

Exporter Questionnaire

Case number: 611

Product: Zinc Coated (Galvanised) Steel

From: The Republic of Korea (Korea) and Taiwan

Inquiry period: 1 July 2021 to 30 June 2022 (the period)

Response due by: 28 September 2022

Email response to: investigations4@adcommission.gov.au

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

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

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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 China, Korea and Taiwan.

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. Verification meetings typically commences approximately 2 to 4 weeks after the due date of the 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

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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.

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

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

*Flat rolled products of iron and non-alloy steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc;
and Flat rolled products of alloyed steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc exported from:
- China by Angang Steel Co., Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co.; or - Taiwan by Yieh Phui Enterprise Co., Ltd.*

Further information in regard to the goods is available in Anti Dumping Notice 2022/086, 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/m ²	1	Mandatory	Mandatory
		>100 g/m ² to <= 220 g/m ²	2		
		> 220 g/m ² to <= 300g/m ²	3		
		>Z300 g/m ² to <= 400 g/m ²	4		
		>400 g/m ²	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	< 0.40 mm	1	Mandatory	Mandatory
		=> 0.40 mm to < 0.50 mm	2		
		=> 0.50 mm to < 0.75 mm	3		

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	Thickness (BMT)	=> 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	Mandatory	Optional

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

ANSWER: Please see below for the requested information of the contact person of Synn Industrial Co., Ltd. ("Synn") for the purpose of this continuation inquiry:

Name: Mr. Jay Lin
Position in the company: Assistant Vice President, Marketing Division
Telephone: +886-7-6116641 Ext. 260
E-mail address: jaylin@synn.com.tw

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

Name:
Address:
Telephone:
E-mail address:

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

ANSWER: For the purpose of this continuation inquiry, Synn has nominated a representative with the contact details as follows:

Name: Jay Y. Nee
Company: Appleton Luff Pte. Ltd.
Position in the company: Partner
Telephone: +65-91052831
E-mail address: nee@appletonluff.com

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

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

No. 301, Yulin Road, Qiaotou District, Kaohsiung City, Taiwan

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

ANSWER: Synn's production records are held at its head office at the following address:

No. 301, Yulin Road, Qiaotou District, Kaohsiung City, Taiwan

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

ANSWER: Synn's plants manufacturing the goods under consideration are located at the following address:

No. 301, Yulin Road, Qiaotou District, Kaohsiung City, Taiwan

A-2 Company information

1. What is the legal name of your business?

ANSWER: Synn's legal name is Synn Industrial Co., Ltd.

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

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

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

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

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

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

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

<u>Position</u>	<u>Name</u>
Chairman	Mr. Lee, Yung-Ching
Director	Mr. Lee, Ie-Hsian
Director	Mr. Nee, Lung-Yuan

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
- (b) A list of all related companies and its functions

ANSWER: Synn is not part of any group. Please see Exhibit 1: A-2.5 for a list of Synn's affiliates.

6. Is your company or parent company publically listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders¹

If no, please provide:

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

ANSWER: No, Synn is not publically listed. Nor does Synn have a parent company.

Please see Exhibit 2: A-2.6 for a list of Synn's shareholders.

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.

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

ANSWER: Synn is a manufacturer of pickled hot-rolled steel, cold-rolled steel, and zinc-coated steel. During the inquiry period, Synn produced and sold the above-mentioned products in the domestic and export markets. Please also visit Synn's website for further information on the nature of Synn's business: <https://www.synn.com.tw/>

During the inquiry period, Synn did not have any sales of the goods under consideration to the Australia market. Prior to the inquiry period, Synn sold a small volume of the goods under consideration to the Australia market in year 2015, 2017 and 2018.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

ANSWER: During the inquiry period, Synn did not have any export of the goods under consideration to Austria. Synn performed all other functions mentioned above in relation to the goods under consideration.

9. Provide your company's internal organisation chart.

ANSWER: Please see Exhibit 3: A-2.9 for Synn's internal organization chart.

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

ANSWER: Synn's operating units are organized by function and are divided into marketing, production, administration and financial divisions. The marketing division is responsible for the sales, shipping, production planning and raw material coils purchases. The administration division is in charge of general affairs and zinc ingots purchases. The financial division is responsible for the financial accounting and cost accounting. Synn's production division is divided into two main plants: Cold-rolled Steel Coil Plant and Galvanized Steel Coil Plant. The goods under consideration are produced in Galvanized Steel Coil Plant.

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

ANSWER: Please see Exhibit 4: A-2.11 for Synn's company brochure.

A-3 General accounting information

1. What is your financial accounting period?

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

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

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

3. What currency are your accounts kept in?

ANSWER: The accounting currency is New Taiwan Dollars (or NTD).

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

ANSWER: Synn's computer system is a self-developed one using IBM Informix 4GL Developer as the software development tool and the database is Oracle database. Synn's financial system is called "Financial System" under which there are various modules covering different areas of the company's financial accounting and cost accountign activities, such as "Financial Management Modules", "General Ledger Management Modules", "Costs and Inventory Management Modules", and "Account Receivable Management Modules" etc.

5. What is the name of your sales system?

ANSWER: Synn's sales system is centred on the company's "Order and Shipping System" in its computer system. Like other systems in the company, the "Order and Shipping System" has several modules under it to cover different types of work, such as "Order Confirmation Modules", "Export Documents Management Modulse" and "Customers Basic Data Management Modules", etc. As part of the sales-related system are the "Shipping Management System" and "Products Claim System".

6. What is the name of your production system?

ANSWER: Synn's production system is centred on the company's "Production Process Management System". The "Production Process Management System" has several modules under it to cover different types of production process, such as "Production Planning Modules", "Cold-rolling Process Modules", "Galvanizing Process Modules", and "Packing Management Modules", etc. As part of the production-related system are the "Raw Material Management System" and "Steel Coils Inventory Movement 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.

ANSWER: Synn's computer system is a module-based system under which each sub-system or module covers a specific area of the company operations. The sub-systems or modules are integrated electronically. The major sub-systems include Order and Shipping System, Production Process Management System, Steel Coils Inventory Movement System, Raw Material Management System, and Financial System .

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

ANSWER: Synn follows the generally accepted accounting principles of Taiwan and it has adopted the International Financial Reporting Standards (“IFRS”) since year 2013.

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

ANSWER: No, there has been no change to Synn’s accounting practices or policies over the last two years.

A-4 Financial Documents

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

ANSWER: Please see the following for the requested information.

(1) Synn’s annual reports:

Synn does not prepare annual reports in its normal business practice.

(2) Synn’s audited financial statements:

- **Exhibit 5: A-4.1-1:** Synn audited financial statements of 2020
- **Exhibit 6: A-4.1-2:** Synn audited financial statements of 2021

(3) Synn’s related companies which were involved in the production of the goods:

During the inquiry period, Synn does not have any related companies which were involved in the production of the goods.

(4) Synn’s related companies which were involved in the sales of the goods:

During the inquiry period, Synn did not have any sales of the goods under consideration to Australia.

During the inquiry period, Synn had one related company, [NAME OF RELATED COMPANY], that purchased from Synn the goods under consideration and resold them in the domestic market. Thus, we are submitting the audited financial statements of [NAME OF RELATED COMPANY] as follows:

- **Exhibit 7: A-4.1-3:** [NAME OF RELATED COMPANY] audited financial statements of 2020
- **Exhibit 8: A-4.1-4:** [NAME OF RELATED COMPANY] audited financial statements of 2021

2. If the financial statements in A-4.1 are unaudited, provide for each company:
(a) the tax returns relating to the same period; and
(b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

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

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

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

4. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

ANSWER: The review period is not consistent with Synn's financial period. Therefore, in **Exhibit 9: A-4.4**, Synn submits its **pre-audit** income statement of year 2021 and monthly **pre-audit** income statement during the inquiry period.

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

ANSWER: In **Exhibit 10: A-4.5**, please see the requested trial balance (pre-audit) of Synn for year 2021 and the inquiry period.

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

ANSWER: Please see **Exhibit 11: A-4.6** for Synn's chart of accounts.

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

SECTION B

EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and 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:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
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.
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:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

ANSWER: The questions under B-1 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry period..

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - 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.

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- 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.
2. 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”.

ANSWER: The questions under B-2 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry 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)
 - Country of origin certificates (if applicable)

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

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

ANSWER: The questions under B-3 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry 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.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document; and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

ANSWER: The questions under B-4 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry period..

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the "B-5 Upwards selling 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.

ANSWER: **The questions under B-5 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry period..**

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.
2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
 - This list must be disclosed in the public record version of the response.

ANSWER: The questions under C-1 above are not applicable, as Synn did not sell the goods under consideration to Australia during the inquiry period..

C-2 Models sold in the domestic market

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

ANSWER: During the inquiry period, the goods under consideration Synn sold in the domestic market include products made pursuant to various international, and national such as ASTM A653, CNS 1244, JIS G3302, etc., covering a wide range of the product characteristics identified in the reported MCCs.

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
 - This list must be disclosed in the public record version of the response.

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

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

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NA-N-H-Z-2-D-6-C-C	NA-P-H-Z-2-A-5-B-C	NA-P-H-Z-3-D-6-C-C
NA-N-H-Z-2-D-7-B-C	NA-P-H-Z-2-A-6-B-C	NA-P-H-Z-3-D-7-B-C
NA-N-H-Z-3-D-7-C-C	NA-P-H-Z-2-A-6-C-C	NA-P-H-Z-3-D-7-C-C
NA-P-C-Z-1-A-3-B-C	NA-P-H-Z-2-A-7-B-C	NA-P-H-Z-3-D-8-B-C
NA-P-C-Z-1-F-4-C-C	NA-P-H-Z-2-A-7-C-C	NA-P-H-Z-3-D-8-C-C
NA-P-C-Z-1-F-5-B-C	NA-P-H-Z-2-A-8-B-C	NA-P-H-Z-4-C-7-B-C
NA-P-C-Z-1-F-5-C-C	NA-P-H-Z-2-A-8-C-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.

ANSWER: In the normal course of business, Synn does not have a product code system which covers all the characteristics of products it produces and sells. For the purpose of sales revenue categorization, Synn uses a three-digit product category code system. In **Exhibit 12: C-3.1-1**, please see a list of Synn’s three-digit product category codes. It should be noted that there is no coding rule designed for each digit of the code, and each three-digit product category code represents a unique category of products.

For the purpose of MCC reporting for this submission, Synn has relied on various sources of information held in the company’s system. Please also see **Exhibit 13: C-3.1-2** for a table showing the data source Synn has relied on in preparing each of the product characteristic of the MCCs in this submission. Please see **Exhibit 14: C-3.1-3** for the supporting documents for the MCC assigned for a sample coil [COIL NUMBER].

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

ANSWER: For Synn's sales in the domestic market, customers usually solicit price quotations from Synn via telephone or emails. Synn then responds with quotations usually via email by taking into consideration of various factors such as cost of production, production specification and quantity, market conditions, availability of production capacity, and the customer relationship. Both parties then negotiate the final terms of sale. After these terms are resolved, Synn's sales representative then enters the order information into its computer system. Upon customer's request, Synn sometimes enters into a written order confirmation with its customers for domestic sales. Production begins based on the production schedule or, alternatively, if the merchandise ordered is already available, Synn arranges for shipment from its inventory. Changes to the terms of sale before shipment sometimes happen as long as both Synn and its customers agree to the changes.

During the inquiry period, Synn had terms of delivery either on a "[DELIVERY TERM]" basis or on an "[DELIVERY TERM]" basis, and the payment term on a "[PAYMENT TERM]" basis.

In the normal course of business, Synn does not use price lists for its domestic sales. The selling price is subject to the negotiations with customers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

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

ANSWER: Yes, during the inquiry period, Synn had domestic sales of the goods under consideration to one related customer [NAME OF RELATED COMPANY], that purchased from Synn the goods under consideration and resold them in the domestic market.

The selling prices set by Synn for sales to the above-mentioned related customer were not different from the selling prices set by Synn for unrelated customers.

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

ANSWER: Synn does not use price lists or price extras list in its normal course of business.

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

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

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

ANSWER: During the inquiry period, Synn's did not provide any on-invoice discounts to its domestic customers or an associate of the customer in relation to the sale of the like goods. However, Synn granted off-invoice rebates to its domestic customers in relation to the sale of the like goods, including "Quantity Rebate" and "Quality Rebate".

(1) "Quantity Rebate" ("Purchases Rewards Rebate")

During the inquiry period, Synn granted quantity rebates for its domestic market sales of the like goods. Although there is no written rebate schedule or rebate programs between Synn and its customers, it is the normal business practice between Synn and its customers for Synn to grant quantity rebate to its customers. The quantity rebate was granted to the customer on a monthly basis at Synn's own discretion, pursuant to the total monthly quantity of shipment. In determining the rebate amount, Synn considered the total quantity shipped, the prevailing market situation and potential orders in the future on a customer-by-customer basis. Synn has reported "Quantity Rebate" in "Field 13.0: Off-invoice rebates".

(2) "Quality Rebate"

During the inquiry period, Synn granted the quality rebates to its customers who claimed the like goods not meeting the quality as demanded or was damaged during the transportation. Such rebate was granted after Synn's examination of the claimed defect. Synn has reported "Quality Rebate" in "Field 21.0: Other Expenses"

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

ANSWER: This question is not applicable, as Synn did not issue any credit or debit notes to its domestic customers during the inquiry period.

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:
- What date are you claiming as the date of sale?
 - Why does this date best reflect the material terms of sale?

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

D-2 Domestic sales listing

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.
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".

ANSWER: Please see Exhibit 15: D-2.1-1 for the "D-2 Domestic sales". Please also see Exhibit 16: D-2.1-2 for the requested table "D-2.2 domestic sales source" which lists the source of the data for each column in the "D-2 Domestic sales" listing.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

ANSWER: Please see Exhibit 17-1: D-3.1 and 17-2: D-3.1 for a copy of the sales documentation of the two largest invoices by value of Synn's domestic sales of the like goods.

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
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:

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- 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.

ANSWER: Please see Exhibit 18: D-4.3-1 for worksheet “B-4 Upwards sales” for the reconciliation of domestic sales of like goods to the financial accounts. Please also see Exhibit 19: D-4.3-2 for the documents supporting the information reported in “B-4 Upwards sales” listing. In providing the supporting documents for Exhibit 18: D-4.3-1, Synn has selected one month during the inquiry period to provide the general ledger for each sales revenue account.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

ANSWER: Yes, Synn provides credit to its domestic customers in relation to sales of like goods. However, Synn does not provide a rolling credit facility to its domestic customers. The payment terms of domestic sales of the like goods is on a “[PAYMENT TERM]” basis and Synn normally provides “[PAYMENT TERM]” payment terms for its domestic sales, i.e., the customer must [PAYMENT TERM DESCRIPTION]. For the domestic sales of the like goods during the inquiry period, Synn has provided the credit days in “Field 13: Payment terms (days)” in “D-2 Domestic sales”. Please see Exhibit 20: E-1.1 for the calculation worksheet of “NTD short-term borrowing interest rate”. The weighted average calculation was based on the relative value of the short-term loans denominated in NTD undertaken by Synn.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
 - (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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

E-2 Packaging

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

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

ANSWER: Synn's packing method for the goods under consideration does not vary by geographic market. Rather, Synn's packing method varies as a result of customer's request transaction by transaction. Thus, certain packing types are commonly used for both export and domestic sales.

For the reporting purpose, Synn has reported the unit packing costs of each packing type according to the packing type of each sale observation. Please see Exhibit 21: E-2.3 for the packing cost calculation worksheet. In the calculation worksheet, Synn has allocated the costs incurred for on-line packing in galvanizing stage and the costs incurred in packing stage to the associated coils and calculated the per unit packing costs based on packing code accordingly. Synn has also inserted a field entitled "PACKCODE" in "D-2 Domestic sales" to identify the packing type of each associated sale transaction.

E-3 Delivery

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

ANSWER: Yes, during the inquiry period, for the domestic market sales with a "delivered" term of delivery, Synn incurred inland freight to deliver the like goods from its plant to the locations designated by its customers. In calculating the inland freight, Synn has traced the inland freight actually incurred to each domestic sale. The inland freight of each shipment is then allocated to the associated steel coils by quantity.

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

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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?

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

ANSWER: No, Synn did not pay any sales commission for its domestic sales of the like goods during the inquiry period. Nor did Synn have any sales of the goods under consideration to Australia during the inquiry period. Thus, this question is not applicable.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

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

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

ANSWER: As explained in the answer to Section D-1.5, Synn has reported “Quality rebate” in “Field 21.0: Other Expenses”. There is no other direct selling expense incurred by Synn in relation to domestic sales of the like goods during the inquiry period.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

ANSWER: This question is not applicable, as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

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 (December 2021)*² for more information.

ANSWER: No, there is no other adjustments required to ensure a fair comparison.

² Available on the commission website

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

ANSWER: Synn did not have any sales of the goods under consideration to Australia during the inquiry period. Please see below for the description of Synn's sales process of its export sales.

For Synn's export sales to third countries, customers usually solicit price quotations from Synn via emails. Synn then responds with quotations usually via email by taking into consideration of various factors such as cost of production, production specification and quantity, market conditions, availability of production capacity, and the customer relationship. Both parties then negotiate the final terms of sale. After these terms are resolved, Synn then prepares a written sales contract to its customer based on the terms agreed upon by Synn and its customer for the customer's counter-signature. After the signed sales contract is received by Synn, Synn's sales representative then enters the order information into its computer system. Production begins based on the production schedule.

During the inquiry period, The delivery terms of Synn's export sales were mostly on an [SALES TERM] or [SALES TERM] basis, and the terms of payment for Synn's export sales were either "[PAYMENT TERM]" or "[PAYMENT TERM]".

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

ANSWER: No, none of the third country customers is related to Synn.

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?

ANSWER: For reporting of Synn's third countries sales, Synn has reported the sales of which the sales revenue were booked in its sales revenue account during the inquiry period. Synn has based on the on-board date for the booking of its sales revenue of export sales, which is approximate on the same date of the invoice date or is slightly later than the invoice date.

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.

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- You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Complete 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”.

ANSWER: Please see Exhibit 22:F-2.2-1 for the requested worksheet named “F-2 Third country sales”. Please also see Exhibit 23: F-2.2-2 for a table “F-2.2 third country sales source” listing the data source of the “F-2 Third country sales” listing.

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

ANSWER: This question is no applicable as Synn did not have any sals of the goods uncer consideration to Australia during the inquiry period.

SECTION G COST TO MAKE AND SELL

G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

ANSWER: Please see Exhibit 4: A-2.11 of Synn's company brochure for a flowchart of Synn's production process of goods under consideration. The goods under consideration produced by Synn during the inquiry period included hot-rolled galvanized steel products ("HGI") and cold-rolled galvanized steel products ("CGI"), both of which were produced solely at Synn's Galvanized Coil Plant.

Synn's Galvanized Coil Plant has only one galvanizing line. Synn's galvanizing line is a continuous hot-dip galvanizing line which involves several units including pickling, annealing, galvanizing, tension leveling and resin coating/chromating. At this production line, Synn produces HGI products by using purchased hot-rolled steel coils, and produces CGI by using either outsourced cold-rolled steel coils or self-produced ones. The galvanized steel products which have completed the production process then go through the recoiling line if necessary, and then are packed before entering into the finished goods inventory.

Synn has steel scrap and zinc scrap generated from producing the goods under consideration. All of the steel scrap and zinc scrap generated from these processes were sold to local companies at market prices. Please see Exhibit 24: G-1.1 for a list of scrap/by-products generated from producing the goods under consideration.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

ANSWER: No, none of Synn's suppliers is related to Synn.

G-2. Cost accounting practices

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

ANSWER: Synn's cost accounting system is based on actual costs.

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

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

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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.

ANSWER: Yes, Synn has different cost centers in the company's cost accounting system. Please see **Exhibit 25: G-2.3** for a list of Synn's cost centres.

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

ANSWER: In the normal course of business, Synn's cost accounting system calculates and records production costs by production line, including pickling line, cold-rolling line and galvanizing line. Synn has only one galvanizing line and Synn produces both "HGI" and "CGI" products in its galvanizing line. In Synn's normal cost accounting practice, Synn calculates per unit costs separately for "HGI" products and "CGI" products, without further differentiating costs between other product characteristics or the geographic markets.

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

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

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
(a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
(b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

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

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

ANSWER: Inventories for raw materials, work-in-process and finished goods are stated at the lower of cost or net realizable value.

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

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

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

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

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

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

G-3 Cost to make on domestic market

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

ANSWER: Please see Exhibit 26: G-3.1-1 for the requested worksheet "G-3 Domestic CTM". Please also see Exhibit 27: G-3.1-2 for a table entitled "G-3 All CTM" which includes all the goods under consideration which fall within the product scope that were produced by Synn for all the geographic markets during the inquiry period.

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".

ANSWER: Please see Exhibit 28: G-3.2 for the data source for the "G-3 Domestic CTM" listing.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses, 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.
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

ANSWER: Please see Exhibit 29: G-4.2-1 for the requested worksheet "G-4.1 SG&A listing". It should be noted that in reporting the SG&A expenses for the purpose of "G-4.1 SG&A listing", Synn has included, in addition to selling and general & administration expense, the financial income/expenses and certain non-operating income/expenses, because those financial income/expenses and non-operating income/expenses are also related to Synn's

overall operations. Please also see Exhibit 30: G-4.2-2 for the requested worksheet “G-4.2 Domestic SG&A calculation”.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
2. Complete worksheet titled “G-5.2 Australian CTM source” listing the source of the data for each column of worksheet “G-5 Australian CTM”.

ANSWER: This question is not applicable as Synn did not have any sales of the goods under consideration to Australia during the inquiry period.

G-6 Cost allocation method

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

ANSWER: Synn has reported the total direct material costs containing the raw materials below:

- Purchased hot-rolled steel coils
- Purchased cold-rolled steel coils
- Own-produced pickled hot-rolled steel coils
- Own-produced cold-rolled steel coils
- zinc ingots

We explain the methodologies applied in reporting the costs of the above-mentioned raw materials as follows:

- (1) Raw material cost – purchased hot-rolled steel coils/cold-rolled steel coils and own-produced pickled hot-rolled steel coils/cold-rolled steel coils

Synn is not an integrated steel manufacturer and it purchases hot-rolled steel coils and cold-rolled coils for the production of the merchandise under consideration in the normal course of business. In addition to the purchased hot-rolled coils and cold-rolled coils, Synn

also consumed self-produced hot-rolled pickled steel coils and cold-rolled steel coils for the production of the goods under consideration.

In allocating consumption cost of hot-rolled steel coils and cold-rolled steel coils for each MCC, Synn first calculated the total, actual consumption costs of these inputs on quarterly basis during the inquiry period. Synn then identified for each GUC coil produced during inquiry period whether a purchased hot-rolled steel coil, purchased cold-rolled steel, self-produced pickled steel coil or self-produced cold-rolled steel coil had been used as the raw material for production. Synn then allocated the consumption cost of each of these inputs to each produced coil which had consumed the input by the production quantity of the respective produced coils. Synn then summed up the consumption costs of purchased hot-rolled steel coils and self-produced pickled steel coils to obtain the total consumption cost of hot-rolled coils, and summed up the consumption costs of purchased cold-rolled steel coils and self-produced cold-rolled steel coils to obtain the total consumption cost of cold-rolled steel coils. The consumption cost of hot-rolled steel coil and cold-rolled steel coil of each coil was then grouped to reach the MCC specific consumption costs of hot-rolled steel coils and cold-rolled steel coils, for the reporting of fields "Raw material cost".

Please see Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1 for the quarterly CTM calculation worksheets for the allocation of hot-rolled steel inputs and cold-rolled steel inputs.

(2) Raw material cost – zinc ingots

In calculating the consumption cost of zinc ingots for each MCC, Synn first allocated the total actual consumption costs of the zinc ingots on quarterly basis during the inquiry period to the goods under consideration based on the zinc weight coated for each coil recorded in its production system as the allocation factor. The consumption cost of zinc ingots was then grouped to reach the MCC specific consumption costs for the reporting of fields "Raw material cost"

(3) Other material costs – Steel scrap offset and zinc scrap offset

In addition, Synn has also reported the scrap and by-product offsets in the fields of "Other material costs – Steel scrap offset" and "Other material costs – Zinc scrap offset". The field "Other material costs – Steel scrap offset" is reported based on the sales revenue of steel scrap sold during each quarter of the inquiry period. In allocating steel scrap offset, Synn has calculated the per-unit steel scrap offset of each type of steel scrap by dividing the quarterly scrap sales revenue of each type of steel scrap by the production quantity which generated the steel scrap. Synn then applied the per-unit steel scrap offset of each type of steel scrap to each applicable subject coil and multiplied the quantity of the respective subject coil to obtain the steel scrap offset amount. The steel scrap offset amount of each coil was then grouped by

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MCC to reach the MCC specific steel scrap offset for the reporting of field “Other material costs – Steel scrap offset”.

The field “Other material costs – Zinc scrap offset” is reported based on the sales revenue of zinc scrap sold during each quarter of the inquiry period. In calculating the zinc scrap offset, Synn has allocated the zinc scrap sales revenue to each coil based on zinc weight coated for each coil. The allocated zinc scrap offset amount of each coil was then grouped by MCC to reach the MCC specific zinc scrap offset for the reporting of field “Other material costs – Zinc scrap offset”.

Please see Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1 for the quarterly CTM calculation worksheets for the allocation of zinc ingot inputs, steel scrap offset and zinc scrap offset.

(b) Labour

ANSWER: In calculating the direct labor costs on a MCC basis, Synn first allocated the direct labor costs incurred at galvanizing stage during each quarter of the inquiry period to each coil by production quantity. The allocated direct labor costs of each coil was then grouped by MCC to reach the MCC specific direct labor costs for the reporting of field “Direct labour cost”.

Please see Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1 for the quarterly CTM calculation worksheets for the allocation of direct labor costs.

(c) Manufacturing overheads

ANSWER: In calculating the manufacturing overheads costs on a MCC basis, Synn first allocated the fixed manufacturing overheads costs and variable manufacturing overheads costs incurred at galvanizing stage during each quarter of the inquiry period to each coil by production quantity. The allocated manufacturing overheads costs of each coil was then grouped by MCC to reach the MCC specific fixed and variable manufacturing overheads costs for the reporting of field “Manufacturing overheads cost - FOH” and “Manufacturing overheads cost - VOH”.

Please see Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1 for the quarterly CTM calculation worksheets for the allocation of manufacturing overheads costs.

In addition to the above costs, Synn has also reported “Packing costs” and “COGS adjustments” in the “G-3 Domestic CTM” listing. In reporting the “Packing costs”, Synn first accumulated the costs incurred at packing stage on quarterly basis. Synn then allocated the quarterly packing costs to the coils which went through the packing stage by production quantity. The allocated packing costs of each coil was then grouped by MCC to reach the MCC specific packing costs for the reporting of field “Other costs - Packing Costs”.

Please see Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1 for the quarterly CTM calculation worksheets for the allocation of packing costs.

Synn has also reported in field “COGS adjustments” to reflect various cost items captured directly under the account of cost of goods sold in the normal course of business that have not been accounted for in the reported CTM. The field “COGS adjustments” consists of the rebates Synn received from its raw material supplier for its purchases of hot-rolled steel coils and cold-rolled coils, and cost adjustments made by Synn during the inquiry period. For the reporting of field “COGS adjustments”, Synn has first divided the total adjustment amount incurred during the inquiry period by the company-wide COGS. The resulting ratio is then multiplied by the CTM of each MCC to reach the adjustment amount reported in the field “COGS adjustments”. Please see **Exhibits 32: G-6.1-2** for the COGS adjustments ratio calculation worksheet.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

ANSWER: Please see **Exhibits 31-1: G-6.1-1 through 31-4: G-6.1-1** for the quarterly CTM calculation worksheets for the allocation of CTM to each coils produced during the inquiry period.

G-7 Major raw material costs

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

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

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-7.2 Raw material CTM” for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

ANSWER: Synn is not an integrated steel manufacturer and it purchases hot-rolled steel coils, cold-rolled coils and zinc ingots for the production of the merchandise under consideration in the normal course of business. In addition, Synn did not purchase any raw materials from related suppliers during the inquiry period.

3. Using the domestic cost data in “G-3 Domestic CTM” (use “G-5 Australian CTM” if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

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

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-7.4 Raw material purchases”
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

ANSWER: Please see Exhibit 33: G-7.4 for the requested worksheet named “G-7.4 Raw material purchases” for Synn’s purchases costs of hot-rolled steel coils and cold-rolled steel coils during the inquiry period.

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

ANSWER: Please see Exhibit 34: G-7.5 for the data source of the “G-7.4 Raw material purchases” listing.

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

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

- Exhibit 35: G-7.6-1: supporting documents for hot-rolled steel coils purchases
- Exhibit 36: G-7.6-2: supporting documents for cold-rolled steel coils purchases

Please see Exhibit 37-1: G-7.6-3 and Exhibit 37-2: G-7.6-3 for the reconciliation worksheet and supporting documents of the purchases value of hot-rolled steel coils and cold-rolled steel coils to associated raw material account.

7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

ANSWER: No, none of the raw materials suppliers is related to Synn.

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

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

ANSWER: Please see Exhibit 38: G-8.1 for the worksheet named “G-8 Upwards costs”.

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

ANSWER: Please see Exhibit 39: G-8.2 for the supporting documents for the worksheet "G-8 Upwards costs".

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

ANSWER: Synn has provided the worksheet "G-8 Upwards costs" pursuant to the instruction above.

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.

ANSWER: The production quantity reported at worksheets "G-3 domestic CTM" is the finished goods inventory-in quantity of the goods under consideration produced during the inquiry period. The production quantity (finished goods inventory-in quantity) of each coil is recorded in Synn's "Production statistics table" system. The source of the finished goods inventory-in quantity is from the weight of each coil measured after the completion of zinc coating stage which is recorded in Synn's "Galvanizing line production data maintenance" system.

In the normal course of business, Synn's cost accounting system calculates and records production costs by production line, including pickling line, cold-rolling line and galvanizing line. Synn has only one galvanizing line and Synn produces both "HGI" and "CGI" products in its galvanizing line. In Synn's normal cost accounting practice, Synn calculates per unit costs separately for "HGI" products and "CGI" products, without further differentiating costs between other product characteristics or the geographic markets. Therefore, for reporting purpose, Synn calculates the same per unit cost to make for all good with the same MCC in each quarter, irrespective of geographic markets the goods are sold to.

Therefore, in worksheet "G-3 Domestic CTM", MCCs sold in the domestic market are reported with production quantities that reflect the company-wide production quantities, not ones specifically for any geographic market.

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.

ANSWER: The production quantity (finished goods inventory-in quantity) of each coil is recorded in Synn's "Production statistics table" system. The source of the finished goods inventory-in quantity is from the weight of each coil measured after the completion of zinc

coating stage, which is recorded in Synn's "Galvanizing line production data maintenance" system.

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".

ANSWER: Synn did not have any sales of the goods under consideration to Austria during the inquiry period. Please see the reasons described below for the difference between the CTM listing and the domestic sales listing:

- (1) As explained above, the production quantity reported in worksheet "G-3 domestic CTM" is the total production quantity of each MCC in each quarter, irrespective of the geographic markets, while the sales quantity reported in the worksheet "D-2 domestic sales" is limited to the sales in domestic market.
- (2) There were certain coils produced during the inquiry period but not sold during the inquiry period. Those coils were still maintained in the finished goods inventory at the end of the inquiry period. Those coils are reported in the CTM listing but are not reported in the sales listing.
- (3) There were certain coils sold during the inquiry period but produced before the inquiry period. Those coils are reported in the sales listing but are not reported in the CTM listing.

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?

ANSWER: Synn has only one zinc-coating line capable of producing the goods. This zinc-coating line is engaged only in the production of the goods falling within the scope of this inquiry. In the normal course of business, Synn schedules the production of the goods pursuant to the existing orders as well as make-to-stock production. Depending on the market situation, the production schedule of the goods is determined weeks prior to production through the weekly production planning meetings and is subject to changes during the course from the date of orders received up to the date of production.

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

ANSWER: For adjustments to production volume for the goods which would involve new purchases of raw materials, it typically requires two to three weeks to complete. For other types of adjustments, the lead time required can be reduced to days.

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.

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

ANSWER: Please see Exhibit 40: G-10.1 for the worksheet named “Capacity Utilisation”.

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

ANSWER: Please see Exhibit 41: G-10.2 for the explanation of the production capacity calculation.

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)?

ANSWER: The capacity of the finished goods warehousing is [NUMBER] metric tons, which are used for the storage of the finished goods of the goods under consideration and other products including pickled hot-rolled steel coils and cold-rolled steel coils.

Please see Exhibit 42: G-10.3 for the monthly amount of inventory of the goods under consideration during the inquiry period. Please also see Exhibit 42: G-10.3 for the calculation worksheet for the average period of time that inventory is retained.

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.

ANSWER: No, there have been no changes to the type of capital or technology utilised by Synn in the manufacturing of the goods in the last five years.

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

ANSWER: Synn is not an integrated steel manufacturer and it does not produce the inputs to make the goods. Synn purchases mainly hot-rolled steel coils, cold-rolled steel coils and zinc ingots for the production of the goods under consideration in the normal course of business.

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.

ANSWER: Synn did not have any significant investments in the past five years to upgrade, refurbish or build any of the plants 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;

ANSWER: From Synn's perspective, the domestic market is at stable growth trend in the past five year.

- (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product;

ANSWER: The sources of demand for the goods in the domestic market are predominantly from general construction purposes and from downstream manufacturers of steel pipes and tubes. By categories of customers, it is estimated that half of the demand is from end-users and the other from distributors (including coil service centers).

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

ANSWER: Please see the answer to question (b) above.

- (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;

ANSWER: From Synn's point of view, the most important factor that influences consumption/demand in the domestic market is the demand for constructions of all kinds of structures and this is highly related to the overall economic situations of the domestic market.

- (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations;

ANSWER: In Synn's opinion, the domestic market of the goods can generally be differentiated by applications, one for general structural purposes, and the other for manufacturing of galvanized steel pipes and tubes.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

ANSWER: By applications, it is estimated that [PERCENTAGE]% of the revenue comes from general structural purposes, while [PERCENTAGE]% comes from downstream manufacturing of galvanized steel pipes and tubes.

- (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market;

ANSWER: It is Synn's view that it is generally difficult for the imported goods to compete with the domestically produced goods due to the domestic manufacturers' advantage of providing instant delivery of the goods required by customers. To Synn's knowledge, the imported goods can probably compete with the domestically produced goods only when the selling price is sufficiently competitive, noticeably imports from Vietnam.

- (h) Describe the ways that the goods are marketed and distributed in the domestic market; and

ANSWER: The goods are generally marketed and distributed to end users in the domestic through distributors, with some directly to the end users.

- (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

ANSWER: None.

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

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.

ANSWER: The commercially significant market participants of the goods in the domestic market include domestic manufacturers, distributors and end-users.

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.

ANSWER: Please see Exhibit 43: J-1.3 for a list of commercially significant market participants, including manufactures and distributors.

4. Identify the names of commercially significant importers in the domestic 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 domestic market, if known.

ANSWER: It is unknown to Synn the identity of the commercial significant importers in the domestic market for the goods. Synn estimates that the imported goods have less than 10% of the market share in the domestic market.

5. Describe the regulatory framework of the domestic 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.

ANSWER: There are no domestic laws or regulations made specifically for the goods relating to competition policy, taxation, product standards or the range of the goods.

6. Describe any entry restrictions for new participants into the domestic 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.

ANSWER: There is no entry restrictions for new participants into the domestic market for the goods.

J-2 Goods in the domestic market

1. Generally describe the range of goods offered for sale in the domestic market. The description should include all like goods, including those produced by your company. Your description could include information about:
- quality differences;
 - price differences;
 - supply/availability differences;
 - technical support differences;
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and
 - product segmentation.

ANSWER: To Synn's knowledge, a full range of the like goods are offered for sale by the manufacturers in the domestic market. As the industry of the like goods is relatively a mature one, there is generally no significant difference in terms of quality, price, technical support, prevalence of labels or product segmentation between those offered for sale in the domestic market. Synn offers for sales in the domestic market the full range of the like goods.

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

ANSWER: The end uses of the goods in the domestic market are predominantly for general structural purposes (e.g., purlin, decking and walling), with some used for manufacturing of galvanized steel pipes and tubes.

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.

ANSWER: From Synn's own experiences, the major factors that influences purchasing decisions include selling prices, quality of the goods and the supplier's ability to meet buyer's expectation of timeframe for delivery.

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

ANSWER: Aluminium-zinc coated steel is the only commercially significant market substitute for the goods in the domestic market. However, Synn does not produce any Aluminium-zinc coated steel.

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.

ANSWER: No, Synn has not seen any changes in market or consumer preferences in the domestic market for the goods in the last five years.

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:
- The proportion of your company's sales revenue derived from sales of the goods in the domestic market; and
 - 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.

ANSWER: As demonstrated by Exhibit 18: D-4.3-1 (Upward sales), approximately [PERCENTAGE]% of Synn's sales revenue is derived from sales of the goods in the domestic market. Synn estimates that approximately [PERCENTAGE]% of its profit is derived from sales of the goods in the domestic market.

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.

ANSWER: No, Synn is not the price leader for the goods in the domestic market. In Synn's opinion, [NAME OF THE PRICE LEADER AND THE REASON WHY SYNN CONSIDERS IT AS THE PRICE LEADER]

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.

ANSWER: In principle, Synn's product pricing is cost-plus pricing because the major raw material input (i.e., hot-rolled steel coils) used for Synn's production of the goods is outsourced and accounts for a substantial portion of the cost to make. As a strategy for customer development, Synn has been devoted to develop end-user customers in order to enhance profits.

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.

ANSWER: Please see the answer to Section D-1 above for explanations of Synn's sales process. Synn's selling prices are negotiated and determined on a transaction-by-transaction basis. In negotiating the selling prices with customers, Synn's sales representatives rely on the monthly review of the selling price of the company.

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.

ANSWER: Synn's domestic selling price is generally reviewed on a monthly basis and the most important factor for pricing setting is the raw material price announced periodically by the upstream steel mills of steel coils.

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]

ANSWER: Synn has ranked the following factors in terms of their influence on Synn's pricing decisions:

[
INFLUENCE OF FACTORS FOR THE PRICE DECISIONS
]

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?

ANSWER: As explained above, as Synn's pricing is based on cost-plus pricing and because the raw material cost accounts for a substantial portion of the cost to make and sell, Synn's selling price is highly correlated with the cost to make and sell. In general, Synn is able to maintain a desired profit margin for the goods, but the profit margin may vary from time to time due to many factors such as raw material cost fluctuations and shortage of demand, etc.

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.

ANSWER: Yes, Synn does offer price reductions through through post-sale rebates. However, Synn does not apply uniform criteria in determining whether and how the post-sale rebates are offered for all customers.

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.

ANSWER: No, Synn does not offer bundled pricing in the domestic market.

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.

ANSWER: The volume of sales to a customer or the size of an order does influence Synn's selling prices in the domestic market. In general, Synn is more willing to reduce selling prices for customers that constantly purchase the goods from Synn with large volumes. However, the level of price reductions is still subject to negotiations with the customer on a transaction-by-transaction basis.

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?
- (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.

ANSWER: No, Synn does not use sales contracts for sales of the goods in the domestic market.

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.

ANSWER: This question is not applicable, as Synn does not use price lists for domestic sales of the goods.

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.

ANSWER: Synn's pricing for its domestic sales of the goods is in general on a cost-plus pricing basis. Synn in general groups its products into hot-rolled galvanized steel products ("HGI") and cold-rolled galvanized steel products ("CGI"). The pricing of the two groups of products are differentiated based on the purchase price difference of hot-rolled steel coils and cold-rolled steel coils, as well as Synn's processing costs of cold-rolling to produce the purchased hot-rolled steel coils to cold-rolled steel coils.

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- a general description of how this is done;
 - list the factors that influence pricing differentiation in different tiers or segments; and
 - 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.

ANSWER: No, Synn does not tier or segment its domestic customers for the goods in terms of pricing.

15. Do you sell the goods to related entities in the domestic market? 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 a copy of any internal document relevant to establishing pricing to related parties.

ANSWER: Yes, Synn sold a small amount of the goods to one related company in the domestic market during the inquiry period. The goods sold to the related company during the inquiry period were for the related company's resales. The prices for sales to related companies are set the same way as Synn's sales to unrelated customers. During the inquiry period, the sales revenue of the goods sold to related companies account for [PERCENTAGE]% of Synn's total revenue of the domestic sales of the like goods during the inquiry period.

J-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

ANSWER: Synn has been marketing the goods in the domestic market mainly based on its competitive price, superior quality and shorter leadtime for the sale.

2. Does your company conduct brand segmentation in the domestic market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

ANSWER: No, Synn does not conduct brand segmentation in the domestic market for the goods.

3. Provide examples of your domestic advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.

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ANSWER: Synn did not conduct domestic advertising of the goods over the past five years. Most of Synn's customers are long-term customers, and new customers are usually developed through sales representatives' personal visits or through existing customers' introduction.

4. How many people are in your domestic market 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.

ANSWER: Synn's domestic sales are handled by its Marketing Section of its Marketing Dep. and there are in total [NUMBER] employees in charge for domestic sales.

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.

ANSWER: In the normal course of business, Synn does not use price lists for its domestic sales. The selling price is subject to the negotiations with customers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

SECTION K AUSTRALIAN MARKET

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.
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:

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- 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.

ANSWER: The questions under Section K-1 above are not applicable, as Synn did not sell the goods under consideration to Australia during the review period. As also explained in the answer to question 7 of A-2 above, except for a small volume of the goods exported to Australia in 2015, 2017 and 2018, Synn Steel has not sold the goods to Australia for more than four years. As Synn has not commercially sold the goods to Australia in recent years, and that Synn is not familiar with the Australian market, Synn lacks the knowledge to provide the requested information under this section.

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;
 - 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.

ANSWER: The questions under Section K-2 above are not applicable, as Synn did not sell the goods under consideration to Australia during the review period. As also explained in the answer to question 7 of A-2 above, except for a small volume of the goods exported to Australia in 2015, 2017 and 2018, Synn has not sold the goods to Australia for more than four years. As Synn has not commercially sold the goods to Australia in recent years, and that

Synn is not familiar with the Australian market, Synn lacks the knowledge to provide the requested information under this section.

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.

ANSWER: The questions under Section K-3.1 above are not applicable, as Synn did not sell the goods under consideration to Australia in recent years. In addition, the export sales of the goods are not the important portion of Synn's sales. During the review period, export sales of the goods contributed less than [PERCENTAGE]% of the company's total sales revenue.

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.

ANSWER: No, Synn is not the price leader for the goods in the Australian market. In addition, as explained above, Synn is not familiar with the Australian market, Synn lacks the knowledge to provide the requested information in the question.

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 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.

ANSWER: Synn's pricing for its export sales of the goods is in general on a cost-plus pricing basis. The final selling prices for the goods are determined transaction-by-transaction based on Synn's negotiations with its customer considering sales volume, product mix and market conditions, etc.

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.

ANSWER: The selling prices of Synn's export sales of the goods are determined through Synn's negotiations with its customers on a transaction-by-transaction basis.

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.

ANSWER: The questions under Section K-3.5 above are not applicable, as Synn did not sell the goods under consideration to Australia in recent years.

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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]

ANSWER: In general, as Synn's pricing for its export sales of the goods is on a cost-plus pricing basis, the most important factors among the factors listed above are [FACTOR].

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.

ANSWER: In general, Synn uses a cost-plus pricing strategy for its export sales of the goods.

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

ANSWER: In general, Synn does not offer post-sale (e.g., sales rebates) price reductions for its exports of the goods. The selling price is negotiated and determined on a transaction-by-transaction basis.

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.

ANSWER: No, Synn does not offer bundled pricing in for its export sales of the goods.

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.

ANSWER: Yes, the volume of sales to a customer and the size of an order both influence the selling price. However, there is no uniform criterion applied by Synn in negotiating the selling price with its customers.

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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.

ANSWER: **Synn uses written sales contracts for all of its export sales. The other questions under Section K-3.11 above are not applicable, as Synn did not sell the goods under consideration to Australia in recent years.**

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.

ANSWER: **This question is not applicable as Synn does not use price list for its export sales.**

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.

ANSWER: **This question is not applicable, as Synn did not sell the goods under consideration to Australia in recent years.**

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.

ANSWER: **This question is not applicable, as Synn did not sell the goods under consideration to Australia in recent years.**

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.

ANSWER: This question is not applicable, as Synn did not sell the goods under consideration to Australia in recent years.

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.


ANSWER: Synn's export sales are handled by its Marketing Section of its Marketing Dep. and there are in total [NUMBER] employees in charge for export sales. Synn has not conducted any advertising activities for its goods in the Australian market over the past five years.

EXPORTER'S DECLARATION

EXPORTER'S DECLARATION

I hereby declare that **Synn Industrial Co., Ltd.** (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 : Ivan Lee

Signature : 

Position in

Company : President

Date : September 28, 2022

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List of Exhibits

Section A

- Exhibit 1: A-2.5 Synn’s affiliates**
- Exhibit 2: A-2.6 Synn’s shareholders**
- Exhibit 3: A-2.9 Synn’s internal organization chart**
- Exhibit 4: A-2.11 Synn’s company brochure**
- Exhibit 5: A-4.1-1 Synn audited financial statements of 2020**
- Exhibit 6: A-4.1-2 Synn audited financial statements of 2021**
- Exhibit 7: A-4.1-3 [NAME OF RELATED COMPANY] audited financial statements of 2020**
- Exhibit 8: A-4.1-4 [NAME OF RELATED COMPANY] audited financial statements of 2021**
- Exhibit 9: A-4.4 Synn internal income statements**
- Exhibit 10: A-4.5 Synn trial balance**
- Exhibit 11: A-4.6 Synn chart of accounts**

Section B

No exhibits provided

Section C

- Exhibit 12: C-3.1-1 Synn 3-digit product category code**
- Exhibit 13: C-3.1-2 MCCs coding data source**
- Exhibit 14: C-3.1-3 MCC supporting documents**

Section D

- Exhibit 15: D-2.1-1 “D-2 Domestic Sales”**
- Exhibit 16: D-2.1-2 D-2.2 domestic sales source**
- Exhibit 17-1: D-3.1 Sample domestic sales documents – sample 1**
- Exhibit 17-2: D-3.1 Sample domestic sales documents – sample 2**
- Exhibit 18: D-4.3-1 “B-4 Upwards sales”**
- Exhibit 19: D-4.3-2 Documents supporting “B-4 Upwards sales”**

Section E

- Exhibit 20: E-1.1 NTD short-term borrowing interest rate**
- Exhibit 21: E-2.3 Packaging costs calculation worksheet**

Section F

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- Exhibit 22: F-2.2-1 "F-2 Third country sales"
- Exhibit 23: F-2.2-2 "F-2.2 third country sale source"

Section G

- Exhibit 24: G-1.1 Scrap and by-products generated from the production process of the goods
- Exhibit 25: G-2.3 Cost centers
- Exhibit 26: G-3.1-1 "G-3 Domestic CTM"
- Exhibit 27: G-3.1-2 "G-3 All CTM"
- Exhibit 28: G-3.2 "G-3.2 domestic CTM source"
- Exhibit 29: G-4.2-1 "G-4.1 SG&A listing"
- Exhibit 30: G-4.2-2 "G-4.2 Domestic SG&A calculation" listing
- Exhibit 31-1: G-6.1-1 CTM calculation worksheets – 2021Q3
- Exhibit 31-2: G-6.1-1 CTM calculation worksheets – 2021Q4
- Exhibit 31-3: G-6.1-1 CTM calculation worksheets – 2021Q1
- Exhibit 31-4: G-6.1-1 CTM calculation worksheets – 2022Q2
- Exhibit 32: G-6.1-2 COGS adjustments ratio calculation worksheet
- Exhibit 33: G-7.4 "G-7.4 Raw material purchases" listing
- Exhibit 34: G-7.5 Data source for "G-7.4 Raw material purchases" listing
- Exhibit 35: G-7.6-1 Supporting documents for hot-rolled steel coils purchases
- Exhibit 36: G-7.6-2 Supporting documents for cold-rolled steel coils purchases
- Exhibit 37-1: G-7.6-3 Reconciliation worksheet of the raw material purchases
- Exhibit 37-2: G-7.6-3 Supporting documents for reconciliation of the raw material purchases
- Exhibit 38: G-8.1 "G-8 Upwards costs"
- Exhibit 39: G-8.2 Supporting documents of "G-8 Upwards costs"
- Exhibit 40: G-10.1 "Capacity Utilisation"
- Exhibit 41: G-10.2 Production capacity calculation
- Exhibit 42: G-10.3 Inventory turnover calculation worksheet

Section J

- Exhibit 43: J-1.3 List of market participants

Section K

No exhibits provided