PUBLIC RECORD

Australian Government
Department of Industry, Science, Energy and Resources

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
Extension of time granted to 27 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.

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 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.

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[1] https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn_-_adn_2020-029_-temporary_suspension_of_international_onsite_verification_0.pdf

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.
- 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.

<table>
<tr><th>Section</th><th>Please tick if you have responded to all questions</th></tr>
<tr><td>
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”.

<table>
<tr><th>International Standards</th><th>Product Grades</th></tr>
<tr><td colspan="2">General and Commercial Grades</td></tr>
<tr><td>AS/NZS 1397</td><td>G1, G2</td></tr>
<tr><td>ASTM A792</td><td>CS, type A, B and C</td></tr>
<tr><td>EN 10346</td><td>DX51D, DX52D</td></tr>
</table>
</td><td>☐</td></tr>
</table>

JIS 3321	SGLCC
Forming, Pressing & Drawing Grades	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN 10346	DX53D, DX53D
JIS 3321	SGLCD, SGLCDD
Structural Grades	
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 *Customers Tariff Act 1995.*

Tariff classification (Schedule 3 of the Customs Tariff Act 1		
Tariff Subheading	**Statistical Code**	**Description**
7210.61.00	FLAT-ROLLED PRODUCTS OF IRON OR N OF 600 mm OR MORE, CLAD, PLATED OR WITH ALUMINIUM-ZINC ALLOYS	
	60	Of a thickness of less than 0.5
	61	Of a thickness of 0.5 mm or m
	62	Of a thickness of 1.5 mm or m
7225.99.00	FLAT-ROLLED PRODUCTS OF OTHER ALl 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	Sale
1	Prime	Prime	P	Mar
		Non-Prime	N	
2	Coating Mass	≤ 100 g/m2	1	Mar
		>100 g/m2 to ≤ 165 g/m2	2	
		>165 g/m2	3	
3	Steel Grade	G2 / SGLCC	A	Mar
		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. 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	
Section B Export sales to Australia	☑
Section C Exported goods & like goods	☑
Section D Domestic sales	☑
Section E Due allowance	☑
Section F Third country sales	☑
Section G Cost to make and sell	☑
Exporter's declaration	☑
Non-confidential version of this response	☑

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	☑
B-4 Upwards sales	☑

B-5 Upwards selling expenses	☑
B-6 Historical sales	☑
D-2 Domestic sales	☑
F-2 Third country sales	☑
G-3 Domestic CTM	☑
G-4.1 SG&A listing	☑
G-4.2 Dom SG&A calculation	☑
G-5 Australian CTM	☑
G-7.2 Raw material CTM	☑
G-7.4 Raw material purchases	☑
G-8 Upwards costs	☑
G-9 Capacity utilisation	☑

GOODS UNDER CONSIDERATION

The goods the subject of the investigation are:

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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/m^2), 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".

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ASTM A792	FS, DS
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Structural Grades	
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Tariff classification

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

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
7	Prime	Prime	P	Mandatory	Not applicable	Yes
		Non-Prime	N			
8	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			
9	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			
10	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			
11	Width	< 600 mm	1	Mandatory	Mandatory	No
		≥ 600 mm	2			
12	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. 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:

Response:

Director of International Sales Dept., XXXXXXXXXXXXX, will be in charge of response for this investigation. Details contact information is as follow:

Name: XXXXXXXXXXXXX

Position in the company: Section Chief of International Sales Department

Telephone: XXXXXXXXXXXXX

E-mail address: XXXXXXXXXXXXX

2. If you have appointed a representative, provide the their contact details:
   Name:
   Address:
   Telephone:
   E-mail address:

Response:'

XXXXXXXXXXXXXX is appointed as representative Sheng Yu Steel Co., Ltd. ("SYSCO") in this proceeding.

Name:	***XXXXXXXXXXXX***
Position:	***XXXXXXXXXX***
Company:	***XXXXXXXXXXXXX***
Phone:	***XXXXXXXXXXXXXXXX***
Email:	***XXXXXXXXXXXXXXXXX***
Address:	***XXXXXXXXXXXXXXXXXX***

In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

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

Response:

SYSCO keeps the financial records at its factory located at No. 11 Chung Lin Rd., Hsiao Kang Dist., Kaohsiung, 81260, Taiwan.

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

Response:

SYSCO keeps the production records at its factory located at No. 11 Chung Lin Rd., Hsiao Kang Dist., Kaohsiung, 81260, Taiwan.

A-2 Company information

1. What is the legal name of your business?

Response:

The company's legal name is: Sheng Yu Steel Co., Ltd.

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

This question is not applicable since SYSCO does not use a different name or brand during the investigation period ("IP")

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

This question is not applicable since SYSCO does not use a different name or brand during the investigation period ("IP").

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

See Exhibit A-2-4 for the list of board of directs and changes.

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

Response:

See Exhibit A-2-5 (a) for SYSCO's world-wide legal structure.

Yodogawa Steel Works Ltd. ("YSW"), a company registered in Japan, directly owns [XXX] %. The business scope of YSW is the manufacture, processing and sale of cold rolled steel sheet, steel strips, plated steel sheet, colored plated steel sheet, printed steel sheet, and other types of steel sheet, cast iron rollers, and cast steel rollers.

Toyota Tsusho Corp. ("TTC"), registered in Japan, owns [XXX]% of SYSCO. TTC's business spans a wide range of fields and has seven operating segments: metals, global parts and logistics, automotive, machinery, energy and project, chemicals and electronics, food and consumer services, and Africa market. The various divisions of the TTC Group are engaged in widely business activities including manufacturing, processing and buying and selling products, investments, and providing services.

See Exhibit A-2-5 (b) for list of SYSCO's affiliations and its function of each related company.

6. Is your company or parent company publically listed?
If yes, please provide:
   (a) The stock exchange where it is listed; and
   (b) Any principle shareholders[2]

If no, please provide:

[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.

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

Response:

SYSCO is publicly listed company that trades on the Taiwan stock exchange, and [XXX] % of SYSCO's shares are available for daily trading in the stock market. In addition, YSW (parent company of SYSCO) is listed in Tokyo Stock Exchange.

With respect to the principal shareholders of SYSCO, see Exhibit A-2-6 for list of top 10 largest shareholders.

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.

Response:

Sheng Yu Steel Co., Ltd. ("SYSCO") was established in May 1973. SYSCO's production facility is located in Kaohsiung, Taiwan. SYSCO manufactures five main lines of steel sheet products as follows: Cold-Rolled (CR) coils; Galvanized coils (GI); Galvanized coil / 55% Al-Zn Alloy-coated coils (GL); Prepainted Galvanized coils (PPGI); Prepainted 55% Al-Zn Alloy-coated coils (PPGL). Additionally, SYSCO was listed on the Taiwan Stock Exchange since 1997.

SYSCO has only production facility to produce the subject merchandise sold to domestic market and overseas markets (including Australia), which is located at No. 11 Chung Lin Rd., Hsiao Kang, Kaohsiung, 81260 Taiwan. Overseas market includes: Asia, Australia, Canada, Europe, United states.

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.

Response:

Not applicable. SYSCO manufactures and sells the goods under consideration by itself.

9. Provide your company's internal organisation chart.

Response:

See Exhibit A-2-9 for SYSCO's internal organization chart.

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

Response:

Detailed description is provided in Exhibit A-2-10.

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

Response:

See Exhibit A-2-11 for SYSCO's product brochures

A-3 General accounting information

1. What is your financial accounting period?

   Response:

   SYSCO's normal corporate accounting period is the calendar year, i.e., January 1st through December 31st .

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

   Response:

   SYSCO's financial accounts are audited by Deloitte & Touche.

3. What currency are your accounts kept in?

   Response:

   SYSCO uses local currency (i.e. NTD) for accounting record.

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

   Response:

   SYSCO used the Syteline ERP system and Sun account for its financial accounting system during the period.

5. What is the name of your sales system?

   Response:

   SYSCO used the Syteline ERP system for sales.

6. What is the name of your production system?

   Response:

   SYSCO used the Syteline ERP system for production.

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.

   Response:

   SYSCO used Syteline ERP system and Sun account for its financial accounting system during the period. Syteline is incorporated with other divisions, including purchase division. Sun account is for managing accounting voucher and accounts payable, as well as manufacturing expense. For cost calculating purpose, SYSCO accountant personnel extracted data from both system and performed the calculations in Excel files, and then posted the result into ERP system. See Exhibit A-3-7 for diagrams.

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

   Response:

   SYSCO's accounting and financial reporting is conducted in accordance with Generally Accepted Accounting Principles ("GAAP") in Taiwan.

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

There were no changes in accounting policy during the investigation period and the preceding fiscal year other than adopting newly International Financial Reporting Standards ("IFRS") as required by authority.

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.
Response

See Exhibit A-4-1 (a) for SYSCO's 2018 individual financial report, Exhibit A-4-1 (b) for SYSCO's 2018 consolidated financial report, Exhibit A-4-1 (c) for SYSCO's 2019 individual financial report, and Exhibit A-4-1 (d) for SYSCO's 2019 consolidated financial report.

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.
Response:

No applicable. SYSCO's audited financial reports are provided in the exhibits as noted above.

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.
Response:

Not applicable. SYSCO does not prepare separate profit & loss statements for different profit centres in the normal course of business.

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.
Response:

See Exhibit A-4-4 for reconciliation worksheet of income statement to cover fiscal year of 2019 to the investigation period.

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

See Exhibit A-4-5 (a) for SYSCO's trial balance for year 2019 and Exhibit A-4-5 (b) for trial balance covering the investigation period.

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

<u>Response:</u>

See Exhibit A-4-6 for SYSCO'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

Response:

For the Australian market, all export sales were made to trading company during the investigation period ("IP") First, customers contact SYSCO to inquire SYSCO's availability to produce particular product specifications, and to discuss possible order quantities and sales prices. A purchase order was issued by customers to SYSCO after negotiations concluded and both parties agreed upon the product specifications, price, quantity, and other sales terms and/or other conditions. After the order was confirmed, SYSCO received a letter of credit (L/C) from the customers. SYSCO then arranged for production and shipment of the merchandise ordered accordingly. Lastly, SYSCO needed to present all sales related documents to the bank for negotiation to receive payment for those sales with the payment term of L/C. See Exhibit B-1-1 for Australian export sales flowchart.

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?

Response:

SYSCO issues invoices for exported sales to Australia in USD and keeps it in NTD (local currency) in accounting record. Neither foreign currency denominated account nor forward contract of foreign exchange rate is adopted for Australian sales during the IP. In terms of the exchange rate, SYSCO converts sales value from USD to NTD through public information announced by Customs Administration, Ministry of Finance, which is updated every 10 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.

Response:

Not applicable. There is no related customer involved in the goods exported to Australia during the IP.

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

   Not applicable. All sales are not made with price lists or price extras list.

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

   The prices charged by SYSCO for the subject merchandise sold to Australian market do not vary according to channel of distribution or customer category.

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.
   Response:

   Not applicable. SYSCO did not provide discount or rebate to the customers for export sales to Australia during the IP.

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.
   Response:

   Not applicable. SYSCO did not issue credit or debit notes to the customers for export sales to Australia during the IP.

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?
   Response:

   SYSCO has used the commercial invoice date as the date of sale in this investigation proceeding.

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.

   Response:

   As instructed, SYSCO has completed and reported Australian sales in Exhibit B-2. Please note SYSCO added a field to report the coil number of merchandises sold in each

sales transaction. In the normal course of business, SYSCO trace production and sales information in specific coil basis for each transaction. Thus, coil number is included in sales listing for precise reporting purpose. In addition, SYSCO report [XXXXXXXXXX - product] in the field of base metal thickness for MCC for more accurate product characteristics.

With respect to the scope of subject goods, some products are ambiguous to define as subject products due to the general description of goods under consideration and the illustrated paragraph for unchromated products. In order to fully and comprehensively cooperate with the Anti-dumping Commission, SYSCO reported all transaction of 55% Aluminium-Zinc Alloy coated products in sales listing, but adding extra column to identify "Subject and non-subject goods" based on whether the surface treatment includes chromate chemical composition.

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

   All sales were extracted from Syteline ERP and reorganized in the format required in Exhibit B-2.

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.

Response:

See Exhibit B-3-1 (a) and Exhibit B-3-1 (b) for sample export documents package.

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.
   Response:

   See annotation stated at the documentation provided in Exhibit B-3-1 (a) and Exhibit B-3-1 (b)

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.

Response:

See Exhibit B-4-1 for upward sales worksheet.

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.

Response:

See Exhibit B-4-2 for the supporting documents for upward sales worksheet.

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.

Response:

See Exhibit B-4-2 for the supporting documents for upward sales worksheet.

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.

Response:

See Exhibit B-5-1 for upwards selling expense worksheet.

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.

Response:

See Exhibit B-5-2 for worksheet extracted from accounting system for direst selling expense.

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.

Response:

See Exhibit B-5-2 for worksheet extracted from accounting system for direst selling expense.

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.

Response:

See Exhibit B-6 for Historical sales listing.

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.

   Response:

   During the IP, SYSCO not only sold the subject goods but also Galvanized coil ("GI"); Prepainted Galvanized coils (PPGI); Prepainted 55% Al-Zn Alloy-coated coils (PPGL) to Australia. All products are manufactured with international standard, such as AS, ASTM and JIS. The major consumption for the subject goods (Galvanized coil / 55% Al-Zn Alloy-coated coils, "GL") is roofing and further processing. As for GI products, its application includes: outer covering for electronica panel, purlin, pipes/air duct, deck, and paint line feed, etc. Additionally, prepainted products is for T-bar application.

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.

   Response:

   See Exhibit C-1-2 for the list of MCCs of the goods exported to Australia.

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.

   Response:

   During the IP, SYSCO sold wide range of products in domestic markets, including GI, GL, PPGL and PPGL. All of the products are complied with CNS standard. Application of products is identical to the description stated at response above.

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.

   Response:

   See Exhibit C-2-2 for the list of MCCs of like goods sold on the domestic market.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
   If yes:
   (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

(b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
(c) Provide a table of showing the product or SKU codes for each MCC.

If no:

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

Response:

In the normal course of business, SYSCO did not use product coding system or SKU for the merchandise under review when it makes sales in either home market or its overseas markets. Instead, SYSCO provides a simple production description on its commercial invoices and packing lists, but also attached a delivery list showing a more detailed products description with characteristics, such as product type (e.g., cold rolled coil 55% aluminium-zinc alloy-coated), standard, width, thickness, coating mass code, etc.

In order to report the "Product Code" for this field in the sales listing, SYSCO has assigned the product code based on the product characteristics described on the commercial invoice or delivery list mentioned above. The product characteristics is also available for matching MCC in this proceeding. Below are representative samples of how SYSCO reported the product codes in this investigation proceeding:

Sample product code: [XXXXXXXXXXXX]

Explanation:

[XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX – product specifications]

SECTION D
DOMESTIC SALES

D-1 Domestic sales process

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

Response:

Normally, domestic customers make a phone call for price inquiry before purchase order placed. After SYSCO confirmed the contents of the purchase order, an internal production order would be placed for production arrangement. When the goods are ready for pick up, SYSCO will contact customer to request payment before shipment. After release of shipment, SYSCO issue VAT (Value Added Tax, or also called, Government Unify Invoice, "GUI") Invoice to domestic customers. See Exhibit D-1-1 for domestic sales flow chart.

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.

Response:

During the PI, SYSCO sold the merchandise under consideration to an affiliated company in the domestic market, [XXXXXXX - Entity]. The sales quantity sold to [XXXXXXX - Entity] is approximately [XXX] by volume. [XXXXXXX - Entity] purchased the merchandise under consideration from SYSCO, and further processed the merchandise to making roofing panels and siding panels for application in construction projects. Please note [XXXXXXX - Entity] is neither a reseller nor a distributor, but rather acts a construction company and materials suppliers in construction project.

In terms of the transaction between SYSCO and [XXXXXXX - Entity], there is no difference between unaffiliated sales and sales with [XXXXXXX - Entity].

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

Response:

Not applicable. SYSCO did not use price list or price extras list during the IP.

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.

Response:

Domestic selling price is not varied due to difference 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.

Response:

For domestic sales, SYSCO offered Billing adjustment, discounts or rebate to domestic sales for the following situations during the IP:

- ***Billing Adjustments-Minor Defect Adjustment***

For certain domestic market sales, SYSCO provided sales allowance for minor quality issues, such as minor production holes and defective appearance of the steel. In its normal course of business, SYSCO engineer from the Technical Service Department checks and calculates the quantity of the minor defective portions, if there is any, of merchandise that is ready for shipping, and prior to the shipment. The defective quantity calculated by SYSCO's engineer is then reported to SYSCO's Domestic Sales Department in order to calculate the value of such defective portion. Such defective product value is subtracted from the total gross value of merchandise shown on the VAT invoices. For example, [XXXXXXXXXXXXXXXXX – Transaction specific sales information] and reported for specific coil in domestic sales listing. The supporting documents is contained in sample sales package of Exhibit D-3-1 (a).

- ***Discount:***

In the normal course of business, SYSCO granted discount to domestic customers under certain circumstances. For instance, SYSCO provides quantity discounts based on the order quantity in a given month. At the beginning of following month, SYSCO's salesperson in charge verified order quantity of each customers to see if it met the projected sales quantities and calculate the amount of quantity discount to be granted for that month's sales.

Or, if domestic customers need earlier shipment for the products ordered for next month, but the applicable price is not determined yet. Then, SYSCO will mock up the offer in current price basis to issue VAT invoices. After the applicable base price is determined at later stage, SYSCO then grants the customer, as needed, a discount to reflect the amount of difference between the price identified on VAT invoices issued.

- ***Warranty Expense***

In case of a claim from the customer concerning the coils shipped, SYSCO's technical person examined the quality issues to see if it was caused by SYSCO. In case such quality issues were caused by SYSCO, warranty expense will grant as discount to customers for the claimed coil(s).

All discount is recorded by specific coil, for the reporting purpose, SYSCO extract discount list of coils to report in each field. The unit discount in NTD is derived by taking total discount divided by associated sales quantity of each coil.

See Exhibit D-1-5-1 for sample supporting documents for granted discount.

- ***Rebates***

In the normal course of business, SYCSO offered rebates to domestic customers when, for example, delivery rebate is granted to customers to [XXXXXXXXXXXXXXXXXX XXXXXXXXXX – customer terms of sale]. The discount amount is calculated by SYSCO's salesperson in charge in actual shipped quantity.

Or, SYSCO granted a performance rebate to certain of its domestic customers. At the end of December each year, SYSCO's salesperson in charge measures the total quantity of merchandise under review purchased by each domestic customer for the period of January through November in the same year to estimate the rebate payment that might be paid to the customer who achieves the quantity goal setup by SYSCO internally. This performance rebate is only calculated and granted to SYSCO's certain customers that normally purchase larger quantity of products.

All rebate is recorded by specific coil, for the reporting purpose, SYSCO extract discount list of coils to report in each field. The unit rebate in NTD is derived by taking total rebate divided by sales quantity of each coil. See Exhibit D-1-5-2 for sample list of coils granted rebates.

Please note that all discount and rebate are not recorded on the VAT invoices, except billing adjustment for minor defect allowance. Therefore, SYSCO reports <u>Net Invoice Value</u> for VAT invoice value (excluding billing adjustment), and additional column: <u>Net Sales Value</u> to further exclude discounts and rebate from net invoice value.

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.

<u>Response:</u>

SYSCO normally issue credit notes to customers for the discounts or rebates described above.

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

<u>Response:</u>

SYSCO have reported VAT invoice date as the date of sale in the proceeding.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
   - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
   - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

<u>Response:</u>

See Exhibit D-2 for domestic sales listing.

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.
   <u>Response:</u>

   All sales were extracted from Syteline ERP and reorganized in the format required in Exhibit D-2.

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.
   <u>Response:</u>

   See Exhibit D-3-1 (a) and Exhibit D-3-1 (b) for sample export documents package.

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.
   <u>Response:</u>

   See annotation stated in Exhibit D-3-1 (a) and Exhibit D-3-1 (b).

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.

   <u>Response:</u>

   See Exhibit B-4-1 for Upward sales worksheet.

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.
   <u>Response:</u>

   See Exhibit B-4-2 for supporting documents for upward sales worksheet.

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; <u>and</u>
   - highlight or annotate the amount shown in the source document.

   <u>Response:</u>

   See Exhibit B-4-2 for supporting documents for upward sales worksheet.

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?

    Response:

    Not applicable. SYSCO does not provide credit to domestic customers in relation to sales of like goods during the IP. All domestic sales term for domestic sales is [XXXXXX – payment terms].

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?

    Response:

    Not applicable. SYSCO does not provide credit to Australian customers in relation to sales of subject merchandise during the IP. All Australian sales term is [XXXXXXX – payment terms].

E-2 Packaging

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

    Response:

    In the normal course of business, SYSCO packed the subject merchandise using various methods. Each packing method consumes various different packing materials. SYSCO assigned internally each packing method a unique packing code. SYSCO does not differentiate the packing method for domestic or Australia markets. That is, the same packing method is used for products both sold to the domestic market and overseas market.

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

   Packaging used for exports sales to Australia depend on customers' selection from SYSCO's existing packing method. SYSCO does not differentiate the packing method for different markets.

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
   Response:

   The packing method is assigned by customers, but not varied by different market. For calculating packing cost reported, SYSCO first allocated the indirect cost centres (i.e., Recoiling Section (RCL-1710), Packing Section (PAL-1720), Industrial Engineering (3100-3110) and Production Control (3200-3210)), to the packing line by using head-count or packed quantity at each packing line. SYSCO then summed up the conversion cost at the packing sections (1722), including direct packing labour and overhead, and those allocated costs from indirect cost centres to obtain the IP total actual packing cost for the packing sections (1722). SYSCO in turn calculated the IP total theoretical cost for each packing code during the IP to allocate the total actual packing cost to each packing code. To calculate the IP theoretical packing cost for each packing code, SYSCO sum up the packing materials cost of each packing code based on the bill of materials and then multiplied it by the IP total quantity packed used in packing code basis. SYSCO then divided the IP total actual packing cost of each packing code by the IP packed quantity of each packing code to obtain the unit packing cost for each packing cost in NTD per MT to report in this field. See Exhibit E-2-3 for a sample calculation of packing cost.

E-3 Delivery

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

   During the IP, all domestic sales are made under [XXXXXXX – delivery terms] term. [XXXXXXXXXXXXX – expense allocation] in D-2.

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

   During the IP, delivery terms of export sales to Australia includes: [XXXXXXXX – delivery term].

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?
   Response:

During the IP, SYSCO paid unaffiliated freight carriers to transport subject merchandise from production facility to the port of export. SYSCO is able to identify the actual amount paid for this freight for each Australian sale. SYSCO divided the actual freight paid per shipment by the associated sales quantity in MT to report the actual freight in NTD in field of <u>Unit inland transport</u>. See Exhibit E-3-3 (a) for sample calculation for inland freight, and E-3-3 (b) for supporting documents for inland freight.

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?
   <u>Response:</u>

   For sales that were made on a [XXX] basis, the ocean freight was paid for an invoice-specific basis. For these Australian sales, SYSCO reported the per unit freight cost which was derived by dividing the total freight incurred by the actual quantity shipped for that invoice to obtain the unit costs in NTD per MT and reported in the field of <u>Unit of Ocean Freight.</u> See Exhibit E-3-4 (a) for sample calculation for ocean freight and E-3-4 (b) for supporting documents.

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?
   <u>Response:</u>

   Not applicable. All export sales to Australia do not include marine insurance.

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?
   <u>Response:</u>

   Not applicable. All export sales to Australia were not made under term of delivered duty paid.

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.
   <u>Response:</u>

   During the IP, SYSCO does not provide sales commission to domestic sales. [XXXXXX – Export sales terms]

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?

   <u>Response:</u>

   All export sales in Taiwan is not subject to export tax or VAT. As for domestic sales, 5% of VAT is additional to total sales value and treated as output tax to offset input tax

from domestic purchase in accounting. There is no VAT refund policy in relation to export sales in Taiwan.

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

Response:

- ***Bank Charge***

SYSCO identified in this field the bank charges that were incurred for specific home market sales transactions. This field reflects such bank charges as transaction fees for electronic payment or extra charges for letters of credit (L/Cs). For domestic sales, SYSCO normally received payments which covered several VAT invoices. Thus, SYSCO identified the total bank charges incurred for the related transactions, and divided the total bank charges by the total NTD invoices value of that transaction. This factor is then multiplied by the value (NTD) of each invoice to derive the bank charges allocated to each invoice. After that, the allocated result then was divided by the total sales quantity (MT) of each invoice to obtain the NTD bank charge per MT and reported in this field. See Exhibit E-4-3 for bank charge calculation worksheet.

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

Response:

- ***Brokerage and handling charge***

With respect to the port charge, SYSCO reported its brokerage and handling unit cost on a transaction-specific basis. This field reflects various expenses such as terminal pass charge, document fees, harbor service fees, trade promotion fees, Customs declaration fees and notary (survey) expenses. Thus, the total amount of this expense was divided by total actual quantity shipped for associated transactions to obtain the unit costs in NTD per MT. See Exhibit E-4-4-1 (a) for sample calculation worksheet and E-4-4-1 (b) for brokerage and handling charge.

- ***Bank Charge***

SYSCO incurred certain bank charges for IP sales. The bank charges included transaction expenses for electronic payment or extra charges for L/Cs. The amounts reported in this field were obtained by taking the total bank charges in NTD divided by total associated sales amount covered, and then multiplied by total invoice value of each transaction to derive allocated bank charge. Lastly, allocated bank charge is divided by sales quantity of each invoice to obtain per unit bank charge in NTD. See Exhibit E-4-4-2 (a) for sample calculation worksheet and E-4-4-2 (b) for bank charge.

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.

   Response:

   Other than the discount, rebate and bank charge described above, there is no other adjustment claims.

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.
   Response:

   Sales process for export to third country is the same as described in B-1.1

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

   During the IP, SYSCO sold to [XXXXXXXXXXX - Entity] through [XXXXXXXXXXX - Entity]. The price is negotiated by SYSCO and [XXXXXXXXXXX - Entity] in spot price basis which is the same as unaffiliated transactions.

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?
   Response:

   SYSCO adopts commercial invoice date as date of sale to report third-country sales in this proceeding.

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.

   Response:

   See Exhibit F-2 for third country sales listing.

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

   All sales were extracted from Syteline ERP and reorganized in the format required in Exhibit F-2.

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.
   Response:

   Basically, export sales to Australia and to third country are at the same comparison level when the sales are under identical delivery term.

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.

Response:

See Exhibit G-1 for production process flowchart and requested information.

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.

Response:

During the IP, certain related companies / shareholders supplied SYSCO with small portion of materials or spare parts, please refer to the table below:

Company Name	***Relationship***	***Supplied materials***
Yodogawa Steel Works Ltd.	***Parent Company***	***[XXXXXXXXXXXX]***
Toyota Tsusho Corp.	***Major Shareholder***	***[XXXXXXXXXXXX]***
[XXXXXXXXXXXX - Entity]	***Institutional director***	***[XXXXXXXXXXXX]***
[XXXXXXXXXXXX - Entity]	***Institutional director***	***[XXXXXXXXXXXX]***
[XXXXXXXXXXXX - Entity]	***Followed subsidiary***	***[XXXXXXXXXXXX]***

G-2. Cost accounting practices

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

Response:

SYSCO adopts actual cost accounting system.

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.

Response:

Not applicable since SYSCO uses actual cost accounting system.

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.

Response:

SYSCO does not have cost centres for cost accounting. Instead, SYSCO use cost divisions for indirect cost allocation. In the normal course of business, the cost is recorded in accordance with each SYSCO cost division. The indirect cost divisions involved in the production of merchandise

under consideration are those in charge of the equipment maintenance and repair, as well as technical supporting. (e.g. engineering division, technical development division).

The costs incurred at indirect cost divisions are allocated to each direct cost division by factors varying by the services provided by each indirect cost divisions. The cost of manufacturing incurred at the direct cost division, together with the costs allocated from the indirect cost divisions are then allocated to reach the per-unit by productivity coefficient factor. See Exhibit G-2-3 for the list of SYSCO's cost divisions.

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

   In the normal course of business, SYSCO did not use any formal product coding system. SYSCO uses a product description that use certain codes to describe product characteristics in production control system. For its cost accounting system, SYSCO recorded costs for finished goods according to product type using the following codes: cold roll / hot roll galvanized coil / 55% Al-Zn Alloy-Coated coils = CGL/HGL

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
   <u>Response:</u>

   Not applicable. SYSCO does not maintain different costs for management accounting purpose.

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 it its accounting records.
   <u>Response:</u>

   Not applicable. SYSCO did not have start-up operation related to subject goods during the IP.

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)?
   <u>Response:</u>

   Inventories consist of raw materials, supplies, work-in-process, finished goods, and are stated at the lower of cost or net realizable value. Inventory write-downs are made by item, except where it may be appropriate to group similar or related items. Net realizable value is the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Inventories are recorded at the weighted-average cost on the balance sheet date.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
   <u>Response:</u>

   In the normal course of business, SYSCO divided the grades of products into certain levels: 1, A, S, B, 3, and 4, 5, 6, W. Grade 1, A, S are prime products, and Grade B, 3 are non-prime products, and Grade 4 5, 6, W ("grades 4 to W") are inferior merchandise. The grade of a product is

determined before the product is stored into inventory. In terms of cost, there is no cost difference between prime and non-prime products (i.e. B, 3).

[XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX – Cost accounting treatment]

9. What are the valuation methods for scrap, by products, or joint products?
<u>Response:</u>

The scrap (e.g. waste iron) that is generated from the production process and cannot be reintroduced into the production. SYSCO collected and sold it in the normal course of business. SYSCO booked the sales revenue of scrap in account of [XXXXXXX – Account code]. The price of scrap is determined by the market, and total sales of scrap is used to offset the cost of goods sold 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
<u>Response:</u>

Not applicable. SYSCO does not incur management fees or allocated corporate charge during the IP.

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.

<u>Response</u>

See Exhibit G-3-1 for Domestic CTM. Please note that there are 2 MCCs [i.e. XXXXXXXXX - MCC] manufactured prior to the IP and no identical MCC manufactured during the IP. SYSCO nominate similar MCC produced during the IP to report cost in Domestic CTM.

MCC not produced	***Similar MCC***	***Reason:***
[XXXXXXXXX]	***[XXXXXXXXX]***	***[XXXXXXXXXXXXXXXXXX – Product characteristics]***
[XXXXXXXXX]	***[XXXXXXXXX]***	***[XXXXXXXXXXXXXXXXXX – Product characteristics]***

2. Provide a table listing the source of the data for each column of the “G-3 Domestic CTM” listing.
   Response:

   See Exhibit G-3-2 for the list of sources for cost calculation.

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.

   Response:

   See Exhibit G-4-1 for SG&A listing.

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

   Response:

   See Exhibit G-4-2 for requested information.

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.

   Response:

   See Exhibit G-5-1 for Australian CTM.

2. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.
   Response:

   See Exhibit G-3-2 for the list of sources for cost calculation.

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

   Response:

   (a) Raw Material

SYSCO's cost of direct raw materials contains: hot-rolled steel coils, cold-rolled steel coils, aluminium ingot and zinc ingots as raw materials for the production of subject merchandise. The per-unit raw materials cost reported is derived from the records in its accounting system and calculated by dividing total IP consumption costs by the total output quantity of finished goods. In the normal course of business, SYSCO does not track cost of manufacturing in MCC basis or in physical product characteristics specific basis. The cost of manufacturing is calculated in product type (e.g. CGL/HGL) basis in an aggregated level.

For the purpose of this reporting specific in this investigation, SYSCO first calculated the theoretical consumption amount for each MCC, and then multiplied the average unit cost of each raw materials to derive the theoretical cost of each MCC. Second, SYSCO summed up the total theoretical cost of raw materials as denominator, and then divided the theoretical cost of each MCC by total theoretical cost to derive a <u>coefficient factor</u>.

Lastly, taking the coefficient factor multiplied by the <u>actual cost</u> of each raw materials to allocate raw materials cost to each MCC.

(b) <u>Direct Labour & (c) Manufacturing overheads</u>

With respect to the allocation of direct labor and manufacturing overhead, SYSCO developed a "productivity coefficient factor" for allocation purpose, which is based on the production quantity in the same processing hour for each MCC. Please see the following demonstration with hypothetical figures:

	A	***B***	***C=A*B***	***D=C/ΣC* ΣD***	***E=C/ΣC* ΣE***
MCC	***Production Quantity (MT)***	***Productivity Coefficient Factor***	***Equivalent Production Quantity (MT)***	***Direct Labor (NTD/MT)***	***Overhead (NTD/MT)***
1	***[XX]***	***[XX]***	***[XX]***	***[XX]***	***[XX]***
2	***[XX]***	***[XX]***	***[XX]***	***[XX]***	***[XX]***
3	***[XX]***	***[XX]***	***[XX]***	***[XX]***	***[XX]***
Total	***[XX]***	***[XX]***	***[XX]***	***[XX]***	***[XX]***

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.
   <u>Response:</u>

   See Exhibit G-6-2 for the calculation worksheet for demonstration.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
   <u>Response:</u>

   Major inputs for production of the merchandise under consideration includes:

   - ***Coils (hot rolled coil and cold rolled coil)***
   - ***Zinc ingot***

- ***Aluminium ingot***

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.

   <u>Response:</u>

   Not applicable. SYSCO does not source semi-products from subsidiary company under SYSCO's control.

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.

   <u>Response:</u>

   Weighted average percentage of each raw material cost is listed

Quarter-Year	***Weighted average percentage of Coil***	***Weighted average percentage of Zinc ingot***	***Weighted average percentage of Aluminium ingot***
2nd Quarter of 2019	***[XX]***	***[XX]***	***[XX]***
3rd Quarter of 2019	***[XX]***	***[XX]***	***[XX]***
4th Quarter of 2019	***[XX]***	***[XX]***	***[XX]***
1st Quarter of 2020	***[XX]***	***[XX]***	***[XX]***

4. For each raw material identified in G-7.3 which individually account for <u>10% or more</u> 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.

   <u>Response:</u>

   Hot rolled coil and cold rolled coil are the major raw material to subject merchandise. See Exhibit G-7-4 for the purchase list of hot rolled coil and cold rolled coil.

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

   <u>Response:</u>

   See Exhibit G-7-5 for the listing of source for reported purchased transaction.

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.

Response:

See Exhibit G-7-6-1 for the commercial invoice and payment proof for the two largest purchase reported in Exhibit G-7-4, and Exhibit G-7-6-2 for the reconciliation worksheet and supporting documents.

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.

Response:

Not applicable since all manufacturers of coil are not related to SYSCO.

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.

Response:

See Exhibit G-8-1 for cost reconciliation worksheet.

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.

Response:

See Exhibit G-8-2 for supporting documents for cost reconciliation.

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.

Response:

See Exhibit G-8-2 for supporting documents for cost reconciliation.

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.

Response:

See Exhibit G-9 for capacity utilisation worksheet.