



Exporter Questionnaire

Exporter: [L&L TRADING ENTERPRISE 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: 11 September 2020

Email enquiries to: investigations4@adcommission.gov.au

Anti-Dumping Commission website: 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.

TABLE OF CONTENTS

TABLE OF CONTENTS	2
INSTRUCTIONS.....	ERROR! BOOKMARK NOT DEFINED.
CHECKLIST	6
GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES	7
SECTION A COMPANY INFORMATION	8
A-1 COMPANY REPRESENTATIVE AND LOCATION	8
A-2 COMPANY INFORMATION	8
A-3 GENERAL ACCOUNTING INFORMATION	10
A-4 FINANCIAL DOCUMENTS	11
SECTION B EXPORT SALES TO AUSTRALIA.....	13
B-1 AUSTRALIAN EXPORT SALES PROCESS	13
B-2 AUSTRALIAN SALES LISTING	15
B-3 SAMPLE EXPORT DOCUMENTS	15
B-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	15
B-5 RECONCILIATION OF DIRECT SELLING EXPENSES TO FINANCIAL ACCOUNTS	16
SECTION C EXPORTED GOODS & LIKE GOODS.....	17
C-1 MODELS EXPORTED TO AUSTRALIA	17
C-2 MODELS SOLD IN THE DOMESTIC MARKET	17
C-3 INTERNAL PRODUCT CODES	17
SECTION D DOMESTIC SALES	18
D-1 DOMESTIC SALES PROCESS	18
D-2 DOMESTIC SALES LISTING	19
D-3 SAMPLE DOMESTIC SALES DOCUMENTS	20
D-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	20
SECTION E DUE ALLOWANCE	21
E-1 CREDIT EXPENSE	21
E-2 PACKAGING	21
E-3 DELIVERY	22
E-4 OTHER DIRECT SELLING EXPENSES	22
E-5 OTHER ADJUSTMENT CLAIMS	23
SECTION F THIRD COUNTRY SALES.....	24
F-1 THIRD COUNTRY SALES PROCESS	24
F-2 THIRD COUNTRY SALES LISTING	24
F-3 DIFFERENCES IN SALES TO THIRD COUNTRIES.....	24
SECTION G COST TO MAKE AND SELL	25
G-1. PRODUCTION PROCESS.....	25
G-2. COST ACCOUNTING PRACTICES.....	25
G-3 COST TO MAKE ON DOMESTIC MARKET	26
G-4 SELLING, GENERAL & ADMINISTRATION EXPENSES	27
G-5 COST TO MAKE THE GOODS EXPORTED TO AUSTRALIA	27
G-6 COST ALLOCATION METHODOLOGY	28
G-7 MAJOR RAW MATERIAL COSTS.....	28
G-8 RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS	30
G-9 CAPACITY UTILISATION.....	30
EXPORTER'S DECLARATION.....	31
APPENDIX GLOSSARY OF TERMS.....	32

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.

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.

PUBLIC RECORD

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.

Section	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	√

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	√
B-4 Upwards sales	√
B-5 Upwards selling expenses	N/A
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	N/A
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		
		Low	L		
2	Actual Thickness	100 – 149 microns	A0	Mandatory	Mandatory
		150 – 179 microns	A1		
		180 – 230 microns	A2		
		231 – 300 microns	A3		
3	Nominal Thickness	100 – 149 microns	N0	Mandatory	Optional
		150 – 179 microns	N1		
		180 – 230 microns	N2		
		231 – 300 microns	N3		

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:

Name: James Lee Kuan Yau

Position in the company: Managing Director

Telephone: CONFIDENTIAL TEXT DELETED

E-mail address: CONFIDENTIAL TEXT DELETED

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

Name: Sujendran Balakrishnan

Firm: Trisul Management & Consulting

Position: Principal Consultant

Address: Suite 8-01, 8th Floor, Menara IGB, Lingkaran Syed Putra, Mid Valley City, 59200, Kuala Lumpur, Malaysia

Telephone: CONFIDENTIAL TEXT DELETED

E-mail address: trisulconsult@gmail.com

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. Yes

3. Please provide the location of the where the company's financial records are held.

30, Jalan Korporat 1B/KU9, Kawasan Perindustrian Meru, 42200 Klang, Selangor D.E, Malaysia

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

30, Jalan Korporat 1B/KU9, Kawasan Perindustrian Meru, 42200 Klang, Selangor D.E, Malaysia

A-2 Company information

1. What is the legal name of your business?

L&L Trading Enterprise Sdn Bhd (1141578-M)

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

Not Applicable. L&L TRADING ENTERPRISE SDN BHD does not operate under a different name and or/ brand.

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

Not Applicable – No changes from the Incorporation Date.

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

CONFIDENTIAL TEXT DELETED and No Changes of Directors 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

Not Applicable – Company is registered as a private limited and ownership of shares are held by Directors

PUBLIC RECORD

- (b) A list of all related companies and its functions

Not Applicable – Company is registered as a Private Limited and Ownership of Shares are held by Directors

6. Is your company or parent company publically listed?
If yes, please provide:

- (a) The stock exchange where it is listed; and

Not Applicable – **L&L Trading Enterprise Sdn Bhd** is Privately Held under Private Limited Ownership

- (b) Any principle shareholders¹

Not Applicable – Company is registered as a Private Limited and Ownership of Shares are held by Directors

If no, please provide:

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

Refer to Appendix A-2-6 –**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.

L&L Trading Enterprise Sdn Bhd is a general trading company specializing in manufacturing recycled and/or virgin polyethylene resins such as, low-density polyethylene(LDPE), in no specific percentages, and are typically sold in 30-100 metre length rolls. The film is produced in compliance with Australian Standards as per customer/importer requirements.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

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

The above mentioned functions (a – d) are performed solely by **L&L Trading Enterprise Sdn Bhd**

9. Provide your company's internal organisation chart.

Refer to Appendix A-2-9 –**CONFIDENTIAL ATTACHMENT**

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

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

CEO / MANAGING DIRECTOR ROLE – A Managing Director is responsible for giving strategic guidance and direction to the board to ensure that the company achieves its financial vision, mission and long term goals.

HUMAN RESOURCES / ADMINISTRATION ROLE – A Human Resources / Administration personnel is responsible in forming and maintaining employee records, updating databases internally, preparing and amending necessary HR documents, reviewing and renewing company policies and legal compliance.

PRODUCTION ROLE – Production personnel is responsible to manage the production team that makes the film and coordinates the process to ensure that everyone involved are working on schedule and on budget.

FINANCE ROLE – Chief Financial Officer is the senior executive responsible for managing the financial actions of the company. The CFO's duties include tracking cash flow and financial planning as well as analysing the company financial strengths and weaknesses and proposing corrective actions.

HSE ROLE – Health and Safety Executive is responsible for the encouragement, regulation and enforcement of workplace health, safety and welfare, and for research into occupational risk in the company.

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

Refer to Appendix A-2-11 – **CONFIDENTIAL ATTACHMENT**

A-3 General accounting information

1. What is your financial accounting period?

1st July 20xx – 30th June 20xx

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

Yes. The Auditor is **CONFIDENTIAL TEXT DELETED – auditor details**

3. What currency are your accounts kept in?

Malaysian Ringgit (MYR)

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

CONFIDENTIAL TEXT DELETED – accounting system

5. What is the name of your sales system?

CONFIDENTIAL TEXT DELETED – accounting system

6. What is the name of your production system?

CONFIDENTIAL TEXT DELETED – accounting 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.

Not Applicable – CONFIDENTIAL TEXT DELETED – accounting system provides the platform for financial accounting, sales and production systems.

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

Not Applicable – L&L Trading Enterprise Sdn Bhd financial records are maintained and regulated by Malaysian Private Entity Reporting Standard (MPERS) as per MASB (Malaysian Accounting Standards Board) and 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.

No Changes reflected in the 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.

Audited Financial Statement for Financial Year Ended 30th June 2018 – Refer To Appendix A-4-1-CONFIDENTIAL ATTACHMENT

Audited Financial Statement for Financial Year Ended 30th June 2019 – Refer To Appendix A-4-1-b-CONFIDENTIAL ATTACHMENT

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

Not Applicable – L&L Trading Enterprise Sdn Bhd presented Audited Statements for A-4-1 for FYA 2018 & 2019 CP204

- (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Not Applicable – L&L Trading Enterprise Sdn Bhd presented Audited Statements for A-4-1 for FYA 2018 & 2019 CP204

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods fall into for:
(a) the most recent financial year; and

Not Applicable – L&L Trading Enterprise Sdn Bhd maintains CONFIDENTIAL TEXT DELETED – accounting system

(b) the period.

Not Applicable – L&L Trading Enterprise Sdn Bhd maintains CONFIDENTIAL TEXT DELETED – accounting system

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

The financial period and Investigation period are the same – (1st July 2019 TO 30th June 2020)

- (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

The financial period and Investigation period are the same – (1st July 2019 TO 30th June 2020)

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

Refer to Appendix A-4-5 – Trial Balance for (1st July 2019 TO 30th June 2020) – CONFIDENTIAL ATTACHMENT

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

Refer to Appendix A-4-6 – Chart of Accounts – CONFIDENTIAL ATTACHMENT

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

L&L Trading Enterprise Sdn Bhd does marketing and advertising activities in the form of cold calls, emails, word of mouth (point of referral)

- (b) Price determination and/or negotiation process

Price determination is discussed in private and confidential manner individually to all respective customers. Negotiation process in price determination upon **CONFIDENTIAL TEXT DELETED – method of negotiation**

- (c) Order placement process

Order placement process will commence **CONFIDENTIAL TEXT DELETED – workflow order** in section B-1 (b) and subsequently begin production.

- (d) Order fulfilment process and lead time

L&L Trading Enterprise Sdn Bhd implements standard practice delivery lead time of **CONFIDENTIAL TEXT DELETED – lead time** from the date of order confirmation via confirmation of Purchase Order.

- (e) Delivery terms and process

CONFIDENTIAL TEXT DELETED – Delivery terms preference and requirement in Section B-1 (b)

- (f) Invoicing process

L&L Trading Enterprise Sdn Bhd commences **CONFIDENTIAL TEXT DELETED – Invoice Process** Section B-1 (c)

- (g) Payment terms and process

L&L Trading Enterprise Sdn Bhd maintains **CONFIDENTIAL TEXT DELETED – payment terms** negotiation of payment terms and process as per Section B-1 (c).

2. In what currency do you invoice your customers for goods exported to Australia?

L&L Trading Enterprise Sdn Bhd issues invoices in AUD and USD

If it is not in your local currency:

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

YES. The foreign currency denominated account are assigned in **CONFIDENTIAL TEXT DELETED – banking details**

PUBLIC RECORD

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

YES – Foreign Exchange Rate is referred based on **CONFIDENTIAL TEXT DELETED – forward contracts**

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

Exchange rate is determined by **CONFIDENTIAL TEXT DELETED – EXCHANGE RATE** provided by Central Bank of Malaysia.
(https://www.bnm.gov.my/index.php?tpl=2016_exchangerates&lang)

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.

Not Applicable – All the customers are independent trading entity with no relations to **L&L Trading Enterprise Sdn Bhd**

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

Sales are determined in accordance of completion Section B-1 (b)

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.

Yes. Selling prices vary according to **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.

Yes. **L&L Trading Enterprise Sdn Bhd** provides on invoices discounts and/or off-invoice rebates to customers in relation to the sale of the goods exported to Australia during the investigation period (1st July 2019 – 30th June 2020). Customer may obtain discount **CONFIDENTIAL TEXT DELETED – 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.

YES. Credit Note or Debit Note is issued directly to the customer in relation to the sale of the good exported to Australia mainly due to **CONFIDENTIAL TEXT DELETED – issuance of debit / credit note**

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?

Not Applicable. All invoices are issued upon confirmation of Purchase Order

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

Not Applicable. All Sales follow through invoice billing date respectively.

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. – [Refer to Excel Attachment – B-2 Australia Sales](#)
 - 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. – [Not Applicable. All invoices are issued upon confirmation of Purchase Order](#)
 - You must provide this list in electronic format using the template provided. – [Refer to Excel Attachment – B-2 Australia Sales](#)
 - If you have used formulas to complete this worksheet, these formulas must be retained. – [Refer to Excel Attachment](#)
 - 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. – [Not Applicable. No any other direct selling expenses incurred for the exports to Australia.](#)
2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

[Refer to Appendix B-2-2 – CONFIDENTIAL ATTACHMENT](#)

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts – [Refer to Appendix B-3-1](#)
 - Purchase order and order confirmation – [Refer to Appendix B-3-1](#)
 - Commercial invoice and packing list – [Refer to Appendix B-3-1](#)
 - Proof of payment and accounts receivable ledger – [Refer to Appendix B-3-1](#)
 - Documents showing bank charges – [Refer to Appendix B-3-1](#)
 - Invoices for inland transport – [Refer to Appendix B-3-1](#)
 - Invoices for port handling and other export charges – [Refer to Appendix B-3-1](#)
 - Bill of lading – [Refer to Appendix B-3-1](#)
 - Invoices for ocean freight & marine insurance (if applicable) – [Refer to Appendix B-3-1](#)
 - Country of origin certificates (if applicable) – [Refer to Appendix B-3-1](#)

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1. – [Refer to Appendix B-3-1](#)

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. . – [Refer to Excel Attachment – B-4 Upwards Sales](#)
 - Please use the currency that your accounts are kept in. – [MYR](#)
 - If you have used formulas to complete this worksheet, these formulas must be retained. – [Refer to Excel Attachment – 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. – [Refer to Appendix A-4--5 – Trial Balance for \(1st July 2019 TO 30th June 2020\)](#)
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. – [Refer to Excel Attachment – B-4 Upwards Sales](#)
highlight or annotate the amount shown in the source document. – [Refer to Excel Attachment – B-4 Upwards Sales](#)

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. . – [Refer to Excel Attachment – B-5 Upwards Selling Expenses](#)
 - Please use the currency that your accounts are kept in. – MYR
 - If you have used formulas to complete this worksheet, these formulas must be retained. – [Refer to Excel Attachment – B-5 Upwards Selling Expenses](#)
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. . [Refer to Excel Attachment – B-5 Upwards Selling Expenses](#)
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. – [Refer to Appendix B-5-3](#)
 - highlight or annotate the amount shown in the source document. – [Refer to Appendix B-5-3](#)

SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

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

The goods exported to Australia are Black, Orange and Virgin concrete underlay film (also marketed as builder's film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 2-6 metres as mentioned in the Subject Goods for Investigation. L&L Trading Enterprise Sdn Bhd does manufactures other specifications of concrete underlay film which is rated as different MCC for this investigation purposes and NOT related to Subject Goods Investigation.

- 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.

L-A0-N0

M-A2-N1

M-A2-N2

H-A2-N2

H-A3-N3

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.

L-A0-N0. This MCC is purpose created for the investigation. In the domestic market, there aren't any category being classified as per the MCC as local industry does not have a standard specification with regulated impact resistance test practice. As such, no practice of MCC classification needed in the business trade for Malaysia.

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.

L-A0-N0. This MCC is purpose created for the investigation. In the domestic market, there aren't any category being classified as per the MCC as local industry does not have a standard specification with regulated impact resistance test practice. As such, no practice of MCC classification needed in the business trade in Malaysia.

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.
 - All Products / SKU's are mapped according to Production Code Item which is directly linked to Sales Invoices & Billing Process

Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire. – Conducted Test Sampling Process from Sales Invoices crossed matched directly with Production SKU Codes as per MCC to complete this questionnaire.

- (b) Provide a table of showing the product or SKU codes for each MCC. – Refer to Appendix C-1 – CONFIDENTIAL ATTACHMENT

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets. – Conducted Test Sampling Process Sales Invoices by cross matching the MCC against Production Code to ascertain Sales and Cost to Make Per Unit

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

L&L Trading Enterprise Sdn Bhd does marketing and advertising activities in the form of cold calls, emails, word of mouth (point of referral)

- (b) Price determination and/or negotiation process

Price determination is discussed in private and confidential manner individually to all respective customers. Negotiation process in price determination upon **CONFIDENTIAL TEXT DELETED – method of negotiation**

- (c) Order placement process

Order placement process will commence **CONFIDENTIAL TEXT DELETED – workflow order** in section B-1 (b) and subsequently begin production.

- (d) Order fulfilment process and lead time

L&L Trading Enterprise Sdn Bhd implements standard practice delivery lead time of **CONFIDENTIAL TEXT DELETED – lead time** from the date of order confirmation via confirmation of Purchase Order.

- (e) Delivery terms and process

CONFIDENTIAL TEXT DELETED – Delivery terms preference and requirement in Section B-1 (b)

- (f) Invoicing process

L&L Trading Enterprise Sdn Bhd commences **CONFIDENTIAL TEXT DELETED – Invoice Process** Section B-1 (c)

- (g) Payment terms and process

L&L Trading Enterprise Sdn Bhd maintains **CONFIDENTIAL TEXT DELETED – payment terms** negotiation of payment terms and process as per Section B-1 (c)

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.

Not Applicable – All the customers are independent trading entity with no relations to L&L Trading Enterprise Sdn Bhd and selling price is determined through business negotiations of requested subject good of investigation.

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

Sales are determined in accordance of completion Section B-1 (b)

PUBLIC RECORD

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.

Yes. Selling prices vary according to individual domestic customers based on specifications, distribution channel and specific application of subject goods for investigation other than construction industry.

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.

Yes. **L&L Trading Enterprise Sdn Bhd** provides on invoices discounts and/or off-invoice rebates to customers in relation to the sale of the goods for Domestic Sales during the investigation period (1st July 2019 – 30th June 2020). Customer **CONFIDENTIAL TEXT DELETED – discount negotiations**

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.

YES. Credit Note or Debit Note is issued directly to the customer in relation to the sale of the good for Domestic Sales mainly **CONFIDENTIAL TEXT DELETED – issuance of debit / credit note in subject goods of investigation.**

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?

Not Applicable. All invoices are issued upon confirmation of Purchase Order

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

Not Applicable. All Sales follow through invoice billing date respectively.

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
– Refer to Excel Attachment – D-2 Domestic Sales

- 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. – Not Applicable. All invoices are issued upon confirmation of Purchase Order

You must provide this list in electronic format using the template provided.
– Refer to Excel Attachment – D-2 Domestic Sales

- If you have used formulas to complete this worksheet, these formulas must be retained.
- Refer to Excel Attachment
- 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. – Not Applicable. No any other direct selling expenses incurred for the exports to Australia.

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

[Refer to Appendix D-2-2 – CONFIDENTIAL ATTACHMENT](#)

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts – [Refer to Appendix D-3-1](#)
 - Purchase order and order confirmation– [Refer to Appendix D-3-1](#)
 - Commercial invoice and packing list– [Refer to Appendix D-3-1](#)
 - Proof of payment and accounts receivable ledger– [Refer to Appendix D-3-1](#)
 - Documents showing bank charges – [Not Applicable.](#)
 - Delivery invoices– [Refer to Appendix D-3-1](#)

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

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1. – [Refer to Appendix D-3-1](#)

D-4 Reconciliation of sales to financial accounts

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

– [Refer to Completed B-4 Upwards Sales](#)

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. – [Refer to Completed B-4 Upwards Sales](#)
 - Please use the currency that your accounts are kept in. [MYR](#)
 - If you have used formulas to complete this worksheet, these formulas must be retained. [Yes](#)
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. – [Refer to Completed B-4 Upwards Sales](#)
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 – [Refer to Completed B-4 Upwards Sales](#)
 - highlight or annotate the amount shown in the source document.
– [Refer to Completed B-4 Upwards Sales](#)

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: - **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: - **Yes**
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable). **CONFIDENTIAL TEXT DELETED – AR Details**
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover – **CONFIDENTIAL TEXT DELETED – AR Details**
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates? – **Yes. L&L Trading Enterprise Sdn Bhd CONFIDENTIAL TEXT DELETED – Interest Rate**
 - (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? – **Not Applicable. L&L Trading Enterprise Sdn Bhd does not apply any Financial Instruments terms and conditions.**
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: - **Not Applicable. L&L Trading Enterprise Sdn Bhd requires CONFIDENTIAL TEXT DELETED – Payment Terms**
 - (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: - **Not Applicable. L&L Trading Enterprise Sdn Bhd requires CONFIDENTIAL TEXT DELETED – Payment Terms**
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable). - **Not Applicable. L&L Trading Enterprise Sdn Bhd requires CONFIDENTIAL TEXT DELETED – AR Details**
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover - **Not Applicable. L&L Trading Enterprise Sdn Bhd requires CONFIDENTIAL TEXT DELETED – AR Details**
 - (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? – **Yes. L&L Trading Enterprise Sdn Bhd serve CONFIDENTIAL TEXT DELETED – Interest Rate**
What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates? – **Not Applicable. L&L Trading Enterprise Sdn Bhd does not apply any Financial Instruments terms and conditions.**

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
LDPE Tubes for Domestic Sales
2. What is the packaging used for your export sales of the goods to Australia?
LDPE Tubes for Australia Sales

PUBLIC RECORD

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences – Not Applicable. **L&L Trading Enterprise Sdn Bhd does not incur distinct differences in quality and material used for packaging domestic and export sales**
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market – **L&L Trading Enterprise Sdn Bhd values CONFIDENTIAL TEXT DELETED – Packaging Cost**
 - (c) Calculate the weighted average packaging cost for each model exported to Australia – **L&L Trading Enterprise Sdn Bhd values CONFIDENTIAL TEXT DELETED – Packaging Cost**

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Yes. **L&L Trading Enterprise Sdn Bhd sales is factored together with transportation costs as agreed by customer – (EX-FACTORY TERM). Additional charges apply if requires special delivery terms requested by customer.**

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

L&L Trading Enterprise Sdn Bhd export sales are delivered CONFIDENTIAL TEXT DELETED – Delivery Terms

3. If the delivery terms of the Australian sales include delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

L&L Trading Enterprise Sdn Bhd CONFIDENTIAL TEXT DELETED – Inland/Port Charges.

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?

L&L Trading Enterprise Sdn Bhd export sales are delivered according CONFIDENTIAL TEXT DELETED – Delivery Terms`.

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

Not Applicable. L&L Trading Enterprise Sdn Bhd does not provide marine insurance for the Australian Sales.

6. If the delivery terms of the Australian sales include delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Not Applicable. L&L Trading Enterprise Sdn Bhd does not incur DDP (Delivery Duty Paid) for the Australian Sales.

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. **L&L Trading Enterprise Sdn Bhd does not provide sales commissions for domestic sales of like goods and/or export sales of the goods.**

PUBLIC RECORD

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example: - **Yes**
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
L&L Trading Enterprise Sdn Bhd is subject for 10% Sales and Service Tax (SST) for domestic sale. No SST/VAT for export sales (Australia and Third Country Sales)
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
L&L Trading Enterprise Sdn Bhd is subject to SST 10% compulsory submission by the Royal Malaysia Customs computed every 60 days of sales transactions for domestic and export.
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
Not Applicable. **L&L Trading Enterprise Sdn Bhd** does not receive any VAT/SST refund in relation to the sales of the goods and/or like goods export sales.
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
Not Applicable. **L&L Trading Enterprise Sdn Bhd** does not receive any remission or drawback of import duties on inputs consumed in the productions of the goods or like goods.
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 – [Refer to Appendix B-5-3](#)
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– [Refer to Appendix B-5-3](#)

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. - **Yes**
 - An adjustment will only be made where there is evidence that the difference affects price comparability. – **Yes**. **L&L Trading Enterprise Sdn Bhd** commence adjustment on subject good or like goods upon customer order process flow and trade history. Subject to review, **L&L Trading Enterprise Sdn Bhd** will make adjustments to ensure competitive price in accordance to customer **CONFIDENTIAL TEXT DELETED – Contract Negotiations Terms**.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

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.

Not Applicable. **L&L Trading Enterprise Sdn Bhd** maintains the same sales process to third country sales similar to Australian Sales Export.

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.

Not Applicable – All the customers are independent trading entity with no relations to **L&L Trading Enterprise Sdn Bhd**

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?

Not Applicable. All invoices are issued upon confirmation of Purchase Order

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

Not Applicable. All Sales follow through invoice billing date respectively.

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.
 - Refer to Excel Attachment – F-2 Third Country Sales
 - 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.
 - Not Applicable. All invoices are issued upon confirmation of Purchase Order
 - You must provide this list in electronic format using the template provided.
 - Yes. – Refer to Excel Attachment – F-2 Third Country Sales
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - Yes. – Refer to Excel Attachment – F-2 Third Country Sales
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).
 - Refer to Appendix F-2-2 – CONFIDENTIAL ATTACHMENT

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. - Yes. **L&L Trading Enterprise Sdn Bhd** has differences in sales to third countries which may affect the comparison to export sales to Australia. This is mainly due to sizeable market share and demand of customers located in both third countries and export sales to Australia.

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.

– Refer to Appendix G-1-1 for flowchart process of manufacturing.

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.

Not Applicable. **L&L Trading Enterprise Sdn Bhd** Is Not Related to Any Suppliers Relevant to Manufacturing the Goods.

G-2. Cost accounting practices

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

Actual Costs

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?

Not Applicable. **L&L Trading Enterprise Sdn Bhd** practice Standard Cost in Responses G 3.1 & 5.1

- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?

Yes. Variances arising from differences between standard and actual production costs are allocated to all goods manufactured in the facility.

- (c) How were those variances allocated?

L&L Trading Enterprise Sdn Bhd begins identifying variances being favourable or unfavourable for the costs. Upon identification from the accounting system report, the Management will direct the attention to the differences in the variances. As to ensure competitive fair price, monthly revision is performed to all raw material, sub-material, direct labour and manufacturing overheads costs. These will allow the Management to allocate the variances in accordance to the production capacity and sales order book on a month-to-month basis to ensure actual profit to constantly maintained as planned.

- (d) Provide details of any significant or unusual cost variances that occurred during the period.

Not Applicable. **L&L Trading Enterprise Sdn Bhd** did not incur any significant or unusual cost variances during the period of investigation.

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.

NOT APPLICABLE – **L&L Trading Enterprise Sdn Bhd** maintains **CONFIDENTIAL TEXT DELETED – accounting terms**

PUBLIC RECORD

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

L&L Trading Enterprise Sdn Bhd normally record all actual production cost based on production flow.

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

NOT APPLICABLE - L&L Trading Enterprise Sdn Bhd does not incur additional cost for management 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.

NOT APPLICABLE. L&L Trading Enterprise Sdn Bhd does not engage in any start up operations in relation to the goods.

- (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

NOT APPLICABLE. L&L Trading Enterprise Sdn Bhd does not engage in any start up operations in relation to the goods.

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)?

Weighted Average

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

L&L Trading Enterprise Sdn Bhd practices **CONFIDENTIAL TEXT DELETED – valuation method** various stage of production. Under normal circumstance, **CONFIDENTIAL TEXT DELETED – valuation method**

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

L&L Trading Enterprise Sdn Bhd seeks **CONFIDENTIAL TEXT DELETED – valuation method**

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

Not Applicable – L&L Trading Enterprise Sdn Bhd is Privately Held under Private Limited Ownership. Hence, no management fees/corporate allocations charged to the entity.

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.
– [Refer to Excel Attachment – G-3 Domestic CTM](#)

PUBLIC RECORD

- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
Yes. L&L Trading Enterprise Sdn Bhd inputs all actual cost of production 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.. – **Not Applicable. L&L Trading Enterprise Sdn Bhd does not input VAT for payable on the purchase of goods or services to manufacture the goods**
 - You must provide this list in electronic format using the template provided.
– **Refer to Excel Attachment – G-3 Domestic CTM**
 - If you have used formulas to complete this worksheet, these formulas must be retained.
Yes. – Refer to Excel Attachment – G-3 Domestic CTM
 - 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.
Not Applicable. All Sales follow through invoice billing date respectively.
2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.
– **Refer to Appendix G-3-2 – 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.
Yes. – Refer to Excel Attachment – G-4.1 SG&A Listing
 - You must provide this list in electronic format using the template provided.
Yes. – Refer to Excel Attachment – G-4.1 SG&A Listing
 - If you have used formulas to complete this worksheet, these formulas must be retained.
Yes. – Refer to Excel Attachment – 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.
Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing
 - You must provide this list in electronic format using the template provided.
Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing
 - Please use the formulas provided.
Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing

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.
Yes. – Refer to Excel Attachment – G-5 Australia CTM
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
Yes. L&L Trading Enterprise Sdn Bhd inputs all actual cost of production 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.– **Not Applicable. L&L Trading Enterprise Sdn Bhd does not input VAT for payable on the purchase of goods or services to manufacture the goods.**

- You must provide this list in electronic format using the template provided.
Yes. – Refer to Excel Attachment – G-5 Australia CTM
- If you have used formulas to complete this worksheet, these formulas must be retained.
Yes. – Refer to Excel Attachment – G-5 Australia CTM
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
Not Applicable. All Sales follow through invoice billing date respectively.

2. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.
– **Refer to Appendix G-5-2**

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 – **L&L Trading Enterprise Sdn Bhd applies weighted average method of computation for raw materials. A base cost is used to compute consisting raw material and sub material in the G-3 Domestic CTM and G-5 Australia CTM**
 - (b) Labour - **L&L Trading Enterprise Sdn Bhd applies weighted average method of computation for Labour. A base cost is used to compute consisting total direct labour cost in the G-3 Domestic CTM and G-5 Australia CTM**
 - (c) Manufacturing overheads - **L&L Trading Enterprise Sdn Bhd applies weighted average method of computation for manufacturing overheads. A base cost is used to compute all manufacturing overheads in the G-3 Domestic CTM and G-5 Australia 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.
– **Refer to Excel Attachment – G-3 Domestic CTM**
– **Refer to Excel Attachment – G-7.4 Raw Material Purchase**

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
L&L Trading Enterprise Sdn Bhd uses LDPE and LLDPE as major raw material in manufacturing the subject 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-7.2 Raw material CTM” for these raw materials.
–**Not Applicable.L&L Trading Enterprise Sdn Bhd does not manufacture raw material but instead procure through raw material purchase via suppliers as listed in Excel Attachment – G-7.4 Raw Material Purchase**
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.

PUBLIC RECORD

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not manufacture** raw material but instead procure through raw material purchase via suppliers as listed in **Excel Attachment – G-7.4 Raw Material Purchase**

- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not manufacture** raw material but instead procure through raw material purchase via suppliers as listed in **Excel Attachment – G-7.4 Raw Material Purchase**

- 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.

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not input VAT** for payable on the purchase of goods or services to manufacture the goods.

- You must provide this list in electronic format using the template provided.

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not manufacture** raw material but instead procure through raw material purchase via suppliers as listed in **Excel Attachment – G-7.4 Raw Material Purchase**

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

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not manufacture** raw material but instead procure through raw material purchase via suppliers as listed in **Excel Attachment – G-7.4 Raw Material Purchase**

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.

Not Applicable. **L&L Trading Enterprise Sdn Bhd does not manufacture** raw material but instead procure through raw material purchase via suppliers as listed in **Excel Attachment – G-7.4 Raw Material Purchase**

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.

Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing

- You must provide this list in electronic format using the template provided.

Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing

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

Yes. – Refer to Excel Attachment – G-4.2 Dom SG&A Listing

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing. – Refer to Appendix G-7-4

6. For each raw material:

- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment. – Refer to Appendix G-7-6

- (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. – Refer to Appendix G-7-6

PUBLIC RECORD

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.

Not Applicable – All the suppliers are independent trading entity with no relations to **L&L Trading Enterprise Sdn Bhd**

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.
[Yes. – Refer to Excel Attachment – G-8 Upwards Costs](#)
 - Please use the currency that your accounts are kept in. [MYR](#)
 - If you have used formulas to complete this worksheet, these formulas must be retained. [Yes](#)
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. – [Refer to Excel Attachment – G-8 Upwards Costs](#)
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 – Refer to Excel Attachment – G-8 Upwards Costs](#)
 - highlight or annotate the amount shown in the source document. – [Refer to Excel Attachment – G-8 Upwards Costs](#)

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. [Yes. – Refer to Excel Attachment – G- Capacity Utilisation](#)
 - If you have used formulas to complete this worksheet, these formulas must be retained. [Yes. – Refer to Excel Attachment – G- Capacity Utilisation](#)

EXPORTER'S DECLARATION

I hereby declare that **L&L Trading Enterprise Sdn Bhd** (company) 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 : **JAMES LEE KUAN YAU**

Signature :

Position in

Company : **MANAGING DIRECTOR**

Date : **11TH SEPTEMBER 2020**

APPENDIX

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at

PUBLIC RECORD

	the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the Commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.