QUESTIONNAIRE FOR FOREIGN PRODUCERS AND EXPORTERS ON THE PETITION OF ANTI-DUMPING DUTIES INVESTIGATION

Foreign producers and exporters submitting must ensure that:

- **submissions are to be filed on the Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my);**
- **each page is to be labelled either "Confidential" or "Non-Confidential";**
- **Non-Confidential summaries are provided in sufficient detail to permit a reasonable understanding of the substance of the confidential information;**
- **if such information is not susceptible of summary, a statement of reasons why summarisation is not possible shall be provided; and**
- **the Foreign producers and exporters 's declaration is to be completed.**

FOREIGN PRODUCER/EXPORTER:
SOUTHERN STEEL SHEET CO., LTD.

SUBJECT MERCHANDISE:
FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY
MALAYSIA

INTRODUCTION

FOREIGN PRODUCER/EXPORTER : **SOUTHERN STEEL SHEET CO., LTD.**

SUBJECT MERCHANDISE : **FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC**

H.S. CODES / AHTN : **7210.61.11 00, 7210.61.12 00, 7210.61.91 00, 7210.61.92 00, 7210.61.99 00, 7212.50.23 00, 7212.50.24 00, 7212.50.29 00, 7225.92.90 00, 7225.99.90 00, 7226.99.19 00 and 7226.99.99 00.**

Note: The H.S. Codes and AHTN are given for information only and these classifications of the subject merchandise have no binding effect.

ORIGINATING IN : **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**

EXPORTED FROM : **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**

For the purpose of this submission:

Year 1 : 1 JANUARY 2023 – 31 DECEMBER 2023
Year 2 : 1 JANUARY 2024 – 31 DECEMBER 2024
Period of Investigation (POI) : 1 JANUARY 2025 – 31 DECEMBER 2025

STATUTORY REFERENCE:

Countervailing and Anti-Dumping Duties Act 1993 [Act 504]
Countervailing and Anti-Dumping Duties Regulations 1994 [Regulations 1994]
Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994

TABLE OF CONTENTS

PREAMBLE……. 5

GENERAL INSTRUCTIONS 6

CHECKLIST……. 12

DECLARATION… 13

SECTION A: COMPANY STRUCTURE AND OPERATIONS 15

A-1 Contact Information 15

A-2 Legal Representative/Consultant 15

A-3 Corporate Information (including related parties) 16

SECTION B: PRODUCT DESCRIPTION 22

B-1 Product Specifications **Error! Bookmark not defined.**

B-2 Comparison of Export and Domestic Products 26

SECTION C: OPERATION 30

C-1 Production and Capacity 30

C-2 Inventories 32

C-3 Employment 33

C-4 Investments 34

C-5 Sales Reconciliation 36

C-6 Sales Turnover 37

C-7 Sales Volume and Value 39

C-8 Profitability 43

SECTION D: DOMESTIC SALES OF THE LIKE PRODUCT 46

D-1 General Information 46

D-2 Allowances on Domestic Sales 48

D-3 Format of Submission 54

SECTION E: EXPORT SALES OF THE SUBJECT MERCHANDISE 60

E-1 General Information 60

E-2 Allowances on Export Sales 62

E-3 Format of Submission 69

SECTION F: COSTS 81

F-1 Accounting System and Policies 81

F-2 Purchase of Raw Materials and Finished Goods 88

F-3 Cost to Make and Sell 91

PREAMBLE

Please read this section before you proceed to answer the questions.

1. Ministry of Investment, Trade and Industry (MITI) has received a petition for the imposition of anti-dumping duties against a subject merchandise that your company export to Malaysia.

2. The World Trade Organization (WTO), to which Malaysia is signatory, provides remedies by way of duties where imported products are found to be dumped and causing or threatening to cause material injury to the domestic industry producing the like product.

3. The purpose of countervailing and anti-dumping legislation is to empower the Government of Malaysia (the Government) to take remedial measures against unfair trading by foreign producers/exporters and to provide a framework for investigating allegations of injury caused by dumped or subsidised imports.

4. The Petitioner alleged that the subject merchandise was imported at dumped prices and has materially injured the domestic industry. As required by the Countervailing and Anti-Dumping Duties Act 1993 (Act 504) and the Countervailing and Anti-Dumping Duties Regulations 1994 (Regulations 1994), the Petitioner provided a detailed petition substantiating the allegations. A copy of non-confidential version of the petition is attached in the Trade Remedies Investigation Management (TRIMA) system.

5. MITI has accepted the petition and has initiated an investigation. MITI is not an advocate for any party in these inquiries, but analyses the information produced by the interested parties to reach an impartial decision based on all the facts presented. MITI urges producers/exporters to complete this questionnaire and submit the response in the TRIMA system within the time frame specified in the attached Notice of Initiation.

GENERAL INSTRUCTIONS

A. Guidelines to Complete the Questionnaire

1. Please refer to the notice of initiation and non-confidential version of the petition and read the instructions carefully before completing the questionnaire.

2. Any related companies which are involved the production and/or sales of subject merchandise to Malaysia is to complete and submit their own separate questionnaire response in TRIMA system.

3. Please answer all questions in the order presented. Ensure that all information and tables conform strictly to the prescribed format and are clearly labelled.

4. The respondent shall not alter the existing set of questions by inserting, deleting, modifying or any other means that may impinge upon the information requested by the Government of Malaysia (Government). Any unauthorised alteration may result in the rejection of the submission.

5. Please ensure the questionnaire is accurate, complete and includes all necessary supporting documentation. Additional data may be provided if it strengthens the case for the allegation of dumping or injury. If a question is not applicable to your company, clearly state "**Not Applicable**" and **state the reason / justification**.

6. All information required in the Tables of this questionnaire must be completed in the respective Sections, and cannot be answered solely by referring to attachments. Exceptional is made for **Tables B-3, C-5, C-8.1, C-8.2, D-3.1, D-3.2, E-3.1, E-3.2, E-3.3, F-2.1, F-3.1, F-3.2, F-3.3 and F-3.4.**which must be submitted using the official Excel templates provided.

7. All documents, supporting evidence, and source materials submitted in a language other than *Bahasa Melayu* or English must be accompanied by an official English translation from an **accredited translator or institution**. Failure to provide a certified English translation may result in the submitted information being disregarded.

8. For the purpose of submitting this questionnaire, all data and information provided must be extracted from the respondent's official accounting records.

9. The respondent must **explicitly identify** all units of measurement and currencies used in every table and calculation. These units and measurements must be **applied consistently** throughout the entire questionnaire to ensure data integrity. Furthermore, the respondent must clearly cite the source(s) for all statistical figures and external data provided.

10. Information submitted in this questionnaire may be subject to verification by the Investigating Authority (IA). Accordingly, the respondent must identify and retain all worksheets, supporting evidence and source documents used to compile the response and be prepared to substantiate all submitted information during the verification process.

11. The verification process is limited to validating the accuracy and completeness of the information already submitted in the questionnaire. Failure to provide source documents that reconcile with the questionnaire data may lead to the information being disregarded.

12. If you intend to have another party act on your behalf, you must ensure that the Government receives a properly documented **Letter of Authorisation**. This applies to any legal representative, consultant, or any third party representing the company. The Government must be notified of such appointments expeditiously to ensure all communications are legally recognised.

13. In case your company does **not export** the subject merchandise, submit a properly documented statutory declaration signed before a Notary Public/Commissioner for Oaths (refer to page **x** of the questionnaire).

B. Time Limits and Non-Cooperation

1. You should be aware that your responses to the questionnaire will constitute the body of information on the basis of which preliminary and final findings will be determined. In this respect, it is essential that your responses to the questionnaire and any material corrections be submitted within the time limits provided for this purpose.

2. Failure to answer all applicable questions accurately may compel MITI to use facts available from other sources. If MITI finds that any interested party has supplied false or misleading information, MITI shall disregard any such information in accordance with Section 36 of Act 504 and make use of facts available in accordance with Section 41 of Act 504.

3. You should also be aware that if all relevant information requested is not received by the IA within the specified time limits, or the submission of incomplete, false or misleading information is the case, the preliminary and final determination may be made on the basis of facts available in accordance with Section 41 of Act 504, based on Article 6.8 and Annex II of the Agreement on Implementation of Article VI of The General Agreement on Tariffs and Trade 1994.

4. The IA may disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process and may establish preliminary or final findings on the basis of facts available, which may include the information set out in the petition.

C. Submission of questionnaire responses via TRIMA system

1. In accordance with Regulation 37(4) and 37(6) of Regulations 1994, the respondent is required to submit **both** confidential and non-confidential versions of the submission via the **Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my)**. Every page must be clearly labelled or marked as either "**CONFIDENTIAL**" or "**NON-CONFIDENTIAL**".

2. All information designated as confidential will be treated as such by the Government. The non-confidential version will be placed in the public record and made accessible for public viewing through the **TRIMA system**.

3. Due to the sensitive nature of the information, all documents shall be properly labelled and uploaded to their respective sections within TRIMA. The Government shall not be held liable for the disclosure of confidential data that is improperly labelled or uploaded to incorrect, non-confidential sections by the respondent.

4. Files must be compatible and submitted in PDF, Excel or Word formats. Please ensure that the file names do not contain special characters [e.g., ! @ # $ % ^ & * ( ) + = { } [ ] ; : " ' <> ? , \ / | ` ~].

5. Data files must maintain the structure and column headings as proposed in the respective sections. The original order of data, field names and all formulas used within the spreadsheets must be preserved.

6. The TRIMA User Manual is available for reference within the TRIMA system.

D. How to Complete the Non-Confidential Version

1. Interested parties providing confidential response to the questionnaire are required to furnish non-confidential summaries thereof. In this regard, the following conditions apply:

    a. the non-confidential summaries shall be provided in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances, a party may indicate that such information is not susceptible to summarisation; in such cases, a formal statement of reasons explaining why summarisation is not possible shall be provided;

    b. if it is considered that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the information available or to authorise its disclosure in generalised or summary form, such information may be disregarded; and

    c. this is only exceptional for **Tables B-3, C-5, C-8.1, C-8.2, D-3.1, D-3.2, E-3.1, E-3.2, E-3.3, F-2.1, F-3.1, F-3.2, F-3.3 and F-3.4.** The Government acknowledges that the disclosure of raw data in these tables would provide a significant competitive advantage to a competitor or result in a significantly adverse effect upon the person supplying the information or from whom that person acquired the information.

2. When completing the non-confidential submission, the respondent should bear in mind that all exporters, importers, Malaysian domestic producers and other interested parties will have access to it. The non-confidential submission should be sufficiently details to permit a reasonable understanding of the substance of the information submitted in confidence.

3. To assist in completing the non-confidential submission, the respondent is advised to use your completed confidential response as a basis. All information in the confidential version that is not considered confidential should be copied directly to the non-confidential version. In exceptional circumstances, where non-confidential summary cannot be provided, a formal statement of reasons must be included.

4. The Government may disregard submitted information under the following circumstances:

    a. If the Government finds that a request for confidentiality is not warranted, and the respondent is either unwilling to make the information public or to authorise its disclosure in generalised or summary form. In such cases, the information may be excluded unless its accuracy can be demonstrated to the satisfaction of the Government through appropriate sources; or

    b. If the non-confidential summaries, or the reasons provided for the inability to summarise (as outlined in Paragraph 1(a)), are deemed inadequate or fail to provide a reasonable understanding of the substance of the confidential data.

5. The respondent may use the following examples to summarise confidential information:

a. When the information concerns numerical data across multiple years, the respondent should use indices to show the trend.

Formula:

$$\text{Index} = \frac{\text{Current period value}}{\text{Base period value}} \times 100$$

Example of confidential information:

Description	**Q1**	**Q2**	**Q3**	**Q4**	**Year 1**
Volume (MT)	14,250 (Quarterly Base)	16,890	19,410	22,115	72,665 (Yearly Base)
Value (RM)	84,200 (Quarterly Base)	81,050	78,520	76,000	319,770 (Yearly Base)

Description	**Q1**	**Q2**	**Q3**	**Q4**	**Year 2**
Volume (MT)	15,000	14,500	12,300	14,000	55,800
Value (RM)	81,200	83,000	77,700	82,000	323,900

Description	**Q1**	**Q2**	**Q3**	**Q4**	**POI**
Volume (MT)	18,200	19,500	20,300	21,200	79,200
Value (RM)	82,500	81,550	79,500	85,050	328,600

The non-confidential summary (indexed):

Description	**Q1**	**Q2**	**Q3**	**Q4**	**Year 1**
Volume (MT)	100 (Quarterly Base)	118	136	155	100 (Yearly Base)
Value (RM)	100 (Quarterly Base)	96	93	90	100 (Yearly Base)

Description	**Q1**	**Q2**	**Q3**	**Q4**	**Year 2**
Volume (MT)	105	102	86	98	77
Value (RM)	96	99	92	97	101

Description	Q1	Q2	Q3	Q4	POI
Volume (MT)	128	137	142	149	109
Value (RM)	98	97	94	101	103

b. When confidential information concerns a single sensitive commercial detail or figure, redaction may be applied by using **[xxx]**. If a value is redacted, the unit of measurement or currency should remain visible where possible to provide context.

Example of confidential version:

"Cost of production is RM 3,000 per tonne which consist 70% of raw materials cost."

The non-confidential summary (redacted):

"Cost of production is RM [xxx] per tonne which consist [xxx]% of raw materials cost."

c. When confidential information involves specific names of parties or sensitive commercial terms, the respondent should summarise the text by replacing identifying details with their functional roles or using [xxx] placeholders.

Example of confidential version:

"TRADING COMPANY LTD stated that they acquired a ZRM Machine from JITU MACHINERY LTD on 20 September 2019. The product produced from the machine was sold to JIWA TRADING LTD. The product price was negotiated with a profit margin of 5% prior signing of the contract between the commercial and procurement department."

The non-confidential summary (functional redaction):

"TRADING COMPANY LTD stated that they acquired a [Machine] from [Supplier] on [Date]. The product produced from the machine was sold to [Customer]. [xxx] – Commercially sensitive details relating to price negotiations and margins]."

CHECKLIST

The purpose of the following checklist is to ensure that all questions from Section A to Section F have been answered and to permit a quick survey of any potentially missing information. Tick the relevant boxes to confirm where complete information has been submitted.

Section	***Tick if complete information has been provided***
Declaration Form (signed and stamped)	✓
Section A: Company Structure & Operations	✓
Section B: Product Description	✓
Section C: Operation	✓
Section D: Domestic Sales of the Like Product	✓
Section E: Export Sales of the Subject Merchandise	✓
Section F: Costs	✓

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

FOREIGN PRODUCER'S / EXPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that _____ (company) does manufacture/export the subject merchandise and 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.

I affirm that the information contained in this questionnaire is complete and correct.

I understand that the information submitted may be subject to verification by the Government of Malaysia (Government) and any information submitted to the Government after the due date shall not be considered by the Government.

I agree should I refuse access to, or otherwise do not provide, necessary information within a reasonable period or significantly impede an investigation, including refuse to allow verification of its information; preliminary and final determinations in investigations under this Act may be made on the basis of the facts available, including the facts contained in this questionnaire response in accordance with regulation 9 of the Countervailing and Anti-Dumping Duties Regulation 1994 (Regulations 1994), as the case may be.

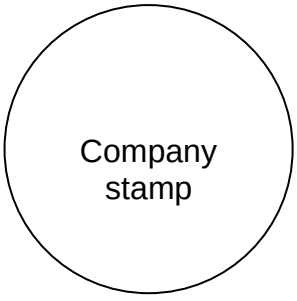
I agree that should the Government find any part of this questionnaire response is incomplete or incorrect, where the Government determines that it would impede or disrupt the investigation, or would adversely affect the rights of interested parties, the information shall be rejected without prejudice to whatever penalties that may be applicable under the Countervailing and Anti-Dumping Duties Act 1993 or any other written law.

Signature : _____

Name : _____

Designation : _____

Date : _____



MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

FOREIGN PRODUCER'S / EXPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that _____ (company) does not manufacture/export the subject merchandise and therefore have not completed the attached questionnaire.

Signature : _____

Name : _____

Designation : _____

Date : _____

Company stamp

Before me,

Seal

_____

Notary Public / Commissioner for Oaths

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name: SOUTHERN STEEL SHEET CO., LTD. ("**SSSC**" or "**Company**")
Address: Road No.3, Nhon Trach II – Nhon Phu Industrial Zone, Nhon Trach Commune, Dong Nai Province, Vietnam.
Telephone: +84-251-3568379.
Email: info@tonphuongnam.com.vn
Website: www.tonphuongnam.com.vn

Factory 1

Name: SOUTHERN STEEL SHEET CO., LTD.
Address: Road No. 9, Bien Hoa I Industrial Zone, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam.
Telephone: +84-251-3836614.
Email: info@tonphuongnam.com.vn

Factory 2

Name: SOUTHERN STEEL SHEET CO., LTD.
Address: Road No.3, Nhon Trach II – Nhon Phu Industrial Zone, Nhon Trach Commune, Dong Nai Province, Vietnam.
Telephone: +84-251.3568379.
Email: info@tonphuongnam.com.vn

Contact person

Name: [xxx]
Position/Designation: [xxx]
Address: [xxx]
Telephone: [xxx]
Email: [xxx]

A-2 Legal Representative/Consultant

If you have appointed a legal representative or consultant to assist you in this proceeding as notified in the **Letter of Authorisation** submitted to the Government, please provide the following details:

Name of firm : Southern Steel Sheet Co., Ltd.

Name of legal representative/consultant : [xxx]

Name of contact person : [xxx]

Address	: Road No. 3, Nhon Trach II – Nhon Phu Industrial Zone, Nhon Trach Ward, Dong Nai City, Vietnam
Telephone	: [xxx]
Email	: [xxx]

A-3 Corporate Information (including related parties)

1. Indicate your company registered name and form of business organisation (e.g., company, partnership or sole proprietorship). If you trade in a name other than this registered name, indicate the name(s) used.

Answer:

Name: SOUTHERN STEEL SHEET CO., LTD.
Legal form: Limited Company
Business Code: [xxx]
Date of incorporation: [Date]

The company has only one business name as above and we use no other business names to sell the subject merchandise. Please refer to the "**Exhibit A-3.1_CONF Enterprise Registration Certificate (8nd)**" for the Enterprise Registration Certificate which is the latest effective version during the POI.

[Note: **Exhibit A-3.1_CONF Enterprise Registration Certificate (8nd)** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

2. List the principal shareholders of your company and indicate the percentage of shareholding and the activities of these shareholders. For this purpose, use Table A-3.1. Structural diagrams may also be provided to illustrate and support your explanation.

Answer:

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx

3. Please provide:

a. A comprehensive diagram outlining the global hierarchy, including all parent companies, subsidiaries, and related entities in all countries.

Answer:

[Confidential diagram on the Company's shareholders]

[Note: The above diagram on the Company's shareholders is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

b. A detailed diagram of the company(ies)'s all internal departments and reporting lines.

Answer:

[Confidential diagram on the Company's organisational structure]

[Note: The above diagram on the Company's organisationtal structure is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

c. A detailed diagram identifying all units involved in the production, R&D, sales, distribution, and supply of the like product and subject merchandise for both the domestic and export markets during the period of investigation.

Answer:

[Confidential diagram on the Company's related companies]

[Note: The above diagram on the Company's related companies is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

d. Copies of legal documents (e.g., memorandum of association, article of association, business registration, business operation license, etc.)

Answer:

Please refer to attached files: "**Exhibit A-3.1_CONF Enterprise Registration Certificate (8nd)**" for Enterprise Registration Certificate; and "**Exhibit A-3.D_CONF SSSC Charter 28-07-2025**" for Charter.

[Note: **Exhibit A-3.1_CONF Enterprise Registration Certificate (8nd);** and **Exhibit A-3.D_CONF SSSC Charter 28-07-2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of

the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

e. A copy of relevant brochures or pamphlets on your business activities.

Answer:

Please refer to **Exhibit A-3E (PUBLIC Catalogue)** for the company's Catalogue detailing the requested information.

f. If the subject merchandise exported into Malaysia were manufactured in another country, explain whether such products exported to the exporting country or is merely transhipped through it. In the latter case, please identify the foreign producer of the products. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executive with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.

Answer:

This question is not applicable to SSSC because the subject merchandise exported into Malaysia were only manufactured at our factory in Vietnam, neither made in another country nor is merely transhipped through it.

g. Please indicate Tax Identification Number (TIN) and VAT/GST or any related indirect tax registration number with a supporting official document. Provide a copy of the most recent company's Transfer Pricing Documentation (TPD) that was submitted to the relevant authority, the most recent TPD audit findings and respective summary by the respective authority. If your company do not maintain a TPD, please provide evidence to support your claim (i.e., National Tax Legislation on TPD).

Answer:

The Tax Identification Number (TIN) of SSSC is [***]. Please see "**Exhibit A-3.5_CONF Certificate of Tax Registration"** for the Company's Certificate of Tax Registration and **"Exhibit A-3.6_CONF 2023 TPD"** for the Company's 2024 Transfer Pricing Documentation, which indicate the Tax Identification Number (TIN) of SSSC.

*** [Confidential information on the Company's TPD preparation].

[Note: The above information in asterisk, **Exhibit A-3.5_CONF Certificate of Tax Registration** and **Exhibit A-3.6_CONF 2023 TPD** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

4. List the names, addresses, email and telephone numbers of all subsidiaries or other related companies in all countries that are involved with the production, sale, R&D, distribution and supply of the subject merchandise in Malaysian market and export market during the investigation period. Specify the activities of each related company and percentage of shares owned. For this purpose, use Table A-3.2.

Table A-3.2: Listing of Related Companies

Name, address, email and telephone of related company in all countries	List of activities	Tick if manufacturer of the subject merchandise √	Tick if supplier of input used in the manufacturing of the subject merchandise √	Tick if importer of the subject merchandise √	Percentage of your company's shareholding in related company	Percentage of related company's shareholding in your company
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx
***	xxx	xxx	xxx	xxx	xxx	xxx

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

5. If your company has contractual links/agreement with other company(ies) in Malaysia or other countries (in particular, alleged country(ies) in this proceeding), for the production (e.g., subcontracting), supply and sale of the product or other licensing, technical patent or compensatory agreements, explain the nature of the agreement and indicate clearly the country where the company is located.

Answer:

This question is not applicable to SSSC. SSSC does not have any contractual links or agreements with companies in Malaysia or other countries in relation to the production, supply or sale of the subject merchandise, including subcontracting or tolling arrangements. SSSC also does not have any licensing, technical, patent or compensatory agreements with such companies in relation to the subject merchandise.

6. Provide details of any other area of activity where your company has other commercial relationships with the alleged country(ies) under this investigation (e.g., production facilities, joint ventures).

Answer:

This question is not applicable to SSSC because SSSC does not have other commercial relationships with the alleged countries in this proceeding (e.g., production facilities, joint ventures).

SECTION B: PRODUCT DESCRIPTION

This section requests a detailed description of the Like Product and Subject Merchandise produced by your company and related company(ies).

Like Product

The product produced by the producers/exporters sold for consumption in the domestic market of the exporting country. “Like product” means a product which is identical or alike in all respects to the subject merchandise, and may include any other product which has physical, technical or chemical characteristics, application or uses that resemble those of the subject merchandise as the Government deems appropriate.

Subject Merchandise

“Subject merchandise” means the class or kind of merchandise exported or sold for exportation from the exporting country to Malaysia that is the subject of any countervailing or anti-dumping action under Act 504 as determined by the Government to be appropriate for establishing the scope of the action.

1. Briefly describe the range of products produced by your company in Table B-1.1

Answer:

Table B-1.1: Product Range Produced (Actual Production)

Description	**Like Product** *(specify type of product & unit of measurement)*	**Other Products** *(specify type of product & unit of measurement)*
	Galvalume Steel (GL)	Galvanized Steel (GI), Pre-painted Galvanized Steel (PPGI), Pre-painted Galvalume Steel (PPGL)
POI Quarter 1 (Kg)	100	100
POI Quarter 2 (Kg)	102	94
POI Quarter 3 (Kg)	101	61
POI Quarter 4 (Kg)	100	52
Total Actual Production	**403**	**308**

Note:

i. State unit of measurements e.g., MT, kg, litre, etc.

2. For the production of like product and subject merchandise, provide a detailed narrative and flow chart of the production process, identifying each manufacturing stage. This must be supported by illustrative materials, such as technical brochures and catalogues. Additionally, identify any by-products, co-products, or significant scrap generated.

Answer:

Aluminium/Zinc-Coated Steel (GL) Process Flowchart

At Nhon Trach 2 Factory

Shourthern Steel Sheet Company

No	Name of Step	Purpose/ Design Parameters.
1	Uncoiler and Welder	xxx
2	Surface Clearning	xxx
3	Non oxygent Furnace	xxx
4	Galvanizing Pot	xxx
5	Galvalume Coating Mass Control	xxx
6	Cooling Tower	xxx
7	Skinpass and Leveller Machines	xxx
8	Anti-finger Coater ang Dryer	xxx
9	Recoiler	xxx

+ Design Capacity of CGL2: 150.000 MT /year. (refer Tenova specification of CGL2 file).

+ Product range Galvalume (GL):

Strip thickness range:	0.16 - 1.0 mm (FH) 0.20 - 1.0 mm (CQ)
Strip width range:	760 - 1,250 mm
Coil weight:	max 25,000 kg
Specific coil weight:	max 20 kg/mm
Coil inner diameter:	508 mm and/or 610 mm
Coil outer diameter range:	850 - 1,900 mm
Al-Zn coating weight range:	AZ50 - AZ200 (50 - 200 g/m^2 on both sides in total) according to JIS G3321-2010
Surface condition:	As coated or skin passed
Dimensional tolerances:	According to JIS G3321-2010
Chemical treatment:	Resin coating: 1 - 2 µm/m^2 (on each side), and/or.

[Note: The above diagram on the Company's Aluminium/Zinc Coated process flowchart is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

3. Fully describe the like product and subject merchandise produced by your company as per Table B-1.2.

Answer:

Table B-1.2: Product Range Produced

Product grade	Physical, technical and chemical characteristics	Brand names	Product specification	International / Industrial standard	End usage

G300	xxx	"SSSC TÔN LẠNH VIỆT-NHẬT"	xxx	JIS G3321 MS 1196	xxx
G550	xxx	SSSC TÔN LẠNH VIỆT-NHẬT	xxx	JIS G3321 MS 1196	xxx

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

4. Supply technical documentation where appropriate. If the products involve a number of models and/or types, the details must cover all models or types produced and/or exported.

Answer:

Please refer to **" Exhibit A-3E (PUBLIC Catalogue)"** for the company's Catalogue detailing the requested information.

5. Describe in detail your company's own product coding system. Provide a key to your product codes, including all prefixes, suffixes, or other notations, which identify special specifications.

Answer:

SSSC uses only an internal product code system for inventory purpose or any other documentation, including invoice, catalogue, etc. We provide below the details of SSSC's internal product code system for Aluminium/Zinc-Coated Steel.

[xxx]

6. Briefly explain the comparability of the like product produced by your company with the subject merchandise exported to Malaysia in this proceeding. For this purpose, use Table B-1.3.

Table B-1.3: Product Comparability

Types of Like Product produced by your company *(Include description)*	**Product sales code of Like Product**	**Subject Merchandise** *(Include description)*	**Product sales code of Subject Merchandise**	**Identical Characteristics** *(Specify)*	**Differences** *(Specify)*
Hot-Dip Aluminium/Zinc Coated Steel Coil (GL) *(Domestic product names: "Tôn lạnh" and "Tôn lạnh Smart")*	xxx	Hot-Dip Aluminium/Zinc Coated Steel Coil (GL)	xxx	xxx	xxx

B-2 Comparison of Export and Domestic Products

1. Indicate in Table B-2 all types/grades of the like product sold by your company in the domestic market and the subject merchandise exported into Malaysia in Year 1, Year 2 and POI.
2. Define and distinguish between all different types/grades of the like product and subject merchandise sold by your company to the domestic market and Malaysian market.

Answer:

The types/grades of the like product sold in the domestic market and the subject merchandise exported to Malaysia by the Company during Year 1, Year 2 and the POI are generally the same. The products include the following grades and coating mass ranges:

- Grades: H1 (TS ≥ 600Mpa); S1/S2 (TS < 600Mpa).
- Coating Mass: AZ050; AZ060; AZ070; AZ90; AZ100; AZ120; AZ150; AZ165.

Table B-2: Products Comparison

Year	**Product sales code**	**Commercial name of like product in your domestic market**	**Quantity of like product sold domestically** *(kg)* **(A)**	**Commercial name of subject merchandise sold in Malaysia**	**Quantity of subject merchandise sold in Malaysia** *(Kg)* **(B)**	**Indicate the quantity of like product sold domestically as % of quantity subject merchandise sold in Malaysia (A/B) x 100%**
Year 1	5531XXXX 5532XXXX	*"Tôn lạnh" and "Tôn lạnh Smart"*	100	Hot-Dip Aluminium/Zinc Coated Steel Coil (GL)	100	100

Year 2	5531XXXX 5532XXXX	*"Tôn lạnh" and "Tôn lạnh Smart"*	106	Hot-Dip Aluminium/Zinc Coated Steel Coil (GL)	76	138
POI	5531XXXX 5532XXXX 5533XXXX 5534XXXX	*"Tôn lạnh" and "Tôn lạnh Smart"*	115	Hot-Dip Aluminium/Zinc Coated Steel Coil (GL)	192	60

Note:

i. State unit of measurements e.g., MT, kg, litre, etc.

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

B-3 Format of Submission

1. Complete Table B-3 showing information that will allow establishing a relationship between the types of the like product and subject merchandise which were sold in the domestic market and/or the Malaysian market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table B-3**.**

   a. Products sold in domestic and export market which have no difference (physical or other) are classified as "identical". Establishing a relationship between these products is straightforward and requires no information in field PDT-DIFF.

   b. If a product sold in one of the markets is not "identical" to a product sold in the other market, but closely resembles and can be compared with another product, then it is classified as "comparable". In this case, provide a short description of these differences in field PDT-DIFF. Be aware that detailed explanation of these differences (as well as their market value) will be necessary when answering the section regarding "allowances".

   c. In case a certain product type was only sold in one of the markets (domestic or Malaysian), provide details of "product description" in field PDT-DES.

Table B-3: Product Specification (PDT-SPEC)

Field name	Field description	Explanation
DM-PDCOD	DM production code	Production code of the like product, as used for production purposes for products produced for the domestic market
DM-SLCOD	DM product sales code	Product sales code of the like product, as used in your records for products produced for the domestic market
DM-IS	DM International/ Industrial Standard	International or industrial standard of the like product produced for the domestic market
DM-QTY	DM net quantity sold	Net quantity of domestic sales after all credit/debit notes adjustments, including the sales return and all other applicable adjustments as recorded in your accounting records (specify the unit of measurement used).
DM-VAL	DM net sales value	Net value of domestic sales after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify the currency used)

Field name	Field description	Explanation
MY-PDCOD	MY production code	Production code of the subject merchandise, as used for production purposes for products produced for the Malaysian market
MY-SLCOD	MY product sales code	Product sales code of the subject merchandise, as used in your records for products produced for the Malaysian market
MY-IS	MY International/ Industrial Standard	International or industrial standard of the subject merchandise produced for the Malaysia market
MY-QTY	MY net quantity sold	Net quantity of export sales to Malaysia after all credit/debit notes adjustments, including the sales return and all other applicable adjustments as recorded in your accounting records of the product type. (specify the unit of measurement used).
MY-VAL	MT net sales value	Net value of export sales to Malaysia after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
PDT-DES	Product description	Product description of the like product/subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-GRADE	Product grade	Product grade of the like product/subject merchandise
PDT-SPEC	Product specification	Product specification of the like product/subject merchandise
H.S.	H.S. codes	Indicate the Harmonized System Codes of this particular product type
PDT-COMP	Product comparison	“I” for identical product, and “C” for comparable product
PDT-DIFF	Product differences	Short description of the differences (physical or other) between the “comparable” type/model

SECTION C: OPERATION

C-1 Production and Capacity

1. Complete Table C-1 and provide and explain information concerning the production capacity, actual production and capacity utilisation of the like product and subject merchandise produced by your company.

Table C-1: Production and Capacity Utilisation

Year		Description		
		Production capacity in volume (A) (Kg)	Actual production in volume (B) (Kg)	Capacity Utilisation (%) (B/A) x 100
Year 1	Q1	100	100	100
	Q2	100	102	102
	Q3	100	160	160
	Q4	100	170	170
Total		**100**	**100**	**100**
Year 2	Q1	100	173	172
	Q2	100	190	189
	Q3	100	194	193
	Q4	100	177	177
Total		**100**	**138**	**139**
POI	Q1	100	172	170
	Q2	100	175	174
	Q3	100	173	172
	Q4	100	171	170
Total		**100**	**130**	**172**

2. State the basis of determining the company's installed and effective production capacity. (i.e., number of shifts, working days per year, idle time of machinery for maintenance, changes in the production process, etc.). Additionally, the company should explain any significant changes in the production process or facility upgrades during the period of investigation that have impacted the overall capacity levels.

Answer:

CGL plant operation timing will be the following:

Direct theoretical operating hours (refer to table above)	[xxx]
Extra time required considering speed factor	[xxx]
Direct operating time (as per SSSC request)	[xxx]
Unscheduled operational & maintenance delays	[xxx]
Direct production time	[xxx]
Free and scheduled maintenance shifts (8 h/week, 50 weeks)	[xxx]
Required total operating time	[xxx]

Calendar year hours [xxx]
Annual shutdown - 15 days [xxx]
Available annual operating time [xxx]

Spare time: 8,400 h - 7,600 h [xxx]

Since the available operating time is 800 h longer than the required time for 150,000 t/a production the potentially achievable annual production capacity of the proposed CGL, with the specified product mix, could exceed 165,000 T/A.

Accoding to the manual, the CGL2 can produce up to 165.000 T/a if operators keep maitaining well. We have about 800 hours spare time.

During the period 2024- 2025, SSSC had not any significant changes in the production process or equipment that impacted to overall capacity.

3. If your company produces other products on the same production equipment and machinery used for the production of product, provide a comprehensive list of these products. For each shared asset, explain the **basis for allocation** (e.g., machine hours, production volume, or labour hours) used to distinguish the costs and capacities associated specifically with the like product and subject merchandise.

Answer:

Initially, CGL2 was capable of producing both GI and GL. However, after 2022, we stopped GI production on CGL2, as CGL3 is now dedicated to GI coating.

4. Provide full details of future plans to commence production or increase capacity in the exporting country, in Malaysia or in third countries (countries other than Malaysia).

Answer:

At present, SSSC has no plans to commence production or increase its production capacity in the exporting country, Malaysia, or any third country.

5. Please indicate the average scrap/waste ratio resulting from the production process of the like product and subject merchandise.

Answer:

Year		Description		
		Actual production in volume (kg)	**Scrap (kg)**	**Percentage (%)**
Year 1	**Q1**	100	100	100
	Q2	102	72	71
	Q3	160	89	55
	Q4	170	75	42
Total		**100**	**100**	**100**
Year 2	**Q1**	173	69	39
	Q2	190	114	55

	Q3	194	119	61
	Q4	177	114	65
Total		138	135	100
POI	Q1	172	91	52
	Q2	175	97	55
	Q3	173	69	39
	Q4	171	63	35
Total		130	104	78

C-2 Inventories

1. Complete Table C-2 showing the volumes and values of finished goods inventories of the like product and subject merchandise.

Table C-2: Inventories

Year / Quarter	Quantity *(kg)* / Value *(VND)*	Description						
		Opening inventories (kg)	(+) Purchases	(+) Production (kg)	(-) Sales /COGS (kg)	Captive use* (kg)	Other movements	Closing inventories (kg)
Year 1 /Q1	Quantity	100	N/A	100	100	100	N/A	100
	Value	100	N/A	100	100	100	N/A	100
Year 1 /Q2	Quantity	109	N/A	102	115	111	N/A	62
	Value	101	N/A	103	115	113	N/A	60
Year 1 /Q3	Quantity	68	N/A	160	156	202	N/A	36
	Value	61	N/A	149	145	182	N/A	33
Year 1 /Q4	Quantity	39	N/A	171	154	213	N/A	42
	Value	33	N/A	155	143	178	N/A	36
Year 1	Quantity	100	N/A	100	100	100	N/A	100
	Value	100	N/A	100	100	100	N/A	100
Year 2 /Q1	Quantity	46	N/A	173	115	223	N/A	153
	Value	36	N/A	162	107	190	N/A	138
Year 2 /Q2	Quantity	167	N/A	190	160	302	N/A	113
	Value	140	N/A	177	154	257	N/A	100
Year 2 /Q3	Quantity	123	N/A	194	125	382	N/A	89
	Value	101	N/A	179	118	320	N/A	77
Year 2 /Q4	Quantity	97	N/A	177	149	152	N/A	208
	Value	78	N/A	157	133	123	N/A	180
Year 2	Quantity	46	N/A	138	104	169	N/A	492
	Value	36	N/A	133	102	155	N/A	504
POI /Q1	Quantity	227	N/A	172	188	137	N/A	220
	Value	182	N/A	151	170	110	N/A	185
POI /Q2	Quantity	240	N/A	175	169	293	N/A	112
	Value	187	N/A	153	151	232	N/A	93
POI /Q3	Quantity	121	N/A	173	175	157	N/A	141
	Value	94	N/A	150	156	123	N/A	114
POI /Q4	Quantity	153	N/A	171	197	136	N/A	129
	Value	116	N/A	150	175	107	N/A	107
POI	Quantity	227	N/A	130	139	116	N/A	305
	Value	182	N/A	119	130	100	N/A	300

** Captive use = internal consumption*

Note: Purchases mean all purchases of the like product and subject merchandise in a finished state. Minor alterations to the purchased product (e.g., repacking) before resale do not normally affect the consideration of such purchases as a finished product.

2. Please explain the captive use and any other movements (if any) of the like product and subject merchandise produced by your company, including the quantities involve and values (e.g., transfers, internal consumption, samples, write-offs, or other disposals).

Answer:

In addition to GL produced for sale, the Company also uses a portion of the GL produced for further processing and packaging purposes.

(i) Further processing into PPGL: A portion of the GL produced by the Company is transferred internally and used as input material for the color coating line to manufacture PPGL. The resulting PPGL is subsequently sold to customers in the domestic and/or export markets. Accordingly, such GL is not sold as GL but is further processed into PPGL before being sold.

(ii) Packaging use: A small proportion of the GL produced is used as packaging material for finished GI/GL/PPGI/PPGL products. The finished GL or PPGL products are subsequently sold to customers in the domestic and/or export markets.

The quantities and values of such GL movements are reported in Table C-2: Inventories

C-3 Employment

1. Complete Table C-3 and provide information relating to the number of people employed in your company.

Answer:

Table C-3: Employment

Year / Quarter		Description				
		Total personnel employed	**Personnel employed in the production process of like product/ subject merchandise (A)**	**Personnel employed in sales, general and administration of like product/ subject merchandise (B)**	**Total personnel employed in the production of like product/ subject merchandise (C = A+B)**	**% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)**
Year 1	**Q1**	100	100	100	100	
	Q2	98	97	99	98	
	Q3	98	95	98	98	
	Q4	102	110	98	102	
End of Year 1		100	100	100	230	xxx
Year 2	**Q1**	115	129	113	118	
	Q2	117	135	116	121	

Year / Quarter		Description				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise (A)	Personnel employed in sales, general and administration of like product/ subject merchandise (B)	Total personnel employed in the production of like product/ subject merchandise (C = A+B)	% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)
	Q3	119	137	118	123	
	Q4	118	135	118	123	
End of Year 2		116	124	120	121	xxx
POI	Q1	118	135	118	123	
	Q2	117	129	127	127	
	Q3	117	127	130	129	
	Q4	115	131	121	124	
End of POI		113	119	123	122	xxx

2. If it is not possible to attribute the number of personnel employed directly to the like product, allocation should be made. Clearly explain the basis of the allocation.

3. Explain if:

   a. workers have been temporarily out of work; or
   b. your company had to introduce reduced working hours.

C-4 Investments

1. Complete Table C-4 showing investments made by your company. Figures should be provided for the net investment made each year and an estimate of the allocation to the like product.

2. Please indicate whether the investments are replacement or new investments.

Table C-4: Investment for the Like Product and Subject Merchandise

Description	Year 1 *(VND)*				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Total Company Investments (All products)	0	0	0	***	***
Total investments for the like product and subject merchandise (if any) of which:	0	0	0	0	0
Capital:	0	0	0	0	0

• Buildings	0	0	0	0	0
• Machinery & Equipment	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0
Non-Capital:	0	0	0	0	0
• R&D	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0

Description	**Year 2** *(VND)*				
	Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
Total Company Investments (All products)	0	***	***	***	***
Total investments for the like product and subject merchandise (if any) of which:	0	0	***	***	***
Capital:	0	0	***	***	***
• Buildings	0	0	0	0	0
• Machinery & Equipment	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0
Non-Capital:	0	0	0	0	0
• R&D	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0

Description	**POI** *(VND)*				
	Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
Total Company Investments (All products)	***	***	***	***	***
Total investments for the like product and subject merchandise (if any) of which:	0	***	0	0	***
Capital:	0	***	0	0	***
• Buildings	0	0	0	0	0
• Machinery & Equipment	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0
Non-Capital:	0	0	0	0	0
• R&D	0	0	0	0	0
• Other *(specify)*	0	0	0	0	0

C-5 Sales Reconciliation

1. Complete Table C-5 on the sales reconciliation for like product, subject merchandise and all products. For this purpose, use Excel format as per Table C-5.

2. Your reconciliation must provide relevant supporting documentation (e.g., financial statements, trial balance, relevant excerpts from general ledger, sub-ledger, etc.) for each step in the reconciliation.

Answer:

Please refer to exhibit "**Table C-5 Sales Reconciliation"**

[Note: Table C-5 Sales Reconciliation is provided in the Confidential Submission. A summary is not required by the general instruction]

Table C-5: Sales Reconciliation for the All Products

Year 1 / Year 2 / POI			
Description	**Quantity** *(specify unit of measurement)*	**Value** *(specify currency)*	**Source documents**
Revenue in Income Statement (as per audited report)			
Variance			Please provide an explanation of the variance
Total sales of all products during accounting period			
Difference between sales during Year 1 / Year 2 / POI and accounting periods as per your management accounts			Please provide the reconciliation evidence for the difference as an appendix
Total sales of all products during Year 1 / Year 2 / POI as stated in your management accounts			
Variance			Please provide an explanation of the variance
Summary of all products sold			
• Like product / Subject merchandise			
• Other product A			
• Other product B			
• Other product C (add new lines as required)			

Year 1 / Year 2 / POI			
Description	**Quantity** *(specify unit of measurement)*	**Value** *(specify currency)*	**Source documents**
Like product and subject merchandise (purchased and produced)			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Sales of own production of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Resales (purchased) of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			

C-6 Sales Turnover

1. In Table C-6, provide the details of total sales turnover of your company (after deducting all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments).

Table C-6: Turnover

Year / Quarter		**Description**			
		Total turnover *(all products)* *(VND)* **(A+B+C)**	**Turnover of the like product and subject merchandise (***produced)* *(VND)* **(A)**	**Turnover of the like product and subject merchandise** *(purchased)* *(VND)* **(B)**	**Turnover of other product** *(type of products)* *(VND)* **(C)**
Year 1	**Q1**	100	100	0	100
	Q2	133	118	0	140

	Q3	174	148	0	186
	Q4	190	144	0	212
Total		**100**	**100**	**0**	**100**
Year 2	**Q1**	174	110	0	189
	Q2	292	156	0	357
	Q3	248	117	0	311
	Q4	196	138	0	224
Total		**153**	**102**	**0**	**172**
POI	**Q1**	242	167	0	277
	Q2	267	149	0	323
	Q3	161	153	0	165
	Q4	177	169	0	181
Total		**142**	**125**	**0**	**148**

C-7 Sales Volume and Value

1. By using format in Table C-7.1 and C-7.2, provide separate tables of information on net sales (in volumes and value) (after deducting all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments:

   a. Sales of the like product and subject merchandise **produced** by your company and resale of **purchased** of the like product and subject merchandise to **unrelated** parties.

   b. Sales of the like product and subject merchandise **produced** by your company and resale of **purchased** of the like product and subject merchandise to **related** parties.

Table C-7.1: Sales of the Like Product and Subject Merchandise (Unrelated)

Year / Quarter	Quantity *(kg)* / Value *(VND)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
Year 1 / Q1	Quantity	0	100	0	100	0	100	0	100
	Value	0	100	0	100	0	100	0	100
Year 1 / Q2	Quantity	0	190	0	114	0	42	0	119
	Value	0	178	0	130	0	46	0	123
Year 1 / Q3	Quantity	0	300	0	118	0	55	0	164
	Value	0	262	0	125	0	55	0	156
Year 1 / Q4	Quantity	0	314	0	83	0	66	0	160
	Value	0	272	0	85	0	63	0	150
Total	Quantity	0	100	0	100	0	100	0	100
	Value	0	100	0	100	0	100	0	100

Year / Quarter	Quantity (kg) / Value (VND)	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
Year 2 / Q1	Quantity	0	188	0	62	0	66	0	108
	Value	0	167	0	64	0	68	0	100
Year 2 / Q2	Quantity	0	298	0	59	0	127	0	165
	Value	0	261	0	65	0	135	0	154
Year 2 / Q3	Quantity	0	227	0	33	0	120	0	129
	Value	0	188	0	36	0	125	0	116
Year 2 / Q4	Quantity	0	237	0	120	0	90	0	153
	Value	0	203	0	122	0	85	0	135
Total	Quantity	0	105	0	66	0	153	0	102
	Value	0	101	0	65	0	157	0	100
POI / Q1	Quantity	0	233	0	165	0	189	0	197
	Value	0	195	0	153	0	173	0	100
POI / Q2	Quantity	0	261	0	133	0	110	0	171
	Value	0	211	0	127	0	103	0	87
POI / Q3	Quantity	0	296	0	206	0	25	0	183
	Value	0	237	0	201	0	23	0	92
POI / Q4	Quantity	0	232	0	322	0	43	0	204
	Value	0	180	0	304	0	38	0	101
Total	Quantity	0	113	0	199	0	139	0	139
	Value	0	101	0	178	0	128	0	126

Table C-7.2: Sales of the Like Product and Subject Merchandise (Related)

Year / Quarter	Quantity *(kg)* / Value *(VND)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
Year 1 / Q1	Quantity	0	100	0	100	0	0	0	100
	Value	0	100	0	100	0	0	0	100
Year 1 / Q2	Quantity	0	105	0	28	0	0	0	55
	Value	0	100	0	30	0	0	0	58
Year 1 / Q3	Quantity	0	123	0	0	0	100	0	57
	Value	0	108	0	0	0	100	0	55
Year 1 / Q4	Quantity	0	78	0	82	0	0	0	81
	Value	0	65	0	81	0	0	0	74
Total	Quantity	0	100	0	100	0	100	0	100
	Value	0	100	0	100	0	100	0	100
Year 2 / Q1	Quantity	0	100	0	234	0	0	0	187
	Value	0	85	0	226	0	0	0	100
Year 2 / Q2	Quantity	0	95	0	80	0	55	0	93
	Value	0	80	0	78	0	67	0	51
Year 2 / Q3	Quantity	0	140	0	28	0	0	0	68
	Value	0	113	0	28	0	0	0	36
Year 2 / Q4	Quantity	0	136	0	83	0	0	0	102
	Value	0	117	0	79	0	0	0	55
Total	Quantity	0	116	0	202	0	55	0	153
	Value	0	106	0	195	0	67	0	144

Year / Quarter	Quantity *(kg)* / Value *(VND)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
POI / Q1	Quantity	0	197	0	15	0	0	0	79
	Value	0	100	0	13	0	0	0	100
POI / Q2	Quantity	0	244	0	75	0	0	0	135
	Value	0	110	0	72	0	0	0	158
POI / Q3	Quantity	0	138	0	37	0	0	0	72
	Value	0	59	0	36	0	0	0	83
POI / Q4	Quantity	0	146	0	82	0	0	0	105
	Value	0	64	0	82	0	0	0	127
Total	Quantity	0	178	0	99	0	0	0	133
	Value	0	145	0	96	0	0	0	117

C-8 Profitability

1. Complete Table C-8.1 and C-8.2 on your sales transactions for like product, subject merchandise and all products. For this purpose, use Excel format as per Table C-8.1 and C-8.2.

Answer:

Please refer to exhibit: **"Table C-8.1 Profit LP"**

[Note: Table C-8.1 Profit LP is provided in the Confidential Submission. A summary is not required by the general instruction]

Table C-8.1: Profitability (Like Product and Subject Merchandise)

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Gross Sales															
Less:															
Sales return															
Sales discount															
Net Sales															
Less:															
Cost of Goods Sold															
Gross Profit															
Add:															
Other Income															
Less:															
Selling, General and Administrative Expenses															
Financial Expenses															
Other Expense (specify)															
Profit Before Tax															

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Tax Expense															
Profit After Tax															
Net Profit Margin (%)															

Answer:

Please refer to exhibit: **"Table C-8.2 Profit All"**

[Note: Table C-8.2 Profit All is provided in the Confidential Submission. A summary is not required by the general instruction]

Table C-8.2: Profitability (All Products)

Description	Year 1 / Year 2 / POI *(specify currency)*														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries	Domestic	Export to Malaysia	Export to Other Countries
Gross Sales															
Less:															
Sales return															
Sales discount															
Net Sales															
Less:															
Cost of Goods Sold															
Gross Profit															
Add:															
Other Income															
Less:															

Description	**Year 1 / Year 2 / POI** *(specify currency)*														
	Quarter 1			**Quarter 2**			**Quarter 3**			**Quarter 4**			**Total**		
	Domestic	**Export to Malaysia**	**Export to Other Countries**	**Domestic**	**Export to Malaysia**	**Export to Other Countries**	**Domestic**	**Export to Malaysia**	**Export to Other Countries**	**Domestic**	**Export to Malaysia**	**Export to Other Countries**	**Domestic**	**Export to Malaysia**	**Export to Other Countries**
Selling, General and Administrative Expenses															
Financial Expenses															
Other Expense (specify)															
Profit Before Tax															
Tax Expense															
Profit After Tax															
Net Profit Margin (%)															

SECTION D: DOMESTIC SALES OF THE LIKE PRODUCT

This section requests the details of all your sales of the like product in your domestic market for Year 1, Year 2 and POI. In particular, provide your prices and pricing methods for these sales.

Please note that every invoice line of the like product should be reported as a separate transaction. In order to determine which sales fall within the Year 1, Year 2 and POI, ***the invoice date should be used as the date of sale****.*

D-1 General Information

1. Explain your company's **channels of distribution** in the domestic market starting from the factory gate up to sales transaction to each class of customers (e.g., producers, distributors, wholesales, retailers), including related companies. Include a detailed **flow chart** indicating terms of sale and pricing. Explain the basis of your **categorisation of customers**.

Answer:

SSSC's domestic distribution channel is as follows:

[Confidential diagram on the Company's domestic distribution channel]

SSSC distributes its products domestically to [xxx], as well as [xxx].

Product prices are negotiated based on market conditions, with no price discrimination between customer groups.

According to the sales contracts signed with domestic customers, SSSC determines the delivery terms for each specific customer under [sales terms].

- [xxx]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

2. Provide **detailed description of how sales are made**, indicating the procedure followed between time of order and delivery to the first customer. A **full explanation** of how the **invoicing** and **payment** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the sales process made through between **related** and **unrelated** companies.

Answer:

The procedure is presented as follows:

[Confidential diagram on the Company's domestic sales process]

The steps of the flowchart are described below:

[xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

3. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any aftersales price adjustments. If this sales process differs between classes of customers, describe each variation separately.

Answer:

The steps in the sales negotiation process are as following:

[xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

4. Explain whether production begins after the customers have established their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.

Answer:

Generally, production of products for sales in the domestic market [xxx]. [xxx].

However, the above sold-by-inventory method is only applicable for common size/ specification products. Regarding [xxx], production begins [xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

5. If your sales are made pursuant to contract (either long-term or short-term), describe in detail the process by which the contract, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the like product, including the terms the requirements for a price charge or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

Answer:

SSSC's domestic sales orders are all [xxx]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse

business, operational and financial effect and/or leakage of the Company's corporate and business information.]

6. Provide copies of all price lists issued or in use for Year 1, 2 and POI for all domestic market customers, including those used by related companies. Explain how these price lists are used to establish the final sales price to the individual customers and whether sales prices differ between customers, regions or time periods.

Answer:

This question is not applicable to SSSC as the company does not have any specific price list for domestic market. The SSSC's selling prices of the like products is based upon negotiation between SSSC and customers and based upon the market situation which reflects the market value of the goods at the time of the sale. SSSC only published reference price lists on its website for certain common products, which is applicable for a certain period based on market trends. These reference price lists will be used for reference to calculate the selling price for customers.

7. If price lists are not used as a basis, explain how and on which basis prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.

Answer:

There are no costs incurred by customers that have been paid or reimbursed by SSSC (directly or indirectly). Thus, this question is not applicable to SSSC

8. List any cost incurred by customers that have been paid or reimbursed by your company (directly or indirectly) and vice versa. Explain in detail the nature of the cost and whether it was related to the like product.

Answer:

There are no costs incurred by customers that have been paid or reimbursed by SSSC (directly or indirectly). Thus, this question is not applicable to SSSC.

D-2 Allowances on Domestic Sales

Where normal value and export price of the like product and subject merchandise as established are not at a comparable basis, due allowance in the form of adjustments can be made, ***on its merits****, for differences that affect price comparability. You may claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers in order to carry out a fair comparison between export price and normal value.* ***An adjustment can only be made for expenses that are directly related to the sales of the like product****.*

You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis. Please use the ***"DOM-SALE"*** *Excel format provided. Report actual expenses incurred. Where actual figures are unavailable, average or proportionate costs may be used, provided the allocation methodology is clearly explained. Any such allocations must be explicitly indicated and supported by relevant details, including the specific amounts, the rationale for allocation, and the methodology applied.*

You are to report all expenses incurred by your company relating to domestic sales that could affect price comparisons, even if there is no claim adjustment on sales.

1. Complete Table D-3.1 and Table D-3.2 in Excel format provided "DOM-SALE" of all adjustments you claim (refer paragraph D-2.2 to D-2.11) for all sales to customers in the domestic market, on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.

Answer:

Please refer to exhibit **"DOM-SALE [Table D-3.1 (DOM-CUST)] [Table D-3.2 (DOM-SALE)]"**

[Note: DOM-SALE [Table D-3.1 (DOM-CUST)] [Table D-3.2 (DOM-SALE)] is provided in the Confidential Submission. A summary is not required by the general instruction]

2. Differences in physical characteristics:

In comparing the type of product exported to Malaysia with the most similar product sold by your company in the domestic market, adjustments can be made to take account of physical differences between the types. The amount of the adjustments shall correspond to a reasonable estimate of the market value of the difference.

a. Identify separately the physical differences between each type of the product and provide a detailed list of all physical differences with a full explanation of each item listed.

b. For each difference claimed, provide detailed information of the market value of such difference. Identify the source of your data.

Answer:

The sales in the domestic market does not claim any adjustments related to this section due to the same characteristics between products sold in domestic market and Malaysia market. Thus, this question is not applicable.

3. Indirect taxes:

An adjustment concerning indirect taxes can be made where it can be demonstrated that the price comparability is affected.

a. List all indirect taxes imposed on the domestic market products that were either rebated upon exportation or not collected on the products exported to Malaysia.

Answer:

The only internal taxes imposed on both domestic sales and export sales is VAT, with the tax rates of 10% and 0% respectively, and the VAT amount we collected from the customer is the same as the VAT amount we have to pay to the Government according to Vietnamese Tax Regulation. Thus, we don't claim any indirect taxes adjustments for any market.

Please refer to **Exhibit D-2.3 Vietnamese VAT Regulations** for the relevant laws.

b. For each tax listed, provide English translations (as described in the General Instructions) of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

c. For each tax listed, provide separately information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments

d. Indicate when you are legally obligated or liable for tax payment. Explain when you actually paid taxes and whether you maintain separate accounts for these taxes.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments

e. Report the amount of any such taxes imposed in the domestic market on the transaction-by-transaction basis. Explain how you calculated this amount.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments

4. Differences in discounts, rebates and quantities:

The term "rebate" includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Any claim should be properly quantified and directly linked to the sales listed in "DOM-SALE".

a. Describe in detail your policy for granting discounts and rebates to domestic customers.

b. List all kinds of discounts or rebates you granted, e.g., cash discounts quantity discounts, loyalty discounts, year-end rebates, deferred discounts etc. and describe their terms. Include deferred discounts.

c. If discounts or rebates vary by class of customer (e.g., distributors and retailers), explain separately the discounts and rebates given to each class.

d. List all of your customers and the customer numbers (as in the Table D-3.1) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

Answer:
SSSC did not grant discounts and rebates to customers in Malaysia during the period of investigation. Thus, this question is not applicable.

e. Provide discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given. Identify the source of your data.

Answer:
There are no discounts and rebates applied to the POI in the domestic market. Thus, this question is not applicable.

4. Differences in the level of trade:

*An adjustment may be granted, **on its merits**, where you can show that your domestic sales of the like product are being made at level of trade, which is different to the level of trade of your export sales and such difference has affected price comparability.*

a. Clearly identify the domestic and export level of trade by demonstrating that functions and prices for the sales in question are appropriate to the alleged level of trade in both markets.

b. For export sales to a related importer, identify level of trade of the sales between your company and the related importer.

c. Report the market value of the differences on the transaction-by-transaction basis.

Answer:
All sales of POI in the domestic market are made to distributors/ end-users. There is no difference in pricing between distributors and end-users. Thus, SSSC does not claim any level of trade adjustment adjustments

5. Differences in transportation, insurance, handling, loading, and ancillary costs:

An adjustment can only be made for transportation costs, which were incurred subsequent to the sale being made, for moving the products from the production premises to customer.

a. List all charges that are included in the domestic prices and explain how you have quantified each of these charges.

Answer:
Based on the sales contract that SSSC signed with their domestic customers, SSSC determined the delivery terms of sales to each specific customer [xxx]. SSSC only claimed freight charges for domestic sales of like products [xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's internal sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

6. Differences in packing costs:

a. Specify the per-unit packing cost incurred for each type of the like product.

b. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the like product.

Answer:

The packing costs (including packing material and packing labour) were recorded in the cost of productions for domestic sales of like products, rather than the selling expense in SSSC accounting system. The packing costs of like products are considered as one type of variable overheads of the company. SSSC is not able to segregate the packing costs from the aforementioned variable manufacturing overhead as the accounting system of SSSC does not keep track separately for this type of cost.

In addition, there are no differences in terms of packing materials between goods destined for domestic market and export markets. Thus, SSSC does not claim any packing costs adjustments for sales of POI in the domestic market.

7. Differences in the cost of any credit granted for the sales:

Cost of credit refers to the "costs" of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.

a. Describe the method you have used to calculate the credit costs.

Answer:

SSSC's domestic customers typically follow payment schedule set forth in the signed contract, which is:

[xxx]

In response to this review questionnaire, SSSC calculates credit costs based on [xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's domestic sales. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

b. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Answer:

The Company calculated the cost of credit using the weighted-average short-term borrowing interest rate applicable during the relevant period. This rate reflects the Company's actual cost of obtaining short-term financing and was considered an appropriate basis for measuring the financing cost associated with extending credit to customers. The applicable interest rate was applied on a transaction-by-transaction basis according to the amount of credit granted and the contractual payment terms agreed with each bank.

c. Explain your calculation of credit costs in the transaction-by-transaction basis.

Answer:

Please refer to our answer to question 7a above which includes the calculation of credit costs in the transaction-by-transaction basis

8. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.

Answer:

Please refer to the answer for question 7a above and "**Exhibit D-3.8_CONF Short term loan listing"** for the information of short-term borrowings for the currencies concerned.
[Note: Exhibit D-3.8_CONF Short term loan listing is provided in the Confidential Submission. A summary is not required by the general instruction]

9. Differences in the direct costs of providing warranties and guarantees as provided by law and/or in the sales contract:

   a. List all direct costs incurred and specified in the domestic sales contracts, or were required by the law of the countries concerned, e.g., the cost of material concerned.

   b. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the like product.

   c. State how you calculated these expenses. Identify your source of data.

   d. If the expenses were incurred only for certain customers provide customer specific information.

   e. If the expenses were only incurred on some of the like product, or if expenses vary among product types, identify the product types and explain any allocation method you have used.

   f. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction basis.

Answer:

The sales of POI in the domestic market did not incur any warranties, guarantees, and other expenses. Thus, this question is not applicable.

10. Differences in commissions paid in respect of the sales of the like product within Year 1, Year 2 and POI:

    a. Provide the amount of commission expenses paid to unrelated or related sellers and explain the terms under which commissions are given.

Answer:

The sales of POI in the domestic market did not incur any commission expenses. Thus, this question is not applicable.

11. Identify the general ledger accounts where the expense is recorded.

Answer:

All the expenses related to adjustments mentioned above are recorded through the account 64178 – Selling expenses – Other services.

12. Other factors:

Adjustments may also be made for differences in other factors not provided for under paragraph D-2.2 to D-2.11, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the domestic market because of the differences in such factors.

Answer:

The sales of POI in the domestic market does not claim any other adjustments. Thus, this question is not applicable.

D-3 Format of Submission

1. Provide information on **all customers** (unrelated and related customer) **in domestic market**. For this purpose, use Excel format as per Table D-3.1.

Table D-3.1: Domestic Market Sales – Customer Listing (DOM-CUST)

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI.
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)

Field name	Field description	Explanation
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grade of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like product
QTY	Quantity	Quantity of the like product sold (specify the unit of measurement used)
LP-TURNOVER	Like product's turnover	Total turnover of the like product sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the like product (specify currency used)
REB	Rebates	Total rebates granted to the customers of the like product (specify currency used)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

2. Provide information on transaction-by-transaction basis relating to **sales of like product** to **all customers** (unrelated and related customer) **in domestic market** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table D-3.2.

Table D-3.2: Domestic Market Sales Listing (DOM-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is “1”, the second is “2”, and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company number	Trading/Intermediary company’s code number used for each of your customers
TRCOMP-REL	Trading company relation	“U” for unrelated trading/intermediary company; and “R” for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file “DOM-CUST”
CUST-REL	Customer relation	“U” for unrelated customer; and “R” for related customer
CUST-LEV	Customer level of trade	Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and “5” for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grades of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter

Field name	Field description	Explanation
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products
H.S.	H.S. Codes	Harmonized System Codes of the like product
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the like product was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
GOV-VAT	Government VAT	Actual amount of VAT paid to the Government (specify currency used)

Field name	Field description	Explanation
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)

Field name	Field description	Explanation
DRAW	Import charges and indirect taxes	Amount of import charges and indirect taxes paid (specify currency used)
LEV-ADJ	Level of trade adjustment	Market value of the differences in level of trade
INL-FRE	Inland freight cost	Amount of inland freight cost in the domestic market (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Amount of cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the like product. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
OTHER	Other adjustments	Any other amount of adjustment (please specify)

SECTION E: EXPORT SALES OF THE SUBJECT MERCHANDISE

This section requests the details of all the export sales of the subject merchandise to Malaysia for Year 1, Year 2 and POI. In particular this section requires you to provide sales prices and pricing methods for these sales.

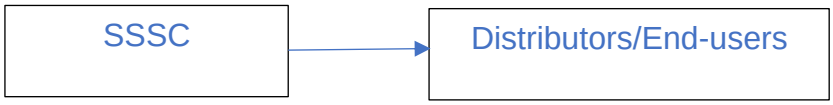
Please note that every invoice line of the subject merchandise should be reported as a separate transaction. In order to determine which sales fall within the Year 1, Year 2 and POI, ***the invoice date should be used as the date of sale****.*

E-1 General Information

1. Explain your company's **channels of distribution** in the export market starting from the factory gate up to sales transaction to each class of customers (e.g., producers, distributors, wholesales, retailers), including related companies. Include a detailed **flow chart** indicating terms of sale and pricing. Explain the basis of your **categorisation of customers.**

Answer:

The Company distributes/ sells subject merchandise to Malaysia directly to importers (distributors/end-users) in Malaysia. The distribution channel is as below. There is no agency or other relationship of the same kind.



The pricing and sales terms are negotiated between Company and customer. The Company offers price of subject merchandise to buyers based on the market price, requested quantity and quality of the goods as well as the market conditions. The Company does not have any price list for each class of customer.

2. Provide **detailed description of how sales are made**, indicating the procedure followed between time of order and delivery to the first customer. A **full explanation** of how the **invoicing** and **payment** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the sales process made through between **related** and **unrelated** companies.

Answer:

For all sales through related and unrelated companies, SSSC made the same way as follows:

[xxx]

The procedure is presented as follows:

[Confidential diagram on the Company's export sales process]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's export

sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

3. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any after sales price adjustments. If this sales process differs between classes of customers, describe each variation separately.

Answer:

The steps in the sales negotiation process are as following:

[xxx]

This sales process does not differ between SSSC's classes of customers.

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's export sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

4. Explain whether production begins after the customers have establishing their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.

Answer:

For exports to Malaysia or other countries, production begins after the final order from buyer is confirmed, sale contract is signed, and the buyer has made payment/deposit or open LC based on terms of payment in the signed contract.

5. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the subject merchandise, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

Answer:

Currently, the Company uses the short-term contract to export markets including Malaysia.

The main terms of the Sales Contract include:
[xxx]

These terms shall be negotiated based on actual current market conditions between both parties.

The contract does not specify [xxx].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's export sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

6. Provide copies of all price lists issued or in use for Year 1, Year 2 and POI for all customer in Malaysia market, including those used by related companies. Explain how these price lists are used to establish the final sales price to the individual customers and whether sales prices differ between customers, regions or time periods.

Answer:

This question is not applicable to SSSC as the company does not have any price list for export markets. The SSSC's selling prices of the PUI sold to Malaysia or other markets is upon on negotiation between SSSC and customers and upon on the market situation which reflects the market value of the goods at the time of the sale.

7. If price lists are not used as a basis, explain how and on which basis prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.

Answer:

The Company does not use a fixed price list as the basis for determining its sales prices. For each specific customer inquiry, the sales price is determined through negotiation based on the specific circumstances and requirements of the individual order. The main factors considered in determining the price include:

- The raw material price;
- The specific product specifications, such as product size and coating; and
- The applicable commercial and delivery terms, such as FOB, CFR or CIF, including the destination port.

The same pricing methodology is applied to sales to Malaysia and sales to other export markets. However, the actual sales price may vary from one order to another depending on the specific market, product specifications, raw material price and applicable commercial and delivery terms of each transaction.

The Company does not use a fixed standard sales price applicable to all customers or markets.

8. List any cost incurred by customers that have been paid of reimbursed by your company (directly or indirectly) and vice versa. Explain in detail the nature of the cost and whether it was related to the subject merchandise.

Answer:

There aren't any costs incurred by customers that have been paid or reimbursed by SSSC (directly or indirectly). Thus, this question is not applicable to SSSC.

E-2 Allowances on Export Sales

Where normal value and export price of the like product and subject merchandise as established are not at a comparable basis, due allowance in the form of adjustments can be made, ***on its merits****, for differences that affect price comparability. You may claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers in order to carry out a fair comparison between export price and normal value.* ***An adjustment can only be made for expenses that are directly related to the sales of the subject merchandise.***

*You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis. Please use the "**MY-SALE**" and **"TRC-SALE"** Excel format provided. **Report actual expenses incurred**. Where actual figures are unavailable, average or proportionate costs may be used, provided the allocation methodology is clearly explained. Any such allocations must be explicitly indicated and supported by relevant details, including the specific amounts, the rationale for allocation, and the methodology applied.*

You are to report all expenses incurred by your company relating to Malaysia sales that could affect price comparisons, even if there is no claim adjustment on sales.

1. Complete Table E-3.1 (EXP-CUST), Table E-3.2 (MY-SALE) and Table E-3.3 (TRC-SALE) in Excel format provided of all adjustments you claim (refer paragraph E-2.2 to E-2.12) for all sales to customers in Malaysia and appropriate third countries on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.

Answer:

Please refer to Exhibit in **Table E-3.1 (EXP-CUST), Table E-3.2 (MY-SALE)** and **Table E-3.3 (TRC-SALE)**

[Note: Table E-3.1 (EXP-CUST), Table E-3.2 (MY-SALE) and Table E-3.3 (TRC-SALE) are provided in the Confidential Submission. A summary is not required by the general instruction]

2. Differences in physical characteristics:

In comparing the type of product exported to Malaysia with the most similar product sold by your company in the domestic market, adjustments can be made to take account of physical differences between the types. The amount of the adjustments shall correspond to a reasonable estimate of the market value of the difference.

a. Identify separately the physical differences between each type of the product and provide a detailed list of all physical differences with a full explanation of each item listed.

b. For each difference claimed, provide detailed information of the market value of such difference. Identify the source of your data.

Answer:

The sales in Malaysia market does not claim any adjustments related to this section due to the same characteristics between products sold in domestic market and Malaysia market. Thus, this question is not applicable

3. Indirect taxes:

An adjustment concerning indirect taxes can be made where it can be demonstrated that the price comparability is affected.

a. List all indirect taxes imposed on the export market products that were either rebated upon exportation or not collected on the products exported to Malaysia and appropriate third countries.

Answer:
The only internal taxes imposed on both domestic sales and export sales is VAT, with the tax rates of 10% and 0% respectively, and the VAT amount we collected from the customer is the same as the VAT amount we have to pay to the Government according to Vietnamese Tax Regulation. Thus, we don't claim any indirect taxes adjustments for any market.

Please refer to **Exhibit D-2.3_PUBLIC Vietnamese VAT Regulations** for the relevant laws.

b. For each tax listed, provide English translations (as described in the General Instructions) of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

c. For each tax listed, provide separately information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

d. Indicate when you are legally obligated or liable for tax payment. Explain when you actually paid taxes and whether you maintain separate accounts for these taxes.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

e. Report the amount of any such taxes imposed in the export market on the transaction-by-transaction basis. Explain how you calculated this amount.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

f. Provide complete information on the VAT or equivalent for export tax scheme concerning the subject merchandise.

Answer:
This question is not applicable because we do not claim any indirect taxes adjustments.

4. Differences in discounts, rebates and quantities:

The term 'rebate' includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Any claim should be properly quantified and directly linked to the sales listed in "MY-SALE.

a. Describe in detail your policy for granting discounts and rebates to customers in Malaysia and other countries.

b. List all kinds of discounts or rebates you granted, e.g., cash discounts quantity discounts, loyalty discounts, year-end rebates, deferred discounts etc. and describe their terms. Include deferred discounts.

c. If discounts or rebates vary by class of customer (e.g., distributors and retailers), explain separately the discounts and rebates given to each class.

d. List all of your customers and the customer numbers (as in the Table E-3.1) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

e. Provide discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given. Identify the source of your data.

Answer:

SSSC did not grant discounts and rebates to customers in Malaysia during the period of investigation. Thus, this question is not applicable.

5. Differences in transportation, insurance, handling, loading, and ancillary costs:

An adjustment can only be made for transportation costs, which were incurred subsequent to the sale being made, for moving the products from the production premises to customer.

a. List all charges that are included in the export prices and explain how you have quantified each of these charges.

Answer:

The export sales of POI to Malaysia were made under [xxx]. The related adjustments for each term of sales are as follows:

1. [xxx].

2. [xxx]

3. [xxx]

Please note that all adjustments related to this question are based on actual invoice for each transaction.

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's export sales process. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

6. Difference in packing costs:

a. Specify the per-unit packing cost incurred for each type of the subject merchandise.

b. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the subject merchandise for shipment to Malaysia and appropriate third countries.

c. If the subject merchandise is subsequently repackaged in Malaysia and appropriate third countries, report these charges and costs separately.

Answer:

The packing costs (including packing material and packing labour) were recorded in the cost of productions for Malaysian sales of like products, rather than the selling expense in SSSC accounting system. The packing costs of like products are considered as one type of variable overheads of the company. SSSC is not able to segregate the packing costs from the aforementioned variable manufacturing overhead as the accounting system of SSSC does not keep track separately for this type of cost.

In addition, there are no differences in terms of packing materials between goods destined for domestic market and export markets. Thus, SSSC does not claim any packing costs adjustments for sales of PUI in the export market.

7. Difference in the cost of any credit granted for the sales:

Cost of credit refers to the "costs" of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.

a. Describe the method you have used to calculate the credit costs.

Answer:

To calculate the credit cost, SSSC first [determined the payment date of customers based on the credit note issued by the bank. Following that, the credit cost is determined at each time of payment using the following formula:

Credit cost = Payment amount * Difference between payment date and invoice date * Company's average short-term loan interest rate per day.]

The payment amount is indicated in the invoice. The payment date is indicated in the credit note which is the proof of payment from the customer. The average short-term loan interest rate is indicated in **Exhibit D-3.8_CONF Short term loan listing** which details information about the company's short-term borrowings.

[Note: The above information in asterisk and **Exhibit D-3.8_CONF Short term loan listing** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

b. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Answer:

The short-term loans interest rate for the currencies used in all transactions (VND) of SSSC is provided in **Exhibit D-3.8_CONF Short term loan listing.**

[Note: The above information in asterisk and **Exhibit D-3.8_CONF Short term loan listing** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

c. Explain your calculation of credit costs in the transaction-by-transaction basis.

Answer:
Please refer to the answer to the question 7a above.

8. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.

Answer:
Please refer to the answer to the question 7b above.

9. Differences in the direct costs of providing warranties and guarantees as provided by law and/or in the sales contract:

a. List all direct costs incurred and specified in the export sales contracts, or were required by the law of the countries concerned, e.g., the cost of material concerned.

b. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the subject merchandise.

c. State how you calculated these expenses. Identify your source of data.

d. If the expenses were incurred only for certain customers provide customer specific information.

e. If the expenses were only incurred on some of the subject merchandise, or if expenses vary among product types, identify the product types and explain any allocation method you have used.

f. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction basis.

Answer:
The sales of PUI export to Malaysia did not incur any warranties, guarantees, and other expenses. Thus, this question is not applicable

10. Differences in commissions paid in respect of the sales of subject merchandise within Year 1, Year 2 and POI:

a. Provide the amount of commission expenses paid to unrelated or related sellers and explain the terms under which commissions are given.

Answer:

The Company did not pay any commission expenses in respect of sales of subject merchandise during Year 1, Year 2 and the POI.

Accordingly, the amount of commission expenses paid to both unrelated and related sellers was nil during the respective periods.

There were no terms or arrangements under which commissions were paid in respect of such sales.

11. Currency conversions:

In order to compare export sales prices with domestic sales prices a conversation of currency will be required. Fluctuations in exchange rates can only be taken into account under certain circumstances, i.e., when a fluctuation becomes a "sustained" movement.

a. If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your countries.

b. Provide the official central bank exchange rates specifying the official daily buying and selling rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services.

c. Provide the exchange rates used by your company for converting the payment of export sales and the sources of these rates. Explain the adjustments you claimed in the transaction-by-transaction basis

d. If you brought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. State the exchange rates of the forward purchase for the specific sales concerned in the transaction-by-transaction basis.

Answer:

The Company did not make any adjustments for currency conversion related to export price. Thus, this question is not applicable.

12. Identify the general ledger accounts where the expense is recorded.

Answer:

All the expenses related to adjustments mentioned above are recorded through the account 64178 – Selling expenses – Other services.

13. Other factors:

Adjustments may also be made for differences in other factors not provided for under paragraph E-2.2 to E-2.12, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the Malaysian market because of the differences in such factors.

Answer:
SSSC does not claim any adjustment for other factors for sales export to Malaysia. Thus, this question is not applicable.

E-3 Format of Submission

1. Provide information on **all customer** (unrelated and related customer) **in Malaysia market** and **appropriate third countries**. For this purpose, use Excel format as per Table E-3.1.

Table E-3.1: Export Sales - Customer Listing (EXP-CUST)

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number
CUST-CO	Customer country	Customer country
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)

Field name	Field description	Explanation
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grade of subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
QTY	Quantity	Quantity of the subject merchandise sold (specify the unit of measurement used)
SM-TURNOVER	Subject merchandise's turnover	Total turnover of the subject merchandise sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the subject merchandise (specify currency used)
REB	Rebates	Total rebates granted to the customers of the subject merchandise (specify currency used)
PAY- TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL- TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

2. Provide information on transaction-by-transaction basis relating to **sales of subject merchandise** (produced and sold by your company) to **all customers** (unrelated and related customer) **in Malaysia market** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table E-3.2.

Table E-3.2: Export Sales to Malaysia Listing (MY-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "EXP-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name

Field name	Field description	Explanation
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)

Field name	Field description	Explanation
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit note (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)

Field name	Field description	Explanation
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)

Field name	Field description	Explanation
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
MY-FRE	Freight in Malaysia	Amount of inland freight paid to Malaysia port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

3. Provide information on transaction-by-transaction basis relating to **sales of subject merchandise** (produced and sold by your company) to **all customers** (unrelated and related customer) **in appropriate third countries** during the

period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table E-3.3.

Table E-3.3: Export Sales to **Appropriate Third Countries** Listing (TRC-SALE)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
TRCOMP-NAME	Trading Company name	Names of your trading/intermediary company
TRCOMP-NO	Trading Company number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading Company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "EXP-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-CO	Customer country	Customer country
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)

Field name	Field description	Explanation
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment

Field name	Field description	Explanation
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)

Field name	Field description	Explanation
REMARK	Credit/debit note remark	Reason for issuing the credit/debit note (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)

Field name	Field description	Explanation
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
FRE-INT	Freight in international port	Amount of inland freight paid to international port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

SECTION F: COSTS

F-1 Accounting System and Policies

Please reply as comprehensively as possible to each of the following questions. In case where explanations are requested, be as thorough as possible.

A detailed understanding of the accounting and financial practices is necessary to analyse the reporting and allocation of expenses.

1. Describe the company's accounting and financial reporting practices, including normal corporate accounting period.

Answer:

Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

2. State whether the company's financial accounting practices are in accordance with generally accepted accounting principles (GAAP) practised in your country.

Answer:

The company's financial accounting practices are in accordance with GAAP practised in Vietnam (also known as VAS). Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

3. In the event that any of the accounting methods used by the company has changed over the last three financial years, provide a detailed explanation of the changes including the effective date of each change and the reasons for the change.

Answer:

The company has not changed any of its accounting methods during the last three financial years. The accounting methods applied have remained consistent throughout the period. Therefore, there are no changes to report regarding the effective date or reasons for any changes.

4. Provide a flowchart illustrating the company's financial accounting books and record keeping system. Indicate in the flowchart all subsidiary ledgers and reports generated from the company's financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, account receivables). Show in the flowchart how data from the company's financial accounting system are summarised in its financial statements.

Answer:

The flowchart of the journal in accounting system of the Company is as below:

[Confidential diagram on the Company's accounting flowchart]

Financial accounting books include:
[xxx]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

5. Explain the financial accounting practices with regard to:

   a. The valuation method for:

      i. raw materials, work-in-progress and finished products inventories (e.g., first-in, first-out ("FIFO"), last-in, first-out ("LIFO"), weighted average).

      ii. inventory write-off and write-down for raw material and finished goods.

      iii. damaged or substandard products generated at various stages of production.

      iv. non-current assets: For each class of non-current assets, provide the average useful life, and specify the depreciation method and depreciation rate applied.

   b. Costing methodology, including the method of allocating costs shared among other products or production processes.

   c. Treatment of foreign exchange gains and losses.

   d. Capitalisation and amortisation of expenses, including general and interest expenses.

   e. Provision for bad or doubtful debts.

   f. Expenses for idle equipment and/or plant shut down.

   g. Cost of plant disclosure.

h. Restructuring costs.

i. The effects of inflation on financial statement information.

Answer:
Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices regarding the above aspects.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

6. Explain your company's accounting treatment for incidental revenue (e.g., revenue from the sale of scrap, by-products, co-product or other income).

Answer:
Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices regarding the above aspects.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

7. Describe how the costs associated with by-products, co-products, and scrap are allocated, how the related revenue is recognised and accounted for; and whether such revenue is offset against the cost of production or recognised separately in the financial statements.

Answer:
The value of recoverable scrap is recognized as a reduction of production costs. When the scrap is subsequently sold, the related proceeds are recognized as scrap sales revenue or other revenue, as applicable

8. Provide in English or accompanied by English translations as described in the General Instructions; financial documents for the most recent three completed financial years:

a. Chart of accounts and trial balance.

Answer:
Please refer to "**Exhibit F-1.2_CONF Chart of Accounts (Excel)** and **Exhibit F-1.2_CONF Chart of Accounts (PDF)"** for the Company's Chart of Accounts.

[Note: **Exhibit F-1.2_CONF Chart of Accounts (Excel)** and **Exhibit F-1.2_CONF Chart of Accounts (PDF)** are provided in the Confidential Submission. A summary is not possible

as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

b. Audited, consolidated and unconsolidated financial statements (including notes to the accounts and auditor's opinion).

Answer:

Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices regarding the above aspects.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

c. Internal financial statements or profit and loss reports of any kind that are prepared and maintained in the normal course of business for the like product and subject merchandise or, in the absence of such reports, for the product line that corresponds most closely to the definition of the like product and subject merchandise.

Answer:

This question is not applicable to SSSC because the company does not maintain such internal financial statements or profit and loss reports.

Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices regarding the above aspects.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

d. Financial statements or other relevant documents of all related companies involved in the production or sale of the like product and subject merchandise in the domestic market and Malaysian market.

Answer:

This question is not applicable to SSSC because the company does not maintain such internal financial statements or profit and loss reports.

Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the company's Audited Financial Statements in the most recent years 2023, 2024, 2025 which indicate the company's accounting and financial reporting practices regarding the above aspects.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

9. Describe the cost accounting system used by the company to record the production cost of the like product and subject merchandise. The description should include among others:

   a. A general description of the company's cost accounting method as it relates to allocating production costs to individual unit of the like product and subject merchandise (e.g., job order, process costing). State whether the cost accounting system is an integral part of the financial accounting system used for the preparation of financial statements.

   b. A description of the company's standard cost or cost budget system, if applicable, including:

      i. the types of variances recorded in the company's cost accounting system and how they are used in the management reporting process;

      ii. the period for which the variances are calculated and recorded;

      iii. the methods used to develop the company's standard costs; and

      iv. the frequency of standard cost revisions, including the date of the most recent revision.

   c. Whether standard costs were used in the response and whether all variances between standard and actual costs have been fully allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred.

   d. A list of direct cost centres or cost drivers in the cost accounting system. Briefly describe the segment of production activity attributed to the listed cost centres.

   e. Methods and basis used to allocate costs to the company's organisational units (e.g., parent company charges to subsidiaries, corporate charges to specific plants, product division, inter-plant allocations).

   f. Methods used to account for wastage, scrap, damaged or sub-standard products generated at each stage of the production process. Also state the method used to account for rework.

   g. Valuation and recording methods regarding the cost of sales, raw materials, work-in-progress and finished goods inventories for the audited financial statements.

h. A list of costs that are valued or treated differently for cost accounting and financial accounting purposes (i.e., for preparation of financial statements). Identify the differences and explain the reasons for it.

Answer:

SSSC has used [xxx] method to record the production costs of the products.

SSSC's allocation of production costs is based on [xxx].

SSSC [xxx].

The overall costing practices of SSSC is described in its Audited Financial Statements. Please refer to "**Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025"** for the Company's Audited Financial Statements for the years 2023, 2024 and 2025.

[Note: **Exhibit F-1.1.a_CONF AFS 2023, Exhibit F-1.1.b_CONF AFS 2024** and **Exhibit F-1.1.c_CONF AFS 2025** are provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

10. Indicate the address where the accounting records concerning the activities of the company are located. If the records are maintained in different locations, indicate which records are kept at what location.

Answer:

The accounting records concerning the activities of the company is located in: [address] Vietnam.

11. Provide details of the net profit to sale ratio (net profit margin) realised over the last two years for the profit centre which includes the like product and subject merchandise. How does this compare to the profit ratio for the like product and subject merchandise?

Answer:

SSSC do not maintain any financial statements or profit and loss specifically for any profit centre.

Please refer to "**Table C-8.1 Profit LP"** in Section C above for the net profit margin realised over the last two years for the like product and subject merchandise.

[Note: **Table C-8.1 Profit LP** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

12. Indicate level of profit that the company has achieved for the like product sold on the domestic market and explain the basis for determining the profit.

Answer:

Please refer to the "**Table C-8.1 Profit LP"** in Section C above for the level of profit that the company has achieved for the like product sold in the domestic market.

[Note: **Table C-8.1 Profit LP** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

The values of sales and cost of goods sold are determined directly by using the sales and cost of sales ledgers, while the values of selling and administrative expenses are determined by allocation based on the company's total profit and loss.

F-2 Purchase of Raw Materials and Finished Goods

1. Based on format as per Table F-2.1, provide information on transaction-by-transaction basis relating to **purchase of raw materials and finished goods** for the **like product** and **subject merchandise** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table F-2.1.

Answer:
Please see the file named "**Table F-2.1 (RAWMATFG-PUR)**"

[Note: **Table F-2.1 (RAWMAT-PUR)** is provided in the Confidential Submission. A summary is not required by the general instruction].

2. In the event that your company purchased the like product and subject merchandise from other sources, indicate the country or countries of origin and the name(s) of the supplier(s) of the like product and subject merchandise sold by your company. Give description of how the origin of the product is determined.

Answer:
SSSC does not purchase the like product or subject merchandise from other sources

Table F-2.1: Raw Materials and Finished Goods Purchase Listing (RAWMAT/FG-PUR)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item, in the purchase listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product purchased
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
SU-NAME	Supplier name	Supplier name
SU-CO	Supplier country	Supplier country
SU-REL	Supplier relation	"U" for unrelated supplier; and "R" for related supplier

Field name	Field description	Explanation
PR-NAME	Producer/ Manufacturer name	For purchases of finished goods were made through trader or distributor, state the name of producer/manufacturer
ORD-NO	Purchase order/contract number	Purchase order or contract number of the transaction concerned
ORD-DATE	Date of purchase order /contract	Order date for which the purchase order/contract was issued
RM/FG-CAT	Raw materials /Finished goods category	“RM” for raw materials or “FG” for finished goods
RM/FG-TYPE	Raw materials /Finished goods type	Types of raw materials/finished goods
QTY	Quantity	Quantity of raw materials/finished goods purchased (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value of the purchase, inclusive of sales tax/VAT (specify currency used)
PURC-DISC	Purchase discount	Purchase discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged on the supplier's invoice (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after purchase discount and sales tax/VAT on the invoices, in the currency of purchase (specify currency used)
CURR	Invoice currency	Currency in which the purchase transaction was made
EXCH	Exchange rate	Exchange rate used for the conversion of the currency of purchase to the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after purchase discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)

Field name	Field description	Explanation
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, purchase return, price adjustment, quantity adjustment)
REMARK	Credit/debit notes remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, purchase return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
PURC-RETURN	Purchase return value	Purchase return value in the currency of purchase (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual rebate received for the transaction (specify currency used)
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net purchase value after credit/debit adjustments	Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DATE-PAY	Date of payment	Date on which the company made payment

Field name	Field description	Explanation
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
DEL-CS	Delivery costs	Delivery costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit)
OTHER	Other adjustments	Any other adjustments (please specify)

Answer:

Please see the file named "**Table F-2.1 (RAWMATFG-PUR)"**.

[Note: **Table F-2.1 (RAWMAT-PUR)** is provided in the Confidential Submission. A summary is not required by the general instruction].

F-3 Cost to Make and Sell

1. Complete Table F-3.1 showing the cost of production/trading (use the currency as per accounting records). The description of each item can be specified to suit the nomenclature of your cost accounting system. For this purpose, use Excel format as per Table F-3.1.

Table F-3.1: Cost of Production

Item	Like product and Subject Merchandise					All products				
	Year 1/ Year 2/ POI *(specify currency and unit of measurement)*					Year 1/ Year 2/ POI *(specify currency and unit of measurement)*				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
Total quantity of production										
Variable manufacturing costs: Raw materials *(specify)* Direct labour Variable manufacturing overhead *(specify)* Others *(specify)*										
A. Total variable manufacturing costs										
Fixed manufacturing costs: Indirect labour Fixed manufacturing overhead *(specify)* Other *(specify)*										
B. Total fixed manufacturing costs										

Work in progress: (+) Opening work in progress (-) Closing work in progress										
C. Total work in progress										
Total cost of production (A+B+C)										

Answer:
Please note that [xxx]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company's accounting processes. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

Please see the file named "**Table F-3.1 (Cost of Production)"**

[Note: **Table F-3.1 (Cost of Production)** is provided in the Confidential Submission. A summary is not required by the general instruction].

2. If your company is vertically integrated and some of raw materials used in the final production of the like product and subject merchandise, are produced "in-house" or by related company, provide another table as per format of Table F-3.1, for each upstream product extracted or manufactured, up to the basic raw materials identified in Table F-3.1.

Answer:
[***]

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

3. Complete Table F-3.1 showing the summary of the costs of production/trading, for the like product and subject merchandise (use the currency as per accounting records).

Answer:
Please see the file named "**Table F-3.1 (Cost of Production)**"

[Note: **Table F-3.1 (Cost of Production)** is provided in the Confidential Submission. A summary is not required by the general instruction].

4. Provide (in the format shown at Table F-3.2) the actual unit cost to make and sell for the like product and subject merchandise. Your actual unit of cost to make and sell for the like product and subject merchandise calculations are to be presented according to quarterly basis. Provide the supporting documents and worksheets that substantiate your calculations. It is essential to show all costs associated with the like product and subject merchandise sold during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table F-3.2.

Table F-3.2 – Cost to Make and Sell Per Unit

Provide data for the like product and subject merchandise sold during **Year 1, Year 2** and **POI**.

		Total all products	Domestic market				Export market (Malaysia)				Export market (Other than Malaysia)				Total sales (Domestic market + Export market)			
			Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI			
			Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers	
		Year 1, Quarter 1	Like product	Other products	Like product	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Like product/ Subject merchandise	Other products	Like product/ Subject m merchandise	Other products
A.	**Total quantity of sales**																	
B.	**Total net value of sales**																	
C.	**Cost of goods sold:**																	
	(1) Variable Manufacturing Costs (1(a)+1(b)+1(c))																	
	(a) Raw materials (i+ii):																	
	(i) Local																	
	(ii) Imported																	
	(b) Direct labour																	
	(c) Other (Specify)																	
	(2) Fixed Manufacturing Costs (2(a)+2(b))																	
	(a) Depreciation																	
	(b) Other Mfg. Overheads (specify)																	
D.	**Total cost of goods sold (C1+C2)**																	
E.	**Unit COGS (D/A)**																	

		Total all products	Domestic market				Export market (Malaysia)				Export market (Other than Malaysia)				Total sales (Domestic market + Export market)			
			Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI			
			Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers	
		Year 1, Quarter 1	Like product	Other products	Like product	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Like product/ Subject merchandise	Other products	Like product/ Subject m merchandise	Other products
F.	**Selling, general and administrative costs (SG&A)**																	
	Selling/Advertising																	
	Financing																	
	Insurance																	
	Freight/Transport																	
	Packing																	
	Administration																	
	Research & Development																	
	Technical assistance																	
	Security																	
	Pollution control																	
	Others (specify)																	
G.	**Total cost to sell***																	
H.	**Unit cost to sell (G/A)**																	
I.	**Cost per unit (E+H)**																	
J.	**Operating Profit/(Loss)**																	
K.	**Profit Margin**																	

**Total Cost to Sell = Please list/indicate which item under SG&A is included*

Answer:

Please note that [***]

Please see the file named “**Table F-3.2 (CTMS)”, “Table F-3.3 (DOM-CTMS)”** and **“Table F-3.4 (MY-CTMS)”.**

[Note: **Table F-3.2 (CTMS), Table F-3.3 (DOM-CTMS)** and **Table F-3.4 (MY-CTMS)** are provided in the Confidential Submission. A summary is not required by the general instruction].

5. Provide separate tables and computer files named "DOM-CTMS" and "MY-CTMS" showing cost to make and sell for each of the **like product and subject merchandise which was sold** in the **domestic market** and **export market** respectively for the **Year 1**, **Year 2** and **POI** in **quarterly basis**. Use the field names listed as per Table F-3.3 and Table F-3.4 as column headings. Provide details of how "Cost of Goods Sold" and "SG&A expenses" were allocated to each of the product (Identified by product sales code (PDT-CODE) as reported in Table D-3.2 and E-3.2. For this purpose, use Excel format as per Table F-3.3 and F-3.4.

Answer:

Please see the file named "**Table F-3.2 (CTMS)", "Table F-3.3 (DOM-CTMS)"** and **"Table F-3.4 (MY-CTMS)".**

[Note: **Table F-3.2 (CTMS), Table F-3.3 (DOM-CTMS)** and **Table F-3.4 (MY-CTMS)** are provided in the Confidential Submission. A summary is not required by the general instruction].

Table F-3.3: Cost to Make and Sell by Grade (DOM-CTMS)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is "1", the second is "2", and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table D-3.2 for the **like product sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of the **like product sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)

Field name	Field description	Explanation
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
OTH-VAR	Others variable manufacturing costs	Other variable manufacturing costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-VC	Total variable manufacturing costs	Sum of manufacturing costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (DIR-RM + DIR-OM + DIR-LAB + VAR-OH + OTH-VAR)
IND-LAB	Indirect labour	Indirect labour costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIX-OH	Fixed manufacturing overhead	Fixed manufacturing costs. If more than one type of fixed manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
OTH-FIX	Others fixed manufacturing costs	Other fixed manufacturing costs. If more than one type of fixed manufacturing costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-FC	Total fixed manufacturing costs	Sum of fixed manufacturing costs for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (IND-LAB + FIX-OH + OTH-FIX)
OP-WIP	Opening work in progress	Opening work in progress costs for the **like product** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
CL-WIP	Closing work in progress	Closing work in progress costs for the **like product** during **Year 1, Year 2** and **POI** in your records. (specify currency used)

Field name	Field description	Explanation
TOT-WIP	Total work in progress	Sum of work in progress costs (OP-WIP minus CL-WIP) for the **like product** during **Year 1, Year 2** and **POI** in your records (specify currency used)
TOT-COGS	Total cost of goods sold	Sum of cost of goods sold (TOT-VC + TOT-FC) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
UNI-COGS	Unit cost of goods sold	Total cost of goods sold divided by quantity sold for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-COGS / QTY-SAL)
SELL	Selling expenses	Selling/advertising expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIN	Financial expenses	Financial expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FRE	Freight expenses	Freight expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
PAC	Packing expenses	Packing expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
ADM	Administrative expenses	Administrative expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
R&D	R&D expenses	Research and development expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
OTH-SGA	Other SG&A expenses	Other selling, general and administrative costs incurred. If more than one type of SG&A costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
TOT-SGA	Total SG&A expenses	Sum of SG&A expenses for the **like product sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (SELL + FIN + FRE + PAC + ADM + R&D + OTH-SGA)

Field name	Field description	Explanation
UNI-SGA	Unit SG&A	Total SG&A expenses divided by quantity sold for the **like product sold** during **Year 1, Year 2** and **POI** in your records**.** (specify currency used) (TOT-SGA / QTY-SAL)
UNI-COS	Cost per unit	Unit cost of goods sold plus unit SG&A for the **like product sold** during **Year 1, Year 2 and POI** in your records. (specify currency used) (UNI-COGS + UNI-SGA)

Table F-3.4: Cost to Make and Sell by Grade (MY-CTMS)

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is “1”, the second is “2”, and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table E-3.2 for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)

Field name	Field description	Explanation
DIR-LAB	Direct labour	Direct labour cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.
OTH-VAR	Others variable manufacturing costs	Other variable manufacturing costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-VC	Total variable manufacturing costs	Sum of manufacturing costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (DIR-RM + DIR-OM + DIR-LAB + VAR-OH + OTH-VAR)
IND-LAB	Indirect labour	Indirect labour costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records**.** (specify currency used)
FIX-OH	Fixed manufacturing overhead	Fixed manufacturing costs. If more than one type of fixed manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2 and POI** in your records. Do not aggregate the cost.
OTH-FIX	Others fixed manufacturing costs	Other fixed manufacturing costs. If more than one type of fixed manufacturing costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the cost.
TOT-FC	Total fixed manufacturing costs	Sum of fixed manufacturing costs for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (IND-LAB + FIX-OH + OTH-FIX)
OP-WIP	Opening work in progress	Opening work in progress costs for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify currency used)

Field name	Field description	Explanation
CL-WIP	Closing work in progress	Closing work in progress costs for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
TOT-WIP	Total work in progress	Sum of work in progress costs (OP-WIP minus CL-WIP) for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records (specify currency used)
TOT-COGS	Total cost of goods sold	Sum of cost of goods sold (TOT-VC + TOT-FC) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
UNI-COGS	Unit cost of goods sold	Total cost of goods sold divided by quantity sold for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-COGS / QTY-SAL)
SELL	Selling expenses	Selling/advertising expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FIN	Financial expenses	Financial expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
FRE	Freight expenses	Freight expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
PAC	Packing expenses	Packing expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
ADM	Administrative expenses	Administrative expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
R&D	R&D expenses	Research and development expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used)
OTH-SGA	Other SG&A expenses	Other selling, general and administrative costs incurred. If more than one type of SG&A costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.

Field name	Field description	Explanation
TOT-SGA	Total SG&A expenses	Sum of SG&A expenses for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (SELL + FIN + FRE + PAC + ADM + R&D + OTH-SGA)
UNI-SGA	Unit SG&A	Total SG&A expenses divided by quantity sold for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (TOT-SGA / QTY-SAL)
UNI-COS	Cost per unit	Unit cost of goods sold plus unit SG&A for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (UNI-COGS + UNI-SGA)