



Australian Government  
Department of Industry, Science,  
Energy and Resources

Anti-Dumping Commission

## Exporter Questionnaire



### Great Cosmo Industries Sdn Bhd

**Case number:** 554

**Product:** Certain Concrete Underlay Film

**From:** Malaysia

**Investigation period:** 1 July 2019 to 30 June 2020 (the period)

**Response due by:** 18 September 2020

**Email enquiries to:** [investigations4@adcommission.gov.au](mailto:investigations4@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the Commission on the above email address to request access to SIGBOX.

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### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into certain concrete underlay film exported to Australia from Malaysia.

The Commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether concrete underlay film is dumped.

### If you do not manufacture the goods

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

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

### What happens if you do not respond to this questionnaire?

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

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

### Extension requests

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

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

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

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

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

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

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### Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

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

### Confidential and non-confidential responses

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

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

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

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

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

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

### Verification of the information that you supply

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

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

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

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

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

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

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

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

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

### **Important instructions for preparing your response**

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

## CHECKLIST

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

<b>Section</b>	Please tick if you have responded to all questions
Section A - Company information	✓
Section B - Export sales to Australia	✓
Section C - Exported goods & like goods	✓
Section D - Domestic sales	✓
Section E - Due allowance	✓
Section F - Third country sales	✓
Section G - Cost to make and sell	✓
Exporter's declaration	✓
Non-confidential version of this response	✓

<b>Attachments</b>	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
D-2 Domestic sales	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5 Australian CTM	✓
G-7.2 Raw material CTM	✓
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓

## GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

*Black concrete underlay film (also marketed as builders film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 2-6 metres.*

### Model Control Code

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

	Category	Sub-category	Identifier	Sales data	Cost data
1	Impact resistance	Medium	M	Mandatory	Mandatory
		High	H		
2	Actual Thickness	150 – 179 microns	A1	Mandatory	Mandatory
		180 – 230 microns	A2		
3	Nominal Thickness	150 – 179 microns	N1	Mandatory	Optional
		180 – 230 microns	N2		

In constructing a MCC, use a "-" between each category. For example: **M-A1-N1**

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

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

## SECTION A – COMPANY INFORMATION

## A-1 Company representative and location

1. Please nominate a contact person within your company:

<b>Name:</b>	<b>Cosmo Teo Tze Shiang</b>
<b>Position in the company:</b>	<b>Managing Director</b>
<b>Telephone:</b>	<b>[CONFIDENTIAL TEXT DELETED]</b>
<b>E-mail address:</b>	<b>[CONFIDENTIAL TEXT DELETED]</b>

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

<b>Name:</b>	<b>Charles Zhan</b>	<b>Jason Teoh</b>
<b>Firm:</b>	<b>Moulis Legal</b>	<b>Messrs. Jason Teoh &amp; Partners</b>
<b>Address:</b>	<b>6/2 Brindabella Circuit, Brindabella Business Park, Canberra International Airport, ACT 2609 Australia</b>	<b>SO-23A-3A, Menara 1, Jalan Bangsar, 59200, Kuala Lumpur, Malaysia</b>
<b>Telephone:</b>	<b>+61 2 6163 1000</b>	<b>+60 3 2935 9003</b>
<b>E-mail address:</b>	<b><a href="mailto:charles.zhan@moulislegal.com">charles.zhan@moulislegal.com</a></b>	<b><a href="mailto:jasontch@jtplegal.com">jasontch@jtplegal.com</a></b>
<b>Please direct all communications in relation to this matter to Moulis Legal in the first instance.</b>		

*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.

<b>The company's financial records are held at Lot 9674G, Batu 11, Desa Aman, 47000, Sungai Buloh, Selangor, Malaysia.</b>
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4. Please provide the location of the where the company's production records are held.

<b>The company's production records are held at: Lot 9674G, Batu 11, Desa Aman, 47000, Sungai Buloh, Selangor, Malaysia.</b>
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## A-2 Company information

1. What is the legal name of your business?

<b>Great Cosmo Industries Sdn Bhd ("GCI").</b>
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2. Does your company trade under a different name and/or brand? If yes, provide details.

<b>No. GCI does not trade under a different name and/or brand.</b>
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3. Was your company ever known by a different legal and/or trading name? If yes, provide details

**No. GCI was never 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 current board of directors are:**

**[CONFIDENTIAL TEXT DELETED – director name]**

**The directors have not changed for the past 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

**No, GCI is not part of a group.**

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 shareholders<sup>1</sup>

If no, please provide:

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

**GCI is a privately owned company.**

**Please see Exhibit A-2.6 for GCI's company profile, as extracted from the Companies Commission Malaysia, which shows the shareholders and their shareholdings.**

**[CONFIDENTIAL ATTACHMENT]**

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.

**GCI's business activities are:**

- **manufacturing of builder film/underlay for sale to Australia, New Zealand, Pacific Countries, United Kingdom and in Malaysia.**
- **manufacturing of plastic bags for sale in Malaysia.**
- **trading and selling of hardware and building materials to the Maldives and in Malaysia.**

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:

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

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- (a) produce or manufacture;
- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

**GCI performs all of the functions listed, directly in relation to the goods under consideration.**

9. Provide your company's internal organisation chart.

**Please see Exhibit A-2.9 for GCI's internal organisation chart. [CONFIDENTIAL ATTACHMENT]**

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

**GCI is a manufacturing company with lean structure. GCI's two directors, namely [CONFIDENTIAL TEXT DELETED – director names], either jointly or individually, head the 3 groups in GCI, being Finance & Accounts, Sales & Marketing and Human Resources & Production.**

**Among others, these groups attend to:**

- **Functions of Finance & Accounts –the preparation of the financial records, invoicing and billing, general administration of the office, non-production assets and affairs of the company.**
- **Functions of Sales & Marketing –liaising with customers, marketing the products, arranging pick up, shipment and/or transportation of products.**
- **Functions of Human Resources & Production –coordinating and managing production, managing workers and their welfare, managing the general upkeep of the factory.**

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

**GCI does not produce any brochures or pamphlets. Please refer to GCI's website at <http://www.greatcosmo.com/products.htm>.**

### **A-3 General accounting information**

1. What is your financial accounting period?

**GCI's financial accounting period is from October 1st to September 30th.**

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

**Yes, GCI's financial accounts are audited annually. The auditor is [CONFIDENTIAL TEXT DELETED].**

3. What currency are your accounts kept in?

**GCI's accounts are kept in Malaysian Ringgit (MYR).**

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

The name of GCI's financial accounting system is [CONFIDENTIAL TEXT DELETED - accounting system].

5. What is the name of your sales system?

The name of GCI's sales system is [CONFIDENTIAL TEXT DELETED - accounting system].

6. What is the name of your production system?

GCI does not engage in a separate production system.

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

GCI's financial accounting, and sales systems are the same i.e. [CONFIDENTIAL TEXT DELETED - accounting system], which is an accounting software. GCI's production is streamlined and with a sole focus on plastic film and plastic bags production, accordingly, production related information is maintained [CONFIDENTIAL TEXT DELETED - production information].

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

GCI's accounting practices are in accordance with the generally accepted accounting principles of Malaysia. GCI's financial statements are prepared in compliance with the Malaysian Private Entities Reporting Standard (MPERS) issued by the Malaysian Accounting Standards Board (MASB), and the in accordance with provisions of the Malaysia Companies Act 2016.

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

There have been no changes to GCI's 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.

Please see Exhibit A-4.1(a) and (b) for GCI's audited financial reports/statements for the years ended 30 September 2018 and 2019. [CONFIDENTIAL ATTACHMENTS]

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.

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**GCI's Financial Statements in Exhibit A-4.1 are audited. Therefore, this question is not applicable.**

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.

**[CONFIDENTIAL TEXT DELETED – comment about 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.

**The investigation period is from 1 July 2019 to 30 June 2020. GCI's financial period is from 1 October 2019 to 30 September 2020.**

**Please see Exhibit A-4.4(a) for the income statement from 1 October 2019 to 30 June 2020 for the most recent financial period; and Exhibit A-4.4(b) for the combination of (i) the income statement from 1 July 2019 to 30 September 2019 and (ii) the income statement from 1 October 2019 to 30 June 2020 to make up for the investigation period.**

**[CONFIDENTIAL ATTACHMENTS]**

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

**Please see:**

- **Exhibit A-4.5(a) for GCI's Trial Balance for the investigation period (1 July 2019 to 30 September 2019 and from 1 October 2019 to 30 June 2020); and**
- **Exhibit A-4.5(b) GCI's Trial Balance for the most recent financial year (i.e. from October 2019 to June 2020). [CONFIDENTIAL ATTACHMENTS]**

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

**Please see Exhibit A-4.6 for GCI's chart of accounts. [CONFIDENTIAL ATTACHMENT]**

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

## SECTION B – EXPORT SALES TO AUSTRALIA

### B-1 Australian export sales process

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

**GCI's customer contacts GCI via phone and emails. GCI's website also provides basic information about the product and company. Sales are negotiated between GCI and the customers regularly and on a transaction by transaction basis, taking into account market conditions.**

**From GCI's perspective, underlay film is differentiated by the raw material used for production. This means there are three different kind of products, being black underlay, orange underlay, and virgin underlay, each require different resin. As the GUC is only black underlay, all the GUC exported to Australia during the investigation period are produced from recycled resin for black products, therefore considered [CONFIDENTIAL TEXT DELETED – comment about price and costing].**

**Orders are typically fulfilled within [CONFIDENTIAL TEXT DELETED – time period] after confirming customer order. Goods are packed for shipping after production is completed. Payment terms for Australian sales are [CONFIDENTIAL TEXT DELETED – payment terms]. During the investigation period, most of sales were [CONFIDENTIAL TEXT DELETED – shipping terms].**

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

**GCI invoiced its Australian customers in Australian Dollar (AUD) or United States Dollar (USD).**

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

**GCI's customers pay to GCI's Australian Dollar or United States Dollar currency denominated account.**

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

**[CONFIDENTIAL TEXT DELETED – forward contracts].**

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

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**There is no pre-determined exchange rate entered into the accounting system. The exchange rate is based on commercial bank rates at the material time of the transaction.**

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.

**No. None of the customers in Australia are related to GCI.**

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

**Not applicable as GCI does not maintain a price 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.

**[CONFIDENTIAL TEXT DELETED – pricing practices]**

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.

**[CONFIDENTIAL TEXT DELETED – pricing practices relating to discounts and rebates]**

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.

**[CONFIDENTIAL TEXT DELETED – sales practices relating to issuance of credit and debit notes]**

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?

**GCI considers the invoice date to be the date of sale.**

## 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.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

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- 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 see the B-2 Australian sales listing in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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

**Data in B-2 worksheet is derived from the GCI’s [CONFIDENTIAL TEXT DELETED - accounting system] system, the respective invoices and bill of lading details.**

### B-3 Sample export documents

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

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

**Please see Exhibit B-3.1(a) and (b) [CONFIDENTIAL ATTACHMENTS] for:**

- Invoice [CONFIDENTIAL TEXT DELETED – invoice details] with the relevant documents; and
- Invoice [CONFIDENTIAL TEXT DELETED – invoice details] with the relevant documents.

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

**Please refer to the Exhibit B-3.1 documents [CONFIDENTIAL ATTACHMENTS]**

### 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.

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- If you have used formulas to complete this worksheet, these formulas must be retained.

**Please see tab B-4 Upwards Sales in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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.

**Please see Exhibit B-4.2 for the reconciliation of sales to financial accounts, in particular the Sales Report tab. [CONFIDENTIAL ATTACHMENT]**

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.

**Please see tab B-4 Upwards Sales in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

## **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 see tab B-5 Upwards Selling Expense in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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.

**Please see:**

- **tab B-5 Upwards selling expense in the Exporter Questionnaire package; and**
- **Exhibit G-4.1 SG&A expenses, in particular the transportation file for the allocation of selling expense for other countries.**

**[CONFIDENTIAL ATTACHMENTS]**

3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column C of the worksheet; and
  - highlight or annotate the amount shown in the source document.



Please see:

- tab B-5 Upwards Selling Expense in the Exporter Questionnaire spreadsheet package; and
- Exhibit G-4.1 SG&A expenses, in particular the transportation tab for the allocation of selling expense for other countries.

[CONFIDENTIAL ATTACHMENTS]

## 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.

**GCI advises that the proposed MCC structure in this Exporter Questionnaire is not reflective of GCI's situation and its production and sales practices concerning the GUC.**

**As mentioned above in B-1, GCI differentiate its production and sales of plastic film products only by the type of materials used to produce the film. Specifically, GCI's product can be classified into three categories, black underlay, orange underlay, and underlay produced from virgin resin. Black underlay is produced solely from recycled LDPE resin and a portion of calcium carbonate. Orange underlay requires a higher grade of resin, with a mixture of LDPE and LLDPE, without any calcium carbonate. Virgin underlay, as the name suggests, are produced from virgin resin, not recycled. The use of different resin is the [CONFIDENTIAL TEXT DELETED – explanation regarding production, cost and pricing].**

**Accordingly, GCI hereby respectfully requests the ADC to revise the MCC for GCI based on the resin types, which can be classified as:**

- **Recycled resin underlay; and**
- **Virgin resin underlay**

### C-1 Models exported to Australia

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

**The goods exported by GCI to Australia during the investigation period are recycled resin black underlay with thickness of 200micron. GCI's product is classified to the relevant impact resistance types based on customer's requests if they pass the testing at the factory.**

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.

**As noted, GCI disagrees with the use of the MCC structure in this investigation. Notwithstanding, for the purposes of completing the B-2 sales listing GCI has provided the MCC coding. GCI exported to Australia:**

- **L-A2-N2;**
- **M-A2-N2; and**
- **H-A2-N2**

**The "L" type of impact resistance identifier is added to reflect underlay films that did not pass the impact resistance test. As advised above, GCI determine impact resistance**

categories based on testing outcome and in accordance with customers' requirement, [CONFIDENTIAL TEXT DELETED – pricing considerations].

Based on GCI's proposed MCC, all the goods it sold to Australian customers would fall into the recycled resin underlay category.

## C-2 Models sold in the domestic market

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

The goods sold by GCI to its domestic customers are not physically different from the goods sold by GCI to the Australian customers. On the other hand, the use of plastic film as concrete underlay is not regulated in Malaysia in the same way as in Australia, and there are no domestic standards that must be complied with. GCI understands that its domestic customers may buy the film to use as coverage or concrete underlay.

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

The black film GCI sold to domestic customers during the investigation period belong to the following MCC categories:

- L-A2-N2; and
- M-A2-N2.

Based on GCI's proposed MCC, these would all fall into the recycled resin underlay category.

## C-3 Internal product codes

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

If yes:

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

If no:

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

GCI identified and mapped its sales to the MCC based on product information available on the sales record.

## SECTION D – DOMESTIC SALES

### D-1 Domestic sales process

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

**GCI's customer contacts GCI via phone and emails. GCI's website also provides basic information about the product and company. Sales are negotiated between GCI and the customers on a transaction by transaction basis, based on volume and customer relations.**

**[CONFIDENTIAL TEXT DELETED – sales practices]**

**Orders are typically fulfilled within [CONFIDENTIAL TEXT DELETED – number] days after confirming customer order. Payment terms for domestic customers range [CONFIDENTIAL TEXT DELETED – payment term information]**

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.

**No.**

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

**Not applicable as GCI does not maintain a price 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.

**Prices were negotiated with each customer individually, based on sales volume and customers relations.**

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.**

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.

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?

**GCI considers invoice date as its date of sale.**

## 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 see the D-2 – Domestic sales listing in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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

**Data are derived from the [CONFIDENTIAL TEXT DELETED - accounting system] system and the respective invoices.**

## D-3 Sample domestic sales documents

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

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

**Please see Exhibit D-3.1(a) and (b) relating to**

- Invoice [CONFIDENTIAL TEXT DELETED – invoice details]; and
- Invoice [CONFIDENTIAL TEXT DELETED – invoice details].

[CONFIDENTIAL ATTACHMENTS]

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.

Please refer to the Exhibit D-3.1 (a) and (b). [CONFIDENTIAL ATTACHMENT]

## D-4 Reconciliation of sales to financial accounts

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

GCI has completed B-4. [CONFIDENTIAL ATTACHMENT]

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

## SECTION E – DUE ALLOWANCE

### E-1 Credit expense

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

**[CONFIDENTIAL TEXT DELETED – payment term information] – please see D-2 Domestic sales spreadsheet for details. [CONFIDENTIAL ATTACHMENT] GCI [CONFIDENTIAL TEXT DELETED – financial arrangement and credit terms].  
The interest rate [CONFIDENTIAL TEXT DELETED – financial information]**

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

**The payment terms for GCI's sales to Australian customers are [CONFIDENTIAL TEXT DELETED – payment term information]**

### E-2 Packaging

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

**The packaging used for GCI's domestic sales of like goods are plastic packaging and pallets.**

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

**The packaging used for GCI's export sales of the goods to Australia are plastics packaging and pallets.**

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences:

**There are no major differences in the manner of packaging based on sales destination.**

- (b) Calculate the weighted average packaging cost for each model sold on the domestic market

**GCI does not consider there to be any quantifiable differences in packaging cost for goods sold to domestic and Australian customers.**

- (c) Calculate the weighted average packaging cost for each model exported to Australia

**GCI does not consider there to be any quantifiable differences in packaging cost for goods sold to domestic and Australian customers.**

### 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?

**GCI has allocated transportation costs for domestic sales that required delivery based on sales value. Please refer to Exhibit G-4.1 SG&A expenses in particular the transportation tab for allocation of transportation costs. [CONFIDENTIAL ATTACHMENT]**

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

**GCI's delivery terms of the export sales of the goods to Australia are [CONFIDENTIAL TEXT DELETED – delivery terms].**

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?

**Transportation costs and port charges are allocated to all export sales that require delivery to port based on sales value. Please refer to Exhibit G-4.1 SG&A expenses in particular Transportation tab for allocation of transportation costs. [CONFIDENTIAL ATTACHMENT]**

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?

**Ocean freight is allocated to all export sales with [CONFIDENTIAL TEXT DELETED – sales term] based on sales value.**

**Please refer to Exhibit G-4.1 SG&A expenses in particular the transportation file for allocation of transportation costs.**

**[CONFIDENTIAL TEXT DELETED – sales practices]**



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

**The delivery terms of the Australian sales did not include marine insurance. Therefore, this question is not applicable.**

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?

**The delivery terms of the Australian sales did not include delivered duty paid. Therefore, this question is not applicable.**

**E-4 Other direct selling expenses**

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

**GCI did not provide sales commissions for domestic sales of like goods and/or export sales of the goods. Therefore, this question is not applicable.**

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

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

**There are no such differences in tax liability because there is no value added tax applicable to the purchase of raw materials for the production of the GUC.**

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

**GCI has not identified any other such direct selling expenses**

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

**GCI has not identified any other such direct selling expenses**

**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.

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- 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.

**GCI has not identified any other adjustment required for fair comparison at this stage.**

## 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.

**There is no difference in the sales processes to third countries**

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.

**There are no third country customers related to CGI.**

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?

**The invoice date is the date of sale.**

### F-2 Third country sales listing

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

**Please see the F-2. Third country sales listing in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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

**Data are derived from the [CONFIDENTIAL TEXT DELETED - accounting system] system, the respective invoices and bill of lading.**

### 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.

**Sales prices are affected by a variety of factors affecting market conditions, logistics, and the nature of customer.**

## SECTION G – COST TO MAKE AND SELL

### G-1. Production process

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

**Please see Exhibit G-1.1 for GCI's Production Flow Chart. [CONFIDENTIAL ATTACHMENT]**

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

**[CONFIDENTIAL TEXT DELETED – comment about related party suppliers]**

### G-2. Cost accounting practices

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

**GCI is a single purpose plastic product manufacturer. It keeps the relevant records for the actual costs incurred (such as purchase of raw materials, labour, energy bill, etc) for production throughout the year.**

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.

**GCI used actual costs as the basis of its responses for the cost to make reported in G-3.1 & G-5.1. [CONFIDENTIAL ATTACHMENTS]**

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.

**[CONFIDENTIAL TEXT DELETED – cost centre information]**

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

**GCI is a single purpose plastic product manufacturer. It keeps the relevant records for the actual costs incurred (such as purchase of raw materials, labour, energy bill, etc) for production throughout the year. The costs are [CONFIDENTIAL TEXT DELETED – comment about cost practices]. Detailed costing for different product has been [CONFIDENTIAL TEXT DELETED – further comment about cost practices].**

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

No.

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.

**GCI engaged in a start-up operation for [CONFIDENTIAL TEXT DELETED – information about start up operation]. This resulted in [CONFIDENTIAL TEXT DELETED – comment about start up related costs].**

**The fixed costs incurred on machinery and factory equipment amount to [CONFIDENTIAL TEXT DELETED – value] and [CONFIDENTIAL TEXT DELETED – value] respectively.**

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)?

FIFO.

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

**Rejected goods are recycled reintroduced into the production process as plastic.**

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

**Rejected goods are recycled reintroduced into the production process as plastic.**

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

No.

### 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.

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- 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.

As explained, GCI does not consider the MCC structure adopted for this investigation accurately account for the cost drivers for GCI. GCI [CONFIDENTIAL TEXT DELETED – cost practices]. In addition, GCI [CONFIDENTIAL TEXT DELETED –cost practices]. Accordingly, the cost to make is provided [CONFIDENTIAL TEXT DELETED – cost to make information].

Please see the G-3 G-5 Cost to Make tab in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]

As advised above, GCI's production of the goods is a simple process and are not differentiated by the MCC suggested in this EQ. [CONFIDENTIAL TEXT DELETED –cost practices]. For the goods exported to Australia and comparable product sold in the domestic market, [CONFIDENTIAL TEXT DELETED – explanation regarding products comparison and cost of production].

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

Please see Exhibit G-8.2 for the reconciliation of cost to make to the audited financial statements for all the relevant supporting workings and sources. [CONFIDENTIAL ATTACHMENT]

### G-4 Selling, General & Administration expenses

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

Please see G-4.1 SG&A listing in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]

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

Please see G-4.2 Domestic SG&A in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]

### 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.

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

**Please refer to the response at G-3.1.**

**Please see tab G-3 & G-5 Cost to Make in the Exporter Questionnaire spreadsheet. [CONFIDENTIAL ATTACHMENT]**

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

**Please see Exhibit G-8.2 for the reconciliation of cost to make to audited financial statements for all the relevant supporting workings and sources. [CONFIDENTIAL ATTACHMENT]**

## 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

**Please see Exhibit G-8.2 for the reconciliation of cost to make to audited financial statements, in particular the COP tab, which includes the relevant supporting workings and the allocation methodology. [CONFIDENTIAL ATTACHMENT]**

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

**Please see explanation above at G-3. Concerning GCI's production arrangement and costing method. Please refer to Exhibit G-8.2 for the reconciliation of cost to make to audited financial statements, in particular the COP tab, which includes the for all the relevant supporting workings. [CONFIDENTIAL ATTACHMENT]**

## G-7 Major raw material costs

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

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**The major raw materials used in the manufacture of the goods are plastic resin, and, for resin produced by GCI's new integrated production line started from 2020, plastic scrap.**

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

**GCI started producing its own resin for the production of underlay beginning year 2020. The actual costs of production of raw material are recorded as part of the production costs of underlay. Please refer to Exhibit G-8.2 for the reconciliation of cost to make to audited financial statements in particular the COP and raw material tabs.**

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 actual costs of all raw materials used for the production of the goods are reported in Exhibit G-8.2, specifically, tabs "raw material purchase detail" and "inventory – raw material" – which identified the raw materials used for different type of products, including the GUC. [CONFIDENTIAL ATTACHMENT]**

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

**The raw materials that individually account for 10% or more of the total cost to make are resin and scrap. Please see G-7.4 for the raw material purchases listing. [CONFIDENTIAL ATTACHMENT]**

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

**Please see G-7.4 Raw Material Purchase in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

6. For each raw material:



**FOR PUBLIC RECORD**

- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

**Please see Exhibit G-7.6(a) and (b):**

- Invoice [CONFIDENTIAL TEXT DELETED – number] from [CONFIDENTIAL TEXT DELETED – company] with the relevant documents; and
- Invoice [CONFIDENTIAL TEXT DELETED – number] from [CONFIDENTIAL TEXT DELETED – company] with the relevant documents.

**[CONFIDENTIAL ATTACHMENTS]**

- (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

**Please see G-7.4 for Raw material purchase in the Exporter Questionnaire package. [CONFIDENTIAL ATTACHMENT]**

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.

**One of the suppliers for recycled plastic scrap, being [CONFIDENTIAL TEXT DELETED – company name] is related to GCI. The price is set based on market level at arms length.**

**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 see G-8 Upward costs in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

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.

**Please see Exhibit G-8.2 Reconciliation of cost to make to audited financial statements for all the relevant supporting workings. [CONFIDENTIAL ATTACHMENT]**

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

**Please see G-8 Upward costs in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

## G-9 Capacity Utilisation

1. 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 see G-9 – GCI’s Capacity Utilisation in the Exporter Questionnaire spreadsheet package. [CONFIDENTIAL ATTACHMENT]**

## EXPORTER'S DECLARATION

I hereby declare that **Great Cosmo Industries Sdn Bhd** have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : COSMO TEO TZE SHIANG

Signature : .....

Position in Company : MANAGING DIRECTOR

Date : 18/09/2020

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