential terms and circumstances of export sales]

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?

Our company invoice the customers for goods exported to Australia in [REDACTED]

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

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♦ *The customer pay us in USD.*

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

♦ *No, Company does not use forward contracts to lock in the foreign exchange rate relating to export sales.*

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

*The transaction in foreign currency are converted at [REDACTED].
[Date of conversion] The balances of the monetary items in foreign currency are
converted at [REDACTED]. [Date of conversion]*

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.

None of the customers of the goods exported to Australia are related to our company.

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

The company does not maintain any price list or price extras list.

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.

Export selling prices vary marginally according to the distribution channel.

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

Not applicable as the company has not given any discount / rebate to Australian customers.

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.

No credit and debit note are issued to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period.

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

(a) What date are you claiming as the date of sale?

(b) Why does this date best reflect the material terms of sale?

Not applicable.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"

- This worksheet lists all 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.
- 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.


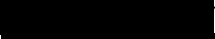
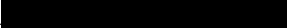
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- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer the enclosed attachment named "B-2 Australian sales".

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

The requested details are provided in the below table:

Sl. No.	Nomenclature	Name of source document
1	Customer name	
2	Product description	
3	Invoice No	
4	Contract No	
5	Other Sales related documents	
6	Ocean Freight (if applicable)	
7	Handling and others	

B-3 Sample export documents


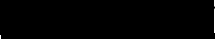
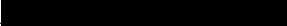
1. Select the two largest invoices by value and provide the following documentation:

- 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)

The requested documents are enclosed as **Annexure 7**.

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.

The requested details are provided in the below table:

Sl. No.	Nomenclature	Name of source document
1	Customer name	
2	Product description	
3	Invoice No	
4	Contract No	
5	Other Sales related documents	
6	Ocean Freight (if applicable)	
7	Handling and others	

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.

Please refer enclosed attachment named "B-4 Upwards sales".

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 turnover provided in attachment B-4 upward sales is as per annual report of 2019 and same is enclosed as **Annexure 4.***

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.

*The turnover provided in attachment B-4 upward sales is as per annual report of 2019 and same is enclosed as **Annexure 4.***

B-5 Reconciliation of direct selling expenses to financial accounts

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

"Please refer enclosed attachment named B-5 Upwards selling expense".

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.

*The details in attachment B-5 Upwards selling expense is as per annual report of 2019 and same is enclosed as **Annexure 4.***

3. For any amount in the "B-5 Upwards selling expenses" 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.

*The details in attachment B-5 Upwards selling expense is as per annual report of 2019 and same is enclosed as **Annexure 4.***

B-6 Historical sales listing


1. Complete the worksheet named "B-6 Historical sales"
 - This worksheet lists the totals of all sales for each product code exported to Australia of the goods in each calendar year for 2016, 2017 and 2018. This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.

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Please refer enclosed attachment named **"B-6 Historical sales"**

2. Provide a table listing the source of the data for each column in the "B-6 Historical sales" listing.

The requested details are provided in the below table:

<i>Sl. No.</i>	<i>Nomenclature</i>	<i>Name of source document</i>
<i>1</i>	<i>Product</i>	
<i>2</i>	<i>Product Grade</i>	
<i>3</i>	<i>FOB Value</i>	

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.

*Please refer attachment **B-2 Australian sales** for requested information.*

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

Please refer to table below.

P-G-3-N-3-C-2-N-A-3-P
P-G-3-N-3-R-N-2-A-1-P
P-G-3-N-3-R-N-2-A-2-P
P-G-3-N-3-R-N-3-A-1-P
P-G-3-N-3-R-N-3-A-2-P

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 enclosed **Annexure 10** for requested information.*

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

Please refer to table below.

P-G-1-O-2-C-1-N-A-2-P
P-G-1-O-2-R-N-2-A-2-P
P-G-1-O-2-R-N-3-A-2-P
P-G-3-N-3-C-2-N-A-3-P
P-G-3-N-3-R-N-3-A-1-P
P-H-1-O-1-C-1-N-A-2-P
P-H-1-O-1-C-2-N-A-2-P
P-H-1-O-1-R-N-1-A-2-P
P-H-1-O-1-R-N-2-A-2-P
P-H-1-O-1-R-N-3-A-1-P
P-H-1-O-1-R-N-3-A-2-P

C-3 Internal product codes

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

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

*The product code consists of [redacted]
[product specifications]. For example – Product code [redacted] [product
code] means it is a [redacted] [product
specifications].*

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

*Company mapped the product codes to the MCC based on [redacted] [product
specification].*

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

*Kindly refer attachment "**B-2 Australian sales**" and "**D-2 Domestic Sales**" for 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.

Not Applicable.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:

The requested details are provided below:

- (a) Marketing and advertising activities –

- ◆ *Website is main platform for marketing and advertising activities*

- (b) Price determination and/or negotiation process :

- ◆ *The sales price and sales quantity are agreed by both parties;*

- (c) Order placement process :

- ◆ *Domestic customers inquire the specification and price of the products and makes orders via telephone or email.;*

- (d) Order fulfilment process and lead time –

- ◆ [REDACTED]
[confidential terms and circumstances of domestic sales]

- ◆ *Lead time of order fulfilment is based on the negotiation and prior commitments.*

- (e) Delivery terms and process –

Delivery terms and process is based on negotiation.

- (f) Invoicing process :

- ◆ [REDACTED]
[confidential terms and circumstances of domestic sales]

- (g) Payment terms and process:

- ◆ [REDACTED]
[confidential terms and circumstances of domestic sales]

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

None of domestic customers are related to the company.

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

The company does not maintain any price list or price extras list.

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

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The selling prices vary marginally according to the distribution channel.

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

No, Company does not provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period.

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.

No credit and debit note are issued to the customer or associate of the customer in relation to the sale of the goods during the period.

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:
- What date are you claiming as the date of sale?
 - Why does this date best reflects the material terms of sale?

Not Applicable.


D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in 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 enclosed attachment named "**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 requested details are provided in the below table:

Sl. No.	Nomenclature	Name of source document
1	Customer name	
2	Product description	
3	Invoice No	
4	Other Sales related documents	

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

*The requested documents are enclosed as **Annexure 8**.*

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.

The requested details are provided in the below table:

Sl. No.	Nomenclature	Name of source document
1	Customer name	
2	Product description	
3	Invoice No	
4	Other Sales related documents	

D-4 Reconciliation of sales to financial accounts

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

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

*Please refer enclosed attachment named "**B-4 Upwards sales**".*

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.

*The sales provide in attachment "B-4 Upwards sales" are in agreement with the Annual Report for 2019, which is enclosed as **Annexure 4**.*

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.

*The sales provide in attachment "B-4 Upwards sales" are in agreement with the Annual Report for 2019, which is enclosed as **Annexure 4**.*

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

Not applicable as company did not provide rolling credit facility to domestic customers.

- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

*Kindly refer **Annexure 9** for the requested loan details.*

- (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?

*Yes, company have term deposits or other cash product. The requested details are provided in the in the annual report for FY 2019, which is enclosed as **Annexure 4.***

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

Not applicable as company has not provided rolling credit facility to Australian customers.

- (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?

The Australian customers pay us in USD.

E-2 Packaging

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

[REDACTED] [packaging details]

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

[REDACTED] [packaging details]

PUBLIC RECORD

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

████████████████████ [packaging details]

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?

The requested details are provided in attachment D-2.

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

Kindly refer "B-2 Australian sales" for delivery terms of the export sales of the goods to Australia.

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?

Yes, delivery terms of the Australian sales includes delivery to the Vietnam port.

The requested details regarding inland transportation are provided in attachment D-2.

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

The ocean freight cost was calculated based on freight invoice of relevant sales.

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?

████████████████████ [confidential delivery terms of export sales]

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 import duty and delivery costs are born by importer.

E-4 Other direct selling expenses

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

Not applicable as the company has not provided any commission for sales of like goods.

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?

Rate of value-added tax (VAT) on sales of the goods and like goods for domestic sales is 10% and Nil rate for export sales to Australia.

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

VAT of Sales of goods are accounted in account no. ██████████.

PUBLIC RECORD

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

The company has not received any VAT refund as the VAT rate is NIL for exports.

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

The company has [REDACTED]. [confidential treatment of duty drawback provision].

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

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

*Please refer the worksheet named "**B-5 Upward Selling expenses**" for details.*

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

*Please refer the worksheet named "**B-5 Upward Selling expenses**" for details.*

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 as no other adjustment claims are claimed by the company.

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.

No, There is no difference to the sales process described in B-1.1.

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

None of any third country customers are related to the company.

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 reflects the material terms of sale?

Not Applicable.


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 the worksheet named "**F-2 Third country sales**" for details.*

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

Kindly refer the below table:

Sl. No.	Nomenclature	Name of source document
1	Customers	
2	Quantity	
3	Invoice value	
4	Other Sales related documents	

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.

There is no such difference in sales to third countries which may affect their comparison to export sales Australia on product grade level.

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.

Production Process flow chart is enclosed as Annexure 10.

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.

No suppliers or service provider are related to the company.

G-2. Cost accounting practices

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

The company's cost accounting system is based on [REDACTED] 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.

The company [REDACTED]. [Cost accounting method utilised]

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.

[REDACTED]. [Cost accounting method utilised]

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

*Company does not record production cost at [REDACTED]
[REDACTED] [Cost accounting method utilised].*

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

No, there are no cost for management accounting purposes, which are valued differently to 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.

No, the company was not engaged in any start-up operations in relation to the goods.

PUBLIC RECORD

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 company uses [REDACTED] method of valuation for raw material, work-in-process, and finished goods inventories.

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

The company follows [REDACTED] method for damaged or sub-standard goods generated at the various stages of production.

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

The Company follows [REDACTED] method for scrap, by products, or joint products.

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

Not applicable as the company does not have any parent 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 refer the attachment named "G-3 Domestic CTM"

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

The requested details are provided in the below table.

Sl. No.	Nomenclature	Name of source document
1	Raw Material cost	[REDACTED]
2	Direct labour cost	
3	Manufacturing overheads cost	
4	Production quantity	

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.

PUBLIC RECORD

Please refer the enclosed attachment named "**G-4.1 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 refer the attachment "**G-4.2 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.

Please refer the attachment named "**G-5 Australian CTM**".

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

The requested details are provided in the below table::

Sl. No.	Nomenclature	Name of source document
1	Raw Material cost	
2	Direct labour cost	
3	Manufacturing overheads cost	
4	Production quantity	

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

Above cost are allocated based on [redacted] [allocation method] in **G-3 domestic CTM** and **G-5 Australian CTM**.

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.

The costing for each MCC is provided in the attachment "Cost to Make & Sell".

G-7 Major raw material costs

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

PUBLIC RECORD

██████████ are the major raw materials used in the manufacture of the goods.

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-7.2Raw material CTM” for these raw materials.
- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Not applicable.

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

The requested details are provided in the attachment “G-3 Domestic CTM”. Refer row no 22.

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-7.4Raw material purchases”
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer the attachment named “G-7.4 Raw material purchases”.

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

The requested details are provided in the below table:

Sl. No.	Nomenclature	Name of source document
1	Supplier name	██████████
2	Raw Material description	
3	Invoice No	
4	Quantity	
5	Invoice Value	

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

*The commercial invoice and proof of payment for two largest invoices of each raw material by value are enclosed as **Annexure 11.***

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.

PUBLIC RECORD

None of the suppliers in "G-7.4 Raw material purchases" listing are related to the company.

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

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

*Please refer the attachment "**G-8 Upwards costs**".*

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.

*Annual Report has been considered to complete attachment "G-8 Upwards costs". Kindly refer **Annexure 4**.*

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.

*Annual Report has been considered to complete attachment "G-8 Upwards costs". Kindly refer **Annexure 4**.*

G-9 Capacity Utilisation

4. Please complete the worksheet named "G-9 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

*Please refer the attachment "**G-9 Capacity Utilisation**".*

SECTION H

PARTICULAR MARKET SITUATION

The applicant has claimed that the situation in the market of the country of export is such that sales in that market are not suitable for use in determining normal value. The information provided in sections H, I J and K will assist the Commission to better understand the Vietnamese and Australian markets and to assess whether sales in the Vietnamese market are suitable for determining a normal value.

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of Vietnam at all levels, including (but not limited to):
 - (a) reporting requirements;
 - (b) payment of taxes;
 - (c) senior management representation within your business;
 - (d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
 - (e) licensing;
 - (f) restrictions on land use;
 - (g) provision of loans; or
 - (h) provision of grants, awards or other funds.

The Company's interactions with government of Vietnam generally is limited to only [REDACTED] [typical business activities].

H-2 Business structure, ownership and management

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

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

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

The requested details are provided in the below table.

Sl. No	Name of Shareholder
1	[REDACTED]
2	[REDACTED]
3	[REDACTED]
4	[REDACTED]

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

[REDACTED] [information of common relationships].

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

[REDACTED] [Information of government affiliation].

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

PUBLIC RECORD

Our business' (and/or all other entities our business is related to) Board of Directors or Board of Shareholders [redacted] [Information of government affiliation].

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

[redacted] [Information of government affiliation].

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

The requested details are provided in the below table. [redacted]

Sl. No	Name of Shareholder	Share (%)	Activity / Role / Designation
1	[redacted]	[redacted]	[redacted]
2	[redacted]	[redacted]	[redacted]
3	[redacted]	[redacted]	[redacted]
4	[redacted]	[redacted]	[redacted]

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

There is no significant changes in the ownership structure of your business during the period.

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

Not applicable.

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

There are no requirements in law and in practice to have government representation at any level of our business.

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

No, our business is not a publicly-traded company.

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

Not applicable as our company is not listed.

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

[redacted] [positions within business] have the ability to reward, fire or discipline business' senior managers

PUBLIC RECORD

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

 [positions of senior managers]

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

Not applicable.

H-3 Licensing

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

*A copy of the business license(s) are enclosed as **Annexure 12**.*

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

Planning and investment department is responsible for issuing the business license.

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

Company need to prepare all necessary legal documents according to requirement laid down in Decree No. 78/2015/ND-CP, Article 28. The authorised person of the company need to send application with all legal documents for business licence to Planning and investment department at business registration office. During the three days subject to legal and sufficient documents, business licence will be issued to the company by the Planning and investment department.

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

Following are requirements and conditions to be met in order to obtain the license:

- *Company Name- The Company name should be unique and not similar to other registered company*
- *Address- Head office of the company should be located in Vietnam with identified address*
- *Business Line- Based on business line, company should met all conditions before registration*
- *Charter capital and legal capital- Charter capital is the amount that shareholders contribute within a prescribed time, as stated in company charter. Legislation does not define the minimum charter capital for newly established company.*
- *Legal capital- Legal capital is the amount of company's equity that cannot legally be allowed to leave the business; it cannot be distributed through dividend or any other means.*
- *Regular business registration profile*
- *Paying prescribed fee of business registration by law*

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

 [business license responsibilities]

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

No sanctions imposed on business by the business license.

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

Business licence conferred or authorise company to start business operation legally.

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

PUBLIC RECORD

According to article 211, Law on enterprise, the business license can be revoked in the following circumstances:

- The Information provided in the application for enterprise registration is false.
- The company is founded by individuals who are prohibited to found enterprises.
- The enterprise's business operation is suspended for 01 year without notifying the business registration authority and tax authority.
- The company did not send reports to business registration office within 6 months, from deadline of sending reports or from the receipt of a written request.
- Other cases decided by Court

Business Registration office is the agency that the authority to revoke the business license.

H-4 Decision-making, planning and reporting

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

Production head decides what goods are to be produced based on their production schedules in consultation with the marketing head.

- b. how the goods are produced;

Production head decides how goods are to be produced based on their production schedules.

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

Production head decides based on production schedules.

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

Production head decides based on production schedules.

- e. how your business' profit is distributed.

[Redacted] [details of profit distribution].

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

[Redacted] [decision making processes]

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

[Redacted] [Government involvement in business decisions].

- List and describe all reports that must be submitted to the Government of Vietnam periodically by your company, and identify the government department/office where each report is filed.
The company submits VAT Return, Income tax Return etc to the Government of Vietnam.

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

Not applicable.

PUBLIC RECORD

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

Not applicable

H-5 Financial and investment activities

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

████████████████████ [funding details]. Kindly refer annual report enclosed as **Annexure 4**.

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

*Kindly refer **Annexure 9** for the requested details.*

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

No, company has not benefited from any concessional interest rates for your loans/debts in the last 5 years.

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

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

██ [capital raising details].

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

The company has no specific policy regarding how cash reserves are to be invested.

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

██

H-6 Government policy on the industry

1. Are there any Government of Vietnam opinions, directives, decrees, promulgations, measures, etc. concerning the industry of the goods that were put in place or operating during the period? If yes, please provide:

- (a) copy of the documentation and a translation in English;
- (b) documentation concerning the Government of Vietnam or any association of the Government of Vietnam's notification of the measures concerning the goods to your company during the period.

As per best of our information, no opinions, directives, decrees, promulgations, measures, etc. concerning the industry of the goods were put in place or operating during the period by Government of Vietnam.

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

PUBLIC RECORD

- industrial policy and guidance on the industry;
- market entry criteria for the industry;
- environmental enforcement for the industry;
- management of land utilisation;
- investigation and inspection of expansion facilities;
- import licensing for raw materials relating to the goods under consideration.

Ministry of trade and industry is the responsible ministry.

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

[REDACTED] *[Activities to assist development].*

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

No.

5. Has the Government of Vietnam recognised your company and/or industry as one of priority (for example, designated as a "pillar," "encouraged," or "honourable" company and/or industry?). If yes, please answer the following questions.

(a) Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.

(b) Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?

(c) Describe any instances in which your company cited Government of Vietnam plans, policies, or measures as support for receiving the financing that you report.

No.

6. How has the Government of Vietnam's *Steel Master Plan* or *Industrial Development Strategy* impacted on your business and how do you ensure compliance with this policy?

The company is [REDACTED] [understanding of government policy].

H-7 Taxation

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

No, there were not any export taxes on the exports of the goods during the period.

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

The value-added tax is not imposed on export of goods.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:

(a) a detailed chronological history of the value-added tax rebate rates;

(b) products affected;

(c) the effective dates of the rate changes;

(d) fully translated copies of any Government of Vietnam notices regarding these changes, including the relevant appendices.

Yes, [REDACTED] [details of VAT change].

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

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The company is not aware of any such information about any tax changes being planned that would impact the industry.

H-8 Sales Terms

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

Marketing Director authorises the sales terms, prices and other contract provisions for the sale of the goods.

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

The selling prices of the goods under consideration by our business are determined on purely commercial / business consideration on arm length's basis.

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

Our business does not coordinate the selling prices or supply of the goods with other domestic producers or any Government of Vietnam departments.

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

No such information requested from Government of Vietnam or others and also not provided by the company.

5. Explain whether your business provides price data to any other person at any level of government.

No, our company does not provide price data to any other person at any level of government.

H-9 Industry associations

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

Yes, our company is member of Vietnam Steel Association.

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

Our company has taken voluntary membership of Vietnam steel association.

Major function of the association are as follows:

- *Association promote the cooperation between the members to ensure that steel industry can develop steadily.*
- *Educate the members about new reforms in the industry etc.*

H-10 Statistics submission/recording

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

Neither any information was requested by General Statistics Office of Vietnam and/or any other government organisation nor any information was submitted by the company.

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

Not applicable as no information has been submitted.

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

Not applicable as no information has been submitted.

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

Not applicable as no information has been submitted.

H-11 Production/output

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

As per best of our information, no such policy or guidance issued relating to production.

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

Not applicable.

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

No, as per best of our information, no such restrictions imposed by the Government of Vietnam.

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

Please refer the attachment "D-2 Domestic Sales" for list of all domestic customers of like goods.

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

No.

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

Yes, our business require an export licence.

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

No.

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

There is no restrictions placed upon our business on the sale of the goods.

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

*The capacity of the company [REDACTED] [capacity details]. Kindly refer attachment G-9 Capacity Utilisation and **Annexure 14.1 & Annexure 14.2.***

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

No benefit from any concession on the purchase of any utility services received by the company.

H-12 Sales price

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

No.

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

Our business has not been subjected to any direct or indirect price guidance or controls by the Government of Vietnam during the period, with respect to raw material inputs.

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

Our business has not encountered any price guidance or controls established by regional or provincial officials and/or organisations.

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

The selling prices of the goods under consideration by our business are determined [REDACTED] [pricing setting details].

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

Price of the goods depends upon demand and supply of goods and market conditions. Accordingly, it is difficult to say that any organisation is price leader of the goods.

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

There is no pricing committee in respect of the goods in our company.

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

Not applicable as there is no pricing committee in respect of the goods in our company.

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

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Marketing director authorises the sales terms, prices and other contract provisions for the sale of the goods.

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

Not applicable as the production facilities are located in only one region.

H-13 Adding capacity and/or joint ventures

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

No restrictions are imposed by the government in relation to capacity addition.

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

The company is not aware about any such policy by government .

H-15 Raw materials

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

No suppliers are related or affiliated to our company.

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

The company [REDACTED] [purchase details].

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

*Rate of duty on import of raw materials from outside Vietnam is provided in worksheet enclosed as **Annexure 13**.*

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

[REDACTED]
[relative price factors].

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

The purchase procedure for raw materials is as follows:

- [REDACTED]
- [REDACTED]
- [REDACTED]

[purchasing terms and circumstances]

6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
 - a. Provide details including a description of the raw material imported, the supplier and country of origin.

Kindly refer attachment "G7.4 Raw material purchases" in appendices.

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- b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).

[REDACTED] *[purchasing terms and circumstances]*

- c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).

There are no such conditions to import the material.

- d. Are you eligible for a duty drawback? If yes, provide details.

The company has not claimed any duty drawback.

7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?

- a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
- b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

[REDACTED] *[selling terms and circumstances]*

SECTION I VIETNAMESE MARKET

I-1 Prevailing conditions of competition in the Vietnamese market

1. Describe the Vietnamese market for the goods and the prevailing conditions of competition within the market, including:

- (a) Provide an overall description of the market in Vietnam which explains its main characteristics and trends over the past five years;

The Vietnamese market is driven by supply and demand forces. Prices is negotiated based on commercial terms and arm's length basis.

- (b) Provide the sources of demand for the goods in Vietnam, including the categories of customers, users or consumers of the product;

*Estimation of demand comes from range of sectors comprising of [REDACTED]
[REDACTED] [end use applications]*

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

Kindly refer attachment B-4 upward sales.

- (d) Describe the factors that influence consumption/demand variability in Vietnam, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

Vietnamese Market is driven by overall market growth and decline.

- (e) Describe any market segmentations in Vietnam; such as geographic or product segmentations;

The company is not aware about market segmentations in Vietnam.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

Not applicable.

- (g) Describe the way in which Vietnamese and imported goods compete in the Vietnamese market;

Vietnamese and imported goods compete at par basis in the Vietnamese market.

- (h) Describe the ways that the goods are marketed and distributed in the Vietnamese market; and

The goods are marketed and distributed in the Vietnamese market through [REDACTED] [distribution/marketing systems].

- (i) Describe any other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.- no information

Company is not aware about other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.

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2. Provide a diagram which describes the Vietnamese market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Vietnamese market.

The requested details are provided below.



3. Describe the commercially significant market participants in the Vietnamese market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.

The details of each customer is provided in attachment D-2 domestic sales.

4. Identify the names of commercially significant importers in the Vietnamese market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Vietnamese market, if known.

Such information is not available in public domain, accordingly, company is not able to provide the requested information.

5. Describe the regulatory framework of the Vietnamese market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

The domestic sales is subject to VAT and income tax.

6. Describe any entry restrictions for new participants into the Vietnamese market for the goods. Your response could include information on:
 - resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

As per best of our information, there is no entry restrictions for new participants into the Vietnamese market for the goods.

I-2 Goods in the Vietnamese market

1. Generally describe the range of goods offered for sale in the Vietnamese market. The description should include all like goods, including those produced by your company. Your description could include information about:
 - quality differences;
 - price differences;

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- supply/availability differences;
- technical support differences;
- the prevalence of private labels/customer brands;
- the prevalence of generic or plain labels;
- the prevalence of premium labels; and
- product

segmentation.

Kindly refer attachment D-2 Domestic Sales for requested information.

2. Describe the end uses of the goods in the Vietnamese market from all sources.

The goods are used for variety of purposes like furniture's, exhaust systems, outdoor structures and general mechanical users etc.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market. Rank these preferences or purchasing influencers in order of importance.

Quality and demand & supply of the product are the key attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market.

4. Identify if there are any commercially significant market substitutes in the Vietnamese market for the goods.

There are no commercially significant market substitutes in the Vietnamese market for the goods.

5. Identify if there are any commercially significant market complements in the Vietnamese market for the goods.

There are no commercially significant market complements in the Vietnamese market for the goods.

6. Have there been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

As per best of our information, there have not been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years.

I-3 Relationship between price and cost

1. Describe the importance of the Vietnamese market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Vietnam; and
 - (b) The proportion of your company's profit derived from sales of the goods in Vietnam.

In responding to question 1 please provide evidence supporting calculations.

The details of share of company's operation in Vietnamese market are provided in attachment B-4 Upward Sales.

2. Is your organisation/business entity the price leader for the goods in the Vietnamese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

The price of the goods mainly depends upon [redacted] [factors influencing price]. Accordingly, [redacted] [price relativities].

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3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Vietnam. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

Our pricing in Vietnam is based on commercial market principles on arm's length basis.

4. Explain the process for how the selling prices of the goods for the Vietnamese market by your business are determined. Provide copies of internal documents which support how pricing is determined.

*The company decides selling price of the goods based on [REDACTED]
[factors influencing prices] and negotiation with the customers on arm's length basis.*

5. How frequently are your Vietnamese selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

[REDACTED] [business price reviewing mechanism]

6. Rank the following factors in terms of their influence on your pricing decisions in the Vietnamese market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods 1
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

The [REDACTED] are key factors that influence the company's pricing decision in the Vietnamese market.

7. Describe the relationship between selling price and costs to make and sell in the Vietnamese market. Does your company maintain a desired profit margin for the goods?

[REDACTED]. *The objective of the company [profit setting mechanism]*

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Vietnamese market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

9. Do you offer bundled pricing in the Vietnamese market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in

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establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

10. Does the volume of sales to a customer or the size of an order influence your selling price in Vietnam? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

11. Does your organisation/business entity use sales contracts in the Vietnamese market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

[REDACTED] [price setting mechanism]

12. Provide copies of any price lists for the goods used in the Vietnamese market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Vietnamese market.

Our company does not maintain / use any price list.

13. How do you differentiate pricing for different products/models of the goods in the Vietnamese market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

14. Do you tier or segment your Vietnamese customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done;
 - (b) list the factors that influence pricing differentiation in different tiers or segments; and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

No specific policy is followed by the company for segment wise pricing.

15. Do you sell the goods to related entities in Vietnam? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

No, the company did not sell the goods to the related customers in the Vietnamese market.

I-4 Marketing and sales support in the Vietnamese market

1. How does your company market the goods in the Vietnamese market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

*The company markets the goods in the Vietnamese market through [REDACTED]
[distribution channels].*

The value proposition used is [REDACTED].

2. Does your company conduct brand segmentation in the Vietnamese market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

The company does not conduct brand segmentation in the Vietnamese market for the goods.

3. Provide examples of your Vietnamese advertising of the goods over the past five years. If you have not used advertising in Vietnam, provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.

The company [REDACTED] [advertising channels].

4. How many people are in your Vietnamese market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

Sales team consists of [REDACTED] peoples. Sales employees are remunerated though [REDACTED].

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Marketing director provides the parameters to sales staff to assist in establishing pricing for the goods like cost to make & sell and demand & supply position.

SECTION J

PRODUCTION AND PRODUCTION COSTS

J-1 Production of the goods

1. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods? Provide copies of internal documents which support your claims in response to this question.

The company determines its volume of production for the goods, product mix of production based on [REDACTED] [factors influencing production decisions].

2. What lead times are typically needed to adjust volumes of production for the goods? Provide copies of internal documents which support your claims in response to this question.

The lead time depends on the [REDACTED] [customer requirements].

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

Provide copies of internal documents which support your claims in response to this question.

Yes, Company have warehousing facilities for the goods. Volume capacity of the warehouse is [REDACTED] MT.

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

There is no changes to the type of capital or technology utilised by the company in the manufacturing of the goods in the last five years.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity. Provide copies of internal documents which support your claims in response to this question.

The Company has started the commercial production of the precision steel pipes on [REDACTED].

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

Provide copies of internal documents which support your claims in response to this question.

The requested details are enclosed as Annexure 14.1 and Annexure 14.2.

7. Confirm whether management reports are prepared on production costs. If yes:
 - (a) specify how often these cost reports are prepared;
 - (b) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and
 - (c) specify to whom within the company these reports are provided; and
 - (d) provide copies of these reports for each month of the investigation period.

No management reports are prepared on production costs by the company.

SECTION K AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

- (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;

The Australian market is driven by supply and demand forces. As per our understanding, overall market of Australia has been expanded over the last five years.

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;

*Estimation of demand comes from range of sectors comprising of [REDACTED]
[REDACTED] [end-use applications].*

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

Kindly refer attachmentB-4 upward sales.

- (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

As per our understanding, following factors may affect demand:

- Sales in month of December and January decline by around 50% on account of holiday in the construction industry in this period.*
- Normally, the sale in the month of May and June increase due to repair maintenance activity done by the farming community.*

- (e) Describe any market segmentations in Australia; such as geographic or product segmentations;

The company is not aware about market segmentations in Australia.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

Not applicable.

- (g) Describe the way in which Australian manufactured, Vietnamese and other imported goods compete in the Australian market;

Australian manufactured, Vietnamese and other imported goods compete in the Australian market are at purely commercial consideration on arm's length basis.

- (h) Describe the ways that the goods are marketed and distributed in the Australian market; and- website

*The goods are marketed and distributed in the Australian market through [REDACTED]
[marketing channel].*

- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

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The company is not aware about any other factors that are relevant to characteristics or influences on the Australian market for the goods.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

The requested details are provided below.



3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.

As per best of our information, Orrcon manufacturing pty ltd is the major participant in Australia. It is a manufacturer and market leader in the Australian market.

4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

The details of each customer is provided in attachment B-2 Australian sales.

5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

The company is not aware about such policies on regulatory framework of the Australian market .

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
 - resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

The requested information is not available with our company.

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
 - quality differences;
 - price differences;
 - supply/availability differences;
 - technical support differences;
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and
 - product segmentation.

Kindly refer attachment B-2 Australian Sales for detailed information.

2. Describe the end uses of the goods in the Australian market from all sources.

The goods are used for variety of purposes like furniture's, exhaust systems, outdoor structures and general mechanical users etc. in the Australian market.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.

[REDACTED] are the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market.

4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

As per best of our information, there are no commercially significant market substitutes in the Australian market for the goods.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

As per best of our information, there are no commercially significant market complements in the Australian market for the goods.

6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

As per best of our information, there have not been any changes in market or consumer preferences in the Australian market for the goods in the last five years.

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.

In responding to question 1 please provide evidence supporting calculations.

The details of share of company's operation in Australian market are provided in attachment B-4 upward sales.

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2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

As per best of our information, Orricon Manufacturing Pty Ltd is the price leader for the goods in the Australian market.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

The product pricing and price strategies of the company in the Australian market is based on [redacted] [price factor] and commercial principles on arm's length basis.

4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

The company decides selling price of the goods based on [redacted] [price factors] and other commercial consideration on arm's length basis in Australian market.

5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

There is no fixed period of review of the pricing by the company. The prices are reviewed based on the [redacted] [price influencing factors]

6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

[redacted] [price influencing factors] of the goods are the key factors that influence our pricing decision in the Australian market.

7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

No, the company does not maintain desired profit margin for the goods. The objective of the company is to earn reasonable profit considering market situation.

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8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

No, the company does not offer any price reductions in the Australian market.

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

No bundled pricing offered in the Australian market by the company.

10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] *[impact of orders volume on price]. Prices are mainly driven on demand and supply of the goods in the market.*

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

[REDACTED] *[confidential details of sales contracts].*

12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

The company does not maintain / use any price list.

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

The pricing is differentiated mainly based on [REDACTED] [price influencing factors] of the products/models of the goods in the Australian market.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:

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- (a) a general description of how this is done;
- (b) list the factors that influence pricing differentiation in different tiers or segments; and
- (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

No specific policy is followed by the company for segment wise pricing.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

Not applicable as the company does not have any related entity in Australia.

K-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

The company markets the goods in the Australian market through [REDACTED] [marketing channel]. The value propositions used by the company are [REDACTED] [product characteristics] of our product.

2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

The company does not conduct brand segmentation in the Australian market for the goods.

3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

The company advertise their products on website over the past five years.

4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

There are [REDACTED] for Australian market. Sales team consists of [REDACTED] peoples. Sales employees are remunerated though [REDACTED].

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Marketing director provides parameters to sales staff to assist in establishing pricing for the goods based on value like quality and reliability of the product.

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SECTION L COUNTERVAILING

The following programs are being investigated:

Category	Program number	Program name	Scheme / Benefit Availed (Yes / No)
Less than adequate remuneration (LTAR)	22	Acquisition of State Assets at Less Than Fair Market Value	No
Grant	2	Support for the Implementation of Projects Manufacturing Priority Industrial Products (Updating Programme III of 2003-2004)	No
	3	Investment Incentives Contingent upon Export Performance For Domestic Businesses (Updating Programme IV of 2003-2004)	No
	4	Other Investment Incentives for Domestic Businesses (Updating Program V of Period 2003-2004)	No
	5	Investment Incentives Contingent upon Export Performance for Foreign Invested Enterprises (Updating Programme VI of the Period 2003-2004)	No
	6	Other Investment Incentives for Foreign Invested Enterprises (Updating Programme VII for Period 2003-2004)	No
	7	Preferential Investment Credit for Development Contingent upon Export Criteria (Updating Programme VIII of Period 2003-2004)	No
	8	Preferential Development Credit for Investment Contingent Upon Localisation Ratios (Updating Programme IX of Period 2003-2004)	No
	9	Other Preferential Investment Credit for Development (Updating Program X of Period 2003-2004)	No
	10	Export Promotion	No
	11	Trade Promotion (Updating of Programme XIII of Period 2003-2004)	No
	12	Support for Mechanical Products (Updating Program XV of Period 2003-2004)	No
	13	Support for Shipbuilding Industry (Updating of Programme XV of Period 2003-2004)	No
	14	Assistance for Commercial Development in Mountainous, Island and Ethnic Minority Areas (Updating Programme XVI of Period 2003-2004)	No
	15	Assistance to Enterprises Facing Difficulties due to objective reasons	No
	16	Incentives for Investment Projects in Science and Technology (Updating Programme XVIII of Period 2003-2004)	No
	20	Grants to Firms that Employ More than 50 Employees	No
	21	Investment Support (consisting of two separate programs)	No
Preferential Loan	23	Export & Import Support in the Form of Preferential Loans, Guarantees, and Factoring (consisting of five separate programs)	No

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Category	Program number	Program name	Scheme / Benefit Availed (Yes / No)
	24	Export Support Loans at Preferential Rates	No
	25	Interest Rate Support Program under the State Bank of Vietnam	No
	26	Preferential Lending under the Viet Bank Export Loan Program	No
Tax	18	Incentives on corporate income tax for enterprises operating in regions or sectors entitled to incentives	No
	19	Incentives on non-agricultural land use	No
	27	Accelerated Depreciation of Fixed Assets	No
	28	Additional Income Tax Preferences for Exporters	No
	29	Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects	No
	30	Enterprise Income Tax Preferences, Exemptions, and Reductions (consisting of seven separate programs)	No
	31	Establishments Dealing with Exported Goods	No
	32	Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets	No
	33	Exemptions/reductions of Land Rent, Tax, and Levies (consisting of five separate programs)	No
	34	Land-Use Levy Exemptions/Reductions	No
	35	Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks	No
	36	Preferential Provisions for Carry-forward of Losses	No
	37	Tax Exemptions and Reductions for Encouraged Sectors	No
	38	Tax Exemptions and Reductions for Foreign-Invested Enterprises	No
	39	Tax Exemptions and Reductions for Investment in Disadvantaged Regions	No
	40	Tax Exemptions and Reductions for Investments in Economic Zones or High-Tech Industrial Parks	No
	41	Tax Preferences for Investors Producing and/or Dealing in Export Goods	No
Tariff Policy	1	Preferential Import Tariff Rates contingent upon Localisation Ratios with respect to products and Parts of Mechanical-Electric-Electronic Industries (updating Programme II of Notification of Subsidies period 2003-2004)	No
	17	Preferential Import Tariff Rates for enterprises investing in regions or sectors entitled to investment incentives	No
	42	Excessive Duty Exemptions for Imported Raw Materials for Exported Goods	No
	43	Exemptions of Import Duty (consisting of seven separate programs)	No
	44	Refund of Import Duties	No

L-1 General

1. Complete the worksheet named "L-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Kindly refer worksheet named "L-1 Company turnover" for the requested details.

L-2 Provision of goods

Program No. 22

The Commission understands that the Government of Vietnam has supported a program entitled Acquisition of State Assets at Less Than Fair Market Value.

The company has not purchased any assets like land & building, machinery etc from any government agency or state-owned company.

Secondly, the company has paid all the applicable taxes on purchase of such assets. Therefore, this scheme is not applicable to the company. Since this scheme is not applicable, the following questions relating to this section are not applicable.

1. Complete the worksheet named "L-2 Provision of goods"
 - This worksheet is a table of the assets (land, equipment, etc.) purchased by the company over the period, plus the **TWO** preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. For the assets identified in L-2.1:
 - a. Indicate which goods you produced that benefited from the purchase of the assets.

The company has not been benefited from the purchase of the assets. Therefore, this question is not applicable.

- b. Provide a copy of the contract and application form, or any other documentation, relevant to the purchase of the assets.

It is submitted that since Government has no role in procurement of the assets, no such documents are there.

- c. Provide evidence of the purchase of the asset.

*Kindly refer **Annexure 14.1 and Annexure 14.2.***

- d. Provide evidence of the valuation of the market value of the assets.

*Current value of the assets can be determined from the audit report of 2019. Kindly refer **Annexure 4.***

L-3 Preferential tax programs

Program No. 18, 19, 27, to 41

The company has neither applied nor received any benefit under any of the alleged preferential tax programs. Therefore, this scheme is not applicable to the company. Accordingly, the following questions relating to this section are not applicable.

1. Complete the worksheet named "L-3 Income Tax"

- This worksheet is a table of your company's income tax liability over the last three financial years.
- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

*Annual Income Tax Returns for the last three years is attached with this submissions as **Annexure 15**.*

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

*Annual Income Tax payment receipt for last three financial years is attached with this response as **Annexure 15**.*

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

The requested details are provided in the below table.

Period	Rate
<i>FY 2017</i>	<i>20%</i>
<i>FY 2018</i>	<i>20%</i>
<i>FY 2019</i>	<i>20%</i>

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:

*The company pays tax at the general rate. The same can be cross-checked from the attached tax returns as well as our Annual Report for 2019. Kindly refer **Annexure 4**.*

a. What tax rate did your company pay?

20% is the tax rate.

b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Vietnamese Market

I-1 Prevailing conditions of competition in the Vietnamese market

7. Describe the Vietnamese market for the goods and the prevailing conditions of competition within the market, including:

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- (j) Provide an overall description of the market in Vietnam which explains its main characteristics and trends over the past five years;

The Vietnamese market is driven by supply and demand forces. Prices is negotiated based on commercial terms and arm's length basis.

- (k) Provide the sources of demand for the goods in Vietnam, including the categories of customers, users or consumers of the product;

*Estimation of demand comes from range of sectors comprising of [REDACTED]
[REDACTED] [end use applications]*

- (l) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

Kindly refer attachment B-4 upward sales.

- (m) Describe the factors that influence consumption/demand variability in Vietnam, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

Vietnamese Market is driven by overall market growth and decline.

- (n) Describe any market segmentations in Vietnam; such as geographic or product segmentations;

The company is not aware about market segmentations in Vietnam.

- (o) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

Not applicable.

- (p) Describe the way in which Vietnamese and imported goods compete in the Vietnamese market;

Vietnamese and imported goods compete at par basis in the Vietnamese market.

- (q) Describe the ways that the goods are marketed and distributed in the Vietnamese market; and

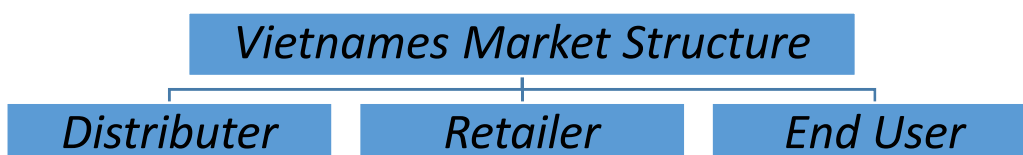
The goods are marketed and distributed in the Vietnamese market through [REDACTED] [distribution/marketing systems].

- (r) Describe any other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.- no information

Company is not aware about other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.

8. Provide a diagram which describes the Vietnamese market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Vietnamese market.

The requested details are provided below.



9. Describe the commercially significant market participants in the Vietnamese market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.

The details of each customer is provided in attachment D-2 domestic sales.

10. Identify the names of commercially significant importers in the Vietnamese market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Vietnamese market, if known.

Such information is not available in public domain, accordingly, company is not able to provide the requested information.

11. Describe the regulatory framework of the Vietnamese market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

The domestic sales is subject to VAT and income tax.

12. Describe any entry restrictions for new participants into the Vietnamese market for the goods. Your response could include information on:

- resource ownership;
- patents and copyrights;
- licenses;
- barriers to entry;
- import restrictions; and
- government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

As per best of our information, there is no entry restrictions for new participants into the Vietnamese market for the goods.

I-2 Goods in the Vietnamese market

7. Generally describe the range of goods offered for sale in the Vietnamese market. The description should include all like goods, including those produced by your company. Your description could include information about:
- quality differences;
 - price differences;
 - supply/availability differences;
 - technical support differences;
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and

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- product

segmentation.

Kindly refer attachment D-2 Domestic Sales for requested information.

8. Describe the end uses of the goods in the Vietnamese market from all sources.

The goods are used for variety of purposes like furniture's, exhaust systems, outdoor structures and general mechanical users etc.

9. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market. Rank these preferences or purchasing influencers in order of importance.

Quality and demand & supply of the product are the key attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market.

10. Identify if there are any commercially significant market substitutes in the Vietnamese market for the goods.

There are no commercially significant market substitutes in the Vietnamese market for the goods.

11. Identify if there are any commercially significant market complements in the Vietnamese market for the goods.

There are no commercially significant market complements in the Vietnamese market for the goods.

12. Have there been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

As per best of our information, there have not been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years.

I-3 Relationship between price and cost

16. Describe the importance of the Vietnamese market to your company's operations. In your response describe:

- (c) The proportion of your company's sales revenue derived from sales of the goods in Vietnam; and
- (d) The proportion of your company's profit derived from sales of the goods in Vietnam.

In responding to question 1 please provide evidence supporting calculations.

The details of share of company's operation in Vietnamese market are provided in attachment B-4 Upward Sales.

17. Is your organisation/business entity the price leader for the goods in the Vietnamese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

The price of the goods mainly depends upon [redacted] [factors influencing price]. Accordingly, [redacted] [price relativities].

18. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Vietnam. If there are multiple strategies applied, please rank these by

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importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

Our pricing in Vietnam is based on commercial market principles on arm's length basis.

19. Explain the process for how the selling prices of the goods for the Vietnamese market by your business are determined. Provide copies of internal documents which support how pricing is determined.

*The company decides selling price of the goods based on [REDACTED]
[factors influencing prices] and negotiation with the customers on arm's length basis.*

20. How frequently are your Vietnamese selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

[REDACTED] *[business price reviewing mechanism]*

21. Rank the following factors in terms of their influence on your pricing decisions in the Vietnamese market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods 1
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

The [REDACTED] are key factors that influence the company's pricing decision in the Vietnamese market.

22. Describe the relationship between selling price and costs to make and sell in the Vietnamese market. Does your company maintain a desired profit margin for the goods?

[REDACTED] *The objective of the company [profit setting mechanism]*

23. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Vietnamese market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] *[price setting mechanism]*

24. Do you offer bundled pricing in the Vietnamese market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] *[price setting mechanism]*

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25. Does the volume of sales to a customer or the size of an order influence your selling price in Vietnam? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

26. Does your organisation/business entity use sales contracts in the Vietnamese market? If yes:
- (h) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (i) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (j) How frequently are sales contracts renegotiated?
 - (k) How frequently are price reviews conducted between contracts?
 - (l) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (m) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (n) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

[REDACTED] [price setting mechanism]

27. Provide copies of any price lists for the goods used in the Vietnamese market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Vietnamese market.

Our company does not maintain / use any price list.

28. How do you differentiate pricing for different products/models of the goods in the Vietnamese market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [price setting mechanism]

29. Do you tier or segment your Vietnamese customers for the goods in terms of pricing? If yes, provide:

- (d) a general description of how this is done;
- (e) list the factors that influence pricing differentiation in different tiers or segments; and
- (f) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

No specific policy is followed by the company for segment wise pricing.

30. Do you sell the goods to related entities in Vietnam? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

No, the company did not sell the goods to the related customers in the Vietnamese market.

I-4 Marketing and sales support in the Vietnamese market

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6. How does your company market the goods in the Vietnamese market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

*The company markets the goods in the Vietnamese market through [REDACTED]
[distribution channels].*

The value proposition used is [REDACTED].

7. Does your company conduct brand segmentation in the Vietnamese market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

The company does not conduct brand segmentation in the Vietnamese market for the goods.

8. Provide examples of your Vietnamese advertising of the goods over the past five years. If you have not used advertising in Vietnam, provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.

The company [REDACTED] [advertising channels].

9. How many people are in your Vietnamese market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

Sales team consists of [REDACTED] peoples. Sales employees are remunerated though [REDACTED].

10. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Marketing director provides the parameters to sales staff to assist in establishing pricing for the goods like cost to make & sell and demand & supply position.

SECTION J

PRODUCTION AND PRODUCTION COSTS

J-1 Production of the goods

8. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods? Provide copies of internal documents which support your claims in response to this question.

The company determines its volume of production for the goods, product mix of production based on [REDACTED] [factors influencing production decisions].

9. What lead times are typically needed to adjust volumes of production for the goods? Provide copies of internal documents which support your claims in response to this question.

The lead time depends on the [REDACTED] [customer requirements].

10. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

- (d) What is the volume capacity of these facilities?
- (e) What was the monthly amount of inventory maintained during the investigation period?
- (f) What is the average period of time that inventory is retained (describe how this is calculated)?

Provide copies of internal documents which support your claims in response to this question.

Yes, Company have warehousing facilities for the goods. Volume capacity of the warehouse is [REDACTED] MT.

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

There is no changes to the type of capital or technology utilised by the company in the manufacturing of the goods in the last five years.

12. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity. Provide copies of internal documents which support your claims in response to this question.

The Company has started the commercial production of the precision steel pipes on [REDACTED].

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

Provide copies of internal documents which support your claims in response to this question.

The requested details are enclosed as Annexure 14.1 and Annexure 14.2.

14. Confirm whether management reports are prepared on production costs. If yes:

- (e) specify how often these cost reports are prepared;
- (f) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and
- (g) specify to whom within the company these reports are provided; and
- (h) provide copies of these reports for each month of the investigation period.

No management reports are prepared on production costs by the company.

SECTION K AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

7. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

- (j) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;

The Australian market is driven by supply and demand forces. As per our understanding, overall market of Australia has been expanded over the last five years.

- (k) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;

*Estimation of demand comes from range of sectors comprising of [REDACTED]
[REDACTED] [end-use applications].*

- (l) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

Kindly refer attachmentB-4 upward sales.

- (m) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

As per our understanding, following factors may affect demand:

- *Sales in month of December and January decline by around 50% on account of holiday in the construction industry in this period.*
- *Normally, the sale in the month of May and June increase due to repair maintenance activity done by the farming community.*

- (n) Describe any market segmentations in Australia; such as geographic or product segmentations;

The company is not aware about market segmentations in Australia.

- (o) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

Not applicable.

- (p) Describe the way in which Australian manufactured, Vietnamese and other imported goods compete in the Australian market;

Australian manufactured, Vietnamese and other imported goods compete in the Australian market are at purely commercial consideration on arm's length basis.

- (q) Describe the ways that the goods are marketed and distributed in the Australian market; and- website

*The goods are marketed and distributed in the Australian market through [REDACTED]
[marketing channel].*

- (r) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

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The company is not aware about any other factors that are relevant to characteristics or influences on the Australian market for the goods.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

8. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

The requested details are provided below.



9. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.

As per best of our information, Orrcon manufacturing pty ltd is the major participant in Australia. It is a manufacturer and market leader in the Australian market.

10. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

The details of each customer is provided in attachment B-2 Australian sales.

11. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

The company is not aware about such policies on regulatory framework of the Australian market .

12. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
- resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

The requested information is not available with our company.

K-2 Goods in the Australian market

7. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:

- quality differences;
- price differences;
- supply/availability differences;
- technical support differences;
- the prevalence of private labels/customer brands;
- the prevalence of generic or plain labels;
- the prevalence of premium labels; and
- product segmentation.

Kindly refer attachment B-2 Australian Sales for detailed information.

8. Describe the end uses of the goods in the Australian market from all sources.

The goods are used for variety of purposes like furniture's, exhaust systems, outdoor structures and general mechanical users etc. in the Australian market.

9. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.

[REDACTED] are the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market.

10. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

As per best of our information, there are no commercially significant market substitutes in the Australian market for the goods.

11. Identify if there are any commercially significant market complements in the Australian market for the goods.

As per best of our information, there are no commercially significant market complements in the Australian market for the goods.

12. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

As per best of our information, there have not been any changes in market or consumer preferences in the Australian market for the goods in the last five years.

K-3 Relationship between price and cost in Australia

16. Describe the importance of the Australian market to your company's operations. In your response describe:

- (c) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
- (d) The proportion of your company's profit derived from sales of the goods in Australia.

In responding to question 1 please provide evidence supporting calculations.

The details of share of company's operation in Australian market are provided in attachment B-4 upward sales.

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17. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

As per best of our information, Orricon Manufacturing Pty Ltd is the price leader for the goods in the Australian market.

18. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

The product pricing and price strategies of the company in the Australian market is based on [redacted] [price factor] and commercial principles on arm's length basis.

19. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

The company decides selling price of the goods based on [redacted] [price factors] and other commercial consideration on arm's length basis in Australian market.

20. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

There is no fixed period of review of the pricing by the company. The prices are reviewed based on the [redacted] [price influencing factors]

21. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

[redacted] [price influencing factors] of the goods are the key factors that influence our pricing decision in the Australian market.

22. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

No, the company does not maintain desired profit margin for the goods. The objective of the company is to earn reasonable profit considering market situation.

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23. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

No, the company does not offer any price reductions in the Australian market.

24. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

No bundled pricing offered in the Australian market by the company.

25. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] *[impact of orders volume on price]. Prices are mainly driven on demand and supply of the goods in the market.*

26. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (h) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (i) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (j) How frequently are sales contracts renegotiated?
 - (k) How frequently are price reviews conducted between contracts?
 - (l) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (m) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (n) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

[REDACTED] *[confidential details of sales contracts].*

27. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

The company does not maintain / use any price list.

28. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

The pricing is differentiated mainly based on [REDACTED] [price influencing factors] of the products/models of the goods in the Australian market.

29. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:

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- (d) a general description of how this is done;
- (e) list the factors that influence pricing differentiation in different tiers or segments; and
- (f) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

No specific policy is followed by the company for segment wise pricing.

30. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

Not applicable as the company does not have any related entity in Australia.

K-4 Marketing and sales support in the Australian market

6. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

The company markets the goods in the Australian market through [REDACTED] [marketing channel]. The value propositions used by the company are [REDACTED] [product characteristics] of our product.

7. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

The company does not conduct brand segmentation in the Australian market for the goods.

8. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

The company advertise their products on website over the past five years.

9. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

There are [REDACTED] for Australian market. Sales team consists of [REDACTED] peoples. Sales employees are remunerated through [REDACTED].

10. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Marketing director provides parameters to sales staff to assist in establishing pricing for the goods based on value like quality and reliability of the product.

- c. above?

No, there was no such reduction in the tax paid or payable.

- d. What is the name of the program?

Not applicable as the company has not availed any preferential income tax benefit.

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- e. What is the name of the authority granting your company the reduced tax rate?
- Not applicable as the company has not availed any preferential income tax benefit.*
- f. What is the eligibility criteria to benefit from the reduced tax rate?
- Not applicable as the company has not availed any preferential income tax benefit.*
- g. Provide details of the application process
- Not applicable as the company has not availed any preferential income tax benefit.*
- h. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- Not applicable as the company has not availed any preferential income tax benefit.*
- i. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- Not applicable as the company has not availed any preferential income tax benefit.*
- j. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
- Not applicable as the company has not availed any preferential income tax benefit.*
- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
- Not applicable as the company has not availed any preferential income tax benefit.*

L-4 Financial grants

Program No. 2 to 16, 20 and 21

The company has not availed or received any benefit under the schemes alleged in program no. 2 to 16, 20 and 21. Therefore, these schemes are not applicable to the company. The detailed comments on each alleged scheme are provide in the below table.

Name of Scheme	Whether Benefit Availed or Not	Reason
Support for the Implementation of Projects Manufacturing Priority Industrial Products (Updating Programme III of 2003-2004)	Not Availed	<p>The Programme was <u>terminated in 2005</u>, much before the company came into existence in December 2007. Therefore, this scheme is not application to the company.</p> <p>In any case, this program provides support for the implementation of manufacturing projects of priority industrial products including shipbuilding,</p>

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Name of Scheme	Whether Benefit Availed or Not	Reason
		combustion engines, color television sets and computers for purpose of boosting the development of these sectors in Vietnam as provided under Decision 37/2000/QD-TTG dated 4 March 2000 and Decision 19/2001/QDTTg dated 20 February 2001. Therefore, as such Flat Rolled Product of Non-Alloy Steel Plated or Coated with Aluminium and Zinc industry was not entitled to get benefit under this program.
<i>Investment Incentives Contingent upon Export Performance For Domestic Businesses (Updating Programme IV of 2003-2004)</i>	Not Availed	The Programme <u>was terminated in March 2007</u> , much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.
<i>Other Investment Incentives for Domestic Businesses (Updating Program V of Period 2003-2004)</i>	Not Availed	The Programme was <u>terminated in July 2006</u> , much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.
<i>Investment Incentives Contingent upon Export Performance for Foreign Invested Enterprises (Updating Programme VI of the Period 2003-2004)</i>	Not Availed	The Programme was <u>terminated in 2007</u> . The company has not taken any benefit under this Programme in the POI. Therefore, this scheme is not applicable to the company.
<i>Other Investment Incentives for Foreign Invested Enterprises (Updating Programme VII for Period 2003-2004)</i>	Not Availed	The Programme was <u>terminated in July 2006</u> , much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.
<i>Preferential Investment Credit for Development Contingent upon Export Criteria (Updating Programme VIII of Period 2003-2004)</i>	Not Availed	The Programme was <u>terminated on 16 January, 2007</u> , much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.
<i>Preferential Development Credit for Investment Contingent Upon Localisation Ratios (Updating Programme IX of Period 2003-2004)</i>	Not Availed	The Programme was <u>terminated on 16 January, 2007</u> , much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.
<i>Other Preferential Investment Credit for Development (Updating Program X of Period 2003-2004)</i>	Not Availed	The company is <u>not eligible</u> for this scheme <u>in terms of the Decree Number 75/2011/ND-CP</u> . Please refer to Appendix I for eligibility of the company and

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Name of Scheme	Whether Benefit Availed or Not	Reason
		Appendix II for eligibility of the product. In view therefore, this scheme is not applicable to the company.
Export Promotion	Not Availed	The Programme was <u>terminated in September 8, 2008.</u> The company has not taken any benefit under this scheme. Therefore, this scheme is not applicable to the company.
Trade Promotion (Updating of Programme XIII of Period 2003-2004)	Not Availed	The company has not taken any benefit under this scheme. Therefore, this scheme is not applicable.
Support for Mechanical Products (Updating Program XV of Period 2003-2004)	Not Availed	The Programme was <u>terminated on January 4, 2007,</u> much before the company came into existence in December 2007. Therefore, this scheme is not application to the company.
Support for Shipbuilding Industry (Updating of Programme XV of Period 2003-2004)	Not Availed	Under this program, the <u>support was limited to ship building projects as identified in Article 1 of Decision 117/2000/QD-TTg.</u> Therefore, Flat Rolled Product of Non-Alloy Steel Plated or Coated with Aluminium and Zinc industry is not entitled to get benefit under this program, and thus, this scheme is not applicable to the company.
Assistance for Commercial Development in Mountainous, Island and Ethnic Minority Areas (Updating Programme XVI of Period 2003-2004)	Not Availed	The Programme was <u>terminated in 2012.</u> The company has not taken any benefit under this scheme. Therefore, this scheme is not applicable to the company.
Assistance to Enterprises Facing Difficulties due to objective reasons	Not Availed	The Programme was <u>completely terminated in 2008.</u> The company has not taken any benefit under this scheme. Therefore, this scheme is not application to the company.
Incentives for Investment Projects in Science and Technology (Updating Programme XVIII of Period 2003-2004)	Not Availed	This Scheme aims to encourage <u>enterprises to invest in scientific and technological activities. Since the company has not invested in these activities, it was not eligible to get benefit under this scheme.</u> Therefore, this scheme is not applicable to the company.
Grants to Firms that Employ More than 50 Employees	Not Availed	The company has not availed any benefit under this scheme. Further, <u>the last date to claim benefits under this program was July 1, 2006, the date which Law No. 59/2005/QH11</u>

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Name of Scheme	Whether Benefit Availed or Not	Reason
		<p><u>dated November 29, 2005, on the Law on Investment (Law No. 59) came into effect. Articles 27 to 31 of Law No. 59</u> provides for the domains and sectors entitled to investment preference, including "labour intensive industries". Articles 32 to 44 provides for investment preferences and supports.</p> <p>The company came into existence in December 2007. Accordingly, this scheme is not applicable to the company.</p>
Investment Support (consisting of two separate programs)	Not Availed	The company has not availed any benefit under this scheme. Therefore, this scheme is not applicable to the company.

It is amply clear from the information provided in the above table that the schemes alleged under grants are not applicable to the company. Further, the company has neither availed nor received any benefit under the alleged grant schemes. In view of the same, the following questions relating to grant are not applicable.

1. Complete the worksheet named "L-4 Grants"
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Not Applicable as the company has not availed any benefit under any of the schemes alleged under grant.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

*Kindly refer **Annexure 4** - Annual report of 2019 for the details of other income.*

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:

The company did not received any benefit / grant.

- a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
- b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

4. For each of the grants listed in L-4.3:

Not Applicable as the company has not availed any benefit under any of the schemes alleged under grant.

- a. What is the name of the grant?

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- b. What is the name of the authority providing the grant?
- c. What is the eligibility criteria to receive the grant?
- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
- e. Provide details of the application process.
- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
- j. Provide a copy of the accounting journal entries relating to the grant.
- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

L-5 Tariff and VAT exemptions on imported materials and equipment

Program No. 1, 17, 42 to 44

The company has neither applied nor received any import duty refund relating to the PUI (directly or indirectly like refund of the import duty on the imported raw materials - [REDACTED] & [REDACTED]). Therefore, this scheme is not applicable to the company. The detailed comments on each of the alleged schemes are provided in the below table.

<u>Name of Scheme</u>	<u>Whether Benefit Availed or Not</u>	<u>Reason</u>
<i>Preferential Import Tariff Rates contingent upon Localisation Ratios with respect to products and Parts of Mechanical-Electric-Electronic Industries (updating Programme II of Notification of Subsidies period 2003-2004)</i>	Not Availed	<i>This program was terminated on October 2006. This scheme was terminated much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company.</i>
<i>Preferential Import Tariff Rates for enterprises investing in regions or sectors entitled to investment incentives</i>	Not Availed	<i>The company has not availed any benefit under this scheme. Therefore, this scheme is not applicable to the company.</i>
<i>Excessive Duty Exemptions for Imported Raw Materials for Exported Goods</i>	Not Availed	<i>Imports of raw materials, specifically copper tube and semi-finished fittings are subject to an import duty of 0%. Therefore, this program is applicable to producers of certain copper pipe fittings</i> <i>The company has not availed any benefit under this programme.</i>
<i>Exemptions of Import Duty (consisting of seven separate programs)</i>	Not Availed	<i>The company has not availed any benefit under this scheme. Therefore, this scheme is not applicable to the company.</i>
<i>Refund of Import Duties</i>	Not Availed	<i>The company has not availed any benefit under this scheme. Therefore, this scheme is not applicable to the company.</i>

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It is clear without any doubt that the alleged schemes under Tariff and VAT exemptions are not applicable to the company. Therefore, the following questions relating to the Tariff and VAT exemptions are not applicable.

If your business or any company/entity related to your business received benefits under any program that provided an exemption from the payment of import duty and import VAT during the review period, please answer the following questions.

1. Please complete worksheet "L-5 VAT and tariff transactions".

Not Applicable, as the company has not availed the benefit under the alleged schemes.

2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.

*The details are provided in our Annual report of 2019. Kindly refer **Annexure 4**.*

3. Describe the application and approval procedures for obtaining a benefit under the program.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

4. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of Vietnam in relation to the program.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

5. Outline the fees charged to or expenses incurred by your business in receiving the program.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

6. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

7. State whether your eligibility for the program was conditional on one or more of the following criteria:

- (a) whether or not your business exports internationally, or has increased its exports;
- (b) the use of domestic rather than imported inputs;
- (c) the industry to which your business belongs; or
- (d) the region in which your business is located.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

9. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

10. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.

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Not Applicable, as the company has not availed the benefit under the alleged schemes.

11. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

12. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (e.g. FOB, CIF);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

13. Explain if (and how) the Government of Vietnam determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

Not Applicable, as the company has not availed the benefit under the alleged schemes.

14. Explain how the Government of Vietnam determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and
- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

15. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

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16. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the Government of Vietnam relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

17. Provide copies of reports and audits by the Government of Vietnam authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

Not Applicable, as the company has not availed the benefit under the alleged schemes.

18. To your knowledge, does the program still operate or has it been terminated?

If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

Please refer to the information provided in the table provided above.

If the program terminated has been substituted for by another program, identify the program.

The company is not aware about the same.

Without prejudice to our above submissions, it is submitted that VAT exemption cannot be considered as subsidy because globally companies are eligible for VAT adjustment on its inputs. It is further submitted that VAT adjustment works the same way in Vietnam, as it works in Australia, where it enables the business to claim back any VAT incurred during the procurement of goods or services. Therefore, this scheme cannot be said to be countervailable.

L-6 Preferential Loans/Financial Assistance

Program No. 23, 24, 25 and 26

It is submitted that the alleged Preferential Loans/Financial Assistance are not applicable to the company on account of the reasons mentioned in the below table.

<u>Name of Scheme</u>	<u>Whether Benefit Availed or Not</u>	<u>Reason</u>
<i>Export & Import Support in the Form of Preferential Loans, Guarantees, and Factoring (consisting of five separate programs)</i>	<i>Not Availed</i>	<i>This program was <u>terminated on 16 January 2007 as provided under Decree 151/2006/ND-CP.</u> This scheme was terminated much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company</i>
<i>Export Support Loans at Preferential Rates</i>	<i>Not Availed</i>	<i>This program was <u>terminated on 16 January 2007 as provided under Decree 151/2006/ND-CP.</u> This scheme was terminated much before the company came into existence in December 2007. Therefore, this scheme is not applicable to the company</i>
<i>Interest Rate Support Program under the State Bank of Vietnam</i>	<i>Not Availed</i>	<i>This program was <u>terminated on 16 January 2007 as provided under Decree 151/2006/ND-CP.</u> This scheme was terminated much before the company came into existence in December 2007. Therefore, this scheme is not application to the company.</i>

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		<i>In any case, the company has not taken any loan from the State Bank of Vietnam, which can cross-checked from the information provided in our annual report for FY 2019. Kindly refer <u>Annexure 4</u>.</i>
<i>Preferential Lending under the Viet Bank Export Loan Program</i>	<i>Not Availed</i>	<p><i>This program was <u>terminated on 16 January 2007 as provided under Decree 151/2006/ND-CP.</u> This scheme was terminated much before the company came into existence in December 2007. In any case, the company has not availed any such benefit. Therefore, this scheme is not application to the company.</i></p> <p><i>In any case, the company has not taken any loan from the Viet Bank, which can be cross-checked from the information provided in our annual report for FY 2019. Kindly refer <u>Annexure 4</u>.</i></p>

It is clear without any doubt that the alleged schemes under Preferential Loans / Financial Assistance are not applicable to the company. Therefore, the following questions relating to the Preferential Loans / Financial Assistance are not applicable to the company.

It is the Commission's understanding that certain enterprises in Vietnam benefit from low (subsidised) interest rates or credit facilities from state owned commercial banks and government banks.

1. Provide a general overview of how your company secures necessary financial resources on the financial market (e.g. Loans, issuance of bonds etc.)

Provide answers to the following questions in the worksheet "L-6 Preferential Loans".

Not Applicable, as the company has not availed any benefit under the alleged schemes.

2. Provide a list of all the loans provided to your company from banks and financial institutions which have not been fully reimbursed by the end of the investigation period.

*Kindly refer our Annual Report of FY 2019 for the requested details. It is enclosed as **Annexure 4**.*

3. Provide specific details of the loan, including the start date of the loan, the principal amount of the loan, terms and conditions of the loan, purpose of the loan, the repayment terms/frequency, repayment amount, interest rate, interest type (e.g. fixed, variable etc.), if the loan has been redrawn any time during its duration, please provide the redraw date, amount and the reason for redraw.

Indicate whether each bank is domestically or foreign-owned and give the percentage of government ownership of each bank (including ownership by entities owned or controlled by a government).

*The requested details are enclosed as **Annexure 9**. The company has not taken the loan from any Government bank.*

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4. In the case of each loan from a government-owned or controlled bank, please explain the reason for borrowing from such a bank rather than a commercial bank. What are the differences in the terms and conditions of loans between the government and commercial banks?

*The company has obtained the loan on [REDACTED]
[REDACTED] [confidential loan details]. Kindly refer **Annexure 9** for details.*

5. Explain how the decisions to grant the loan or its conditions are dependent on the purpose of the loan and give details on the process your company went through to apply for the loan. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the loan.

The banks are operating on the commercial principles. Moreover, the decision to obtain loan from any bank is also based on a pure commercial terms.

6. For each of the loans listed, provide copies of signed loan agreements between the bank which provided the loan and company which was the addressee of the loan specifying the conditions of the loan such as amount, term of repayment, interest rate etc. Also provide a copy of your application for the loan.

*Signed copy of loan agreement is attached with this response (with English translation) as **Annexure 16**.*

*Note: If your company has more than one loan from same bank/financial Institution which were not repaid by the end of the investigation period and the loan agreements for these loans are standardised, it is sufficient **at this stage** to provide an English translation for one of them only (e.g. If your company has multiple loans from one particular bank which only differ in amounts you only need to translate one of them into English for your questionnaire response. However it is necessary to translate **all credit line agreements** from which loans not repaid by the end of the investigation period were drawn.*

7. Please explain whether the granting of the specific loan depended on the link between the purpose of the loan and the goals specified in any government plan or development program. Provide a copy of the laws, regulations, administrative guidelines and any other acts relevant for the operation of this lending with any subsequent amendments. Also include a copy of any governmental or development plan of which the scheme represents a direct implementation.

The company is not aware about such factor, as the loans are applied and provided strictly based on the commercial terms.

8. For each loan application, please explain the involvement of third parties such as government departments, local councils, party committees in the whole process since the application for the loan up to the decision whether the loan is granted or not.

There is no third party involvement.

9. In the "L-6 Preferential Loans" spreadsheet, provide the information requested on guarantees for the loans provided to your company.

Not applicable as the company has not taken any preferential loan.

10. Please give details of all loan applications during the investigation period which were refused. Provide the name of the bank, the amount of the loan requested and the reasons for refusal.

Not applicable as no loan has been refused.

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11. Provide any other information you may deem necessary for the Commission to make an assessment on the subsidisation of producers/exporters of the product under investigation. You may adjust the table in the "Loans" tab as necessary to include this additional information.

No such information is available with the company.

L-7 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

The company has business operations in only Long An province.

2. Are you aware of any programs of the Government of Vietnam, any of its agencies or any other authorised body that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

We are not aware of any such programme.

3. Indicate the location of the program by region, province or municipal level.

No such information is available with the company.

4. Indicate the type of program, for example:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans at below-market rates; or
- any other form of assistance.

Not applicable as the company has not availed or taken any benefit under any other program.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

No, our company has not been benefited from any of the listed programs during the period.

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

None of the goods produced by the company has been benefited from the program.

7. Describe the application and approval procedures for obtaining a benefit under the program.

Not applicable as the company has not availed or taken any benefit.

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments, all contractual agreements entered into between your business and the Government of Vietnam and any other official governing documentation in relation to the program² (including a translation in English).

² A link to an active website setting out the relevant official governing documentation is also acceptable.

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Not applicable as the company has not availed or taken any benefit.

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Not applicable as the company has not availed or taken any benefit.

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Not applicable as the company has not availed or taken any benefit.

11. State whether your eligibility for the program was conditional on one or more of the following criteria:

- (a) whether or not your business exports or has increased its exports;
- (b) the use of domestic rather than imported inputs;
- (c) the industry to which your business belongs; or
- (d) the region in which your business is located.

Not applicable as the company has not availed or taken any benefit.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Not applicable as the company has not availed or taken any benefit.

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Not applicable as the company has not availed or taken any benefit.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Not applicable as the company has not availed or taken any benefit.

15. To your knowledge, does the program still operate or has it been terminated?

The company has not availed or taken any benefit. Further, the company is not aware about the requested information.

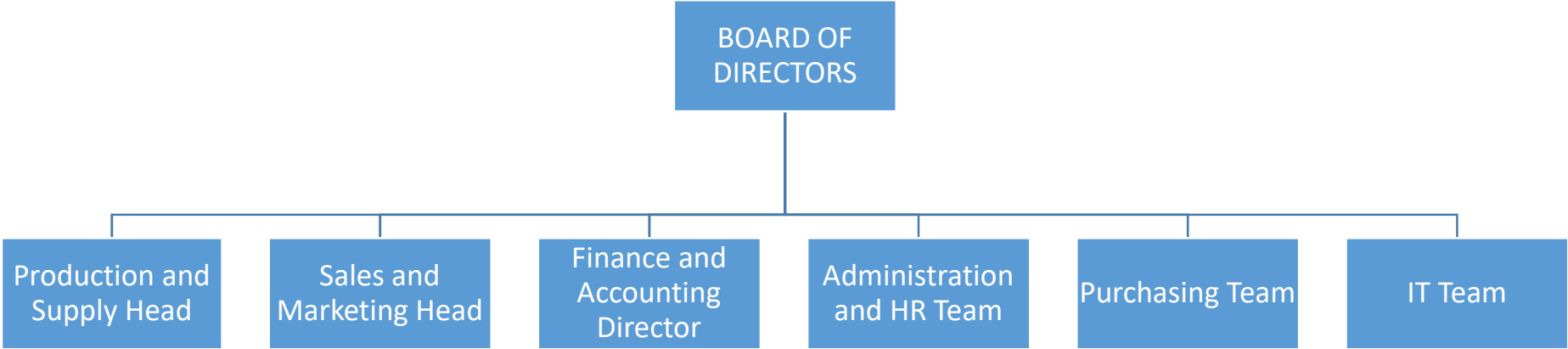
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part L-7 in relation to this programme.

The company has not availed or taken any benefit. Further, the company is not aware about the requested information.

Annexure 2

Internal Organisation Chart



Most Favoured Nation

HS Code	Description	Normal Import Duty	Non-confidential Attachment 13 - Raw Material and Duty Import tax special	ATIGA	ACFTA	AKFTA	AANZFTA	AJCEP	VJEP	VCFTA	VKFTA
			B01	B04	B05	B06	B07	B09	B10	B13	B18
7209	Các sản phẩm sắt hoặc thép không hợp kim được cán phẳng, có chiều rộng từ 600 mm trở lên, cán nguội (ép nguội), chưa dát phủ, mạ hoặc tráng.										
72091500	-- Có chiều dày từ 3 mm trở lên		7	0	0	20	*	*	0	8	7
720916	-- Có chiều dày trên 1 mm đến dưới 3 mm:										
72091610	--- Chiều rộng không quá 1.250 mm		7	0	20	*	*	*	10	8	7
72091690	--- Loại khác		7	0	20	*	*	*	10	8	7
720917	-- Có chiều dày từ 0,5 mm đến 1 mm:										
72091710	--- Chiều rộng không quá 1.250 mm		7	0	20	*	7	*	10	8	7
72091790	--- Loại khác		7	0	20	*	7	*	10	8	7
7225	Thép hợp kim khác được cán phẳng, có chiều rộng từ 600 mm trở lên.										
722530	- Loại khác, chưa được gia công quá mức cán nóng, ở dạng cuộn:										
72253090	-- Loại khác	5	0	0	0	0	0	10	1	5	0