



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

Anti-Dumping
Commission

Exporter Questionnaire

THE REPUBLIC OF KOREA, TAIWAN

Case number: 558

Product: Aluminium zinc coated steel (of a width equal to or greater than 600 millimeters)

From: The Republic of Korea and Taiwan

Investigation period: 1 April 2019 to 31 March 2020

Response due by: Thursday 6 August 2020

Return completed questionnaire to:
investigations4@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into aluminium zinc coated steel (of a width equal to or greater than 600 millimeters) (the goods) exported to Australia from the The Republic of Korea (Korea), Taiwan and the Socialist Republic of Vietnam (Vietnam).

This questionnaire is only for exporters from Korea and Taiwan. Another exporter questionnaire is available for exporters from Vietnam.

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 the goods are 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 and a subsidy 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.

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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 by email listed on the cover page. 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 (dumping) and or non-cooperative exporter (countervailing).

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 non-confidential version of your submission 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 submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. 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, if this option is available to the Commission, to your company to verify your questionnaire response for completeness, relevance and accuracy.

However, on 20 March 2020, the Commission published *Anti-Dumping Notice No. 2020/029*,¹ advising that onsite exporter verification activities have been temporarily suspended until further notice as a result of the COVID-19 pandemic. This position is subject to change as the Commission continues to assess current events.

The Commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. If an onsite visit is not possible, the Commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or

¹ [https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn - adn 2020-029 - temporary suspension of international onsite verification 0.pdf](https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf)

delaying verification activities until such time as onsite verification is possible. The Commission will continue to monitor current events and assess when the suspension of onsite exporter verification activities can be lifted.

A verification visit, or any verification activity 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.

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity 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, should an onsite visit be possible, may also be required during the verification visit.

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

A report will be prepared following the verification activity, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping and subsidy margin. The Commission considers that the dumping margin and subsidy 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.

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.

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- Where possible, electronic data should be emailed or 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	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
B-6 Historical sales	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION

The goods the subject of the investigation are:

Flat rolled iron and steel products (whether or not containing alloys), of a width equal to or greater than 600 millimeters ("mm"), plated or coated with aluminium-zinc alloys, not painted, and whether or not including resin coating.

Trade or further generic names often used to describe the subject goods include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Aluminium zinc magnesium coated steel;
- Alu-Zinc Steel sheet in Coils;
- Al/Zn; and
- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil.

The imported goods the subject of this application covers aluminum zinc coated steel whether or not including any combination of surface treatment. For example, whether passivated (often referred to as chromated), resin coated or not resin coated (often referred to as Anti-Finger Print ("AFP") or not AFP), oiled or not oiled, skin-passed or not skin-passed.

Excluded from the goods description of this application is un-passivated (often referred to as unchromated) aluminium zinc coated steel.

The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²), with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

There are several relevant International Standards for aluminium zinc coated steel, covering the full range of products via specific grade designations, and including the recommended or guaranteed properties of each of those product grades.

These relevant standards are noted below in the table "Relevant International Standards for Aluminium Zinc Coated Steel".

International Standards	Product Grades
<i>General and Commercial Grades</i>	
AS/NZS 1397	G1, G2
ASTM A792	CS, type A, B and C
EN 10346	DX51D, DX52D
JIS 3321	SGLCC
<i>Forming, Pressing & Drawing Grades</i>	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN 10346	DX53D, DX53D
JIS 3321	SGLCD, SGLCDD
<i>Structural Grades</i>	
AS/NZS 1397	G250, G300, G350, G450, G550
ASTM A792	33 (230), 37(255), 40 (275), 50 (340), 55 (380), 80 (550)
EN 10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3321	SGLC400, SGLC440, SGLC490, SGLC570

Tariff classification

The goods are generally, but not exclusively, classified to the following tariff classifications in Schedule 3 of the *Customs Tariff Act 1995*.

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Tariff classification (Schedule 3 of the Customs Tariff Act 1995)		
Tariff Subheading	Statistical Code	Description
7210.61.00		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED: PLATED OR COATED WITH ALUMINIUM-ZINC ALLOYS
	60	Of a thickness of less than 0.5 mm
	61	Of a thickness of 0.5 mm or more but less than 1.5 mm
	62	Of a thickness of 1.5 mm or more
7225.99.00		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE
	39	Other

Model Control Code

Details of the model control code (MCC) structure for the goods are 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.

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data	Key category
1	Prime	Prime	P	Mandatory	Not applicable	Yes
		Non-Prime	N			
2	Coating Mass	≤ 100 g/m ²	1	Mandatory	Mandatory	Yes
		>100 g/m ² to ≤ 165 g/m ²	2			
		>165 g/m ²	3			
3	Steel Grade	G2 / SGLCC	A	Mandatory	Mandatory	Yes
		G3 / SGLCD	B			
		G250 / SGLC 340	C			
		G300 / G350 / SGLC 400 / SGLC 440 / SGLC 490	D			
		G450 / G500	E			
		G550 / SGLC 570	F			
		Other	G			
4	Base Metal Thickness (BMT)	< 0.40 mm	1	Mandatory	Mandatory	Yes
		≥ 0.40 mm to < 0.50 mm	2			
		≥ 0.50 mm to < 0.75 mm	3			
		≥ 0.75 mm to < 1.00 mm	4			
		≥ 1.00 mm to < 2.00 mm	5			
5	Width	< 600 mm	1	Mandatory	Mandatory	No
		≥ 600 mm	2			
6	Form	Coil	C	Mandatory	Optional	No
		Sheet	S			

In constructing a MCC, use a "-" between each category. For example: **P-2-E-3-2-C**

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.

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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:
Position in the company:
Telephone:
E-mail address:

ANSWER: Please see below for the requested information of the contact person of Yieh Phui Enterprise Co., Ltd. ("Yieh Phui") for the purpose of this investigation:

Name: Mr. Bob Chih-Ming Chang

Position in the company: Deputy Manager, East Asia & Oceania Section, Global Marketing & Sales Division I

Telephone: +886-7-6117181 Ext. 7442

E-mail address: C232@yiehphui.com.tw

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

Name:
Address:
Telephone:
E-mail address:

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.

ANSWER: For the purpose of this investigation, Yieh Phui has nominated a representative with the contact details as follows:

Name: Jay Y. Nee

Company: Appleton Luff Pte. Ltd.

Position in the company: Partner

Telephone: +65-91052831

E-mail address: nee@appletonluff.com

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

ANSWER: Yieh Phui's financial records are held at its head office at the following address:

369 Yu Liao Road, Chiao Tou District, Kaohsiung, Taiwan, R.O.C. 82544

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

ANSWER: Yieh Phui's production records are held at its head office at the following

address:

369 Yu Liao Road, Chiao Tou District, Kaohsiung, Taiwan, R.O.C. 82544

A-2 Company information

1. What is the legal name of your business?

ANSWER: Yieh Phui's legal name is Yieh Phui Enterprise Co., Ltd.

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

ANSWER: No, Yieh Phui does not trade under a name or brand other than its legal name.

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

ANSWER: No, Yieh Phui was never known by a different legal or trading name.

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

ANSWER: There was no change to Yieh Phui's board of directors in the last two years.

Please see below for a list of Yieh Phui's board of directors:

Position	Name
Chairman	Mr.Lin, I-Shou
Director	Mr. Liang, Pyng-Yeong
Director	Mr.Wu, Lin-Maw
Director	Mr.Huang, Ching-Tsung
Independent Directors	Mr.Chang,Wen-I
Independent Directors	Mr.Hsun,Chin-Shu
Independent Directors	Mr.Yang,Te-Yuan

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

ANSWER: Yieh Phui is a member of "E United Group" in Taiwan. "E United Group" is not a legal entity but a group of companies associated and/or under the common control of Mr. I. S. Lin, Yieh Phui's chairman. Other than the steel industry, E United Group is also involved in businesses such as education, health care, and real estate development. In Exhibit 1, please see a chart showing the cross shareholding between the E United Group member companies. In Exhibit 2, please also see a list of Yieh Phui's affiliates.

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 shareholders²
If no, please provide:
(a) A list of all principal shareholders and the shareholding percentages.

ANSWER: Yieh Phui is a publically traded company listed on Taiwan Stock Exchange. During the investigation period, Yieh Phui had more than 70,000 shareholders. In Exhibit 3, please see a list of Yieh Phui's top ten largest shareholders during the investigation period.

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.

ANSWER: Yieh Phui is a manufacturer of galvanized steel, aluminium-zinc coated steel, pre-painted steel and steel structure. During the investigation period, Yieh Phui produced and sold the above-mentioned products in the domestic and export markets. Please also visit Yieh Phui's website for further information on the nature of Yieh Phui's business:
<http://www.yiehphui.com.tw/>.

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.

ANSWER: During the investigation period, Yieh Phui performed all of the above-mentioned functions in relation to the goods under consideration. It should be noted, however, all of Yieh Phui's exports of the goods under consideration to Australia during the investigation period were made through its related trader, Asiazone Co., Limited ("Asiazone"). Asiazone will submit its own questionnaire response separately for the purpose of this investigation.

9. Provide your company's internal organisation chart.

ANSWER: Please see Exhibit 4 for Yieh Phui's internal organization chart. Yieh Phui's operating units are organized by function.

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

ANSWER: Yieh Phui has two business divisions, one for coated steel and the other for steel structure. The coated steel division is in charge of the production and sale of coated steel; this is the division in which the goods under consideration are produced and sold. The steel structure division is in charge of the production and sale of steel structures and cranes.

² 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.

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

ANSWER: Please see Exhibit 5 for Yieh Phui's company brochure. Please see also Exhibit 6 for the brochure of E United Group.

A-3 General accounting information

1. What is your financial accounting period?

ANSWER: Yieh Phui uses the calendar year, i.e., from January 1 through December 31, as its financial accounting period.

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

ANSWER: Yieh Phui's financial accounts are periodically audited by certified public account. The auditor is Crowe (TW) CPAs.

3. What currency are your accounts kept in?

ANSWER: The accounting currency is New Taiwan Dollars.

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

ANSWER: Yieh Phui's computer system is a self-developed one using Oracle Developer 2000 as the software development tool. Yieh Phui's financial system is called "Financial System" under which there are various modules covering different areas of the company's financial accounting activities, such as "Securities Management Module", "Accounts Receivable Management Modules", etc.

5. What is the name of your sales system?

ANSWER: Yieh Phui's sales system is centred on the company's "Order System" in its computer system. Like other systems in the company, the "Order System" has several modules under it to cover different types of work, such as "Order Management Module" and "Customers Management Module", etc. As part of the sales-related system is the "Vessel Shipping Management System", which covers the management of vessel shipping arrangement of the export sales.

6. What is the name of your production system?

ANSWER: Yieh Phui's production system consists of "Production Planning System" and "Production System". The "Production Planning System" is used to manage Yieh Phui's production planning and schedule, while the "Production System" is used to manage the factory production activities on a production line basis.

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.

ANSWER: Yieh Phui's computer system is a module-based system under which each sub-system or module covers a specific area of the company operations. The sub-systems or modules are integrated electronically. The major sub-systems include Order Management System, Product Specification System, Production Planning System, Inventory Management System, Production System, Laboratory Management System, General Affairs Management System and Financial System.

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

ANSWER: Yieh Phui follows the generally accepted accounting principles of Taiwan. As a publicly traded company listed on the Taiwan Stock Exchange, Yieh Phui has adopted the International Financial Reporting Standards ("IFRS") since 2013, as required by the Financial Supervisory Commission of Taiwan. Yieh Phui's fiscal year follows the calendar year and it is Yieh Phui's accounting practice to report its financials on a monthly basis. Thus, Yieh Phui prepares its monthly financial reports such as balance sheets and income statements in the normal course of business. Yieh Phui's accounts are periodically audited by public certified accountants, and its yearly audited financial statements, both consolidated and unconsolidated, are reported on an annual basis.

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

ANSWER: No, there has been no change to Yieh Phui's accounting practices 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.

ANSWER: Please see the following for the requested information:

(1) Yieh Phui's annual reports and audited financial statements:

- **Exhibit 7:** Yieh Phui 2018 annual report
- **Exhibit 8:** Yieh Phui 2019 annual report
- **Exhibit 9:** Yieh Phui audited financial statements of 2018 (consolidated)
- **Exhibit 10:** Yieh Phui audited financial statements of 2019 (consolidated)
- **Exhibit 11:** Yieh Phui audited financial statements of 2018 (unconsolidated)
- **Exhibit 12:** Yieh Phui audited financial statements of 2019 (unconsolidated)

(2) Yieh Phui's related companies which were involved in the production of the goods

During the investigation period, there was no related company involved in Yieh Phui's production of the goods. However, during the investigation period, there were two related companies (i.e., [NAME OF AFFILIATED SUPPLIER] and [NAME OF AFFILIATED SUPPLIER]) supplied Yieh Phui with hot-rolled steel and/or cold-rolled steel for Yieh Phui's production of the goods under consideration. Thus, we have provided the audited financial statements of [NAME OF AFFILIATED SUPPLIER] and [NAME OF AFFILIATED SUPPLIER] as follows:

- Exhibit 13: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
- Exhibit 14: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019
- Exhibit 15: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
- Exhibit 16: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019

(3) Yieh Phui's related companies which were involved in the sales of the goods

During the investigation period, Asiazone was involved in Yieh Phui's sales of the goods under consideration to Australia. As Asiazone is submitting a questionnaire response separately for this investigation, Asiazone is submitting its audited financial statements in its own submission.

During the investigation period, Yieh Phui had one related company, [NAME OF AFFILIATED CUSTOMER], that purchased from Yieh Phui the goods under consideration and resold them in the domestic market. In addition, Yieh Phui had one related company, [NAME OF AFFILIATED SUPPLIER], that provided seaport warehousing and stevedoring services to Yieh Phui in Taiwan for Yieh Phui's sales of the goods under consideration to Australia. Thus, we are submitting the audited financial statements of [NAME OF AFFILIATED CUSTOMER] and [NAME OF AFFILIATED SUPPLIER] as follows:

- Exhibit 17: [NAME OF AFFILIATED CUSTOMER] audited financial statements of 2018
- Exhibit 18: [NAME OF AFFILIATED CUSTOMER] audited financial statements of 2019
- Exhibit 19: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
- Exhibit 20: [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019

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.

ANSWER: This question is not applicable, as the financial statements provided in the answer to A-4.1 are all audited.

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

ANSWER: No, Yieh Phui does not maintain different profit centers. Yieh Phui's profit and loss are calculated on a company-wide basis covering all products.

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.

ANSWER: In Exhibit 21, please see the requested income statements of Yieh Phui. The income statements provided in Exhibit 21 cover the following time periods separately:

- Yieh Phui income statements of 2019
- Yieh Phui income statements of January-March 2019
- Yieh Phui income statements of April-December 2019
- Yieh Phui income statements of January-March 2020

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

ANSWER: In Exhibit 22, please see the requested trial balance of Yieh Phui. The trial balance provided in Exhibit 22 cover the following time periods separately:

- Yieh Phui trial balance as of March 31, 2019
- Yieh Phui trial balance as of December 31, 2019
- Yieh Phui trial balance as of March 31, 2020

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

ANSWER: Please see Exhibit 23 for Yieh Phui's chart of accounts.

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

ANSWER: During the investigation period, all of Yieh Phui's sales of the goods under consideration were made to the same Australian customer, [NAME OF AUSTRALIAN CUSTOMER], through Yieh Phui's related company, Asiazone Co., Limited ("Asiazone"), a trader incorporated and operated in Hong Kong. In negotiating the terms of sale, Yieh Phui negotiated on behalf of Asiazone directly with [NAME OF AUSTRALIAN CUSTOMER], a company which partners with [NAME OF AUSTRALIAN CUSTOMER]. The sales process of Yieh Phui's exports of the goods under consideration is detailed as follows:

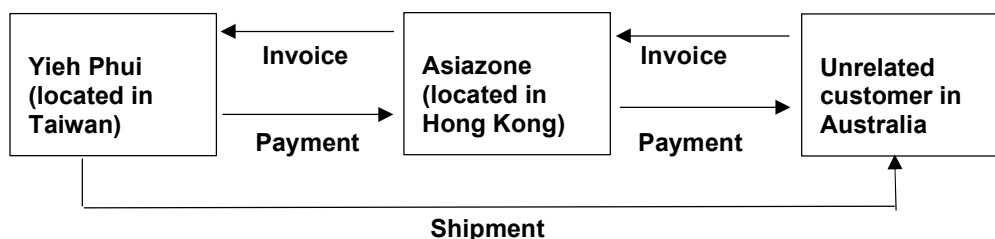
During the investigation period, Yieh Phui provided [NAME OF AUSTRALIAN CUSTOMER] with its updated product prices periodically. The sales process typically began when [NAME OF AUSTRALIAN CUSTOMER] solicited detailed and formal price quotations from Yieh Phui based on the intended product mix and the respective quantities. Yieh Phui then responded with detailed price quotations to [NAME OF AUSTRALIAN CUSTOMER] and both parties would negotiate on the terms of sales either via phone calls or email. After the sales terms were resolved, Yieh Phui then passed on the details of terms to Asiazone for Asiazone to prepare a written sales contract to [NAME OF AUSTRALIAN CUSTOMER] pursuant to the terms agreed upon by Yieh Phui and [NAME OF AUSTRALIAN CUSTOMER]. Yieh Phui in the meantime also prepared its own sales contract for itself and for Asiazone to sign. The Asiazone-[NAME OF AUSTRALIAN CUSTOMER] sales contract reflected the terms of sale negotiated and agreed upon between Yieh Phui and [NAME OF AUSTRALIAN CUSTOMER]. On the other hand, even though the Yieh Phui-Asiazone sales contract generally mirrored the terms stated in the Asiazone-[NAME OF AUSTRALIAN CUSTOMER] sales contract, the selling price from Yieh Phui to Asiazone was sometimes [EXPLANATION OF PRICING]. Once receiving the counter-signed sales contract from [NAME OF AUSTRALIAN CUSTOMER], Asiazone then in turn signed off the Yieh Phui-Asiazone sales contract. After the signed sales contract was received by Yieh Phui from Asiazone, an internal order memorandum was prepared by Yieh Phui's sales department in the company's system for its production department. Production planning and preparation then began pursuant to the order.

After production, the goods were shipped directly from Taiwan to Australia. The commercial invoice and packing list were issued by Yieh Phui to Asiazone at or about the time of shipment. Asiazone then in turn invoiced [NAME OF AUSTRALIAN CUSTOMER]. The

delivery term of Yieh Phui's sales to Asiazone and Asiazone's re-sales to [NAME OF AUSTRALIAN CUSTOMER] was identical in all Yieh Phui's exports of the goods under consideration to Australia during the investigation period, and were all on an [SALES TERMS] basis.

The term of payment for Yieh Phui's export sales of GUC to Australia during the investigation period were based on Yieh Phui's standard payment term (i.e., either "[PAYMENT TERMS]" or "[PAYMENT TERMS]").

The documentation and product shipment flow can be demonstrated by the chart as follows:



2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

ANSWER: Yieh Phui invoices its customers for goods exported to Australia in U.S. dollars, not in local currency. In receiving payments from its customers for goods exported to Australia, customers are instructed to make payment into the bank accounts dominated in U.S. dollars. In the normal course of business, Yieh Phui does not use forward contracts to lock in the U.S. dollar exchange rate relating to sales to Australia or other export sales. The U.S. dollar exchange rates that Yieh Phui uses for its accounting purposes are based on the commercial exchange rates and the rate is normally updated every ten days.

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.

ANSWER: No, neither Yieh Phui nor Asiazone is related to the Australian customer of the goods exported by Yieh Phui to Australia.

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

ANSWER: In the normal course of business, Yieh Phui does not use price lists for its export or domestic sales. However, Yieh Phui does have price guidance prepared on a monthly basis. Such price guidance is prepared by Yieh Phui's sales department for the sales representatives to use as a base price in negotiating with customers. The final selling price,

however, is still subject to the negotiations with customers in consideration of various economic factors such as product specifications, quantity, shipment date, market situation, etc.

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.

ANSWER: No, Yieh Phui's export selling prices do not vary according to the distribution channel.

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

ANSWER: No, Yieh Phui did not provide on-invoice discounts 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 investigation period.

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.

ANSWER: No, Yieh Phui did not issue any credit or debit notes, directly or indirectly, to the customer or associate of the customer in relationship to the sales of the goods exported to Australia during the investigation period.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

ANSWER: Yieh Phui is not making a claim that a date other than the invoice date should be used as the date of sale for this investigation. Thus, this question is not applicable.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

ANSWER: Please see Exhibit 24 for the worksheet named "B-2 Australian sales".

It should be noted that during the investigation period, Yieh Phui sold two coating types of the GUC to Australia, i.e., 55% Aluminium-zinc coated steel and 5% Aluminium-zinc coated steel. Therefore, Yieh Phui has inserted a filed entitled “4.3 Coating Type” in the “B-2 Australia sales” worksheet to distinguish the GUC by the codes below:

- GL: 55% Aluminium-zinc coated steel
- GF: 5% Aluminium-zinc coated steel

In addition, Yieh Phui sold the GUC of the Base Metal Thickness (BMT) equal to or greater than 2.0 millimeters to Australia, Yieh Phui thus has coded “6” in “MCC Category 4 – BMT” for those products, representing “BMT >= 2.0mm”, according to the revision to the MCC structure instructed by ADC.

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

ANSWER: Please also see Exhibit 25 for a table listing the source of the data for each column identified in the “B-2 Australian sales” listing.

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.

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.

ANSWER: Please see Exhibit 26 and Exhibit 27 for a copy of the sales documentation of the two largest invoices by value of Yieh Phui’s exports of the goods to Australia. For each direct selling expense incurred for the sample invoices, we have also included in Exhibit 26 and Exhibit 27 the calculation worksheets and supporting documents demonstrating how the direct selling expenses have been calculated for reporting purposes.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

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.
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.

ANSWER: Please see Exhibit 28 for the requested “B-4 Upwards sales” listing. As part of Exhibit 28, Yieh Phui has provided the monthly breakdowns of sales revenue recorded in each of the respective account during the investigation period. Please also see Exhibit 29 for the documents supporting the information reported in “B-4 Upwards sales” listing. In providing the supporting documents for Exhibit 29, Yieh Phui has selected one month during the investigation period to provide the general ledger for each sales revenue account.

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

ANSWER: Please see Exhibit 30 for “B-5 Upwards selling expense” worksheet. In providing the supporting documents for Exhibit 30, Yieh Phui has selected one month during the investigation period to provide the general ledger for each direct selling expenses account.

B-6 Historical export sales listing

1. Complete the worksheet named “B-6 Historical sales”
 - This worksheet lists the totals of all sales for each product code exported to Australia of the goods in each year ending 31 March for 2017, 2018 and 2019 (i.e. year ending 31 March 2017, etc.). This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.

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

ANSWER: Please see Exhibit 31 for the worksheet “B-6 Historical sales”. Please see Exhibit 32 for the table listing the source of data of the worksheet “B-6 Historical sales”.

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.

ANSWER: During the investigation period, the goods under consideration Yieh Phui exported to Australia include products made pursuant to Australian Standard AS 1397, EN 10346 and certain Yieh Phui standards covering a wide range of the product characteristics identified in the reported MCCs.

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.

ANSWER: Please see below for a list showing all the MCCs of the goods under consideration that Yieh Phui exported to Australia during the investigation period:

No.	MCC	No.	MCC
1	P-2-B-3-2-C	12	P-2-F-5-2-C
2	P-2-D-1-2-C	13	P-3-D-4-2-C
3	P-2-D-3-2-C	14	P-3-D-5-2-C
4	P-2-D-4-2-C	15	P-3-D-6-2-C
5	P-2-D-5-2-C	16	P-3-E-5-2-C
6	P-2-D-6-2-C	17	P-3-E-6-2-C
7	P-2-E-5-2-C	18	P-3-F-3-2-C
8	P-2-E-6-2-C	19	P-3-F-4-2-C
9	P-2-F-2-2-C	20	P-3-F-5-2-C
10	P-2-F-3-2-C	21	P-3-G-5-2-C
11	P-2-F-4-2-C	22	P-3-G-6-2-C

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.

ANSWER: During the investigation period, the goods under consideration Yieh Phui sold in the domestic market include products made pursuant to various international, national and Yieh Phui standards such as AS 1397, ASTM A792, ASTM A875, CNS 15236, CNS 15237, EN 10346, JIS G3317, MS 1196 and MS 2657, etc., covering a wide range of the product characteristics identified in the reported MCCs.

PUBLIC RECORD

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.

ANSWER: Please see below for a list showing all the MCCs of the goods under consideration that Yieh Phui sold in the domestic market during the investigation period:

No.	MCC	No.	MCC	No.	MCC
1	N-1-A-1-2-C	40	N-2-F-5-2-C	79	P-1-D-1-2-C
2	N-1-A-2-2-C	41	N-2-G-3-2-C	80	P-1-D-3-2-C
3	N-1-A-3-2-C	42	N-2-G-4-2-C	81	P-1-F-1-2-C
4	N-1-A-4-2-C	43	N-2-G-5-2-C	82	P-2-A-1-2-C
5	N-1-A-5-2-C	44	N-3-A-4-2-C	83	P-2-A-4-2-C
6	N-1-B-1-2-C	45	N-3-A-5-2-C	84	P-2-A-5-2-C
7	N-1-C-1-2-C	46	N-3-A-6-2-C	85	P-2-B-3-2-C
8	N-1-C-2-2-C	47	N-3-B-3-2-C	86	P-2-B-5-2-C
9	N-1-C-3-2-C	48	N-3-B-4-2-C	87	P-2-C-2-2-C
10	N-1-C-4-2-C	49	N-3-B-5-2-C	88	P-2-C-3-2-C
11	N-1-D-1-2-C	50	N-3-C-2-2-C	89	P-2-D-3-2-C
12	N-1-D-3-2-C	51	N-3-C-3-2-C	90	P-2-D-4-2-C
13	N-1-F-1-2-C	52	N-3-C-4-2-C	91	P-2-D-5-2-C
14	N-1-F-2-2-C	53	N-3-C-5-2-C	92	P-2-F-1-2-C
15	N-1-F-3-2-C	54	N-3-C-6-2-C	93	P-2-F-2-2-C
16	N-1-F-5-2-C	55	N-3-D-2-2-C	94	P-2-F-3-2-C
17	N-2-A-1-2-C	56	N-3-D-3-2-C	95	P-2-F-5-2-C
18	N-2-A-2-2-C	57	N-3-D-4-2-C	96	P-2-G-3-2-C
19	N-2-A-3-2-C	58	N-3-D-5-2-C	97	P-2-G-4-2-C
20	N-2-A-4-2-C	59	N-3-D-6-2-C	98	P-3-A-4-2-C
21	N-2-A-5-2-C	60	N-3-E-3-2-C	99	P-3-A-5-2-C
22	N-2-A-6-2-C	61	N-3-E-5-2-C	100	P-3-A-6-2-C
23	N-2-B-1-2-C	62	N-3-F-2-2-C	101	P-3-C-5-2-C
24	N-2-B-2-2-C	63	N-3-F-3-2-C	102	P-3-C-6-2-C
25	N-2-B-3-2-C	64	N-3-F-4-2-C	103	P-3-D-3-2-C
26	N-2-B-5-2-C	65	N-3-F-5-2-C	104	P-3-D-4-2-C
27	N-2-C-1-2-C	66	N-3-G-3-2-C	105	P-3-D-5-2-C
28	N-2-C-2-2-C	67	N-3-G-4-2-C	106	P-3-D-6-2-C
29	N-2-C-3-2-C	68	N-3-G-5-2-C	107	P-3-E-3-2-C
30	N-2-C-5-2-C	69	N-3-G-6-2-C	108	P-3-E-5-2-C
31	N-2-D-1-2-C	70	P-1-A-1-2-C	109	P-3-E-6-2-C
32	N-2-D-2-2-C	71	P-1-A-2-2-C	110	P-3-F-3-2-C
33	N-2-D-3-2-C	72	P-1-A-3-2-C	111	P-3-F-4-2-C
34	N-2-D-4-2-C	73	P-1-A-4-2-C	112	P-3-F-5-2-C
35	N-2-D-5-2-C	74	P-1-B-1-2-C	113	P-3-G-3-2-C
36	N-2-E-6-2-C	75	P-1-C-1-2-C	114	P-3-G-4-2-C
37	N-2-F-1-2-C	76	P-1-C-2-2-C	115	P-3-G-5-2-C
38	N-2-F-2-2-C	77	P-1-C-3-2-C	116	P-3-G-6-2-C
39	N-2-F-4-2-C	78	P-1-C-4-2-C		

C-3 Internal product codes

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

PUBLIC RECORD

- (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.

ANSWER: In the normal course of business, Yieh Phui does not have a product code system which covers all the characteristics of products it produces and sells. For the purpose of sales revenue categorization, Yieh Phui uses a three-digit product category code system. In Exhibit 33, please see a list of Yieh Phui's three-digit product category codes. It should be noted that there is no coding rule designed for each digit of the code, and each three-digit product category code represents a unique category of products.

For the purpose of MCC reporting for this submission, Yieh Phui has relied on various sources of information held in the company's system. Please see Exhibit 34 for a table showing the data source Yieh Phui has relied on in preparing each of the product characteristic of the MCCs in this submission.

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 fulfillment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

ANSWER: In the normal course of business, the domestic customer solicits price quotations via telephone, email or fax. Yieh Phui then provides its offers and negotiates the price and other terms of sale with the customer either via telephone, email or fax. The customer then confirms the order once sales price, sales quantity and other essential terms are agreed upon by both parties. Yieh Phui's sales representative then enters the order into the company's computer system. Yieh Phui begins production based on the production order entered into the system by the sales department. Once the production is finished, the shipment is arranged based on the term of delivery established. A Government Uniform Invoice ("GUI") is issued by Yieh Phui to the customer on the date of shipment.

During the investigation period, Yieh Phui had terms of delivery either on a "[SALES TERMS]" basis, and the payment term on a "[PAYMENT TERMS]" basis.

In the normal course of business, Yieh Phui does not use price lists for its export or domestic sales. However, Yieh Phui does have price guidance prepared on a monthly basis. Such a price guidance is prepared by Yieh Phui's sales department for the sales representatives as a reference in negotiating with customers. The final selling price, however, is still subject to the negotiations with customers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

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.

ANSWER: Yes, during the investigation period, Yieh Phui had domestic sales of the goods under consideration to the following related customer:

- [NAME OF AFFILIATED CUSTOMER]

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

ANSWER: As explained above, Yieh Phui does not use price lists in its normal course of business. Thus, this question is not applicable.

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.

ANSWER: No, Yieh Phui's domestic selling prices do not vary according to the distribution channel.

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

ANSWER: Yieh Phui's domestic selling prices are negotiated on a transaction-by-transaction basis. Yieh Phui does not provide on-invoice discount. However, Yieh Phui does provide its customers with post-sales rebates. During the investigation period, Yieh Phui granted quantity rebates to its domestic market customers for sales of the goods under consideration. The quantity rebate, if any, was granted to the customer on a monthly basis pursuant to the total monthly purchased. To grant quantity rebates or not, however, is at Yieh Phui's discretion and there is no contractual duty on Yieh Phui to grant rebates where certain conditions are met. In determining the rebate amount, Yieh Phui considered the total quantity shipped in the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis. There is no uniform quantity threshold applied to all customers used by Yieh Phui in considering the amount of rebates.

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.

ANSWER: Yieh Phui issued a rebate certificate (a government uniform credit note) to its customer where a rebate was granted. In general, the amount of rebate is used as credit to offset the accounts receivable in relation to the customer to which the rebate is granted instead of being physically refunded to the customer.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- What date are you claiming as the date of sale?
 - Why does this date best reflects the material terms of sale?

ANSWER: Yieh Phui is not making a claim that a date different from the invoice date should be used as the date of sale. Thus, this question is not applicable.

D-2 Domestic sales listing

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

ANSWER: Please see Exhibit 35 for the “D-2 Domestic sales”. Please also see Exhibit 36 for the requested table which lists the source of the data for each column in the “D-2 Domestic sales” listing.

It should be noted that during the investigation period, Yieh Phui sold two coating types of the GUC in the domestic market, i.e., 55% Aluminium-zinc coated steel and 5% Aluminium-zinc coated steel. Therefore, Yieh Phui has inserted a filed entitled “4.3 GUC Type” in the “D-2 Australia sales” worksheet to distinguish the GUC by the codes below:

- GL: 55% Aluminium-zinc coated steel
- GF: 5% Aluminium-zinc coated steel

In addition, Yieh Phui sold the GUC of the Base Metal Thickness (BMT) equal to or greater than 2.0 millimeters to Australia, Yieh Phui thus has coded “6” in “MCC Category 4 – BMT” for those products, representing “BMT \geq 2.0mm”, according to the revision to the MCC structure instructed by ADC.

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.

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.

ANSWER: Please see Exhibit 37 for a copy of the sales documentation of the two largest invoices by value of Yieh Phui’s domestic sales of the goods.

D-4 Reconciliation of sales to financial accounts

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

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

PUBLIC RECORD

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.

ANSWER: In the worksheet named “B-4 Upwards sales” provided in Exhibit 29, Yieh Phui has provided the requested reconciliation of its domestic sales of the goods.

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?

ANSWER: No, Yieh Phui's standard payment term for its domestic sales of the goods requires Yieh Phui's customers to make payment prior to shipment.

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?

ANSWER: No, Yieh Phui's standard payment term for its Australian sales of the goods requires Yieh Phui's customers to make payment prior to shipment.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
2. What is the packaging used for your export sales of the goods to Australia?
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia

ANSWER: Yieh Phui's packing method does not vary by geographic market. Rather, Yieh Phui's packing method varies as a result of customer's request transaction by transaction. Thus, certain packing types are commonly used for both export and domestic sales. For reporting purpose, Yieh Phui has allocated the packing costs incurred (including packing

materials, manufacturing overhead and labor) at the packing unit during the investigation period to each packing type. The allocated type-specific packing costs are then assigned to the goods sold to Australia and in the domestic market on a coil-by-coil basis pursuant to the packing type of each coil. Please see Exhibit 38 for the packaging expenses calculation worksheet for the per unit packaging cost for each packing type.

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?

ANSWER: Yes, some of Yieh Phui's domestic sales of like goods were delivered to the customer at Yieh Phui's expenses. In calculating the inland freight incurred delivering the goods for its domestic sales of the goods, Yieh Phui has traced the inland freight actually incurred to each domestic sale. The inland freight of each shipment is allocated to the associated steel coils by quantity.

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

ANSWER: All of Yieh Phui's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis.

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?

ANSWER: All of Yieh Phui's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis. Thus, Yieh Phui incurred inland freight for delivering the goods to the seaport.

In the normal course of business, Yieh Phui traces the inland freight incurred for each shipment. In reporting the inland freight incurred by Yieh Phui for delivering the goods to the port, Yieh Phui has allocated the inland freight actually incurred for each shipment to the associated steel coils by quantity.

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?

ANSWER: This question is not applicable, as all of Yieh Phui's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis.

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?

ANSWER: This question is not applicable, as all of Yieh Phui's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis.

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?

ANSWER: This question is not applicable, as all of Yieh Phui's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis.

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.

ANSWER: No, Yieh Phui did not pay any sales commission for its domestic sales of like goods or its export sales of the goods to Australia during the investigation period. Thus, 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?

ANSWER: Under the value-added tax laws of Taiwan, Yieh Phui charges five percent value added tax ("VAT") when making sales in the domestic market (the so-called output tax). On the other hand, Yieh Phui pays the VAT tax at the rate of five percent when purchasing raw material/supplies domestically or importing the raw materials/supplies (the so-called input tax). According to the Value Added and Non-value Added Business Tax Act of Taiwan, the amounts of VAT tax "payable or overpaid by a business will be the difference between the output tax in a tax period and the input tax in the same period." In other words, the VAT Yieh Phui charges for sales is offset by the VAT paid by Yieh Phui for purchases. Accordingly, it is an accepted accounting principle in Taiwan to post the VAT for the amount of sales separately from the account receivable account. Yieh Phui thus does not claim the adjustment for the VAT it collects from its domestic customers.

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

ANSWER: Yieh Phui did not incur direct selling expenses in relation to domestic sales of like goods other than those mentioned above

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

ANSWER: During the investigation period, Yieh Phui has also incurred the following direct selling expenses for its Australian sales of the goods:

"Other cost 1 - Trade promotion fee"

Yieh Phui incurred trade promotion fees for exports to Australia. Yieh Phui has reported the trade promotion fee actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to the Taiwan government for all export sales. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 2 - Harbor construction fee"

Yieh Phui has reported the harbor construction fee actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to the Taiwan government for all export sales using seaport. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 3 - Cargo certification fee"

Yieh Phui has reported the cargo certification fee actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to a third party cargo certifier before ocean shipment. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 4 - Stevedoring fee"

Yieh Phui has reported the cargo stevedoring fee actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to a stevedoring service provider for services rendered at the seaport of Taiwan. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 5 - Warehousing expense"

Yieh Phui has reported the warehousing expense actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to a warehousing service provider for services rendered at the seaport of Taiwan. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 6 – Bank charge"

Yieh Phui has reported the bank charge actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to the banks for receiving the payment from Asiazone. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 7 – Containerization fee"

During the investigation period, some of Yieh Phui's sales of the goods to Australian were shipped in container. For these sales, Yieh Phui has reported the containerization expense and ancillary expenses (e.g., bill of lading documentation fee, container seal fee and

container hanging fee) actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to a service provider for services rendered at the seaport of Taiwan. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

"Other cost 8 - Bill of lading documentation fee"

For sales of the goods to Australia which were not shipped in container, Yieh Phui did not incur the containerization fee, but Yieh Phui still incurred bill of lading fees. For these sales, Yieh Phui has reported the bill of lading documentation expense actually incurred for the goods sold to Australia during the investigation period, on a coil-by-coil basis. This expense was paid to a forwarder in Taiwan. This expense is booked in Yieh Phui's account of [ACCOUNT CODE AND ACCOUNT NAME].

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

ANSWER: This question is not applicable, as Yieh Phui is not making a claim of other adjustments.

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.

ANSWER: Yieh Phui's sales process to any third country is generally the same as the sales process of Yieh Phui's Australian sales of the goods.

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.

ANSWER: Yieh Phui has a related customer, Yieh Phui America, Inc., that was involved in Yieh Phui's sales to the United States during the investigation period.

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?

ANSWER: Yieh Phui is not making a claim that a date different from the invoice date should be used as the date of sale. Thus, this question is not applicable.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

ANSWER: Please see Exhibit 39 for the requested worksheet named "F-2 Third country sales". Please also see Exhibit 40 for a table listing the data source of the "F-2 Third country sales" listing.

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.

ANSWER: There is no significant difference in sales to third countries which may affect their comparison to 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.

ANSWER: Yieh Phui's production process of the goods under consideration involves three main production steps, i.e., pickling, cold-rolling and zinc coating. The production process can be summarized as follows:

At the pickling stage, the hot-rolled steel coil is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width. The hot-rolled steel coils consumed at this stage are purchased from outside suppliers rather than self-produced by Yieh Phui.

At the cold-rolling stage, the pickled hot-rolled coil produced from the pickling stage is then introduced into the reversing cold-rolling mill to reduce the base metal thickness.

At the coating stage, the cold-rolled coil (in-house and outsourced) is then introduced into the continuous coating line for zinc coating. Zinc ingots and aluminium ingots are placed into the coating baths as the material inputs. Once coated, the coil is then skin-passed and/or tension levelled depending on the customer's request. At this stage, surface treatment such as oiling, chromating, and resin coating is conducted if the customer so requests. Upon completion, the aluminium-zinc coated steel coils are then sent to the packing unit for packaging.

After the zinc coating stage, certain coils may be further processed at another cost center named "Coil Treatment" for slitting as steel strips or for cutting to length as steel sheets.

Please also see Yieh Phui's company brochure in which a detailed production process of the goods is provided. Please see Exhibit 41 for a list showing the scrap (and by-product) generated from each of the above-mentioned production processes.

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.

ANSWER: During the investigation period, the following related companies supplied Yieh Phui with major raw material inputs and/or services:

(1) Hot-rolled steel coils

- [NAME OF AFFILIATED SUPPLIER]
- [NAME OF AFFILIATED SUPPLIER]

(2) Cold-rolled steel coils

- [NAME OF AFFILIATED SUPPLIER]

(3) Seaport warehousing and stevedoring services for Australian sales

- [NAME OF AFFILIATED SUPPLIER]

G-2. Cost accounting practices

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

ANSWER: Yieh Phui's cost accounting system is based on 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 and 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.

ANSWER: This question is not applicable, as Yieh Phui's cost accounting system is based on actual costs rather than standard costs.

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 method used in your accounting system.

ANSWER: Yes, Yieh Phui has different cost centers in the company's cost accounting system. Please see Exhibit 42 for a list of Yieh Phui's cost centres.

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

ANSWER: In the normal course of business, Yieh Phui's cost accounting system calculates and records production costs by production line, without differentiating costs between product types. For example, Yieh Phui's zinc coating stage produces three types of products: (1) galvanized steel coil, (2) 5% aluminium-zinc coated steel coil, and (3) 55% aluminium-zinc coated steel coil, and there are four production lines at Yieh Phui's zinc coating process. For cost accounting purposes, Yieh Phui calculates production-line-specific (rather than product model specific) cost of manufacturing in its normal course of business. Thus, each zinc coating line has one unit cost of manufacturing for all three types of products being produced.

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

ANSWER: No, there are no costs for management accounting purposes which are valued differently to financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
- (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

ANSWER: No, Yieh Phui was not engaged in any start-up operations in relation to the goods during the investigation period.

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)?

ANSWER: The inventories of raw materials, work-in-process and finished goods are valued with weighted average method.

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

ANSWER: In the normal course of business, the damaged or sub-standard goods are valued in the same way as the prime goods.

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

ANSWER: Scrap and by-products are valued by market prices. Yieh Phui does not have joint products produced in the normal course of business.

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

ANSWER: No, there are no management fees or corporate allocations charged to Yieh Phui.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in 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.

ANSWER: Please see Exhibit 43 for the requested worksheet "G-3 Domestic CTM". Please also see Exhibit 44 for a table entitled "G-3 All CTM" which includes all the goods under consideration which fall within the product scope of this investigation that were produced by Yieh Phui for all the geographic markets during the investigation period.

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

ANSWER: Please see Exhibit 45 for the data source for the "G-3 Domestic CTM" listing.

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.
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.

ANSWER: Please see Exhibit 46 for the requested worksheet "G-4.1 SG&A listing". It should be noted that in reporting the SG&A expenses for the purpose of "G-4.1 SG&A listing", Yieh Phui has included, in addition to selling and general & administration expense, the financial income/expenses and non-operating income/expenses, because the financial income/expenses and non-operating income/expenses are also related to Yieh Phui's overall operations. Please also see Exhibit 47 for the requested worksheet "G-4.2 Domestic SG&A calculation".

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

ANSWER: Please see Exhibit 48 for the requested worksheet "G-5 Australian CTM" listing.

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

ANSWER: Please see Exhibit 49 for the data source for the "G-5 Australian CTM" listing.

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

ANSWER: Yieh Phui has reported the total direct material costs by including the consumption costs of hot-rolled steel coils, cold-rolled steel coils and zinc ingots. In addition,

Yieh Phui has included the scrap offsets in the direct material costs. We explain the methodologies applied in reporting the costs of the above-mentioned fields as follows:

(1) Raw material costs - hot-rolled steel coils and cold-rolled steel coils

Yieh Phui is not an integrated steel manufacturer and it purchases mainly hot-rolled steel coils and occasionally cold-rolled steel coils for the production of the goods under consideration in the normal course of business.

In calculating the consumption cost of hot-rolled steel coils and cold-rolled steel coils of each model, Yieh Phui first calculated the total, actual consumption costs of these inputs for each quarter during the investigation period. Yieh Phui then identified for each model of the goods produced during each quarter of the investigation period whether a hot-rolled steel coil or cold-rolled steel coil that had been used as the raw material for production. Yieh Phui then allocated the total consumption cost of each of these inputs by the respective production quantity of each model to reach the model-specific consumption costs of hot-rolled and cold-rolled steel.

(2) Raw material costs - zinc ingots

To produce the goods, Yieh Phui consumes zinc ingots and aluminium ingot for the purpose of metal coating. In calculating the consumption cost of zinc ingots and aluminium ingot for each model, Yieh Phui first calculated the total actual consumption costs of ingots for each quarter during the investigation period. The actual consumption cost of zinc ingots and aluminium ingot was then allocated to the goods under consideration on the basis of the theoretical coating weight. In calculating the theoretical coating weight for each product, Yieh Phui's computer system has applied the following formula:

$$W = A \times B \times C$$

Where:

W = theoretical metal coating weight of coil
A = coating mass set for each coil
B = width of coil
C = length of coil

The theoretical zinc coating weight above was then used as the allocation factor for the allocation of the actual consumption cost of zinc ingots and aluminium ingots to each model.

(3) Scrap offsets

In the normal course of business, Yieh Phui generates steel scrap, zinc scrap and aluminium-zinc scrap in producing the goods under consideration. These scraps are collected and sold to unrelated domestic customers in the normal course of business.

For reporting purposes, Yieh Phui has reported the scrap offsets as part of the direct material costs based on the actual sales value of these scraps during the investigation period. In calculating the steel scrap offset for each model, Yieh Phui has

allocated the total steel scrap sales revenue of each quarter to each model based on the respective production quantity of each model. On the other hand, in calculating the zinc scrap offset and aluminium-zinc scrap for each model, Yieh Phui has allocated the total zinc scrap sales revenue and aluminium zinc scrap of each quarter to each model based on the respective theoretical coating weight of each model.

(4) Direct labor

In calculating the direct labor cost on a model-specific basis, Yieh Phui has allocated the direct labor costs incurred in each quarter during the investigation period to each model by processing time.

(5) Manufacturing overheads

In calculating the manufacturing overhead costs on a model basis, Yieh Phui has allocated the manufacturing overheads, including variable and fixed overheads, incurred in each quarter during the investigation period to each model by processing time.

(6) Cost of goods sold adjustments

Please note that Yieh Phui has also included cost of goods sold ("COGS") adjustments in the reported CTM to reflect various cost items captured directly under the account of cost of goods sold in the normal course of business that have not been accounted for in the reported cost of manufacturing. The COGS adjustments consist of the rebates Yieh Phui received from its raw material supplier for its purchases of hot-rolled steel coils and some cost adjustments made by Yieh Phui during the investigation period. To calculate the cost of COGS adjustments, Yieh Phui first divided the total adjustment amount incurred during the investigation period by the company-wide COGS. The resulting ratio is then multiplied by the cost of manufacturing of each model to reach the reported COGS adjustments for each model.

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 method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

ANSWER: Please see Exhibit 50 for Yieh Phui's quarterly cost calculation worksheets which include the calculations of each cost component under the cost to make. Please note that for the MCCs with the additional sixth digit of "K" in Exhibit 50, those products are scheduled for the further production of pre-painted steel coils.

G-7 Major raw material costs

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

ANSWER: The major raw materials used in the manufacture of the goods include hot-rolled steel coils, cold-rolled steel coils, zinc ingots and aluminium ingots.

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.

ANSWER: As explained in the answer to question G-1.2 above, Yieh Phui purchased hot-rolled and cold-rolled steel coils from its related companies during the investigation period. Please see Exhibit 51 for the requested worksheet named "G-7.2 Raw material CTM". It should be noted that none of Yieh Phui's related companies which supplied Yieh Phui with raw materials is a manufacturer of either hot-rolled or cold-rolled steel. Instead, the related companies which supplied Yieh Phui with raw materials acted as resellers in supplying Yieh Phui with the raw materials. Thus, the CTM reported in the worksheet named "G-7.2 Raw material CTM" represents the purchase cost rather than the cost to make.

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.

ANSWER: For the production of the goods, the steel input costs of hot-rolled, cold-rolled steel coils, zinc ingots and aluminium ingots account for approximately [PERCENTAGE]% of the CTM, respectively.

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.

ANSWER: Please see Exhibit 52 for the requested worksheet named "G-7.4 Raw material purchases" for Yieh Phui's purchases costs of hot-rolled steel coils and cold-rolled steel coils during the investigation period.

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

ANSWER: Please see Exhibit 53 for the data source of the "G-7.4 Raw material purchases" listing.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

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

ANSWER: Please see the following exhibits for the requested information:

- **Exhibit 54**: supporting documents for hot-rolled steel purchases
- **Exhibit 55**: supporting documents for cold-rolled steel purchases

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.

ANSWER: As explained above, Yieh Phui purchased some of the hot-rolled steel and cold-rolled steel from its related companies during the investigation period. The selling prices were set by Yieh Phui’s related companies by the market price.

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.

ANSWER: Please see **Exhibit 56** for the worksheet named “G-8 Upwards costs”.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.

ANSWER: Please see **Exhibit 57** for the supporting documents for the worksheet “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
 - highlight or annotate the amount shown in the source document.

ANSWER: Yieh Phui has prepared the worksheet “G-8 Upwards costs” pursuant to the instruction above.

G-9 Capacity Utilisation

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

ANSWER: Please see **Exhibit 58** for the worksheet named “Capacity Utilisation”.

EXPORTER'S DECLARATION

I hereby declare that Yieh Phui Enterprise Co., Ltd. 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 : Wu, Lin-Maw

Signature : 

Position in

Company : President

Date : August 6, 2020

Exhibit List

Section A

1. Cross shareholding between E United Group members
2. Yieh Phui's affiliates
3. Yieh Phui top 10 largest shareholders
4. Yieh Phui internal organization chart
5. Yieh Phui company brochure
6. E United Group brochure
7. Yieh Phui 2018 annual report
8. Yieh Phui 2019 annual report
9. Yieh Phui audited financial statements of 2018 (consolidated)
10. Yieh Phui audited financial statements of 2019 (consolidated)
11. Yieh Phui audited financial statements of 2018 (unconsolidated)
12. Yieh Phui audited financial statements of 2019 (unconsolidated)
13. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
14. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019
15. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
16. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019
17. [NAME OF AFFILIATED CUSTOMER] audited financial statements of 2018
18. [NAME OF AFFILIATED CUSTOMER] audited financial statements of 2019
19. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2018
20. [NAME OF AFFILIATED SUPPLIER] audited financial statements of 2019
21. Yieh Phui income statements:
 - 21-1 Income statement of 2019
 - 21-2 Income statement January-March 2019
 - 21-3 Income statement April-December 2019
 - 21-4 Income statement January-March 2020
22. Yieh Phui trial balance: (EXCEL)
 - 22-1 Trial balance as of March 31, 2019
 - 22-2 Trial balance as of December 31, 2019
 - 22-3 Trial balance as of March 31, 2020
23. Yieh Phui chart of accounts

Section B

24. "B-2 Australian sales"
25. Data source table for Australian sales
26. Sample Australian sales documents - 1
27. Sample Australian sales documents - 2
28. "B-4 Upwards sales"
29. Documents supporting "B-4 Upwards sales"
30. Direct selling expenses reconciliation
31. "B-6 Historical sales"
32. Data source table for historical sales

Section C

33. Yieh Phui 3-digit product category code
34. MCCs coding data source

Section D

35. D-2 Domestic Sales
36. Data source table for domestic sales
37. Sample domestic sales documents:
 - 37-1 Domestic sale sample 1
 - 37-2 Domestic sale sample 2

Section E

38. Packaging costs calculation worksheet

Section F

39. "F-2 Third country sales"

40. Data source of the "F-2 Third country sales" listing

Section G

41. Scrap and by-products generated from the production process of the goods

42. Cost centers

43. "G-3 Domestic CTM"

44. "G-3 All CTM"

45. Data source for "G-3 Domestic CTM" listing

46. "G-4.1 SG&A listing"

47. "G-4.2 Domestic SG&A calculation" listing

48. "G-5 Australian CTM" listing

49. Data source for in "G-5 Australian CTM" listing

50. Cost calculation worksheets:

- CTM calculation worksheets - 2019Q2

- CTM calculation worksheets - 2019Q3

- CTM calculation worksheets - 2020Q4

- CTM calculation worksheets - 2020Q1

51. "G-7.2 Raw material CTM" listing

52. "G-7.4 Raw material purchases" listing

53. Data source for "G-7.4 Raw material purchases" listing

54. Supporting documents for hot-rolled steel purchases

55. Supporting documents for cold-rolled steel purchases

56. "G-8 Upwards costs"

57. Supporting documents of "G-8 Upwards costs"

58. Capacity utilisation