



Exporter Questionnaire

Case number: 575

Product: Clear float glass

From: The People's Republic of China, the Republic of Indonesia and the Kingdom of Thailand

Inquiry period: 1 January 2020 to 31 December 2020 (the period)

Response due by: 25 March 2021

Email enquiries to: investigations3@adcommission.gov.au

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

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

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	√
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	√
Section D Domestic sales	√
Section E Due allowance	√
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	√

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
D-2 Domestic sales	√
F-2 Third country sales	<input type="checkbox"/>
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-10 Capacity Utilisation	√

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
Name : **Mr. Christoforus Oeij**
Position: **Corporate Secretary**
Address: **Jl. Ancol IX/5, Ancol Barat, Jakarta 14430, Indonesia**
Telephone: **+62 21 6904041**
Facsimile: **+62 21 6904705**
E-mail: christoforus.oeij@agc.com
2. If you have appointed a representative, provide the their contact details:
Name: **Law Office Yang & Co**
Address: **Multivision Tower 3rd Floor, Jl. Kuningan Mulia Lot 9B, Jakarta Selatan 12980 – Indonesia**
Telephone: **+62 81808688590, +62 21 29380878**
Facsimile: **+62 2129380877**
E-mail address: **christianyang@yangandco.com**

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

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

Head office at Jl. Ancol IX/5, Ancol Barat, Jakarta 14430, Indonesia

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

Head office at Jl. Ancol IX/5, Ancol Barat, Jakarta 14430, Indonesia

Sidoarjo Factory at Tanjung Sari – Taman Sidoarjo 61257 Jawa Timur, Indonesia

Cikampek Factory, Kawasan Industri Indotaisei Sektor 1A, Blok M, Cikampek, Kabupaten Karawang, Jawa Barat.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

Sidoarjo Factory at Tanjung Sari – Taman Sidoarjo 61257 Jawa Timur, Indonesia

Cikampek Factory at Kawasan Industri Indotaisei Sektor 1A, Blok M, Cikampek, Kabupaten Karawang, Jawa Barat.

A-2 Company information

1. What is the legal name of your business?
PT Asahimas Flat Glass Tbk.
2. Does your company trade under a different name and/or brand? If yes, provide details.
N/A
3. Was your company ever known by a different legal and/or trading name? If yes, provide details

N/A

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

BOD Members 2019

President Director : Shinichi Minagawa
Vice President Director : Emanuel David Satria Soetedja
Director : Kazuo Ninomiya
Director : Satoru Shimada
Director : Prasetyo Aji
Director : Takuji Kohama
Director : Tjio Ferry Soesanto
Director : Rusli Pranadi
Director : Mohamad Amien
Director : Shuichi Hayashi
Director : Shigeki Yoshiba

BOD Members 2020

President Director : Shinichi Minagawa
Vice President Director : Emanuel David Satria Soetedja
Director : Kazuo Ninomiya
Director : Satoru Shimada
Director : Prasetyo Aji
Director : Toshiyuki Nishida
Director : Tjio Ferry Soesanto
Director : Mohamad Amien
Director : Shuichi Hayashi

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

Yes, our company is a joint venture between AGC Inc. (Japan) and PT Rodamas (Indonesia)

- a. **Structure of shares ownership:**
 - AGC Inc.** : [Confidential]
 - PT Rodamas** : [Confidential]
 - Public** : [Confidential]

Please refer to Attachment A-2.5 AMG ownership structure and list of related companies and its functions.

6. Is your company or parent company publically listed?
If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principle shareholders¹

Yes

**(a) Our company is a listed company in Indonesia Stock Exchange (IDX)
Our parent, AGC, Inc., is a listed company in Tokyo Stock Exchange**

(b) The Principle shareholders are AGC Inc. and PT Rodamas

If no, please provide:

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

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- (a) A list of all principal shareholders and the shareholding percentages.
7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

**The company main business is manufacture of glass.
The detail products are Glass and Automotive Glass.
Our company's market: India, Japan, South East Asia (Philippines, Vietnam, Malaysia),
Oceania (includes Australia) and other Asian countries**

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;

N/A, we produce the goods under consideration.

(b) sell in the domestic market;

N/A, we sell directly to the domestic market.

(c) export to Australia; and

**Our export market handled by AGC Asia Pacific Pte Ltd,
#32-01 mTower 460 Alexandra Road Singapore 119963**

(d) export to countries other than Australia.

**Our export market handled by AGC Asia Pasific Pte Ltd,
#32-01 mTower 460 Alexandra Road Singapore 119963**

9. Provide your company's internal organisation chart.

Please refer to Attachment A-2.9 AMG Internal Organization Chart

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

Please refer to Attachment A-2.9 AMG Internal Organization Chart

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

Yes, please refer to Attachment A-2.11 Brochure.

A-3 General accounting information

1. What is your financial accounting period?

January to December

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

Public accountant Siddharta Widjaja & Rekan

3. What currency are your accounts kept in?

Indonesia Rupiah (IDR)

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

Our management accounting system [Confidential]. We reconcile [Confidential].

[Confidential]
[Confidential]

5. What is the name of your sales system?

ORDS (Order Receiving Delivery System)

6. What is the name of your production system?

OPERA

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.

Please refer to Attachment A-3.7 Diagram of Financial Accounting, Sales and Production.

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

We follow the Indonesia General Accepted Accounting Principle (GAAP).

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

N/A

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Please refer to Attachment A-4.1 AMG 2019 Annual Reports & 2020 unaudited Profit & Loss, Balance Sheet and unaudited quarterly 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.

We have not filed the tax return for 2020, as the due is end of April 2021.

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.

We maintain [Confidential]. Please refer to Attachment A-4.3 Profit & Loss statement for Profit Centre.

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.

N/A

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

Please refer to Attachment A-4.5 Trial Balance.

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

Please refer to Attachment A-4.6 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**

All of our Company's exports to Australia are sold by AGC Asia Pacific Pte., Ltd. (AAP). Consequently, all data required by this section will be provided in the exporter questionnaire response of AAP.

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.

[Confidential]
[Confidential]
[Confidential]
[Confidential]

2. The Commission understands that CFG is produced and sold according to a range of international standards with varying tolerances on thickness, dimensions, spot defects, etc. Please identify the standard to which the goods exported to Australia are produced and sold.

We follow the standard as set out in Attachment C-1.2 Technical Specification.

3. 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.

MCC 3,4,5,6,8

C-2 Models sold in the domestic market

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

Please refer to Attachment C-1.2 Technical Specification.

2. The Commission understands that CFG is produced and sold according to a range of international standards with varying tolerances on thickness, dimensions, spot defects, etc. Please identify the standard to which like goods sold on the domestic market are produced and sold.

Our Company implements the quality management of SNI (Indonesian National Standard) ISO 9001:2015, and the product quality of the SNI Number 15-0047-2005.

3. 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.

MCC 3,4,5,6,8,10,12

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.

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- (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.

[Confidential]

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

Please refer to Attachment D-1.1 Marketing and Advertising Activities.

- (b) Price determination and/or negotiation process

[Confidential]

- (c) Order placement process

The customer will place product order in our website by putting in the information required.

- (d) Order fulfilment process and lead time

The customers while inserting the order in the website, must input the required date of delivery. The delivery time will be depended on the availability of the products.

- (e) Delivery terms and process

The delivery terms to customer is [Confidential]. The delivery will be taken from stock held by our company or from the planned production.

- (f) Invoicing process

[Confidential]

- (g) Payment terms and process

We prepare invoices to customer.

Payment is made by customers to our company.

Payment term: Java based customers:

[Confidential]

Outside Java based customers:

[Confidential]

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.

N/A

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

N/A

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- 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.

Our company sells directly to our dealers.

- 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 customer to obtain the discount and/or rebate.

- **Risk discount** **[Confidential]**
- **Quantity rebate** **Various rates according to target quantities as follows –**

Sales qty per month (converted case)	Rate (%)
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]

Note: [Confidential]

- 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.

[Confidential]

The customer will fill [Confidential] for any [Confidential].

[Confidential]

- 7. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms 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?

We use date of Invoice.

D-2 Domestic sales listing

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

Please refer to Worksheet D-2 Domestic Sales.

2. Complete worksheet "D-2.2 domestic sales source" listing the source of the data used for each column in worksheet "D-2 domestic sales".

Please refer to Worksheet D-2.2 Domestic Sales Source.

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.

Please refer to Attachment D-3.1 Domestic Sales Documents.

Each of invoice includes [Confidential] delivery orders, [Confidential] Therefore, we are attaching [Confidential] by value for each invoice for your reference. We assure that all of the [Confidential] will be available during verification.

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.
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; and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

B-4 is completed by AGC Asia Pacific Pte Ltd.

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). **N/A**
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

[Confidential]

- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

Yes, we have short term borrowings in Indonesian Rupiah. [Confidential] interest rate is [Confidential]

- (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?

N/A

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 Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover

N/A

- (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?

N/A

- ii. Do you have 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?

N/A

E-2 Packaging

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

Pallet and box

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

Pallet and box

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

As per 2010/11 and 2016 investigation, there is [Confidential] in the packing cost [Confidential].

E-3 Delivery

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

The transportation cost included in the D-2 "Domestic sales" is the [Confidential].

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

All of our Company's export sales of the goods to Australia are through AGC Asia Pacific Pte Ltd (AAP). Therefore, please refer to delivery terms of AAP.

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?

N/A

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?

N/A

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?

N/A

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?

N/A

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.

[Confidential]

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?

VAT 10% for domestic sales and 0% for export sales

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

VAT 10% for domestic sales and 0% for export sales

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

No, we do not receive VAT refund.

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

No, we do not receive remission or drawback of import duties.

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

[Confidential]

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

[Confidential]

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.

No, there are no other adjustments.

SECTION F THIRD COUNTRY SALES

All of our company's exports to other countries are sold by AGC Asia Pacific Pte., Ltd. (AAP). Therefore, AAP will response to this section in their exporter's questionaries response.

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.

No by-products; [Confidential] if possible

Please refer to Attachment G-1.1 Production Process.

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.

Please refer to answer in G-7.

G-2. Cost accounting practices

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

Our cost accounting system based on [Confidential]

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

N/A. We do not use 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 methodology used in your accounting system.

We have two cost centres [Confidential].

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

[Confidential]

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

N/A

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.

N/A.

[Confidential]

- (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.

N/A as above

[Confidential]

7. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

[Confidential]

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

[Confidential]

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

N/A

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

[Confidential]

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to Worksheet G-3 Domestic CTM.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Please refer to Worksheet G-3.2 Domestic CTM source.

G-4 Selling, General & Administration expenses

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

Please refer to Worksheet G-4.1 SG&A Listing.

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

Please refer to 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.

Please refer to Worksheet G-5 Australian CTM.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

Please refer to Worksheet G-5.2 Australian CTM Source.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
[Confidential]
 - (b) Labour
[Confidential]
 - (c) Manufacturing overheads
[Confidential]
2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Please refer to Attachment G-6.2 Cost Allocation.

G-7 Major raw material costs

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

[Confidential], the only raw material, which accounts for more than 10% of total production cost.

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.

**Our company buys [Confidential]
[Confidential]**

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.

[Confidential]

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.

Please refer to Worksheet G-7.4 Raw Material Purchase.

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

Please refer to worksheet G-7.4 Raw Material Purchase.

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 in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Please refer to Attachment G-7.6 Invoice and Payment of Raw Material.

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.

[Confidential]

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.

PUBLIC RECORD

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.
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; and
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

We will provide reconciliation after the audited financial statement is ready, which is around June 2021.

G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

Please refer to Attachment G-9.1 Diagram of Production Quantities Reporting

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

Please refer to Attachment G-9.1 Diagram of Production Quantities Reporting

3. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "D-2 domestic sales".

[Confidential]

4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:
 - (a) the volume capacity of these facilities;

Yes, [Confidential]

- (b) the monthly amount of inventory maintained during the period; and

Please refer to Attachment G-9.4 Monthly Amount of Inventory

- (c) the average period of time that inventory is retained, and how this is calculated.

The inventory [Confidential] supply, but inventory may change to the market condition.

G-10 Capacity Utilisation

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

Please refer to Worksheet G-9 Capacity Utilisation

2. Explain how the production capacity and capacity utilisation has been calculated.

The installed capacity for each furnace, as follows:

Cikampek
[Confidential]
[Confidential]

Sidoarjo
[Confidential]
[Confidential]

The total production capacity for all furnaces are [Confidential].

EXPORTER'S DECLARATION

I hereby declare that PT ASAHIMAS FLAT GLASS TBK 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 : Christian Jaya

Signature : 

Position in

Company : Consultant

Date : 25 March 2021

LIST OF ATTACHMENTS

Attachments:

Attachment	A-2.5	Ownership Structure (Sensitive)
	A-2.9	Internal Organization Chart
	A-2.11	Brochure
	A-3.7	Diagram of Financial Accounting, Sales and Production (Sensitive)
	A-4.1	2019 Annual Reports (Part 1)
	A-4.1	2020 Unaudited Quarterly (Q1) Report (Part 2)
	A-4.1	2020 Unaudited Quarterly (Q2) Report (Part 3)
	A-4.1	2020 Unaudited Quarterly (Q3) Report (Part 4)
	A-4.1	2020 Unaudited Profit & Loss (Part 5) (Sensitive)
	A-4.1	2020 Unaudited Balance Sheet (Part 6) (Sensitive)
	A-4.3	Profit & Loss Statement for Profit Centre (Sensitive)
	A-4.5	Trial Balance (Sensitive)
	A-4.6	Chart of Accounts (Sensitive)
	C-1.2	Technical Specification
	D-1.1	Marketing and Advertising Activities (Sensitive)
	D-3.1	Sample domestic sales documents (Part 1) (Sensitive)
	D-3.1	Sample domestic sales documents (Part 2) (Sensitive)
	G-1.1	Production Process
	G-6.2	Cost Allocation (Sensitive)
	G-7.6	Invoice and Payment of Raw Material (Part 1) (Sensitive)
	G-7.6	Invoice and Payment of Raw Material (Part 2) (Sensitive)
	G-9.1	Diagram of Production Quantities Reporting (Sensitive)
	G-9.4	Monthly Amount of Inventory (Sensitive)

LIST OF WORKSHEETS

Worksheets:

Worksheet	D-2	Domestic Sales Listing (Sensitive)
	D-2.2	Domestic Sales Source (Sensitive)
	G-3	Domestic CTM (Sensitive)
	G-3.2	Domestic CTM Source (Sensitive)
	G-4.1	SG&A Listing (Sensitive)
	G-4.2	Domestic SG&A Calculation (Sensitive)
	G-5	Australian CTM (Sensitive)
	G-5.2	Australian CTM Source (Sensitive)
	G-7.4	Raw Material Purchases (Sensitive)
	G-9	Capacity Utilisation (Sensitive)

Attachment A-2.5 Ownership Structure (Sensitive)

Attachment A-2.9 Internal Organization Chart

Attachment A-2.11 Brochure

**Attachment A-3.7 Diagram of Financial Accounting, Sales and
Production (Sensitive)**

Attachment A-4.1 2019 Annual Reports (Part 1)

Attachment A-4.1 2020 Unaudited Quarterly (Q1) Report (Part 2)

Attachment A-4.1 2020 Unaudited Quarterly (Q2) Report (Part 3)

Attachment A-4.1 2020 Unaudited Quarterly (Q3) Report (Part 4)

**Attachment A-4.1 2020 Unaudited Profit & Loss (Part 5)
(Sensitive)**

**Attachment A-4.1 2020 Unaudited Balance Sheet (Part 6)
(Sensitive)**

**Attachment A-4.3 Profit & Loss Statement for Profit Centre
(Sensitive)**

Attachment A-4.5 Trial Balance (Sensitive)

Attachment A-4.6 Chart of Accounts (Sensitive)

Attachment C-1.2 Technical Specification

**Attachment D-1.1 Marketing and Advertising Activities
(Sensitive)**

**Attachment D-3.1 Sample domestic sales documents (Part 1)
(Sensitive)**

**Attachment D-3.1 Sample domestic sales documents (Part 2)
(Sensitive)**

Attachment G-1.1 Production Process

Attachment G-6.2 Cost Allocation (Sensitive)

**Attachment G-7.6 Invoice and Payment of Raw Material (Part 1)
(Sensitive)**

**Attachment G-7.6 Invoice and Payment of Raw Material (Part 2)
(Sensitive)**

**Attachment G-9.1 Diagram of Production Quantities Reporting
(Sensitive)**

**Attachment G-9.4 Monthly Amount of Inventory
(Sensitive)**