

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	A	<input checked="" type="checkbox"/>
Section B Export sales to Australia	B	<input checked="" type="checkbox"/>
Section C Exported goods& like goods	C	<input checked="" type="checkbox"/>
Section D Domestic sales	D	<input checked="" type="checkbox"/>
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 .		<input checked="" type="checkbox"/>
Section E Due allowance	E	
Section F Third country sales	F	<input checked="" type="checkbox"/>
Section G Cost to make and sell	G	<input checked="" type="checkbox"/>
Section H Particular market situation	H	<input checked="" type="checkbox"/>
Section I	I	<input checked="" type="checkbox"/>
Section J Production AND Production Costs	J	<input checked="" type="checkbox"/>
Section K Australian Market	K	<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"/>

PUBLIC RECORD

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.

PUBLIC RECORD

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 [redacted] [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.

PUBLIC RECORD

(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.

PUBLIC RECORD

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;*

PUBLIC RECORD

◆ *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.

PUBLIC RECORD

- 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.

PUBLIC RECORD

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:

Sl. No.	Nomenclature	Name of source document
1	Product	[REDACTED]
2	Product Grade	
3	FOB Value	

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

PUBLIC RECORD

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 –


- ◆ 
[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 :

- ◆ 
[confidential terms and circumstances of domestic sales]

- (g) Payment terms and process:

- ◆ 
[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.

PUBLIC RECORD

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

Not Applicable.

D-2 Domestic sales listing

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

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

PUBLIC RECORD

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:

<i>Sl. No.</i>	<i>Nomenclature</i>	<i>Name of source document</i>
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?

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

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

████████████████████ [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	[REDACTED]
3	Manufacturing overheads cost	[REDACTED]
4	Production quantity	[REDACTED]

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-7.3which 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

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.*

PUBLIC RECORD

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.

PUBLIC RECORD

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.

PUBLIC RECORD

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.

PUBLIC RECORD

- 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] [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.

