



## Exporter Questionnaire

**Case number:** 592

**Product:** Zinc Coated (Galvanised) Steel

**From:** The Republic of India, Malaysia and the Socialist Republic of Vietnam

**Inquiry period:** 1 October 2020 to 30 September 2021 (the period)

**Response due by:** 12 November 2021

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

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

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

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## **INSTRUCTIONS**

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

The Anti-Dumping Commission (the commission) is conducting continuation inquiry in respect of the anti-dumping measures applying to zinc coated (galvanised) steel exported to Australia from the Republic of India (India), Malaysia and the Socialist Republic of Vietnam (Vietnam).

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether zinc coated (galvanised) steel is dumped.

The commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

### **If you do not manufacture the goods**

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

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

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

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

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

### **Extension requests**

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

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

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

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

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

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

### **Submitting a response to the exporter questionnaire**

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

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

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

### **Confidential and non-confidential responses**

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the 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 "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

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

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

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

If such an explanation is not provided, the commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

### **Verification of the information that you supply**

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

The verification 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.

The verification may include commission staff meeting your company to conduct virtual verification<sup>1</sup>. Verification meetings typically commences approximately 2 to 4 weeks after the due date of the

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<sup>1</sup> The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

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response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

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

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

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

A report will be prepared following the verification, 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 margin. The commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

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

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. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

## CHECKLIST

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

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

<b>Attachments</b>	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	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-10 Capacity Utilisation	<input type="checkbox"/>

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

The goods subject to anti-dumping measures (the goods) are:

*flat rolled iron or steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India, Malaysia and Vietnam. These goods are generically called 'galvanised steel'. Galvanised steel of any width is included in this application.*

The goods excluded from the measures are:

*These goods do not include painted galvanised steel, pre-painted galvanised steel, electro-galvanised steel, corrugated galvanised steel or aluminium zinc alloy coated or plated steel.*

Further information in regard to the goods is available in Anti Dumping Notice 2021/127, which is available on the electronic record for this case.

### **Model Control Code**

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

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data
1	Alloy content	Alloy	A	Mandatory	Not applicable
		Non-alloy	NA		
2	Prime	Prime	P	Mandatory	Not applicable
		Non – Prime	N		
3	Steel Base	Hot Rolled	H	Mandatory	Mandatory
		Cold Rolled	C		
4	Coating Type	Zinc Coated (Z)	Z	Mandatory	Mandatory
		Zinc / Iron Alloy Coating (ZF / F)	F		
5	Coating Mass	<= 100 g/m2	1	Mandatory	Mandatory
		>100 g/m2 to <= 220 g/m2	2		
		> 220 g/m2 to <= 300g/m2	3		
		>Z300 g/m2 to <= 400 g/m2	4		
		>400 g/m2	5		
6	Steel Grade	G2 / SGCC / SGHC	A	Mandatory	Mandatory
		G3 / SGCD	B		
		G250 / SGC 340 / SGHC 340 / SGC 340 / SGHC 340	C		
		G300 / G350 / SGC 400 / SGHC 400 / SGC 440 / SGCH 440 / SGC 490 / SGHC 490	D		
		G450 / G500	E		
		G550 / SGC 570	F		
		Other	G		
7	Base Metal Thickness	< 0.40 mm	1	Mandatory	Mandatory
		=> 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 < 1.50 mm	5		
		=> 1.50 mm to < 2.00 mm	6		
		=> 2.00 mm to <2.50 mm	7		
		=> 2.50 mm	8		
8	Width	< 600 mm	A	Mandatory	Optional
		=> 600 mm to <= 1220mm	B		
		> 1220mm	C		
9	Form	Coil	C	Mandatory	Optional
		Sheet	S		



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In constructing a MCC, use a "-" between each category. For example: A-P-H-Z-3-A-1-A-C

The MCCs will be used to 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 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 considered deficient.

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: *Mr. Kuo, Chen-How*  
Position in the company: *General Manager of Sales Department C1*  
Telephone: *+84 – 28 – 5416-1035 (Ext: 111)*  
E-mail address: *[howardkuo@csvc.com.vn](mailto:howardkuo@csvc.com.vn)*

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

Name: *Mr. John Bracic*  
Address: *J.Bracic & Associates*  
*PO Box 3026, Manuka, ACT 2603*  
Telephone: *+61 499 056 729*  
E-mail address: *[john@jbracic.com.au](mailto:john@jbracic.com.au)*

*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.

*Ans.*

*The accounting records are kept at My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam.*

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

*Ans.*

*The production records are kept at My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam.*

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

*Ans.*

*The location of production plant is My Xuan A2 Industrial Zone, My Xuan Commune, Tan Thanh District, Ba Ria – Vung Tau Province, Vietnam.*

### A-2 Company information

1. What is the legal name of your business?

*Ans.*

*The legal name of the company is CHINA STEEL AND NIPPON STEEL VIETNAM JOINT STOCK COMPANY (hereafter "CSVC").*

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

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*Ans.*

*CSVC has no other business names.*

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

*Ans.*

*CSVC has no other business names.*

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

*Ans.*

*A list of current board of director as of 31st March, 2019 and the changes in last two years is provided as CSVC-Exhibit A-2.4.*

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

*Ans.*

*CSVC is a subsidiary of China Steel Corporation ("CSC"). CSC owns more than 50 percent of the shares of CSVC (see response to following A-2.6). Accordingly, CSC has control of CSVC through its majority shareholding position and CSVC is also considered to be affiliated with other companies that are directly or indirectly controlled by CSC.*

*Please refer to Exhibit A-2.5 for CSC ownership chart and a list of these related companies with their 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 shareholders<sup>2</sup>

If no, please provide:

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

*Ans.*

*CSVC itself is not publicly listed.*

*CSC, the parent company of CSVC, is a publicly traded company and listed in the Taiwan Stock Exchange. As such, the holding of each shareholder may vary by trading in the stock market.*

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<sup>2</sup> Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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*Based on the shareholders' roster dated December 31, 2020, only one shareholder (i.e. Ministry of Economic Affairs) owns more than 5% of CSC's shares, whose percentage of shareholding is 20%.*

*In CSVC's regarding, the shareholding information as of 10<sup>th</sup> February, 2020 reported as follows:*

No.	Shareholder name	Percentage of shares in CSVC
1	China Steel Corporation ("CSC")	56%
2	Nippon Steel Corporation ("NSC")	30%
3	Formosa Ha Tinh Steel Corporation ("FHS")	5%
4	Nippon Steel Trading Corporation ("NST")	5%
5	Chun Yuan Steel Industry Co., Ltd	2%
6	Hsin Kuang Steel Co., Ltd.	2%

*Source: <https://www.csvc.com.vn/about-3.html>, I/C 15th amendment issued on 10<sup>th</sup> Feb 2020*

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.

*Ans.*

*CSVC is a producer of high-class steel products, including Pickled and Oiled Steel Coils (PO), As Cold-Rolled Steel Sheets ("ASCR"), Cold-Rolled Steel Sheets ("CR"), Hot-dipped Galvanized/Galvannealed Coils (GI/GA), and Electrical Steel Coils ("ES").*

*CSVC produces and sells the goods in the domestic and foreign markets. Please note that CSVC did not exports the goods to Australia during POR.*

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.

*Ans.*

*CSVC produces and sells the goods in domestic market and to foreign countries.*

9. Provide your company's internal organisation chart.

*Ans.*

*CSVC is organized into 3 principal divisions and 15 departments, which are structured based on functions. Please refer to Exhibit A-2.9 for the Internal Organization Chart.*

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

*ANS.*

*CSVC's Commercial Division is responsible for CSVC's procurement of input materials, sales to home-market and export markets sales, marketing activities, and transportation arrangement*

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*for CSVC's products. The domestic and export sales of CSVC's GI products are handled by this Division.*

*CSVC's Production Division is responsible for CSVC's production and plant-management activities. There are eight departments within the Production Division. Cold Rolling Department (P2) is the production unit involving producing the upstream inputs of the goods. Its Pickling and Tandem Cold-Rolling Mill ("PLTCM"), which is composed of the PLTCM Section (P21), the Roll Shop Section (P22) and the Acid Recycle Plant Section (P23). Annealing & Galvanizing Department (P3) is production unit involving producing the goods.*

*CSVC's Management Division is responsible for general administration activities at CSVC, including human resources, and public relationship, for CSVC's financial and accounting activities, as well as for development, operation and maintenance of its information systems.*

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

*ANS.*

*CSVC's GI product catalogue is provided in Exhibit A-2.11.*

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

1. What is your financial accounting period?

*ANS.*

*CSVC's normal corporate financial accounting period is calendar year (from January 1st to December 31st).*

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

*ANS.*

*Yes, CSVC's financial accounts are audited by Deloitte Vietnam.*

3. What currency are your accounts kept in?

*ANS.*

*CSVC's accounts are kept in USD.*

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

*ANS.*

*CSVC uses a typical Enterprise Resource Planning ("ERP") system developed by InfoChamp for Financial Accounting system.*

5. What is the name of your sales system?

*ANS.*

*CSVC uses a typical Enterprise Resource Planning ("ERP") system developed by InfoChamp for sales system.*

6. What is the name of your production system?

*ANS.*

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*CSVC uses a typical Enterprise Resource Planning (“ERP”) system developed by InfoChamp for production system.*

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

*ANS.*

*The questions is not applicable to CSVC because it uses the same ERP system to electronically maintain and manage the systems, as well as to generate a variety of reports under different systems.*

*The flowcharts of financial and cost accounting system are provided in Exhibit A-3.7.*

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

*ANS.*

*Not applicable. CSVC accounting practices are consistent with the generally accepted accounting principles in Vietnam.*

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

*ANS.*

*No. There was no change in accounting methods over the last two financial years.*

*As for the significant accounting policies regarding the preparation of financial statements, please see Note 3 of CSVC’s 2020 audited financial statements provided in Exhibit A-4.1.a, at pages 36~39.*

### **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.

*ANS.*

*Please refer to Exhibit A-4.1.a for CSVC’s Audited Financial Statements for 2019 and 2020.*

*The audited financial statement of CSVC’s related companies involved production and sales of the merchandise under consideration, in accordance with Exhibit A-2.5, are also provided in Exhibits A-4.1.b to d identified below:*

*Exhibits A-4.1.b — China Steel Corporation (CSC), who supplied and produced raw material i.e. Hot-rolled Steel to CSVC for CSVC’s production.*

*Exhibits A-4.1.c — XXXXXXXXXXXX [Entity], who produced raw material i.e. Hot-rolled Steel to CSVC through CSC for CSVC’s production*

*Exhibits A-4.1.d — XXXXXXXXXXXX [Entity], who sometimes manages export sales for CSVC.*

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*Exhibits A-4.1.e — XXXXXXX [Entity], who produced and supplied raw material i.e. Hot-rolled Steel through its subsidiary company XXXXXXX [Entity], to CSVC for CSVC's production*

*Exhibits A-4.1.f — XXXXXXX [Entity], who purchases, slits/cuts and then sells CSVC's finished goods including the like goods in XXXXXXXXXXX [market].*

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.

*ANS.*

*Not applicable. All available financial reports provided in A-4.1 are audited.*

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:

- (a) the most recent financial year; and
- (b) the period.

*ANS.*

*CSVC does not have divisional, factory/facility or product-specific income statements, i.e. it do not maintain different profit centres. The income statements present the company as a whole.*

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.

*ANS.*

*The Income statements of the most recent financial period i.e. 2020 and POR are provided in Exhibit A-4.4.*

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

*ANS.*

*Please refer to Exhibit A-4.5 for CSVC's trial balance of year 2020 and POR.*

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

*ANS.*

*Please refer to Exhibit A-4.6 for CSVC'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

*Note:*

*The Section B involving question B-1 to B-3 is not applicable to CSVC given to the fact that CSVC had no export sales of the goods to Australia during the review period.*

*However, Exhibit B-4 reconciliation of sales to Financial Account and Exhibit B-5, the part related to D-2 (Domestic Sales), are provided as requested.*

### **B-1 Australian export sales process**

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (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
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
  - (h) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
  - (i) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
  - (j) How is the exchange rate determined in your accounting system and how often is it updated?
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.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
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 and/or rebate.



## PUBLIC RECORD

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.
8. 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:
  - (k) What date are you claiming as the date of sale?
  - (l) Why does this date best reflect the material terms of sale?

*ANS.*

*Not Applicable, as CSVG had no export sales of the goods to Australia during the review period.*

### **B-2 Australian sales listing**

9. 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.
  - 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.
10. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

*ANS.*

*Not Applicable, as CSVG had no export sales of the goods to Australia during the review period.*

### **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)

## PUBLIC RECORD

- Country of origin certificates (if applicable)

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

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

*ANS.*

*Not Applicable, as CSVC had no export sales of the goods to Australia during the review period.*

### **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.

*ANS.*

*A complete upward-sales is provided as instructed in Exhibit B-4.*

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.

*ANS.*

*The sources are annotated as requested and provided in CSVC's Exhibit B-4.*

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.

*ANS.*

*CSVC has done so in Exhibit B-4.*

### **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.

*ANS.*

*A complete upwards selling expense is provided in Exhibit B-5.*

## PUBLIC RECORD

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.

*ANS.*

*CSVC's detailed list of selling expenses for POR with related account codes is enclosed as instructed in Exhibit G-4.1.*

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

*ANS.*

*CSVC has done so as instructed in Exhibit B-5.*

## 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.

*ANS.*

*The question is not applicable to CSVC due to no exports to Australia during the POR.*

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.

*ANS.*

*The question is not applicable to CSVC due to no exports to Australia during the POR.*

### 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.

*ANS.*

*Please refer to pages 7 through 23 of Exhibit A-2.11 for the product catalogue along with technical specifications of the like good, and see the sample test certificates provided in Exhibit D-3.1 for further technical details.*

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.

*ANS.*

*The list of MCCs listed in the domestic sales listing in D-2 is provided in Exhibit C-2.2 and also listed below.*

**PUBLIC RECORD**

DOMESTIC MCC				
A-N-C-F-1-G-1-B-C	A-P-C-Z-1-B-4-C-C	A-P-C-Z-4-E-5-B-C	NA-P-C-Z-1-A-5-B-C	NA-P-C-Z-3-A-6-C-C
A-N-C-F-1-G-3-B-C	A-P-C-Z-1-B-3-B-C	A-P-C-Z-4-E-5-C-C	NA-P-C-Z-1-A-5-C-C	NA-P-C-Z-3-A-7-B-C
A-N-C-F-1-G-3-C-C	A-P-C-Z-1-G-1-B-C	A-P-C-Z-4-E-6-B-C	NA-P-C-Z-1-A-6-B-C	NA-P-C-Z-3-A-7-C-C
A-N-C-F-1-G-4-B-C	A-P-C-Z-1-G-2-B-C	A-P-C-Z-4-E-6-C-C	NA-P-C-Z-1-A-6-C-C	NA-P-C-Z-3-B-6-C-C
A-N-C-F-1-G-7-C-C	A-P-C-Z-1-G-2-C-C	A-P-C-Z-4-E-7-B-C	NA-P-C-Z-1-A-7-B-C	NA-P-C-Z-3-E-6-B-C
A-N-C-Z-1-G-1-B-C	A-P-C-Z-1-G-3-B-C	A-P-C-Z-4-E-7-C-C	NA-P-C-Z-1-B-3-B-C	NA-P-C-Z-3-E-6-C-C
A-N-C-Z-1-G-2-B-C	A-P-C-Z-1-G-3-C-C	NA-N-C-F-1-G-1-B-C	NA-P-C-Z-1-B-4-C-C	NA-P-C-Z-3-E-7-B-C
A-N-C-Z-1-G-2-C-C	A-P-C-Z-1-G-4-C-C	NA-N-C-F-1-G-3-B-C	NA-P-C-Z-1-B-3-B-C	NA-P-C-Z-3-E-7-C-C
A-N-C-Z-1-G-3-B-C	A-P-C-Z-1-G-3-C-C	NA-N-C-F-1-G-4-B-C	NA-P-C-Z-1-B-3-C-C	NA-P-C-Z-3-G-3-B-C
A-N-C-Z-1-G-3-C-C	A-P-C-Z-2-A-1-B-C	NA-N-C-F-1-G-7-B-C	NA-P-C-Z-1-G-1-B-C	NA-P-C-Z-3-G-3-C-C
A-N-C-Z-1-G-4-B-C	A-P-C-Z-2-A-1-C-C	NA-N-C-F-1-G-7-C-C	NA-P-C-Z-1-G-2-B-C	NA-P-C-Z-3-G-7-B-C
A-N-C-Z-1-G-4-C-C	A-P-C-Z-2-A-2-B-C	NA-N-C-Z-1-G-1-B-C	NA-P-C-Z-1-G-2-C-C	NA-P-C-Z-4-E-5-B-C
A-N-C-Z-1-G-5-B-C	A-P-C-Z-2-A-2-C-C	NA-N-C-Z-1-G-2-B-C	NA-P-C-Z-1-G-3-B-C	NA-P-C-Z-4-E-5-C-C
A-N-C-Z-1-G-6-B-C	A-P-C-Z-2-A-3-B-C	NA-N-C-Z-1-G-3-B-C	NA-P-C-Z-1-G-3-C-C	NA-P-C-Z-4-E-6-B-C
A-N-C-Z-1-G-6-C-C	A-P-C-Z-2-A-3-C-C	NA-N-C-Z-1-G-3-C-C	NA-P-C-Z-1-G-4-B-C	NA-P-C-Z-4-E-6-C-C
A-N-C-Z-1-G-7-C-C	A-P-C-Z-2-A-4-B-C	NA-N-C-Z-1-G-4-B-C	NA-P-C-Z-1-G-5-B-C	NA-P-C-Z-4-E-7-B-C
A-P-C-F-1-A-5-B-C	A-P-C-Z-2-A-4-C-C	NA-N-C-Z-1-G-4-C-C	NA-P-C-Z-1-G-5-C-C	NA-P-C-Z-4-E-7-C-C
A-P-C-F-1-A-5-C-C	A-P-C-Z-2-A-5-B-C	NA-N-C-Z-1-G-5-B-C	NA-P-C-Z-1-G-6-B-C	
A-P-C-F-1-A-6-B-C	A-P-C-Z-2-A-5-C-C	NA-N-C-Z-1-G-5-C-C	NA-P-C-Z-1-G-6-C-C	
A-P-C-F-1-A-7-B-C	A-P-C-Z-2-A-6-B-C	NA-N-C-Z-1-G-6-B-C	NA-P-C-Z-2-A-1-B-C	
A-P-C-F-1-B-3-B-C	A-P-C-Z-2-A-6-C-C	NA-N-C-Z-1-G-6-C-C	NA-P-C-Z-2-A-2-B-C	
A-P-C-F-1-B-3-C-C	A-P-C-Z-2-A-7-B-C	NA-N-C-Z-1-G-8-B-C	NA-P-C-Z-2-A-3-B-C	
A-P-C-F-1-G-1-B-C	A-P-C-Z-2-A-7-C-C	NA-P-C-F-1-A-3-B-C	NA-P-C-Z-2-A-3-C-C	
A-P-C-F-1-G-3-B-C	A-P-C-Z-2-B-2-C-C	NA-P-C-F-1-A-4-B-C	NA-P-C-Z-2-A-4-B-C	
A-P-C-F-1-G-3-C-C	A-P-C-Z-2-B-3-B-C	NA-P-C-F-1-A-5-B-C	NA-P-C-Z-2-A-4-C-C	
A-P-C-F-1-G-4-C-C	A-P-C-Z-2-B-3-C-C	NA-P-C-F-1-A-6-B-C	NA-P-C-Z-2-A-5-B-C	
A-P-C-F-1-G-5-C-C	A-P-C-Z-2-B-4-C-C	NA-P-C-F-1-A-7-B-C	NA-P-C-Z-2-A-5-C-C	
A-P-C-F-1-G-6-B-C	A-P-C-Z-2-B-5-B-C	NA-P-C-F-1-B-3-B-C	NA-P-C-Z-2-A-6-B-C	
A-P-C-F-1-G-7-B-C	A-P-C-Z-2-B-5-C-C	NA-P-C-F-1-B-3-C-C	NA-P-C-Z-2-A-6-C-C	
A-P-C-F-1-G-7-C-C	A-P-C-Z-2-B-6-B-C	NA-P-C-F-1-B-4-B-C	NA-P-C-Z-2-A-7-B-C	
A-P-C-F-2-A-4-B-C	A-P-C-Z-2-D-3-B-C	NA-P-C-F-1-G-1-B-C	NA-P-C-Z-2-A-7-C-C	
A-P-C-F-2-A-4-C-C	A-P-C-Z-2-D-6-B-C	NA-P-C-F-1-G-3-B-C	NA-P-C-Z-2-B-3-B-C	
A-P-C-F-2-A-5-B-C	A-P-C-Z-2-E-7-B-C	NA-P-C-F-1-G-3-C-C	NA-P-C-Z-2-B-3-C-C	
A-P-C-Z-1-A-1-B-C	A-P-C-Z-2-G-2-B-C	NA-P-C-F-1-G-4-B-C	NA-P-C-Z-2-B-4-B-C	
A-P-C-Z-1-A-1-C-C	A-P-C-Z-2-G-3-B-C	NA-P-C-F-1-G-5-B-C	NA-P-C-Z-2-B-4-C-C	
A-P-C-Z-1-A-2-B-C	A-P-C-Z-3-A-4-B-C	NA-P-C-F-1-G-5-C-C	NA-P-C-Z-2-B-5-B-C	
A-P-C-Z-1-A-2-C-C	A-P-C-Z-3-A-5-B-C	NA-P-C-F-1-G-6-B-C	NA-P-C-Z-2-B-5-C-C	
A-P-C-Z-1-A-3-B-C	A-P-C-Z-3-A-5-C-C	NA-P-C-F-1-G-6-C-C	NA-P-C-Z-2-B-6-B-C	
A-P-C-Z-1-A-3-C-C	A-P-C-Z-3-A-6-B-C	NA-P-C-F-1-G-7-B-C	NA-P-C-Z-2-D-5-B-C	
A-P-C-Z-1-A-4-B-C	A-P-C-Z-3-A-6-C-C	NA-P-C-F-2-A-4-B-C	NA-P-C-Z-2-D-6-B-C	
A-P-C-Z-1-A-4-C-C	A-P-C-Z-3-A-7-B-C	NA-P-C-F-2-A-4-C-C	NA-P-C-Z-2-D-6-C-C	
A-P-C-Z-1-A-5-B-C	A-P-C-Z-3-A-7-C-C	NA-P-C-F-2-A-5-B-C	NA-P-C-Z-2-E-7-B-C	
A-P-C-Z-1-A-5-C-C	A-P-C-Z-3-A-8-B-C	NA-P-C-Z-1-A-1-B-C	NA-P-C-Z-2-G-1-B-C	
A-P-C-Z-1-A-6-B-C	A-P-C-Z-3-B-4-C-C	NA-P-C-Z-1-A-1-C-C	NA-P-C-Z-2-G-2-B-C	
A-P-C-Z-1-A-6-C-C	A-P-C-Z-3-E-6-B-C	NA-P-C-Z-1-A-2-B-C	NA-P-C-Z-2-G-2-C-C	
A-P-C-Z-1-A-7-B-C	A-P-C-Z-3-E-6-C-C	NA-P-C-Z-1-A-2-C-C	NA-P-C-Z-2-G-3-B-C	
A-P-C-Z-1-A-7-C-C	A-P-C-Z-3-E-7-B-C	NA-P-C-Z-1-A-3-B-C	NA-P-C-Z-2-G-4-B-C	
A-P-C-Z-1-B-3-B-C	A-P-C-Z-3-E-7-C-C	NA-P-C-Z-1-A-3-C-C	NA-P-C-Z-2-A-4-B-C	
A-P-C-Z-1-B-4-C-C	A-P-C-Z-3-G-6-C-C	NA-P-C-Z-1-A-4-B-C	NA-P-C-Z-2-A-5-B-C	
A-P-C-Z-1-B-5-B-C	A-P-C-Z-3-G-7-B-C	NA-P-C-Z-1-A-4-C-C	NA-P-C-Z-2-A-6-B-C	

### 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.

ANS.

Please see Exhibit C-3.1 for the list of CSVC's internal product codes. CSVC's product codes identify only the product code group, without specification or dimension information; thus MCC was not able to be completely identified merely through product codes. The product codes for the goods (GI) are listed as follows:

Production Line	Product Code	Product Code Description
XXX	XXX XXX XXX	XXXXXX

**PUBLIC RECORD**

XXX	XXX XXX XXX	XXXXXX
XXX	XXX XXX XXX	XXXXXX
XXX	XXX	XXXXXX
XXX	XXX	XXXXXX

CSVC additionally uses XXXXXXXXX [internal classification] to identify each characteristic prescribed by the Commission. The steel grade, steel base, order thickness and width, Spec-mark, physical/ chemical characteristics, Alloy content, Coating Type, Coating Mass are maintained by XXXXXXXXXXXXXXXXXXXXXXXXXXXX [internal classification]. The concordance table between MCC, internal product code and its required information is provided in Exhibit C-3.2. .







## PUBLIC RECORD

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?

*ANS.*

*The date of sale for domestic sales is reported as the invoice date as instructed.*

### **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.

*ANS.*

*Please refer to Exhibit 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".

*ANS.*

*CSVC uses XXXXXXXXXXXXXXXX [internal reporting] under sales settlement system to report Exhibit D-2 Domestic sales.*

### **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.*

*ANS.*

## PUBLIC RECORD

*Please refer to Exhibit D-3.1.a and Exhibit D-3.1.b for the documents relating to the two largest invoices by invoice value:*

- *Invoice number XXXXXXXX, and*
- *Invoice number XXXXXXXX.*

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.

*ANS.*

*Annotations are provided as instructed in Exhibits D-3.1.a and D-3.1.b.*

### **D-4 Reconciliation of sales to financial accounts**

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

*ANS.*

*CSVCS has provided all information in Exhibit 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.

## 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?

Ans.

*Credit terms have been identified in CSVC's domestic sales spread sheet. The payment terms for domestic sales include XXXXXXXXXXXXXXXXXXXX [payment terms].*

*Credit Insurance is a service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [payment terms] accounts receivables would be protected via such policy from non-payment. Correspondingly XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [payment terms]*

*The mechanism above is maintained in the XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [internal reporting mechanism]*

*The additional interest revenue is agreed to by the customers and included into the invoice price. As such CSVC reports the interest revenue in field no. [22] and [22.1] of Exhibit D-2 domestic sales database and such reported adjustment should be deducted from the invoice price in arriving at the ex-work prices. Likewise, we are of the view that the corresponding credit insurance expenses paid (reported under G&A expenses) shall be taken out in performing the profitability test of domestic prices, in order for a symmetric comparison between domestic price and COP.*

*During the POR, CSVC had VND short-term borrowing for working capital. The average of interest rates were XX%*

*CSVC does not provide term deposits or any cash products.*

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:

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- (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
- (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. 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?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

**E-2 Packaging**

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

*ANS.*

*Standard packaging for domestic sales is with steel straps, paper wrapping, and edge protectors.*

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

*ANS.*

*Not applicable, as CSVC did not have export sales of the goods to Australia during the POR. However, the standard packaging for export sales of the goods would include additionally XXXXXXXXXXXXXXXXXXXXXXXX [packaging materials]*

- 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

*ANS.*

*The details of standard packaging used for domestic and export sales, along with packaging cost calculation, are provided in Exhibit E-2.3 Packaging Cost Calculation Sheet.*

*The packing cost is comprise of purchased packing materials (XXXXXXXXXX) [materials] and packing labor cost. The two cost items are recorded in XXXXXXXX [internal report] enclosed in 3rd tab of Exhibit G-3 CTM. Because CSVC's reported unit production cost has already included packaging cost, we wish to remind ADC that, in performing the profitability test of domestic sales,*

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*the packing expense reported in Exhibit D-2 should not be deducted from the invoice price in order for a symmetric comparison between price and 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?

*ANS.*

*Yes, XX% domestic sales of like goods are delivered to the customers. CSVC reports transportation costs on an actual basis. The transportation costs includes inland freights and ocean freights if any.*

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

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

5. 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?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

6. 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?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

7. 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?

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

### 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.

*ANS.*

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*CSVC provides XXXXXXXXXXXXXXX [commission. For export sales to Australia, this question is not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

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?

*ANS.*

*No tax exemption or drawback applies.*

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

*ANS.*

*All direct selling expenses have been reported in Exhibit D-2.*

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

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR.*

### **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.

*ANS.*

*Not applicable. No duplication is evident.*

## 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.

*ANS.*

*For export sales, customers would send their inquiries for price quotation by email. After completing the price negotiation with the customer, a sales contract will be sent to the customer for confirmation of the quantities, prices and delivery schedule for the ordered products. The goods will be shipped to the customers along with commercial invoice and other shipping documents.*

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.

*ANS.*

*CSVC is not related to any of its third-country customers. Please note that XXX [related entity details].*

3. 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?

*ANS.*

*The question is not applicable because CSVC does not make such claim.*

### 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, customer and MCC, to third countries of like goods invoiced within the period.
  - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
  - 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.

*ANS.*

*Please refer to Exhibit F-2 Third Country Sales.*

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

*ANS.*

*The source data of Exhibit F-2 third country sales is CSVC's XXXXXXXXXXXX [internal report] under sales settlement system.*

### **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.

*ANS.*

*Not applicable, as CSVC exported no volumes of the goods to Australia during the POR. If CSVC had exported the goods to Australia during the POR, there may have been a number of differences between CSVC's sales to Australia and to other third countries which would affect any comparison of them, such as different trade terms.*



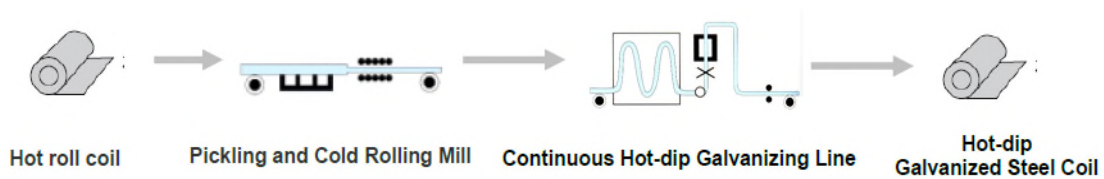
## SECTION G COST TO MAKE AND SELL

### 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.

ANS.

Hot-dip galvanized steel coils are produced by using as-cold-rolled steel coil as its base material; the typical manufacturing processes are described as below:



CSVC produces its cold rolled products by the combination line of PLTCM (abbreviated from Pickling and Tandem Cold-rolling Mill), and hot-dip galvanized steel coils by Continuous Hot-dip Galvanizing Line (abbreviated as CGL).

The detailed production process is provided in Exhibit G-1.1.

The production of the goods generates the following by-products/scraps at the CGL: XXXXXXXX  
XX [materials]

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.

ANS.

During the POR, CSVC purchased hot-rolled steel from XXXXXXXXXXXX, XXX [supplier details]. The hot-rolled steels supplied XXX [producer details] The other purchases and services please refer to Note 19 of the CSVC's audit financial statements at pages 24-26.

CSVC purchased Zinc from unrelated parties.

### G-2. Cost accounting practices

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

ANS.

CSVC's cost accounting system is based on actual costs.

Please note that, for cost recording purposes and inventory valuation during the month, CSVC first records the inventory value based on a standard cost (for a given product group or Allocation), which is then adjusted at the end of the month to the actual cost based on the

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*variance between the standard and actual costs. Therefore, CSVC's production cost and inventory costs reflect the actual costs in the normal course of business.*

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.

*ANS.*

*Not applicable. CSVC does not adopt 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.

*ANS.*

*Please refer to Exhibit G-2.3 for the list of direct and indirect cost centres under Production Division. In CSVC's cost accounting system, a cost centre is the basic cost collection unit. There are 2 main types of cost centres:*

*- Direct cost centres (or Producing cost centres) are units taking part in producing products directly, converting raw material or semi-finished material into product, which may be for captive use or for sales.*

*- Indirect cost centres that included (1) Administration cost centres and (2) Service cost centres:*

*(1) Administration cost centres are units in charge for controlling, administrating, making plan and supporting production.*

*(2) Service cost centres are units providing maintenance service, utility service, etc. to other cost centres.*

*Costs incurred by indirect cost centres are charged to the recipient cost centres.*

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

*ANS.*

*In CSVC's ordinary cost accounting system, one average cost is recorded for the product produced at a given cost centre, and within such product group, and it maintains production and inventory costs on the basis of product group. In ordinary cost accounting records, CSVC does not calculate costs separately for each specific specification or type of the subject goods (or non-subject goods).*

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

*ANS.*



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- 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.

*ANS.*

*Please see Exhibit G-3 for the quarterly cost of MCC for all the goods produced and sold by CSVC on all markets.*

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".

*ANS.*

*The internal source data for "G-3 CTM" is provided in Exhibit G-3.2 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, including finance expenses, by account code for the most recent accounting period and the period.
  - The SG&A listing should reconcile to the trial balance and/or income statement.
  - 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.

*ANS.*

*Please 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.

*ANS.*

*Please see Exhibit G-4.2 for 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.



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Here is a step-by-step demonstration:

(1) Given to the specific nine-characteristic cost of production for reporting purposes, XXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [cost reporting methodology].

(2) Trace the XXXXXXXXXXXXXXXXXXXXX to produce each GI coil. CSVC XXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [cost reporting methodology].

(3) The XXX [cost  
reporting methodology]

(4) Take the output weight of each GI coil to XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XX  
XXXXXXXXXXXX [cost reporting methodology].

The costs due to XXX  
XXXXXXXXXXXXXXXXXXXX [cost reporting methodology].

• **Zinc**

CSVC has calculated the material cost (Zinc) for response purposes as follows:  
XX  
XX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

[cost reporting methodology]

• **Recoveries**

XX  
XX [cost reporting  
methodology]

**Direct Labour and overhead**

Director Labour cost is calculated and allocated by XXXXXXXXXXXXXXX. As discussed in the first  
point above, CSVC firstly XXX  
XXXXXXXXXXXX [cost reporting methodology].

Factory overhead, maintenance, utility charge, tools and service fee are XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXX [allocation methodology].

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.

ANS.

Please refer to Exhibit G-6.2 for the Selected MCC Cost Illustration.

**G-7 Major raw material costs**

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

ANS.

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*The major raw materials are XXXX and zinc ingot. As explained in G-6.1, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [cost reporting methodology].*

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.

*ANS.*

*The raw material of GI production, XXXXXXXXXXXXX [raw material]*

*The output of PLTCM XXXXXXXXXXXXXXXXXXXXXXXX. Please see Exhibit G-7.2 Raw material CTM XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.*

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.

*ANS.*

*Please see Exhibit G-7.3 for the ratio of hot-rolled steel and zinc representing in the goods with the calculation worksheet.*

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.

*ANS.*

*Please see Exhibit G-7.4 for purchase listing of hot-rolled coils and zinc ingots.*

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

*ANS.*

*The source data for G-7.4 Raw material purchases (HR) is XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [internal reporting systems]*

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*The source data for G-7.4 Raw material purchases (Zinc) is XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXX [internal reports]*

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.

*ANS.*

*Please see Exhibit G-7.6.a for the sample documents for two largest invoices by value for hot-rolled steel and zinc ingots respectively, and Exhibit G-7.6.b for the purchase reconciliation.*

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.

*ANS.*

*As stated in above reply to G-1.2, XXXXXXXXXXXX [entities] supplying hot-rolled steel to CSVC. As for price setting, during the POR, the prices of HRC/HRB sold to CSVC is based on market price.*

**G-8 Reconciliation of cost to make to audited financial statements**

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*ANS.*

*Provided in Exhibit G-8 as instructed.*

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.

*ANS.*

*Provided in Exhibit G-8 as instructed.*

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.

*ANS.*

*Provided in Exhibit G-8 as instructed.*



## 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.

ANS.

CSVC uses a computerized Enterprise Resource Planning ("ERP") system to track its production. As with any ERP system, a variety of reports can be generated from CSVC's system as needed. XXXXXXX reports entitled with XXXXXXXXXXXXXXX [internal reports] are most commonly used by CSVC's cost accounting teams.

The aforesaid reports are summarised from CSVC's cost databases. The production quantity is XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [internal product coding]. For the production quantity of each coil, or the quantity of each MCC model, it can be pulled out from the ERP databases. To report Exhibit G-3 CTM, CSVC XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX [description of internal systems reporting].

The flowchart illustrating how the production quantities are entered into the accounting system is provided as follows.

Chart G-9.1 (sensitive)

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.

ANS.

Please refer to the reponse to G-9.1 above.

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 "B-2 Australian sales".

ANS.

The production quantity and sales quantity are reconciled in Exhibit G-3.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

ANS.

The production volume and product mix of production are mainly based XXXXXXXXXXXX. The certain production condition means that, for example, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX [production scheduling].

The production volume and product mix are XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX [production scheduling].

5. What lead times are typically needed to adjust volumes of production for the goods?

ANS.

CSVC generally needs XX-XX to adjust volumes of production.

## G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 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.

ANS.

Provided in Exhibit G-10.1 as instructed.

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

ANS.

The capacity utilisation is computed by actual output of prime and non-prime like products divided by nominal production capacity on yearly basis. The fully nominal production capacity of CGL production line reported in Exhibit G-1.1 is in accordance with the product group and speed set by the specification shown as below.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

- (a) What is the capacity of these facilities?
- (b) What was the monthly amount of inventory maintained during the investigation period?
- (c) What is the average period of time that inventory is retained (describe how this is calculated)?

ANS.

Yes, CSVC has a warehousing facility XXXXXXXXXXXXXXXXXXXX. The estimated capacity is XXXX Metric tons.

During the POR, the monthly quantity of inventory is around XXXXXX metric tons.

The inventory turnover day is XX days. The formula is as follows:

$$\text{Average Inventory Turnover} = (\text{Beginning Inventory Volume} + \text{Ending Inventory Volume}) / 2 / \text{Total Shipment Volume} * 365$$

The detailed calculation is provided in Exhibit G-10.3.

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

ANS.

No. Over last five years, no such change to the type of capital or technology utilised in the manufacturing of the goods.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the

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past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

*ANS.*

*CSVC has a single production facility of the goods in Vietnam. There are four production lines (PLTCM, CAL, CGL and ACL) in the only one manufacture site that is owned by CSVC. The goods are produced in CGL production line.*

*Construction on CSVC's production facility began in September 2011. CSVC began the production of the goods at its facility on XXXXXXXX. However, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [production date]*

*The production capacity, as responded in G-10.2 above, is based on an actual production capacity and remains unchanged over the past five years.*

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

*ANS.*

*Not applicable to CSVC. There is no such investment to updates, refurbish or build the plant used in the production of the goods.*

## SECTION J DOMESTIC MARKET

### J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
  - (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years;
  - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product;
  - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
  - (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
  - (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations;
  - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
  - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market;
  - (h) Describe the ways that the goods are marketed and distributed in the domestic market; and
  - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

*Provide documentary evidence to support the responses made to questions 1(a) to (i).*

*ANS:*

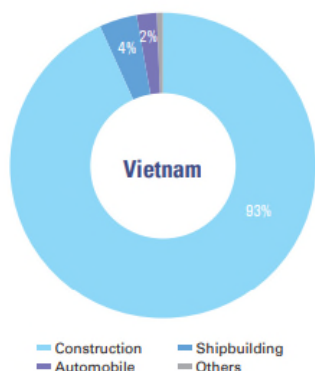
*According to statistics released by the World Steel Association ("WSA"), Vietnamese steel apparent consumption over last five years had been increased. For Crude steel, it XXXX X% from XXXXX MMT of XXXX to XXXXX MMT of XXXX; regarding finished steel products, it XXXXX MMT to XXXXX MMT. Overall, the market demand of crude steel and finished steel products Asia XXXXXXXXXXXXX XX% and XX% respectively. Please see below table sourced from WSA Table 41 and 39.*

*Table J-1: Apparent Steel Use*

*Source: excerpted from WSA statistic*

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Vietnam's steel-consuming industries are dependent on construction mainly. According to one of several market reports, since Vietnam's economy develops and the living standards of residents have risen, the demand for steel in the industries such as construction, automobiles and home appliances is also going up (<https://www.marketresearch.com/China-Research-and-Intelligence-Co-Ltd-v3627/Vietnam-Steel-12933714/>).



Source: SEAIISI (2016)

Source: Market Trend & Analysis, Vietnam's Steel Industry.  
[https://posri.re.kr/files/file\\_pdf/82/16022/82\\_16022\\_file\\_pdf\\_1567402545.pdf](https://posri.re.kr/files/file_pdf/82/16022/82_16022_file_pdf_1567402545.pdf)

In particular in 2020-2021, it is expected that the VN construction industry is going to thrive in the coming year, as such VN mills will all highly focus on the domestic market rather than exports in 2020. As other Southeast Asia galvanized steel market, the high growth of galvanized steel market in Vietnam is mainly attributed to increasing infrastructure development and public spending by the governments.

As Mirae Asset Security (Mirae Asset) indicated in its forecast, the real estate industry is, and has been, the key driver of Vietnam steel industry. While Covid-19 temporarily results to inactive the industry, it is believed that the real estate industry will gradually recover alongside the recovery of the world economy, which would soon benefit Vietnam's steel industry. See the open resource: <https://masvn.com/api/attachment/file/1625629719622-2021-Jul-Strategy-EN.pdf>

OECD positively anticipates too the growth of Vietnam steel industry in 2021. In its 2021Q2 paper, it reads:

*"Steel manufacturers in Viet Nam have a positive outlook, expecting higher production and demand in the country in 2021. For instance, a large volume of steel would be required for repairing infrastructure damage caused by the floods that occurred in 2020 in the central region." (page 37, STEEL MARKET DEVELOPMENTS – Q2 2021, <https://www.oecd.org/industry/ind/steel-market-developments-Q2-2021.pdf>)*

There is no significant market segmentation in the domestic market.

There is no significant difference in uses, grades, and quality between the imported subject products and domestic like products. As such the goods domestically produced can be substituted to imported goods and compete with each other in the domestic market. Please note that Vietnam's Ministry of Trade imposed anti-dumping duties for galvanized sheet products from China, Hong Kong, and Korea.

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*All the prices of the sales in the domestic market are determined by the force of supply and demand in the open market, through negotiation of net prices which also reflect material costs. The distribution channel is provided in Exhibit D-1.1.b.*

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.

**ANS:**

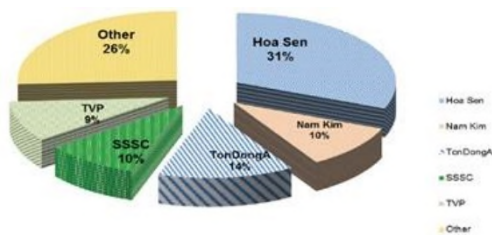
*A table of the level of trade, distribution channel and the category of the customer which is maintained in CSVC's sales system is provided as follows:*

XXXXXXXX	XXXXXXXX
XXXXXXXX	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
XXXXXXXX	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
	XXXXXXXX
	XXXXXXXX

3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
  - names of the participants;
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
  - a description of the degree of integration (either vertical or horizontal) for each market participant; and
  - an estimation of the market share of each participant.

**ANS.**

*The major CG manufacturers are Hoa Sen, Nam Kim and TonDongA take major position in the CG industry of Vietnam. The market share of each manufacturer is illustrated as a pie chart below.*



Source: Data from VSA members reports

*Hoa Sen, Nam Kim and TonDongA are horizontal intergration Mills.*



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- the prevalence of private labels/customer brands;
- the prevalence of generic or plain labels;
- the prevalence of premium labels; and
- product segmentation.

ANS.

*Please refer to pages 7 through 23 of Exhibit A-2.11 for the product catalogue along with technical specifications of the like good, and see the sample test certificates provided in Exhibit D-3.1 for further technical details.*

*There is no difference in physical characteristics as well as in general usages & applications between the goods in domestic market and in foreign market.*

2. Describe the end uses of the goods in the domestic market from all sources.

ANS.

*The usage application of galvanized steel include construction materials, automobile parts, partition, fridge back frame, computer cases, ventilation ducts, air conditioner back panels, toles, pipes, drum rims, furniture, doors, slide rails and so on. Galvanized steel can be used as a based material for pre-painted steel sheet ("PPGI") as well. Depending on different requirements of customers for quality, the physical properties, grades and applications of galvanized products may classified typically as shown on products brochure provided in Exhibit A-2.11.*

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.

ANS.

*Generally customer's usage preference is the key to make such decision. However, if there is no specific preference, price would be the main attribution factor. Followed by price, lead time is the other one factor. A constant supply of qualified and stable feed stock is crucial and indispensable in Vietnam too in particular during the period of time with a strong demand from construction industry.*

4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.

ANS.

*Most of Galvanised steel in the domestic market is substitutable/ interchangeable for the same goods produced by other mills. However, specific applications e.g. automotive consume Galvaneal steel (GA) only. CSVN is the only Vietnam steel manufacturer of GA.*

5. Have there been any changes in market or consumer preferences in the domestic market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

ANS.

*Given a new public-private partnership (PPP) law to attract more private and foreign investment came into force in January 2021, it is expected that the demand of the goods for high-end application should shift upward in the future.*



**J-3 Relationship between price and cost in the domestic market**

1. Describe the importance of the domestic market to your company's operations. In your response describe:
  - (a) The proportion of your company's sales revenue derived from sales of the goods in the domestic market; and
  - (b) The proportion of your company's profit derived from sales of the goods in the domestic market.

*In responding to question 1 please provide evidence supporting calculations.*

*ANS.*

*As responded to J-1.1, VN mills will all highly focus on the domestic market rather than exports in 2020 due to a strong demand in domestic market. As such, CSVC will focus on domestic market.*

*During POR, the sales revenue of the goods in the domestic market accounted for around X% of the XXXXXXXXXXXXXXXXXXXX. Please refer to Exhibit B-4. The profit derived from the sales of the goods would X%.*

2. Is your organisation/business entity the price leader for the goods in the domestic market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

*ANS.*

*No. CSVC is not a price leader for the goods in the domestic market. As responded in J-1.3, the major CG manufacturers with two thirrh market shares are Hoa Sen, Nam Kim and TonDongA*

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in the domestic market. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

*ANS.*

*Please refer the response to J-3.4 and J-3.13. CSVC's product pricing is to base on several strategies and factor including materials purchased, production cost and market forces.*

4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.

*ANS.*

*There is a XX XXXXXXXXXXXXXXXXXXXX [price setting mechanism] is provided in Exhibit J-3.4.*

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5. How frequently are your domestic selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

*ANS.*

*See response to J-3.4 above. XXXXXXXXXX [price setting mechanism]*

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

*ANS.*

*The factors are ranked as follows:*

*A XXXXXXXXXX*

*B XXXXXXXXXX*

*C XXXXXXXXXX*

*D XXXXXXXXXX*

*E XXXXXXXXXX*

*F XXXXXXXXXX*

*G XXXXXXXXXX*

*H XXXXXXXXXX*

*I XXXXXXXXXX*

*J XXXXXXXXXX*

*K XXXXXXXXXX*

*L XXXXXXXXXX*

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*M. XXXXXXXXX.*

7. Describe the relationship between selling price and costs to make and sell in the domestic market. Does your company maintain a desired profit margin for the goods?

*ANS.*

*The selling price should not be lower than the cost according to the internal policy. Profit would depend on market conditions.*

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

*ANS.*

*No. CSVCXX [factors affecting price].*

9. Do you offer bundled pricing in the domestic market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

*ANS.*

*No. the bundle pricing is not applicable to CSVC.*

10. Does the volume of sales to a customer or the size of an order influence your selling price in the domestic market? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

*ANS.*

*No. CSVC does not offer quantity rebate.*

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:

- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
- (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
- (c) How frequently are sales contracts renegotiated?
- (d) How frequently are price reviews conducted between contracts?
- (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
- (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

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(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

*ANS.*

*CSVC uses sales contract in domestic market. All of domestic sales during POR came from contracted sales that were not made exclusively. Please refer to the column [7] in Exhibit D-2.*

*XX  
XX  
XXXXXXXXXXXXXXXXXXXXXXXX [terms and conditions of sales].*

*The domestic customers under contract during the POR is listed in Exhibit D-2. As for the two largest domestic contracts in terms of sales revenue, please refer to Exhibit D-3.1.a (i.e. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [supporting documents]).*

12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.

*ANS.*

*Please refer to the response to J-3.4.*

13. How do you differentiate pricing for different products/models of the goods in the domestic market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

*ANS.*

*Market forces, the costs of materials purchased and production are the primary methods to price products/models of the goods in the domestic market.*

*As mentioned in the response to J-3.4, different base steels, various specification and dimension differences would differentiate pricing. XXX  
XX [price setting mechanism]*

*A copy of the internal proposal for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [internal report] is provided in Exhibit J-3.4.*

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:  
(a) a general description of how this is done;  
(b) list the factors that influence pricing differentiation in different tiers or segments; and  
(c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

*Provide copies of internal documents which support your claims in response to this question.*

*ANS.*



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5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

*ANS.*

*Please refer the response to J-3.4, along with its Exhibit.*

## SECTION K AUSTRALIAN MARKET

*Note:*

*The Section K involving question K-1 to K-3 is not applicable to CSVC given to the fact that CSVC had no export sales of the goods to Australia during the review period.*

*Please note that CSVC does not differentiate its product catalogue for different markets.. The parts, materials, specifications, standards and manufacturing process applied to the galvanised steel manufactured by CSVC has no difference too for Vietnamese market and/or other markets.*

### **K-1 Prevailing conditions of competition in the Australian market**

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
  - (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;
  - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
  - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
  - (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
  - (e) Describe any market segmentations in Australia; such as geographic or product segmentations;
  - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
  - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market;
  - (h) Describe the ways that the goods are marketed and distributed in the Australian market; and
  - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

*Provide documentary evidence to support the responses made to questions 1(a) to (i).*

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

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3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
  - names of the participants;
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
  - a description of the degree of integration (either vertical or horizontal) for each market participant; and
  - an estimation of the market share of each participant.
  
4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.
  
5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
  
6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
  - resource ownership;
  - patents and copyrights;
  - licenses;
  - barriers to entry;
  - import restrictions; and
  - government regulations(including the effect of those government regulations).

*In responding to question 6 ensure that relevant regulations are referenced.*

### **K-2 Goods in the Australian market**

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
  - quality differences;
  - price differences;
  - supply/availability differences;
  - technical support differences;



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- the prevalence of private labels/customer brands;
  - the prevalence of generic or plain labels;
  - the prevalence of premium labels; and
  - product segmentation.
2. Describe the end uses of the goods in the Australian market from all sources.
  3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.
  4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
  5. Identify if there are any commercially significant market complements in the Australian market for the goods.
  6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

### **K-3 Relationship between price and cost in Australia**

1. Describe the importance of the Australian market to your company's operations. In your response describe:
  - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
  - (b) The proportion of your company's profit derived from sales of the goods in Australia.

*In responding to question 1 please provide evidence supporting calculations.*

2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing,

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bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
  - Competitors' prices
  - Purchase price of raw materials
  - Cost to make and sell the goods
  - Level of inventory
  - Value of the order
  - Volume of the order
  - Value of forward orders
  - Volume of forward orders
  - Customer relationship management
  - Supplier relationship management
  - Desired profit
  - Brand attributes
  - Other [please define what this factor is in your response]
7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in

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establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
  
10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
  
11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
  - (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
  - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
  - (c) How frequently are sales contracts renegotiated?
  - (d) How frequently are price reviews conducted between contracts?
  - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
  - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
  - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.
  
12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.
  
13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

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14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done;
  - (b) list the factors that influence pricing differentiation in different tiers or segments; and
  - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

*Provide copies of internal documents which support your claims in response to this question.*

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

### **K-4 Marketing and sales support in the Australian market**

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.
4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

## **EXPORTER'S DECLARATION**

I hereby declare that.....(company)  
have completed the attached questionnaire and, having made due inquiry, certify that the  
information contained in this submission is complete and correct to the best of my knowledge  
and belief.

**Name** :.....

**Signature** :.....

**Position in**

**Company** :.....

**Date** :.....