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:

TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JSC

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 :
TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JSC

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

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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 TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JOINT STOCK 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 : Đỗ Văn Tú

Designation : General Director

Date : 28th August 2026

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

The filing of this questionnaire response does not prejudice the company's right to challenge the validity of the Malaysian Anti-Dumping Duty Investigation With Regard To Imports Of Flat-Rolled Products Of Iron Alloy Or Non-Alloy Steel, Plated Or Coated With Aluminium & Zinc, Originating Or Exported From The People's Republic Of China, Chinese Taipei And The Socialist Republic of Viet Nam (AD 01/26).

A-1 Contact Information

Company

Name:	TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JSC ("**TPK**" or "the **Company**")
Address:	Phu My Industrial Zone 1, Phu My Ward, Ho Chi Minh City, Viet Nam
Telephone:	(+84) 254 392 2761
Email:	infor@tanphuockhanh.com.vn
Web page:	www.tanphuockhanh.com.vn

Factory:

Name:	TAN PHUOC KHANH Factory
Address:	Phu My Industrial Zone 1, Phu My Ward, Ho Chi Minh City, Viet Nam
Telephone:	(+84) 254 392 2761

Contact person

Name:	Henry Ngo
Position/Designation:	Export manager
Address:	Phu My Industrial Zone 1, Phu My Ward, Ho Chi Minh City, Viet Nam
Telephone:	[Telephone number of Contact Person]
Email:	[Email address of Contact Person]

A-2 Legal Representative/Consultant

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

Name of firm:	Jason Teoh & Partners
Name of legal representative/consultant:	Jason Teoh Choon Hui
Name of contact person:	Jason Teoh Choon Hui
Address:	SO-23A-3A, Menara 1, Jalan Bangsar, KL Eco City, 59200 Kuala Lumpur
Telephone:	(+60) 16 2095834
Email:	

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:

The legal name is Tan Phuoc Khanh Trading & Manufacturing Coil Steel Jsc (hereinafter referred to as "The Company" or "TPK").

There's no additional business name other than the one mentioned in the previous question was used during the normal course of business selling the POI.

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:

Please see the table below for the shareholders' information as of December 31st, 2025:

Table A-3.1: Shareholding

Name of shareholder	Activity	Percentage
[Name of Shareholder]	[Shareholder activities]	[XX]%
[Name of Shareholder]	[Shareholder activities]	[XX]%
[Name of Shareholder]	[Shareholder activities]	[XX]%
Total		**100.00%**

For ease of reference, TPK also provides this table in an excel worksheet named **Tables – Section A**.

3. Please provide:

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

Answer:

Please refer to **Exhibit A-3.3a** for the corporate structure chart and the detailed listing of TPK's dependent accounting branches [provided in the Confidential version – the corporate structure chart and the detailed listing of TPK's dependent accounting branches are commercially sensitive information].

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

Answer:

Please refer to **Exhibit A-3.3.b** for the diagram of overall organisational structure of TPK [provided in the Confidential version – the diagram of overall organisational structure of TPK is a commercially sensitive 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:

Please refer to **Exhibit A-3.3.b** for the diagram for TPK's units and its functions [provided in the Confidential version – the diagram for TPK's units and its functions are commercially sensitive information].

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

Answer:

Please refer to **Exhibit A-3.3.d** for the business registration certificates being effective during the POI [provided in the Confidential version – the business registration certificates and articles of association are commercially sensitive information].

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

Answer:

Please refer to **Exhibit A-3.3.e** for the company profile.

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:

All the subject merchandise exported into Malaysia were manufactured at TPK's factories in Vietnam.

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:

Tax Identification Number (TIN) is the same business code as provided in Business Registration Certificate provided in **Exhibit A-3.3d**, which is: 3500710719 [provided in the Confidential version – the business registration certificates and articles of association are commercially sensitive information].

Under Vietnamese law, point 3 and point 4 of Article 18 of Decree No. 132/2020/ND-CP, which was issued by the Government of Vietnam on November 05, 2020, TPK is not subject to preparing or maintaining Transfer Pricing Documentation (TPD).

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
		√	√	√		

Answer:

TPK has no affiliated companies involved with the production, sale, R&D, distribution and supply of the subject merchandise in Malaysian market and export market during the investigation period.

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:

TPK has only normal purchase and sale contracts with other companies in Malaysia and other countries for the sales of the product, in which TPK is the producer and the seller of the product.

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:

TPK does not have any commercial relationships with any alleged countries in this proceeding.

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.

Merchandise Under Consideration ("MUC")

In this response, TPK uses MUC for the class or kind of merchandise (i.e., subject merchandise, like product, and semi-finished galvalume) produced or sold to all markets (Malaysia, the domestic market, and third country).

B-1 Product Specifications

1. Briefly describe the range of products produced by your company in Table B-1.1
   Note:
   i. State unit of measurements e.g., MT, kg, litre, etc.

   Answer:

   Please see the table below:

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

   (Indexed)

Description	**The MUC** *(KG)*	**Other Products** *(KG)*
POI Quarter 1	100 (base figure)	100 (base figure)
POI Quarter 2	164	61
POI Quarter 3	141	51
POI Quarter 4	216	67
Total Actual Production	**N/A**	**N/A**

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:

Please refer to **Exhibit B-1.2** for the production process flowchart of the like product and subject merchandise as well as the MUC [provided in the Confidential version – the detailed production process flowchart of the like product and subject merchandise contains commercially sensitive information].

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

Answer:

Please refer to the table below:

Product grade	Brand names	Product specification	International / Industrial standard	End usage
[Product Grade]	TPK	[Specification]	JIS G3321, ASTMA792/ A792M, EN 10346 (or equivalent customer specifications)	Roofing sheets, wall cladding, sandwich panels, industrial and commercial buildings, warehouses, agricultural buildings, roll-forming products, purlins, ceiling systems, HVAC ducts and general construction applications.

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 B-1.4** for production standards [provided in the Confidential version – the production standards are commercially sensitive information] and **Exhibit A-3.3.e** for the company profile indicating product models and types.

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:

TPK uses the product code system from production to sales. The company's product codes are created according to the following rules:
Product code group + Product size (Total coating thickness) + Product size (Width)

For example:

Product code	Product Code group	Thickness (mm)	Width (mm)	Description	Description - Translated
GL221200	GL	2.2	1200	THÉP LÁ MẠ HK 0.22 X 1200	GAVALUME STEEL SHEET 1.20 X 1265

To ensure the correctness while (1) comparing domestic price of the like goods to the Malaysian export price of the subject merchandise as well as (2) calculating cost to make and sell of sales of the MUC reported in **Tables D-3.2, E-3.2 and E-3.3** [provided in the Confidential version – the domestic price of the like goods to the Malaysian export price of the subject merchandise and the cost to make and sell of sales of the MUC are commercially sensitive information], in the response to this investigation, TPK has converted its own product coding system to Product Control Number (PCN) following the below procedure:

For product sales code (SLCOD or PDT-CODE), each PCN of sale includes all four fields separated by hyphen ("-") as follows:

Field	Description	Length
Coating mass	AZ*** *** is the coating weight of coating material per one square meter in the format of three numbering digits. E.g.: coating weight of 30 gram/m2 is coded as 030	3
Width	A = equal or less than 600 mm B = greater than 600 mm	1
Base metal thickness	01 = more than 0.00 mm to 0.10 mm 02 = more than 0.10 mm to 0.20 mm 03 = more than 0.20 mm to 0.30 mm 04 = more than 0.30 mm to 0.40 mm 05 = more than 0.40 mm to 0.50 mm 06 = more than 0.50 mm to 0.60 mm 07 = more than 0.60 mm to 0.70 mm 08 = more than 0.70 mm to 0.80 mm 09 = more than 0.80 mm to 0.90 mm 10 = more than 0.90 mm to 1.00 mm	2

	11 = more than 1.00 mm to 1.10 mm 12 = more than 1.10 mm to 1.20 mm 13 = more than 1.20 mm to 1.30 mm 14 = more than 1.30 mm to 1.40 mm 15 = more than 1.40 mm to 1.50 mm	
Classifi-cation	P = Prime N = Non-prime	1

For example: a product is coated with 120 grams of aluminium zinc per square meter, width of 800 mm, base metal thickness of 0.35 mm, quality of prime has PCN of sale as AZ120-B-04-P.

For product production code (PDCOD), because there is no difference in production cost between prime or non-prime products, each PCN of productions accordingly includes three fields of coating mass, width, and base metal thickness.

For example: the above product has PCN of production as AZ120-B-04.

For ease of reference, in **Tables D-3.2, E-3.2, E-3.3**, for each record, TPK provides both PCN of sale and PCN of cost in two columns:

- Product sales code (act as PCN) (PDT-CODE)
- Product cost code (To link UNI-COS from F-3.3 and F-3.4. UNI-COS is presented at the end of D-3.2 and D-3.3)

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)*

Answer:

TPK understands the regulatory of reporting **Table B-1.3** in this narrative response. However, because the number of records in this table is too large which is 142 records, TPK respectfully requests the Authority to accept its preparation in an attached MS-excel file. The excel file is submitted as **Table B-1.3** in the excel file named **Tables – Section B_Revised**.

[TPK has provided Table B-1.3: Product Comparability [Non-Confidential version] under the Appendix herein]

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

Table B-2: Products Comparison

Year	Product sales code	Commercial name of like product in your domestic market	Quantity of like product sold domestically *(specify the unit of measurement)* **(A)**	Commercial name of subject merchandise sold in Malaysia	Quantity of subject merchandise sold in Malaysia *(specify the unit of measurement)* **(B)**	Indicate the quantity of like product sold domestically as % of quantity subject merchandise sold in Malaysia **(A/B) x 100%**
Year 1						
Year 2						
POI						

Answer:

TPK understands the regulatory of reporting **Table B-2** in this narrative response. However, because the number of records in this table is too large which is 142 records, TPK respectfully requests the Authority to accept its preparation in an attached MS-excel file. The excel file is submitted as **Table B-2** in the excel file named **Tables – Section B_Revised** [TPK has provided Table B-2: Products Comparison [Non-Confidential version] under the Appendix herein].

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:

Please refer to **Table B-2** [TPK has provided Table B-2: Products Comparison [Non-Confidential version] under the Appendix herein].

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)
MY-PDCOD	MY production code	Production code of the subject merchandise, as used for production purposes for products produced for the Malaysian market

Field name	Field description	Explanation
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

Answer:

Please refer to **Table B-3 (PDT-SPEC) (A)** in the excel file named **Tables – Section B_Revised** [provided in the Confidential version – the product specifications are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

Please also note that items which do not have the same PCN of sale are not comparable [reasons of not being comparable].

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.

Answer:

Please see the below table for the information of the MUC:

Table C-1: Production and Capacity Utilisation

(Indexed)

Year		Production capacity in volume (A) (KG)	Actual production in volume (B) (KG)	Capacity utilisation (%) (B/A) x 100
Year 1 (2023)	Year 1. Q1	100 (Quarterly Base)	100 (Quarterly Base)	100 (Quarterly Base)
	Year 1. Q2	67	38	53
	Year 1. Q3	93	85	87
	Year 1. Q4	99	206	200
Total		**100 (Yearly Base)**	**100 (Yearly Base)**	**100 (Yearly Base)**
Year 2 (2024)	Year 2. Q1	82	159	187
	Year 2. Q2	59	117	193
	Year 2. Q3	79	200	247
	Year 2. Q4	49	119	240
Total		**75**	**139**	**188**
POI (2025)	POI. Q1	50	139	273
	POI. Q2	82	228	273
	POI. Q3	77	195	247
	POI. Q4	80	300	367
Total		**80**	**201**	**259**

For ease of reference, TPK also provides this table in an excel file named **Tables – Section C_Revised** [provided in confidential version only].

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:

Firstly, TPK relies on the installed production capacity of the production lines producing the MUC to determine the total production capacity. The production lines' annual capacity can be found on the TPK's website as follows:

- Continuous Hot-Dip Galvalume/Galvanized Line: 200,000 metric ton/year
- Slit coil line: 100,000 metric ton/year
  https://tanphuockhanh.com.vn/portfolio-item/continuous-hot-dip-galvalume-galvanized-line/

Secondly, for the line that produce both Galvalume and Galvanize, TPK allocates the production capacity [description of methods]. After this, TPK collects the allocated production capacity on the quarterly basis and reports it in the first column of **Table C-1** above.

Then, the capacity utilisation is calculated as the instructed formula indicated in **Table C-1**.

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:

Please see the response to question C-1.2 above.

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:

TPK has no plans to commence production or capacity in Vietnam, Malaysia or third countries.

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

Answer:

The average scrap ratio is [XX]%.

C-2 Inventories

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

** 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.

Answer:

Please see the below table. For ease of reference, TPK also provides this table (with further breakdown) in an excel file named **Tables – Section C_Revised** [provided in confidential version only].

Table C-2(A): Inventories

(Indexed)

Year / Quarter	Quantity / Value		Description						
			Opening inventories	(+) Purchase	(+) Production	(-) Sales /COGS	(-) Captive use* (To production)	(+) Other movements	Closing inventories
Year 1 / Q1	Quantity	KG	**100 (Quarterly Base)**	N/A	100 (Quarterly Base)	-100 (Quarterly Base)	-100 (Quarterly Base)	N/A	**100 (Quarterly Base)**
	Value	VND	**100 (Quarterly Base)**	N/A	100 (Quarterly Base)	-100 (Quarterly Base)	-100 (Quarterly Base)	N/A	**100 (Quarterly Base)**
Year 1 / Q2	Quantity	KG	**90**	N/A	38	(37)	(53)	N/A	**91**
	Value	VND	**92**	N/A	41	(37)	(51)	N/A	**95**
Year 1 / Q3	Quantity	KG	**82**	N/A	85	(69)	(64)	N/A	**97**
	Value	VND	**88**	N/A	85	(71)	(68)	N/A	**102**
Year 1 / Q4	Quantity	KG	**88**	N/A	206	(181)	(188)	N/A	**94**
	Value	VND	**94**	N/A	188	(169)	(185)	N/A	**98**
Total Year 1	Quantity	KG	**100 (Yearly Base)**	N/A	100 (Yearly Base)	-100 (Yearly Base)	-100 (Yearly Base)	N/A	**100 (Yearly Base)**
	Value	VND	**100 (Yearly Base)**	N/A	100 (Yearly Base)	-100 (Yearly Base)	-100 (Yearly Base)	N/A	**100 (Yearly Base)**

Year / Quar-ter	Quantity / Value		Description						
			Opening inventories	(+) Purchase	(+) Production	(-) Sales /COGS	(-) Captive use* (To production)	(+) Other movements	Closing inventories
Year 2 / Q1	Quantity	KG	**85**	N/A	159	(150)	(149)	N/A	**84**
	Value	VND	**91**	N/A	152	(146)	(151)	N/A	**89**
Year 2 / Q2	Quantity	KG	**75**	N/A	118	(82)	(136)	100 (Quarterly Base)	**84**
	Value	VND	**82**	N/A	112	(79)	(143)	N/A	**88**
Year 2 / Q3	Quantity	KG	**75**	N/A	209	(199)	(244)	9,843	**66**
	Value	VND	**81**	N/A	179	(164)	(212)	100(Quarterly Base)	**71**
Year 2 / Q4	Quantity	KG	**59**	N/A	129	(133)	(115)	111	**54**
	Value	VND	**65**	N/A	119	(124)	(115)	N/A	**58**
Total Year 2	Quantity	KG	**85**	N/A	143	(146)	(159)	100 (Yearly Base)	**57**
	Value	VND	**91**	N/A	136	(136)	(154)	100 (Yearly Base)	**59**
POI / Q1	Quantity	KG	**48**	N/A	139	(111)	(152)	610	**49**
	Value	VND	**54**	N/A	124	(101)	(148)	41	**53**
POI / Q2	Quantity	KG	**44**	N/A	228	(227)	(171)	401	**44**
	Value	VND	**49**	N/A	197	(199)	(166)	47	**45**
POI / Q3	Quantity	KG	**40**	N/A	198	(184)	(117)	N/A	**58**
	Value	VND	**42**	N/A	170	(160)	(110)	N/A	**58**
POI / Q4	Quantity	KG	**52**	100 (Quarterly Base)	306	(324)	(205)	(9,826)	**36**
	Value	VND	**53**	100 (Quarterly Base)	263	(285)	(189)	(3,226)	**38**
Total POI	Quantity	KG	**48**	100 (Yearly Base)	203	(219)	(159)	(88)	**39**
	Value	VND	**54**	100 (Yearly Base)	182	(198)	(152)	(3,138)	**38**

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:

The MUC is used to produce the next downstream products (i.e., pre-painted galvalume) or pack all finished goods for sales.

C-3 Employment

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

Answer:

Please see the below table:

Table C-3: Employment

(Indexed)

Year / Quarter		Description				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise	Personnel employed in sales, general and administration of like product/ subject merchandise	Total personnel employed in the production of like product/ subject merchandise	% of personnel relative to total personnel employed in
			(A)	(B)	(C = A+B)	Year 1 (e.g.: (C/C in Year 1 x 100)
Year 1	Q1	100 (Quarterly Base)	100 (Quarterly Base)	100 (Quarterly Base)	100 (Quarterly Base)	
	Q2	100	100	97	99	
	Q3	102	102	100	101	
	Q4	105	102	108	104	
End of Year 1 (2023)		**100 (Yearly Base)**	**100 (Yearly Base)**	**100 (Yearly Base)**	**100 (Yearly Base)**	**100 (Yearly Base)**
Year 2	Q1	105	102	108	104	
	Q2	104	100	106	102	
	Q3	103	98	106	101	
	Q4	107	103	108	105	
End of Year 2 (2024)		**102**	**102**	**100**	**101**	**99**
POI	Q1	106	103	106	104	
	Q2	110	105	106	105	
	Q3	110	105	106	105	
	Q4	109	103	106	104	
End of POI (2025)		**103**	**102**	**97**	**100**	**97**

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.

Answer:

Please refer to **Table C-3** for information on the number of personnel directly attributed to the like product.

3. Explain if:

a. workers have been temporarily out of work; or

b. your company had to introduce reduced working hours.

Answer:

TPK did not have any workers temporarily out of work and did not introduce reduced working hours during the period under consideration

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.

Answer:

Please see the below table:

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

(Indexed)

Description	YEAR 1 (2023) (VND)				
	Q1	Q2	Q3	Q4	Total
Total Company Investments (All products)	**100 (Quarterly Base)**	**N/A**	**15**	**1,412**	**100 (Yearly Base)**
Total investments for the like product and subject merchandise (if any) of which:	**100 (Quarterly Base)**	**N/A**	**15**	**1,412**	**100 (Yearly Base)**
Capital:	100 (Quarterly Base)	N/A	15	1,412	100 (Yearly Base)
Buildings	N/A	N/A	N/A	N/A	N/A
Machinery & Equipment	100 (Quarterly Base)	N/A	N/A	1,367	100 (Yearly Base)
Other (specify)	N/A	N/A	100 (Quarterly Base)	297	100 (Yearly Base)
Means of transport, transmission	N/A	N/A	100 (Quarterly Base)	297	100 (Yearly Base)
Management equipment and tools	N/A	N/A	N/A	N/A	N/A
Non-Capital:	N/A	N/A	N/A	N/A	N/A
R&D	N/A	N/A	N/A	N/A	N/A
Other (specify)	N/A	N/A	N/A	N/A	N/A

Description	YEAR 2 (2024) (VND)				
	Q1	Q2	Q3	Q4	Total
Total Company Investments (All products)	**830**	**29**	**196**	**N/A**	**69**
Total investments for the like product and subject merchandise (if any) of which:	**830**	**29**	**196**	**N/A**	**69**
Capital:	830	29	196	N/A	69
Buildings	100 (Quarterly Base)	N/A	N/A	N/A	100 (Yearly Base)
Machinery & Equipment	N/A	25	N/A	N/A	2
Other (specify)	N/A	23	1,301	N/A	334
Means of transport, transmission	N/A	N/A	1,301	N/A	328
Management equipment and tools	N/A	100 (Quarterly Base)	N/A	N/A	100 (Yearly Base)
Non-Capital:	N/A	N/A	N/A	N/A	N/A
R&D	N/A	N/A	N/A	N/A	N/A
Other (specify)	N/A	N/A	N/A	N/A	N/A
Description	POI (2025) (VND)				
	Q1	Q2	Q3	Q4	Total
Total Company Investments (All products)	**5**	**16,292**	**765**	**2,574**	**1,286**
Total investments for the like product and subject merchandise (if any) of which:	**5**	**16,292**	**765**	**2,574**	**1,286**
Capital:	5	16,292	765	2,574	1,286
Buildings	N/A	718	92	161	971
Machinery & Equipment	5	9,904	N/A	986	743
Other (specify)	N/A	2,829	N/A	1,668	1,134
Means of transport, transmission	N/A	2,809	N/A	1,653	1,125
Management equipment and tools	N/A	83	N/A	66	148
Non-Capital:	N/A	N/A	N/A	N/A	N/A
R&D	N/A	N/A	N/A	N/A	N/A
Other (specify)	N/A	N/A	N/A	N/A	N/A

For ease of reference, TPK also provides this table in an excel file named **Tables – Section C_Revised** [provided in confidential version only].

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

Answer:

TPK have no replaced or new investments in producing like product or subject merchandise.

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.

Answer:

For ease of reference, TPK provides these tables in an excel file named **Tables – Section C_Revised** [provided in the Confidential version – the sales reconciliation data are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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 find Sale Report in **Exhibit C-5.2** [provided in the Confidential version – the sale report is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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).

Answer:

Please see the below table. For ease of reference, TPK also provides these tables in an excel file named **Tables – Section C_Revised** [provided in confidential version only].

Table C-6: Turnover

(Indexed)

Year / Value (VND)	Total turnover (all products)	Turnover of the like product and subject merchandise (produced)	Turnover of the like product and subject merchandise (purchased)	Turnover of other product (provide details type of products)
	(A+B+C)	*(A)*	*(B)*	*(C)*
Total Year 1 (2023)	**100 (Yearly Base)**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**
Year 1. Q1	100 (Quarterly Base)	100 (Quarterly Base)	N/A	100 (Quarterly Base)
Year 1. Q2	73	41	N/A	128
Year 1. Q3	83	73	N/A	99
Year 1. Q4	187	183	N/A	192
Total Year 2 (2024)	**304**	**138**	**N/A**	**525**
Year 2. Q1	239	161	N/A	375
Year 2. Q2	277	86	N/A	609
Year 2. Q3	377	168	N/A	740
Year 2. Q4	449	131	N/A	1,004
Total POI (2025)	**284**	**201**	**N/A**	**395**
POI. Q1	366	107	N/A	818
POI. Q2	314	220	N/A	477
POI. Q3	191	168	N/A	232
POI. Q4	386	306	N/A	527

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.

Answer:

Please see the below tables. For ease of reference, TPK also provides these tables in an excel file named **Tables – Section C_Revised** [provided in confidential version only].

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

(Indexed)

Year / Quarter	Quantity / Value		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	KG	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)
	Value	VND	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)	N/A	100 (Quarterly Base)
Year 1 / Q2	Quantity	KG	N/A	65	N/A	24	N/A	47	N/A	37
	Value	VND	N/A	67	N/A	26	N/A	54	N/A	41
Year 1 / Q3	Quantity	KG	N/A	93	N/A	42	N/A	119	N/A	69
	Value	VND	N/A	104	N/A	44	N/A	122	N/A	73
Year 1 / Q4	Quantity	KG	N/A	41	N/A	239	N/A	147	N/A	178
	Value	VND	N/A	42	N/A	247	N/A	160	N/A	184
Total	**Quantity**	**KG**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**
	Value	**VND**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**	**N/A**	**100 (Yearly Base)**
Year 2 / Q1	Quantity	KG	N/A	42	N/A	155	N/A	245	N/A	150
	Value	VND	N/A	40	N/A	169	N/A	270	N/A	161
Year 2 / Q2	Quantity	KG	N/A	43	N/A	118	N/A	21	N/A	82
	Value	VND	N/A	43	N/A	125	N/A	23	N/A	86
Year 2 / Q3	Quantity	KG	N/A	39	N/A	184	N/A	227	N/A	163
	Value	VND	N/A	39	N/A	188	N/A	252	N/A	168
Year 2 / Q4	Quantity	KG	N/A	256	N/A	93	N/A	123	N/A	133
	Value	VND	N/A	227	N/A	96	N/A	128	N/A	131
Total	**Quantity**	**KG**	**N/A**	**127**	**N/A**	**136**	**N/A**	**149**	**N/A**	**138**
	Value	**VND**	**N/A**	**112**	**N/A**	**139**	**N/A**	**155**	**N/A**	**138**
POI / Q1	Quantity	KG	N/A	268	N/A	37	N/A	158	N/A	110
	Value	VND	N/A	235	N/A	37	N/A	164	N/A	107
POI / Q2	Quantity	KG	N/A	581	N/A	97	N/A	213	N/A	222
	Value	VND	N/A	522	N/A	102	N/A	223	N/A	220
POI / Q3	Quantity	KG	N/A	255	N/A	150	N/A	164	N/A	175
	Value	VND	N/A	210	N/A	150	N/A	172	N/A	168
POI / Q4	Quantity	KG	N/A	596	N/A	198	N/A	400	N/A	323
	Value	VND	N/A	496	N/A	196	N/A	408	N/A	306
Total	**Quantity**	**KG**	**N/A**	**569**	**N/A**	**119**	**N/A**	**226**	**N/A**	**216**
	Value	**VND**	**N/A**	**467**	**N/A**	**116**	**N/A**	**222**	**N/A**	**202**

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

(Indexed)

Year / Quarter	Quantity / Value		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	KG	N/A	100 (Quarterly Base)	N/A	N/A	N/A	N/A	N/A	100 (Quarterly Base)
	Value	VND	N/A	100 (Quarterly Base)	N/A	N/A	N/A	N/A	N/A	100 (Quarterly Base)
Year 1 / Q2	Quantity	KG	N/A	66	N/A	N/A	N/A	N/A	N/A	66
	Value	VND	N/A	71	N/A	N/A	N/A	N/A	N/A	71
Year 1 / Q3	Quantity	KG	N/A	23	N/A	N/A	N/A	N/A	N/A	23
	Value	VND	N/A	26	N/A	N/A	N/A	N/A	N/A	26
Year 1 / Q4	Quantity	KG	N/A	30	N/A	N/A	N/A	N/A	N/A	30
	Value	VND	N/A	36	N/A	N/A	N/A	N/A	N/A	36
Total	Quantity	KG	N/A	100 (Yearly Base)	N/A	N/A	N/A	N/A	N/A	100 (Yearly Base)
	Value	VND	N/A	100 (Yearly Base)	N/A	N/A	N/A	N/A	N/A	100 (Yearly Base)
Year 2 / Q1	Quantity	KG	N/A	135	N/A	N/A	N/A	N/A	N/A	135
	Value	VND	N/A	154	N/A	N/A	N/A	N/A	N/A	154
Year 2 / Q2	Quantity	KG	N/A	51	N/A	N/A	N/A	N/A	N/A	51
	Value	VND	N/A	61	N/A	N/A	N/A	N/A	N/A	61
Year 2 / Q3	Quantity	KG	N/A	12	N/A	N/A	N/A	N/A	N/A	12
	Value	VND	N/A	15	N/A	N/A	N/A	N/A	N/A	15
Year 2 / Q4	Quantity	KG	N/A	12	N/A	N/A	N/A	N/A	N/A	12
	Value	VND	N/A	17	N/A	N/A	N/A	N/A	N/A	17
Total	Quantity	KG	N/A	96	N/A	N/A	N/A	N/A	N/A	96
	Value	VND	N/A	106	N/A	N/A	N/A	N/A	N/A	106
POI / Q1	Quantity	KG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Value	VND	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
POI / Q2	Quantity	KG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Value	VND	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
POI / Q3	Quantity	KG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Value	VND	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
POI / Q4	Quantity	KG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Value	VND	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	Quantity	KG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Value	VND	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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:

TPK provides these tables in an excel file named **Tables – Section C_Revised** [provided in the Confidential version – the sales transactions data are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia]. Please note that the currency used in all these profitability tables is VND.

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:

   All domestic sales of TPK are made wholesalers/distributors. TPK [description of practice].
   The sales flowchart is illustrated as:

   [Flowchart]

   As there is [category of customer], there are [description of practice].

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:

   Please refer to **Exhibit D-1.2** Domestic Sales Process [provided in the Confidential version – the domestic sales process is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

At the beginning of the month, TPK's sales representatives actively contacted known customers as well as looking for potential customers. [Description of procedure].

After both parties agree on the terms of the sale, customers shall send a complete purchase order and TPK to provide order confirmation. [Description of procedure].

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:

The company's production is explained as follows:

Production plan is normally made every order by the factory. To make a production plan, the factory [description of procedure].

In certain cases, [description of procedure].

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:

TPK enters into contract with its customers for an agreement regarding payment and delivery terms. [Description of process].

There are [amount] commitments to either parties should the contract is terminated prematurely.

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:

Prices are [description of procedure].

TPK [description of practice]. The sales process is described in the response to Question E-1.1.

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:

TPK [description of practice].

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:

TPK [amount] cost incurred by customers that [description of method].

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 **Table D-3.1** provided in an excel file named **Tables – Section D_Revised** for the detailed information of all domestic customer [provided in the Confidential version – the detailed information of all domestic customer are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

   Please refer to **Table D-3.2 (A)** provided in an excel file named **Tables – Section D_Revised** for the detailed information of all domestic sales of the like product in the domestic on transaction-by-transaction basis [provided in the Confidential version – the detailed information of all domestic sales of the like product in the domestic on transaction-by-transaction basis are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia]. All allowances are reported in VND.

With respect to [column], TPK [description of practice] as they [reason]. Products with [type of PCN] are [description]. Products with [Type of PCN] are [description].

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:

There is [amount] difference in physical characteristics between products sold in domestic market and export market. Therefore, TPK [description of practice].

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.

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.

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.

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.

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:

There is [amount] indirect tax relevant to the product in domestic markets.

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.

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:

TPK [amount] rebates or discounts for differences in quantities for any of its customers during the POI.

5. 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:

TPK [treatment] claim for adjustments for level of trade.

6. 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:

TPK sells like at [description of costs].

7. 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:

In TPK's accounting practice, [description of practice]. Therefore, TPK [description of practice] in **Table D-3.2** (DOM-SALE) (A) [provided in the Confidential version – the material and labour costs are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

8. 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:

The credit cost is calculated in the transaction-by-transaction basis by the following equation:

[formula]

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

Answer:

The interest used to compute expenses associated with granting credit on sales are [description of interest rate]. The interest rates can be listed as follows:

- Year 1: [XX]%;
- Year 2: [XX]%; and
- POI: [XX]%.

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

Answer:

Please refer to the response to question 8a above

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

Answer:

The interests paid for short term borrowing interest rate for VND can be listed as follows:

- Year 1: [XX]%;
- Year 2: [XX]%; and
- POI: [XX]%.

10. 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:

TPK [description of treatment].

11. 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:

There are [amount] commissions paid for both export and domestic sales.

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

Answer:

Selling expenses are recorded in the account [name of account].

13. 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:

TPK [treatment] claim for addition adjustments on domestic sales.

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.

Answer:

Please refer to **Table D-3.1.** for the detailed information of all customers (unrelated and related customer) in domestic market [provided in the Confidential version – the detailed information of all customers in domestic market are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

Please refer to **Table D-3.2 (A).** for the detailed information of transaction-by transaction basic relating to sale of like product to all customers (unrelated and related customers) in domestic markets during the period of **Year 1, Year 2 and POI** [provided in the Confidential version – the detailed information of transaction-by transaction basic relating to sale of like product to all customers are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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 distribution/ sales process for the Malaysian market is as follow:

   1. Customer [description of process].
   2. TPK [description of process].
   3. [Description of process].
   4. [Description of process].
   5. [Description of process].

   The detailed flow chart for export sales is presented in **Exhibit E-1.2** Sales export Process [provided in the Confidential version – the detailed flow chart is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

   Please refer to **Exhibit E-1.2** Export Sales Process [provided in the Confidential version – the export sales process is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential

competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

Prices for Malaysian exported are negotiated and agreed-upon between TPK and its customers, [description of negotiation]. After prices are set and acceptance [description of procedure].

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:

The company's production is explained as follows:

Production plan is [description of production plan].

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:

TPK enters into contract with its customers [description of contract].

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:

Prices are set and acceptance [description of method]; customers will send a corresponding purchase order. Afterward, [description of procedure].

TPK [description of method]. The sales process is described in the response to Question E-1.1 [provided in the Confidential version – the sales process is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

Prices are [description of procedure].

TPK [description of method]. The sales process is described in the response to **Question E-1.1** [provided in the Confidential version – the sales process is a commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

TPK [business activity].

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 **Table E-3.1** provided in an excel file named **Tables – Section E_Revised** for the detailed information of all export customer [provided in the Confidential version – the detailed information of all export customer are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

Please refer to **Table E-3.2 (A)** and **Table E-3.3(A)** provided in an excel file named **Tables – Section E_Revised** for the detailed information of all sales to customers in Malaysia and third countries on transaction-by-transaction basis [provided in the Confidential version – the detailed information of all sales to customers in Malaysia and third countries on transaction-by-transaction basis are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia]. All allowances are reported in VND.

[Business activity]

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:

There is [amount] difference in physical characteristics between products sold in domestic market and export market. Therefore, TPK [description of procedure].

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.

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.

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.

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.

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

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

Answer:

There is no indirect tax relevant to the product export to Malaysia or third countries. Below is the summary of the applicable VAT policy for exported goods during Year 1, Year 2, and the POI.

Statutory framework and Applicable tax rate:

- Pursuant to Law no. 13/2008/QH12 (as amended) and Law no. 48/2025/QH14 on VAT of Vietnam, exported goods are subjected to a 0% VAT rate, provided that all statutory compliance requirement is fully met.
- The 0% VAT rate applies to goods exported to foreign markets, delivered into designated Non-Tariff Zones (NTZs), or processed under international manufacturing agreements.

Mandatory statutory compliance criteria: To qualify for 0% VAT treatment, transactions must be fully substantiated by the following regulatory documentation:

- Contractual agreement: A valid written agreement of sales, purchase, or processing (tolling) executed with a foreign entity or an enterprise located within an NTZ.
- Customs verification: A fully cleared export customs declaration issued and confirmed by competent customs authorities.
- Banking records: Official proof of non-cash payment settled through an authorized credit institution operating in Vietnam.
- Tax documentation: A valid export electronic invoice (E-invoice) issued in full compliance with tax regulations.

Statutory exclusions: In strict accordance with tax legislation, the 0% VAT rate shall not apply to:

- Unprocessed natural resources/minerals, or products where total resource and energy expenses account for 51% or more of the total cost structure.
- Re-imported or returned goods, and offshore technology or capital transfers.

Input VAT credit and refund mechanisms

- Input VAT directly associated with export manufacturing activities remains fully deductible.
- Where uncredited cumulative input VAT reaches VND 300 million or more in a tax reporting period, the company is entitled to request a direct tax refund pursuant to statutory administrative procedures.

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:

TPK [description of procedure].

[Description of procedure]**.** These quality-related price allowances have been properly recorded [description of method] in the **E-Tables**.

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:

Freight in exporting country: Inland freight costs are incurred while [description of procedure]. [description of method] and accordingly reported in field “INL-FRE” (i.e. Freight in exporting country).

Handling charges: Handling charges are incurred while [description of procedure]. The charges are allocated by [description of method] and accordingly reported in field “CHAR” (i.e. Handling charges).

Ocean freight: Ocean freight costs are incurred while [description of procedure]. The expenses are allocated [description of method] “OCE-FRE” (i.e. Ocean freight).

Insurance: Insurance fees are incurred while [description of procedure]. The fees are allocated by [description of method] and accordingly reported in field INS (i.e. Insurance)

All the above expenses, fees and charges are recorded in [name of account]. Please refer to **Exhibit F-3.4 for the details of Cost to sell allocation** [provided in the Confidential version – the charges that are included in the export prices are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

There are [amount] differences in packing costs between goods [description of goods]. Therefore, TPK [treatment] claim for differences in packing costs adjustments.

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:

The credit cost is calculated in the transaction-by-transaction basis by the following equation:

[Formula]

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

Answer:

The interest used to compute expenses associated with granting credit on sales are [description of interest rate]. The interest rates can be listed as follows:

- Year 1: [XX]%;
- Year 2: [XX]%; and
- POI: [XX]%.

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

Answer:

Please refer to the response to question 7a above.

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

Answer:

The interests paid for short term borrowing interest rate for USD can be listed as follows:

- Year 1: [XX] %;
- Year 2: [XX]%; and
- POI: [XX]%.

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:

TPK [description of claim].

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:

TPK [amount] incur any commission expenses; therefore, no commissions are paid to related or unrelated sellers.

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.

Answer:

TPK does not claim for currency conversion.

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.

Answer:

TPK [treatment] use the official central bank rate to convert USD amount to VND amount in its accounting system. To convert sales revenue from USD to VND, [description of method].

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.

Answer:

TPK [amount] claim currency conversion adjustments **Table E-3.2 (MY-SALE) (A)** or **Table E-3.3 (TRC-SALE) (A)**[provided in the Confidential version – the exchange rates used are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia]. To convert the payments of export sales from USD to VND, TPK use [description of method].

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:

TPK [amount] buy foreign currency in advance of the date of sale.

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

Answer:

Freight in exporting country, Ocean freight, Insurance, and Handling charges are recorded in the [name of account].

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:

TPK claims bank charged incurred [business activity] and accordingly reports the expense in field **BANK** of **Table E-3.2** (**MY-SALE) (A)** and **Table E-3.3 (TRC-SALE) (A)**. Please refer to **Exhibit F-3.4** for the detailed calculation of the expense [provided in the Confidential version – the detailed calculation of the expense are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

Please refer to **Table E-3.1** provided in an excel file named **Tables - Section E** for the detailed information of all customers (unrelated and related customer) in Malaysia market and third countries [provided in the Confidential version – the information on all customer are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

Please refer to **Table E-3.2 (A)** provided in an excel file named **Tables - Section E_Revised** for the detailed information of transaction-by transaction basic relating to sale of like product to all customers (unrelated and related customers) in domestic markets during the period of Year 1, Year 2 and POI [provided in the Confidential version – the detailed information on transaction-by-transaction basis relating to sales of subject merchandise are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

Please refer to the **Table E-3.3 (A)** provided in an excel file named **Tables - Section E_Revised.** for the detailed information of transaction-by transaction basis relating to sales of subject merchandise (produced and sold by company) to all customers (unrelated and related customer) in appropriate third countries

during the period of **Year 1, Year 2 and POI** [provided in the Confidential version – the detailed information of transaction by transaction basic relating to the sale of like product are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

The normal financial accounting period of the company starts from 1st of January until 31st of December.

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

Answer:

TPK's accounting practices are in accordance with the generally accepted accounting principles in Vietnam, Vietnam Accounting Standard ("VAS").

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:

There was [amount] change in any accounting methods used by TPK over the last three financial years.

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:

Please refer to **Exhibit F-1.4** Accounting Flowchart [provided in the Confidential version – the financial accounting books and record keeping systems are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would

significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

- Inventories are recognized at [description of basis]. Raw materials are recorded at [description of procedure]. Work-In Progress, and finished goods are valued on [description of basis].

- [Description of procedure]

- Fixed assets (tangible and intangible) [description of procedure].

- Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

Buildings	:	05-30 years
Machine, equipment	:	05-10 years
Transportation equipment	:	06-10 years
Office equipment and furniture	:	03-05 years
Others property	:	03-05 years
Land use rights	:	No amortization

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

Answer:

- TPK applies [description of method] in which consumption of materials, labours and overheads are [description of method]. Overheads and labour expenses are [description of method].

- All costs incurred during the production of the POI are solely attributable to the subject merchandise since the subject merchandise employs a separate production line compared to TPK's other products.

c. Treatment of foreign exchange gains and losses.

Answer:

TPK maintains its accounting records in VND. Foreign currency transactions are booked to its accounting currency based [description of method]. At the end of the fiscal year, foreign exchange gains and loss [description of procedure].

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

Answer:

TPK [treatment] capitalize its general expenses and/or interest expenses as part of the product inventory costs.

e. Provision for bad or doubtful debts.

Answer:

The provision for doubtful debts is made for [description of items]. Accordingly, the provisions for overdue debts shall be [description of basis].

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

Answer:

TPK [amount] account for idle equipment and/or plant shutdown

g. Cost of plant disclosure.

Answer:

TPK [amount] have any cost of plant disclosure.

h. Restructuring costs.

Answer:

TPK [amount] have any restructuring costs.

i. The effects of inflation on financial statement information.

Answer:

TPK [treatment] incorporate the effects of inflation on its financial statement.

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:

Revenue from the sale of scrap, by-products, co-products are recorded under [name of account], while other income is recorded under [name of account].

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:

Cost of by-products, co-products, and scrap [description of method]. In another way, these incidental items are [description of method]. Revenue from the sale of them [description of method].

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:

   [Description of accounting standard]. Please refers to **Exhibit F1-8a** Chart of Accounts [provided in the Confidential version – TPK's chart of accounts and trial balance are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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

   Answer:

   Please refer to **Exhibit F-1.8** Financial statement [provided in the Confidential version – TPK's financial statements are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to

TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

TPK [treatment] separate internal financial statements for individual product lines but rather the company as a whole

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:

TPK [amount] related companies involved in the production or sale of the like product and subject merchandise.

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.

Answer:

The cost accounting system [description of system].

Direct material consumption of each unit of finished [description of method].

Subsequently, [timeframe], all overheads and labour expenses are determined [description of method]. Nonetheless, gas and electricity expenses are allocated [description of method].

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.

Answer:

TPK [treatment] use standard or cost budget system.

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.

Answer:

TPK [treatment] use standard costs. Therefore, TPK [treatment] variances of costs.

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.

Answer:

TPK [treatment] maintain direct cost centres in its cost accounting system in its normal course of business.

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).

Answer:

TPK [description of method].

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.

Answer:

Scraps and sub-standard goods if any are collected [description of method].

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

Answer:

Costs of goods sold, raw materials, work-in-progress and finished goods are valued [description of basis].

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:

Costs of goods sold, raw materials, work-in-progress and finished goods are valued [description of basis].

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:

All accounting records are kept at [address].

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:

TPK has provided the information about the net profit margin of the like product and subject merchandise in **Table C-8.1** [provided in the Confidential version – TPK's net profit margin are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

TPK has provided the information about the net profit margin of the like product sold on the domestic market in **Table C-8.2** [provided in the Confidential version – TPK's level of profit are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors

will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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 refer to **Table F-2.1 (A)** provided in an excel file named **Tables - Section F_Revised** [provided in the Confidential version – TPK's transaction information relating to purchase of raw materials and finished goods for the like product and subject merchandise are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

TPK [description of action] like product or subject merchandise from other sources.

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.

Answer:

Please refer to **Table F-3.1 (A)** provided in an excel file named **Tables - Section F_Revised** [provided in the Confidential version – TPK's cost of production are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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:

This question does not apply to TPK.

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 refer to **Table F-3.1 (A)** provided in an excel file named **Tables - Section F_Revised**. [provided in the Confidential version – TPK's costs of production are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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.

Answer:

Please refer to **Table F-3.2** provided in an excel file named **Tables - Section F_Revised** [provided in the Confidential version – TPK's cost to make and sell are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia].

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 refer to **Table F-3.3 (A)** and **Table F-3.4 (A)** provided in an excel file named **Tables - Section F_Revised.**

Please refer to Tables F-3.3 (A) and F-3.4 (A) [provided in the Confidential version – TPK's cost to make and sell are commercially sensitive information/data which cannot be summarized. The disclosure of such confidential business proprietary information/data would significantly and irreparably harm TPK. Further, the release of such information to TPK's competitors and/or potential competitors will breach the relevant anti-competition regulations in Vietnam and/or Malaysia], where we have reported the Cost of Production (COP) rather than the Cost of Goods Sold (COGS). In accordance with Section 16 of the Countervailing and Anti-Dumping Duties Act 1993, cost of production is stated as the sum of fixed costs and variable costs.

TABLE B-1.3

TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JOINT STOCK COMPANY

Table B-1.3: Product Comparability

NON-CONFIDENTIAL

		Sum	**[XXX]**	**[XXX]**		
		Sub-total	**[XXX]**	**[XXX]**		
Year	**Types of Like Product Produced by your Company (Include codes and description)**	**Subject Merchandise (Include codes and description)**	**DM net quantity sold (Kg)**	**MY net quantity sold (kg)**	**Identical Characteristics (Specify)**	**Differences (Specify)**
			DM-QTY	**MY-QTY**		
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]	[XXX]	[Identical Characteristics]	
POI	[Type of Like Product, Product Code and Product Description]	[Type of Product, Product Code and Product Description]	[XXX]			
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TABLE B-2

TAN PHUOC KHANH TRADING & MANUFACTURING COIL STEEL JOINT STOCK COMPANY

Table B-2: Product Comparision

NON-CONFIDENTIAL

		Sum	[XXX]		[XXX]	
		Sub-total	[XXX]		[XXX]	
Y	**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%**
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]	[XXX]	[Product Name and Product Description]		[XXX]%
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POI	[Product Sales Code]	[Product Name and Product Description]		[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]		[Product Name and Product Description]	[XXX]	[XXX]%
POI	[Product Sales Code]	[Product Name and Product Description]		[Product Name and Product Description]	[XXX]	[XXX]%
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EXHIBIT A-3.3e

NON-CONFIDENTIAL

TRADING AND MANUFACTURING COIL STEEL JOINT STOCK COMPANY

TAN PHUOC KHANH

www.tanphuockhanh.com.vn
info@tanphuockhanh.com.vn



TÔN TÂN PHƯỚC KHANH



INTRODUCTION

As a pioneer enterprise in the manufacturing industry of steel coils in Vietnam, with more than 36 years of experience, Tan Phuoc Khanh Steel Trading and Production Joint Stock Company (TPK) has met the needs of customers in both domestic and international markets with the following criteria: Stability, Quality, and Service.

During the process of the company's formation, innovation, and development, TPK always tries its best to bring the best products to the market. We're always a pioneer in applying the world's leading technology by inviting top experts from Europe, Japan, and Korea to train our employees. With such efforts, TPK has affirmed its reputation through the achievement of many industry awards, certificates of merit, and national standard certifications under TPK's brand.

On the way of its development, 2007 was an important milestone which TPK had decided to expand the scale of its factory to 100,000m2, located in Phu My 1 Industrial Zone, Ba Ria Vung Tau Province. With the new modern production line on latest technology's bases such as Non - oxidizing furnace (NOF) and Electromagnetic strip stabilization (Emass - Germany).

Besides those modern machines and technologies, one of the great contributions to TPK's success today is the dynamism, passion, and determination of the Board's leadership which conveys a great source of inspiration, motivation to the employees and workers, as well as a peace of mind and confidence in the place they work, which all consider as their second home.

Also, to be highly capable of max production with max capacity to the production of the factory, we've created a R&D room that is full of young and skilled - trained technicians and together they make sure the process of our production will always be ready at the least delaying time.

For corporate social responsibility, TPK is always ready to participate in meaningful actions such as blood donation, study promotion, building houses, supporting difficulties... TPK is also a pioneer in the field of community service through a charity program called "Khat Vong Song" in the eastern and western provinces of Vietnam where the company is the main sponsor.

With those advantages, success, and experience over 36 years in the steel coil manufacturing industry, Tan Phuoc Khanh has continuously innovated and developed to bring the highest satisfaction to our customers by high-quality products and services.

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BOARD OF DIRECTORS



MADAM. NGUYEN THI TUYET
CHAIRWOMAN



MR. DO VAN TO
GENERAL DIRECTOR



MR. CAO TUAN KHANH
VICE GENERAL DIRECTOR



MR. NGO MINH THE
DIRECTOR OF PROJECT MANAGEMENT

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VISION - MISSION - CORE VALUES

VISION

Becoming a well-known brand in providing top-quality steel coils in Vietnam and Asia through a sustainable development strategy based on competitive advantages and efforts to bring the highest values to our customers.

MISSION

Our motto "**TRUST AND QUALITY**" means we always try to produce products to international standards with criteria as high quality, reasonable price, friendly after-sale service. These things motivate us to satisfy the needs of customers which is one of our priorities.

CORE VALUES

STABILITY
The stability of Tan Phuoc Khanh's products has always been appreciated and maintained over the past 36 years in a highly competitive steel market.

QUALITY
Tan Phuoc Khanh's products meet quality standards in both domestic and international markets. It's a result of our improvements in techniques, production lines, and new technology's application. Besides ensuring product quality and demonstrating our social responsibility, TPK has applied and maintained ISO 9001:2008 quality management system standards.

SERVICE
Sales procedures at TPK always bring satisfaction to customers because we always ensure the best quality products to customers' hands in the fastest way. In addition, TPK also has many best support policies for customers such as warranty, discount, debt, promotions...

PRODUCTION LINE

CONTINUOUS HOT DIP GALVALUME/GALVANIZING LINE

Our TPK galvanized/galvalume steel coils are produced on modern NOF technology lines - Technology that developed countries in the world currently have such as Korea, Japan, European countries, and the United States.

FEATURES OF CONTINUOUS HOT DIP GALVALUME/GALVANIZING LINE

Plant Capacity	200.000 tons/year
Width (mm)	750 + 914 + 1219 + 1250
Thickness (mm)	0. 20 + 0.95
Coil weight (ton)	Maximum 10 tons
Inside diameter (mm)	508 - 610
Incoming material	Cold rolled coil - CRC
Finished product	Galvanized - GI,Galvalume - CL

FINISHED PRODUCT QUALITY STANDARD

Finished product surface	Regular Spangle
Surface treament	Anti finger
T Bend	0 - 3T
Coating mass	AZSO -AZ200 I Z80 - Z275
Coating composition	Zinc, Aluminium -zinc alloy, sicon: 55%AL - 43%Zn - 1.68% Si...
YIELD Strength	z 270 MPa (N/mmc)

1	2	3	4	5	6	7	8	9	10	11	12
Material Checking	Material Loading	Joining	Oil & Grease Removal	NOF Furnace	Galvalume Coating	Cooling	Skin Pass	Tension Leveller	Passivation	Drying & Cooling	Finish A Store



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PRODUCTION LINE

COLOR COATING LINE

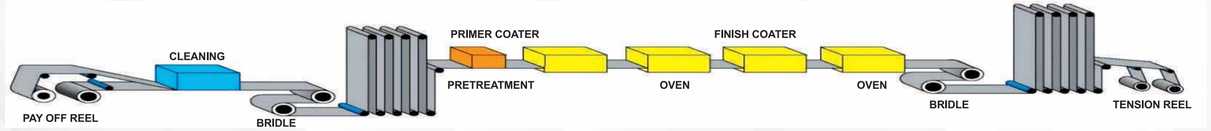
The galvalume steel coil sheet will be first polished before applying a layer of paint. The coil sheet is then passed through an acrylic coating system. Paint layers are applied to the surface of the sheet to help protect the product surface. The sheet, after being coated with a layer of aluminum-zinc has a very good anti-rust ability and if it is coated with another layer of paint, the oxidation resistance can extend their life's time usage even more.

FEATURES OF COLOR COATING LINE

Plant Capacity	80.000 tons/year
Width (mm)	750 + 914 + 1219 + 1250
Thickness (mm)	0.12 + 0.8
Coil weight(tons)	Maximum 10tons
Inside diameter(mm)	508 - 610
Incoming material	Galvanized - GI, Galvalume -GL
Finished product	Pre painted Galvanise (PPGI) Pre painted Galvalume(PPGL)

FINISHED PRODUCT QUALITY STANDARD

Color	Various colors
Base metal thickness	0.1-1.2mm
Top paint layer	15-25(+1pm)
Back painting	5-25 (+1pm)
Pencil hardness	≥2H
MEK test	MEK ≥ 100DR
Impact test	1800x200MM
T Ben	0T-2T
Gloss	32%-85%
Salt spray test	Coated surface at least 200 hours





PRODUCT

MATERIAL FROM POSCO VIET NAM



GALVALUME STEEL COIL (TPK - ALZINC)



In addition to the product's supply of roofing, we have our galvalume steel coils which are made of aluminum and zinc composition.

Also, these coils are coated with anti-finger layer to make sure our products have an outstanding look and long - lasting usage.

With that said, our galvalume steel coils are made with the highest quality on the latest technology of the world.

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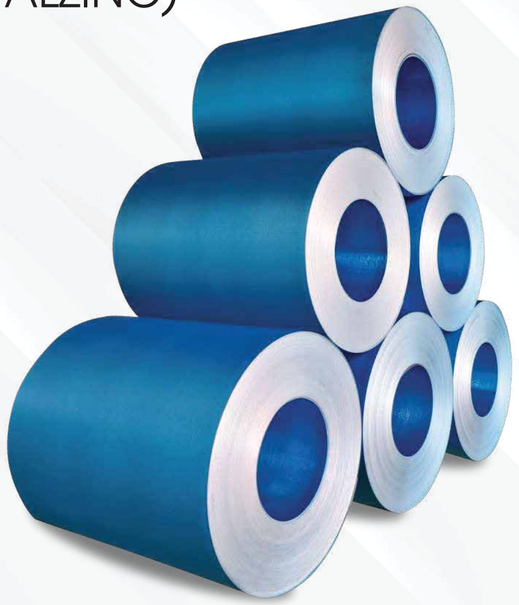
GALVALUME STEEL COIL (TPK-ALZINC)

TPK's galvalume steel coils are produced by our current galvalume production line with NOF technology. This technology is used widely in developed countries such as Korea, Japan, Europe, and America and our product quality follows JIS G3321 standard (Japan), AS 1397/AS 1965 (Australia), and ASTM A972/A972M (USA). Our galvalume steel coils have outstanding features with anti-finger coating and the galvalume composition itself has anti-stain, anti-oxidation to create a clear surface to last long without scratching, peeling off.



PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.17	914	1.220	1.32	(+/-0.04)	0.20	(+/-0.03)
2	0.22	914	1.578	1.67	(+/- 0.04)	0.25	(+/-0.03)
3	0.27	914	1.937	2.03	(+/-0.04)	0.30	(+/-0.03)
4	0.32	914	2.296	2.39	(+/-0.04)	0.35	(+/-0.03)
5	0.37	914	2.655	2.75	(+/-0.04)	0.40	(+/-0.03)
6	0.42	914	3.013	3.11	(+/-0.04)	0.45	(+/-0.03)
7	0.44	914	3.157	3.25	(+/-0.04)	0.47	(+/-0.03)
8	0.47	914	3.372	3.47	(+/-0.04)	0.50	(+/-0.03)
9	0.52	914	3.731	3.83	(+/-0.04)	0.55	(+/- 0.03)
10	0.57	914	4.090	4.19	(+/-0.04)	0.60	(+/- 0.03)
11	0.62	914	4.448	4.54	(+/-0.04)	0.65	(+/- 0.03)
12	0.67	914	4.807	4.90	(+/-0.04)	0.70	(+/- 0.03)
13	0.72	914	5.166	5.26	(+/-0.04)	0.75	(+/- 0.03)
14	0.77	914	5.525	5.62	(+/- 0.04)	0.80	(+/- 0.03)
15	0.82	914	5.883	5.98	(+/- 0.04)	0.85	(+/-0.03)
16	0.87	914	6.242	6.34	(+/-0.04)	0.90	(+/-0.03)
17	0.92	914	6.601	6.70	(+/-0.04)	0.95	(+/-0.03)
18	0.97	914	6.960	7.06	(+/-0.04)	1.00	(+/-0.03)

PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.17	1200	1.601	1.73	(+/-0.05)	0.20	(+/-0.03)
2	0.22	1200	2.072	2.20	(+/-0.05)	0.25	(+/-0.03)
3	0.27	1200	2.543	2.67	(+/-0.05)	0.30	(+/-0.03)
4	0.31	1200	2.920	3.05	(+/-0.05)	0.35	(+/-0.04)
5	0.36	1200	3.391	3.52	(+/-0.05)	0.40	(+/-0.04)
6	0.41	1200	3.862	3.99	(+/-0.05)	0.45	(+/-0.04)
7	0.44	1200	4.145	4.27	(+/-0.05)	0.48	(+/-0.04)
8	0.46	1200	4.333	4.46	(+/-0.05)	0.50	(+/- 0.04)
9	0.52	1200	4.898	5.02	(+/-0.05)	0.55	(+/-0.03)
10	0.57	1200	5.369	5.50	(+/-0.05)	0.60	(+/-0.03)
11	0.62	1200	5.840	5.97	(+/-0.05)	0.65	(+/-0.03)
12	0.67	1200	6.311	6.44	(+/-0.05)	0.70	(+/-0.03)
13	0.72	1200	6.782	6.91	(+/-0.05)	0.75	(+/-0.03)
14	0.77	1200	7.253	7.38	(+/-0.05)	0.80	(+/- 0.03)
15	0.82	1200	7.724	7.85	(+/-0.05)	0.85	(+/- 0.03)
16	0.87	1200	8.195	8.32	(+/-0.05)	0.90	(+/-0.03)
17	0.92	1200	8.666	8.79	(+/-0.05)	0.95	(+/-0.03)
18	0.97	1200	9.137	9.26	(+/-0.05)	1.00	(+/-0.03)

PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.22	1219	1.627	1.75	(+/- 0.05)	0.20	(+/-0.03)
2	0.27	1219	2.105	2.23	(+/- 0.05)	0.25	(+/-0.03)
3	0.32	1219	2.584	2.71	(+/- 0.05)	0.30	(+/-0.03)
4	0.37	1219	3.062	3.19	(+/- 0.05)	0.35	(+/-0.03)
5	0.42	1219	3.541	3.67	(+/- 0.05)	0.40	(+/-0.03)
6	0.47	1219	4.019	4.15	(+/- 0.05)	0.45	(+/-0.03)
7	0.52	1219	4.498	4.63	(+/- 0.05)	0.50	(+/-0.03)
8	0.57	1219	4.976	5,10	(+/- 0.05)	0.55	(+/-0.03)
9	0.62	1219	5.454	5.58	(+/- 0.05)	0.60	(+/-0.03)
10	0.67	1219	5.933	6.06	(+/- 0.05)	0.65	(+/-0.03)
11	0.72	1219	6.411	6.54	(+/- 0.05)	0.70	(+/-0.03)
12	0.77	1219	6.890	7.02	(+/- 0.05)	0.75	(+/-0.03)
13	0.82	1219	7.368	7.50	(+/- 0.05)	0.80	(+/-0.03)
14	0.87	1219	7.847	7.97	(+/- 0.05)	0.85	(+/-0.03)
15	0.92	1219	8.325	8.45	(+/- 0.05)	0.90	(+/-0.03)
16	0.97	1219	8.804	8.93	(+/- 0.05)	0.95	(+/-0.03)
17	1.02	1219	9.282	9.41	(+/- 0.05)	1.00	(+/-0.03)
18	1.07	1219	9.761	9.89	(+/- 0.05)	1.05	(+/-0.03)
19	1.12	1219	10.239	10.37	(+/- 0.05)	1.10	(+/-0.03)
20	1.17	1219	10.717	10.85	(+/- 0.05)	1.15	(+/-0.03)



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GALVALUME STEEL COIL (TPK-ALZINC) AZ150

PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.21	914	1.507	1.65	(+/- 0.04)	0.25	(+/- 0.04)
2	0.26	914	1.865	2.01	(+/- 0.04)	0.30	(+/- 0.04)
3	0.31	914	2.224	2.36	(+/- 0.04)	0.35	(+/- 0.04)
4	0.36	914	2.583	2.72	(+/- 0.04)	0.40	(+/- 0.04)
5	0.41	914	2.942	3.08	(+/- 0.04)	0.45	(+/- 0.04)
6	0.46	914	3.300	3.44	(+/- 0.04)	0.50	(+/- 0.04)
7	0.51	914	3.659	3.80	(+/- 0.04)	0.55	(+/- 0.04)
8	0.56	914	4.018	4.16	(+/- 0.04)	0.60	(+/- 0.04)
9	0.61	914	4.377	4.52	(+/- 0.04)	0.65	(+/- 0.04)
10	0.66	914	4.735	4.88	(+/- 0.04)	0.70	(+/-0.04)
11	0.71	914	5.094	5.23	(+/-0.04)	0.75	(+/- 0.04)
12	0.76	914	5.453	5.59	(+/- 0.04)	0.80	(+/- 0.04)
13	0.81	914	5.812	5.95	(+/- 0.04)	0.85	(+/- 0.04)
14	0.86	914	6.170	6.31	(+/- 0.04)	0.90	(+/- 0.04)
15	0.91	914	6.529	6.67	(+/- 0.04)	0.95	(+/- 0.04)
16	0.96	914	6.888	7.03	(+/- 0.04)	1.00	(+/- 0.04)
17	1.01	914	7.247	7.39	(+/- 0.04)	1.05	(+/- 0.04)
18	1.06	914	7.605	7.75	(+/- 0.04)	1.10	(+/- 0.04)
19	1.11	914	7.964	8.11	(+/- 0.04)	1.15	(+/- 0.04)
20	1.16	914	8.323	8.46	(+/- 0.04)	1.20	(+/- 0.04)

PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.21	1200	1.978	2.16	(+/- 0.05)	0.25	(+/- 0.04)
2	0.26	1200	2.449	2.63	(+/- 0.05)	0.30	(+/- 0.04)
3	0.31	1200	2.920	3.11	(+/- 0.05)	0.35	(+/- 0.04)
4	0.36	1200	3.391	3.58	(+/- 0.05)	0.40	(+/- 0.04)
5	0.41	1200	3.862	4.05	(+/- 0.05)	0.45	(+/- 0.04)
6	0.46	1200	4.333	4.52	(+/- 0.05)	0.50	(+/- 0.04)
7	0.51	1200	4.804	4.99	(+/- 0.05)	0.55	(+/- 0.04)
8	0.56	1200	5.275	5.46	(+/- 0.05)	0.60	(+/- 0.04)
9	0.61	1200	5.746	5.93	(+/- 0.05)	0.65	(+/- 0.04)
10	0.66	1200	6.217	6.40	(+/- 0.05)	0.70	(+/- 0.04)
11	0.71	1200	6.688	6.87	(+/- 0.05)	0.75	(+/- 0.04)
12	0.76	1200	7.159	7.34	(+/- 0.05)	0.80	(+/- 0.04)
13	0.81	1200	7.630	7.82	(+/- 0.05)	0.85	(+/- 0.04)
14	0.86	1200	8.101	8.29	(+/- 0.05)	0.90	(+/- 0.04)
15	0.91	1200	8.572	8.76	(+/- 0.05)	0.95	(+/- 0.04)
16	0.96	1200	9.043	9.23	(+/- 0.05)	1.00	(+/- 0.04)
17	1.01	1200	9.514	9.70	(+/-0.05)	1.05	(+/- 0.04)
18	1.06	1200	9.985	10.17	(+/- 0.05)	1.10	(+/- 0.04)
19	1.11	1200	10.456	10.64	(+/- 0.05)	1.15	(+/- 0.04)
20	1.16	1200	10.927	11.11	(+/- 0.05)	1.20	(+/- 0.04)

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PRODUCT SPECIFICATION

BASE METAL (mm)				GALVALUME PRODUCT			
COATING CLASSIFICATION				GL-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.21	1219	2.010	2.20	(+/- 0.05)	0.25	(+/- 0.04)
2	0.26	1219	2.488	2.68	(+/- 0.05)	0.30	(+/- 0.04)
3	0.31	1219	2.966	3.15	(+/- 0.05)	0.35	(+/- 0.04)
4	0.36	1219	3.445	3.63	(+/- 0.05)	0.40	(+/- 0.04)
5	0.41	1219	3.923	4.11	(+/- 0.05)	0.45	(+/- 0.04)
6	0.46	1219	4.402	4.59	(+/- 0.05)	0.50	(+/- 0.04)
7	0.51	1219	4,880	5.07	(+/- 0.05)	0.55	(+/- 0.04)
8	0.56	1219	5.359	5.55	(+/- 0.05)	0.60	(+/- 0.04)
9	0.61	1219	5,837	6.03	(+/- 0.05)	0.65	(+/- 0.04)
10	0.66	1219	6.316	6.50	(+/- 0.05)	0.70	(+/- 0.04)
11	0.71	1219	6.794	6.98	(+/- 0.05)	0.75	(+/- 0.04)
12	0.76	1219	7.273	7.46	(+/- 0.05)	0.80	(+/- 0.04)
13	0.81	1219	7.751	7.94	(+/- 0.05)	0.85	(+/- 0.04)
14	0.86	1219	8.229	8.42	(+/- 0.05)	0.90	(+/- 0.04)
15	0.91	1219	8.708	8.90	(+/- 0.05)	0.95	(+/- 0.04)
16	0.96	1219	9.186	9.37	(+/- 0.05)	1.00	(+/-0.04)
17	1.01	1219	9.665	9.85	(+/- 0.05)	1.05	(+/- 0.04)
18	1.06	1219	10.143	10.33	(+/- 0.05)	1.10	(+/- 0.04)
19	1.11	1219	10.622	10.81	(+/- 0.05)	1.15	(+/- 0.04)
20	1.16	1219	11.100	11.29	(+/- 0.05)	1.20	(+/- 0.04)



PRE-PAINTED GALVALUME STEEL COIL (TPK-PPALZINC)

TPK - prepainted steel coils are manufactured to quality standards of JIS G3322 (Japan), AS 2728 (Australia), and ASTM A755/755M (USA). The products are durable and colorful with good resistance to heavy environmental conditions. TPK-PPALZINC is produced by the color coating line, the galvalume steel coils after being cleaned will be coated with a minor chrome layer to increase adhesion and then is coated with primer before applying the top paint's layer and finally drying.

TPK - Red 01

TPK - Red 02

TPK - Green 01

TPK - Brown 01

TPK - Blue Anti-finger

TPK - Green 02

TPK - Blue 01

TPK - Gray 02

TPK - Brown Freng Shui

TPK - Gray Freng Shui



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PRODUCT SPECIFICATION

BASE METAL (mm)				PRE - PAINTED GALVALUME			
COATING CLASSIFICATION				PPGL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.20	1200	1.884	2.06	(+/- 0.05)	0.25	(+A0.03)
2	0.25	1200	2.355	2.53	(+A 0.05)	Ô30	(+/- 0.03)
3	0.30	1200	2.826	3.00	(+/- 0.05)	0.35	(+/- 0.03)
4	0.35	1200	3.297	3.47	(+/- 0.05)	0.40	(+/- 0.03)
5	0.40	1200	3.768	3.94	(+A 0.05)	0.45	(+/- 0.03)
6	0.45	1200	4.239	4.41	(+A 0.05)	0.50	(+/- 0.03)
7	0.50	1200	4.710	4.89	(+/- 0.05)	0.55	(+/- 0.03)
8	0.55	1200	5.181	5.36	(+/- 0.05)	0.60	(+/- 0.03)
9	0.60	1200	5.652	5.83	(+A 0.05)	0.65	(+A 0.03)
10	0.65	1200	6.123	6.30	(+A 0.05)	0.70	(+A 0.03)
11	0.70	1200	6.594	6.77	(+/- 0.05)	0.75	(+/- 0.03)
12	0.75	1200	7.065	7.24	(+/- 0.05)	0.80	(+/- 0.03)
13	0.80	1200	7.536	7.71	(+/- 0.05)	0.85	(+/- 0.03)
14	0.85	1200	8.007	8.18	(+/- 0.05)	0.90	(+/- 0.03)
15	0.90	1200	8.478	8.65	(+A 0.05)	0.95	(+/- 0.03)
16	0.95	1200	8.949	9.12	(+/- 0.05)	1.00	(+/- 0.03)
17	1.00	1200	9.420	9.60	(+/- 0.05)	1.05	(+/- 0.03)
18	T.05	1200	9.891	10.07	(+/- 0.05)	1.10	(+/- 0.03)
19	1.10	1200	10.362	10.54	(+A 0.05)	1.15	(+/- 0.03)
20	1.15	1200	10.833	11.01	(+A 0.05)	1.20	(+/- 0.03)
21	1.2	1200	11.304	11.48	(+/- 0.05)	1.25	(+/-0.03)

PRODUCT SPECIFICATION

BASE METAL (mm)				PRE - PAINTED GALVALUME			
COATING CLASSIFICATION				PPGL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.20	914	1.435	1.57	(+/- 0.04)	0.25	(+A 0.03)
2	0.25	914	1.794	1.93	(+/- 0.04)	0.30	(+/- 0.03)
3	0.30	914	2.152	2.29	(+A 0.04)	0.35	(+/- 0.03)
4	0.35	914	2.511	2.65	(+/- 0.04)	0.40	(+/- 0.03)
5	0.40	914	2.870	3.00	(+/- 0.04)	0.45	(+/- 0.03)
6	0.45	914	3.229	3.36	(+/- 0.04)	0.50	(+/- 0.03)
7	0.50	914	3.587	3.72	(+/- 0.04)	0.55	(+/- 0.03)
8	0.55	914	3.946	4.08	(+A 0.04)	0.60	(+/- 0.03)
9	0.60	914	4.305	4.44	(+/- 0.04)	0.65	(+/- 0.03)
10	0.65	914	4,664	4.80	(+/- 0.04)	0.70	(+A 0.03)
11	0.70	914	5.022	5.16	(+/- 0.04)	0.75	(+A 0.03)
12	0.75	914	5.381	5.51	(+/- 0.04)	0.80	(+A 0.03)
13	0.80	914	5.740	5.87	(+A 0.04)	0.85	(+A 0.03)
14	0.85	914	6.099	6.23	(+/- 0.04)	0.90	(+A 0.03)
15	0.90	914	6.457	6.59	(+/- 0.04)	0.95	(+A 0.03)
16	0.95	914	6.816	6.95	(+/- 0.04)	1.00	(+A 0.03)
17	1.00	914	7.175	7.31	(+A 0.04)	1.05	(+A 0.03)
18	1.05	914	7.534	7.67	(+A 0.04)	1.10	(+A 0.03)
19	1.10	914	7.892	8.03	(+A 0.04)	1.15	(+/- 0.03)
20	1.15	914	8.251	8.39	(+A 0.04)	1.20	(+A 0.03)
21	1.20	914	8.610	8.74	(+A 0.04)	1.25	(+A 0.03)

PRODUCT SPECIFICATION

BASE METAL (mm)				PRE-PAINTED GALVALUME			
COATING CLASSIFICATION				PPGL-AZ100			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.20	1219	1.914	2.09	(+/- 0.05)	0.25	(+/- 0.03)
2	0.25	1219	2.392	2.57	(+/- 0.05)	0.30	(+/- 0.03)
3	0.30	1219	2.871	3.05	(+/- 0.05)	0.35	(+/- 0.03)
4	0.35	1219	3.349	3.53	(+/- 0.05)	0.40	(+/- 0.03)
5	0.40	1219	3.828	4.01	(+/- 0.05)	0.45	(+/- 0.03)
6	0.45	1219	4.306	4.48	(+/- 0.05)	0.50	(+/- 0.03)
7	0.50	1219	4.785	4.96	(+/- 0.05)	0.55	(+/-0.03)
8	0.55	1219	5.263	5.44	(+/- 0.05)	0.60	(+/- 0.03)
9	0.60	1219	5.741	S.92	(+/- 0.05)	0.65	(+/- 0.03)
10	0.65	1219	6.220	6.40	(+/- 0.05)	0.70	(+/- 0.03)
11	0.70	1219	6.698	6.88	(+/- 0.05)	0.75	(+/- 0.03)
12	0.75	1219	7.177	7.36	(+/- 0.05)	0.80	(+/- 0.03)
13	0.80	1219	7.655	7.83	(+/- 0.05)	0.85	(+/- 0.03)
14	0.85	1219	8.134	8.31	(+/- 0.05)	0.90	(+/- 0.03)
15	0.90	1219	8.612	8.79	(+/- 0.05)	0.95	(+/- 0.03)
16	0.95	1219	9.091	9.27	(+/- 0.05)	1.00	(+/- 0.03)
17	1.00	1219	9.569	9.75	(+/- 0.05)	1.05	(+/- 0.03)
18	1.05	1219	10.048	10.23	(+/- 0.05)	1.10	(+/- 0.03)
19	1.10	1219	10.526	10.70	(+/- 0.05)	1.15	(+/- 0.03)
20	1.15	1219	11.005	11.18	(+/- 0.05)	1.20	(+/- 0.03)
21	1.2	1219	11.483	11.66	(+/- 0.05)	1.25	(+/- 0.03)



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PRE-PAINTED GALVALUME STEEL COIL
(TPK- PPALZINC) **AZ150**

BASE METAL (mm)				PRE - PAINTED GALVALUME			
COATING CLASSIFICATION				PPGL-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.19	1200	1.790	2.02	(+/- 0.05)	0.25	(+/- 0.04)
2	0.24	1200	2.261	2.50	(+/- 0.05)	0.30	(+/- 0.04)
3	0.29	1200	2.732	2.97	(+/- 0.05)	0.35	(+/- 0.04)
4	0.34	1200	3.203	3.44	(+/- 0.05)	0.40	(+/- 0.04)
5	0.39	1200	3.674	3.91	(+/- 0.05)	0.45	(+/- 0.04)
6	0.44	1200	4.145	4.38	(+/- 0.05)	0.50	(+/- 0.04)
7	0.49	1200	4.616	4.85	(+/- 0.05)	0.55	(+/- 0.04)
8	0.54	1200	5.087	5.32	(+/- 0.05)	0.60	(+/- 0.04)
9	0.59	1200	5.558	5.79	(+/- 0.05)	0.65	(+/- 0.04)
10	0.64	1200	6.029	6.26	(+/- 0.05)	0.70	(+/- 0.04)
11	0.69	1200	6.500	6.73	(+/- 0.05)	0.75	(+/- 0.04)
12	0.74	1200	6.971	7.21	(+/- 0.05)	0.80	(+/- 0.04)
13	0.79	1200	7.442	7.68	(+/- 0.05)	0.85	(+/- 0.04)
14	0.84	1200	7.913	8.15	(+/- 0.05)	0.90	(+/- 0.04)
15	0.89	1200	8.384	8.62	(+/- 0.05)	0.95	(+/- 0.04)
16	0.94	1200	8.855	9.09	(+/- 0.05)	1.00	(+/- 0.04)
17	0.99	1200	9.326	9.56	(+/- 0.05)	1.05	(+/- 0.04)
18	1.04	1200	9.797	10.03	(+/- 0.05)	1.10	(+/- 0.04)
19	1.09	1200	10.268	10.50	(+/- 0.05)	1.15	(+/- 0.04)
20	1.14	1200	10.739	10.97	(+/- 0.05)	1.20	(+/- 0.04)
21	1.19	1200	11.210	11.44	(+/- 0.05)	1.25	(+/- 0.04)
22	1.24	1200	11.681	11.92	(+/- 0.05)	1.30	(+/- 0.04)
23	1.29	1200	12.152	12.39	(+/- 0.05)	1.35	(+/- 0.04)
24	1.34	1200	12.623	12.86	(+/-0.05)	1.40	(+/- 0.04)
25	1.39	1200	13.094	13.33	(+/- 0.05)	1.45	(+/- 0.04)
26	1.44	1200	13.565	13.80	(+/- 0.05)	1.50	(+/- 0.04)
27	1.49	1200	14.036	14.27	(+/- 0.05)	1.55	(+/- 0.04)

BASE METAL (mm)				PRE - PAINTED GALVALUME			
COATING CLASSIFICATION				PPGL-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.19	1219	1.818	2.06	(+/- 0.05)	0.25	0.25
2	0.24	1219	2.297	2.54	(+/- 0.05)	0.30	0.30
3	0.29	1219	2.775	3.01	(+/- 0.05)	0.35	0.35
4	0.34	1219	3.254	3.49	(+/- 0.05)	0.40	0.40
5	0.39	1219	3.732	3.97	(+/- 0.05)	0.45	0.45
6	0.44	1219	4.210	4.45	(+/- 0.05)	0.50	0.50
7	0.49	1219	4.689	4.93	(+/- 0.05)	0.55	0.55
8	0.54	1219	5.167	5.41	(+/- 0.05)	0.60	0.60
9	0.59	1219	5.646	5.88	(+/- 0.05)	0.65	0.65
10	0.64	1219	6.124	6.36	(+/- 0.05)	0.70	0.70
11	0.69	1219	6.603	6.84	(+/- 0.05)	0.75	0.75
12	0.74	1219	7.081	7.32	(+/- 0.05)	0.80	0.80
13	0.79	1219	7.560	7.80	(+/- 0.05)	0.85	0.85
14	0.84	1219	8.038	8.28	(+/- 0.05)	0.90	0.90
15	0.89	1219	8.517	8.76	(+/- 0.05)	0.95	0.95
16	0.94	1219	8.995	9.23	(+/- 0.05)	1.00	1.00
17	0.99	1219	9.473	9.71	(+/- 0.05)	1.05	1.05
18	1.04	1219	9.952	10.19	(+/- 0.05)	1.10	1.10
19	1.09	1219	10.430	10.67	(+/- 0.05)	1.15	1.15
20	1.14	1219	10.909	11.15	(+/- 0.05)	1.20	1.20
21	1.19	1219	11.387	11.63	(+/- 0.05)	1.25	1.25
22	1.24	1219	11.866	12.10	(+/- 0.05)	1.30	1.30
23	1.29	1219	12.344	12.58	(+/- 0.05)	1.35	1.35
24	1.34	1219	12.823	13.06	(+/- 0.05)	1.40	1.40
25	1.39	1219	13.301	13.54	(+/- 0.05)	1.45	1.45
26	1.44	1219	13.780	14.02	(+/- 0.05)	1.50	1.50
27	1.49	1219	14.258	14.50	(+/- 0.05)	1.55	1.55

TPK - STEEL TUBES

TPK steel tubes have many outstanding features such as high wear and oxidation resistance. The galvanized coating of the steel tube is well resistant to heavy weather conditions, so the base material of the steel tube is completely safe from unnecessary chemical reactions.

The base steel's material is very hard, so it is well fitted to any city's construction.







AVAILABLE SIZE RANGERS AND WEIGHT TABLE - TUBE IN SQUARE & RECTANGULAR - ASTM A500

Tolerance of diameter +/- 1%
Tolerance of weight +/-8%

DIMENSION (mm) \ WALL THICKNESS (mm)	Pcs/Bundle	0.7	0.8	0.9	1.0	1.1	1.2	1.4	1.5	1.8	2.0	2.3	2.5	2.8	3.0	3.2	3.5	3.8	4.0
10x30	50	2.53	2.87	3.21	3.54	3.87	4.20	4.83											
12x12	100	1.47	1.66	1.85	2.03	2.21	2.39	2.72											
13x26	105	2.46	2.79	3.12	3.45	3.77	4.08	4.70	5.00										
12x32	50	2.79	3.17	3.55	3.92	4.29	4.65	5.36	5.71	6.73.	7.39								
14x14	100	1.74	1.97	2.19	2.41	2.63	2.84	3.25	3.45										
16x16	100	2.00	2.27	2.53	2.79	3.04	3.29	3.78	4.01										
20x20	100	2.53	2.87	3.21	3.54	3.87	4.20	4.83	5.14	6.05	6.63								
20x25	64	2.86	3.25	3.63	4.01	4.39	4.76	5.49	5.85	6.90	7.57								
25x25	100	3.19	3.62	4.06	4.48	4.91	5.33	6.15	6.65	7.75	8.52								
20x30	77																		
15x35	90																		
30x30	81	3.85	4.38	4.90	5.43	5.94	6.46	7.47	7.97	9.44	10.40	11.80	12.72	14.05	14.92				
20x40	72																		
25x40	60	4.18	4.75	5.33	5.90	6.46	7.02	8.13	8.68	10.29	11.34	12.89							
25x50	72	4.83	5.51	6.18	6.84	7.50	8.15	9.45	10.09	11.98	13.23	15.05	16.25	18.01	19.16	20.29			
40x40	49	5.16	5.88	6.60	7.31	8.02	8.72	10.11	10.80	12.83	14.17	16.14	17.43	19.33	20.57				
30x50	60	5.16	5.88	6.60	7.31	8.02	8.72	10.11	10.80	12.83	14.17	16.14	17.43	19.33	20.57				
30x60	50		6.64	7.45	8.25	9.05	9.85	11.43	12.21	14.53	16.05	19.30	19.78	21.97	23.40				
50x50	36				9.19	10.09	10.98	12.74	13.62	16.22	17.94	20.47	22.14	24.60	26.23	27.83	30.20		
60x60	25					12.16	13.24	15.38	16.45	19.61	21.70	24.80	26.85	29.88	31.88	33.86	36.79		
40x60	40				9.19	10.09	10.98	12.74	13.62	16.22	17.94	20.47	22.14	24.60	26.23	27.83	30.20		
40x80	32					12.16	13.24	15.38	16.45	19.61	21.70	24.80	26.85	29.88	31.88	33.86	36.79		
45x90	32						14.93	17.36	18.57	22.16	24.53	28.05	30.38	33.84	36.12	38.38	41.74		
40x100	24							18.02	19.27	23.01	25.47	29.14	31.56	35.15	37.53	39.89	43.39	46.85	49.13
50x100	18							19.34	20.69	24.70	27.36	31.30	33.91	37.79	40.36	42.90	46.69	50.43	52.90
75x75	16																		
90x90	16							23.30	24.93	29.79	33.01	37.80	40.98	45.70	48.83	51.94	56.58	61.17	64.21
60x120	18																		

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GALVANIZED STEEL COIL

TPK-ZINC

TPK - ZINC steel coils are manufactured with modern galvanizing technology, the quality of finished products complies with Japanese industrial standards JIS G 3302:1998 and ISO 9001:2008. The finished product has high corrosion resistance and is environmentally friendly.



PRODUCT SPECIFICATION

BASE METAL (mm)				GALVANIZED PRODUCT			
COATING CLASSIFICATION				GI-AZ150			
No	Thickness (mm)	Width (mm)	KG/M	KG/M		Thickness (mm)	
1	0.21	1219	2.010	2.20	(+/- 0.05)	0.25	(+/- 0.04)
2	0.26	1219	2.488	2.68	(+/- 0.05)	0.30	(+/- 0.04)
3	0.31	1219	2.966	3.15	(+/- 0.05)	0.35	(+/- 0.04)
4	0.36	1219	3.445	3.63	(+/- 0.05)	0.40	(+/- 0.04)
5	0.41	1219	3.923	4.11	(+/- 0.05)	0.45	(+/- 0.04)
6	0.46	1219	4.402	4.59	(+/- 0.05)	0.50	(+/- 0.04)
7	0.51	1219	4.880	5.07	(+/- 0.05)	0.55	(+/- 0.04)
8	0.56	1219	5.359	5.55	(+/- 0.05)	0.60	(+/- 0.04)
9	0.61	1219	5.837	6.03	(+/- 0.05)	0.65	(+/- 0.04)
10	0.66	1219	6.316	6.50	(+/- 0.05)	0.70	(+/- 0.04)
11	0.71	1219	6.794	6.98	(+/- 0.05)	0.75	(+/- 0.04)
12	0.76	1219	7.273	7.46	(+/- 0.05)	0.80	(+/- 0.04)
13	0.81	1219	7.751	7.94	(+/- 0.05)	0.85	(+/- 0.04)
14	0.86	1219	8.229	8.42	(+/- 0.05)	0.90	(+/- 0.04)
15	0.91	1219	8.708	8.90	(+/- 0.05)	0.95	(+/- 0.04)
16	0.96	1219	9.186	9.37	(+/- 0.05)	1.00	(+/-0.04)
17	1.01	1219	9.665	9.85	(+/- 0.05)	1.05	(+/- 0.04)
18	1.06	1219	10.143	10.33	(+/- 0.05)	1.10	(+/- 0.04)
19	1.11	1219	10.622	10.81	(+/- 0.05)	1.15	(+/- 0.04)
20	1.16	1219	11.100	11.29	(+/- 0.05)	1.20	(+/- 0.04)

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BUSINESS CONTACT

EXPORT

In 2013, TPK started to expand the market to countries in the South East region and around the world which had partly achieved success in market expansion's strategic plan whilst the steel market was suffering. Since then, TPK has increased market exploitation in the neighborhood regions and countries around the world with the orientation "Constantly developing and reaching out to the world"

TPK's products are present in many countries such as the USA, Australia, Sri Lanka, Bangladesh, Indonesia, Malaysia, Thailand Lan, Myanmar, Cambodia...it has attracted great credibility from these international partners.



CONTACT INFORMATION

Export Department of TanPhuocKhanh Company

www.tanphuockhanh.com.vn

info@tanphuockhanh.com.vn

Phu My I Industrial Zone - Phu My Ward - Phu My Town
Ba Ria Vung Tau Province - Vietnam

(0254) 3922761 - 392 2762 (0254) 392 2765

0931 423 880 0909 461 987

0979 794 936 0906 929 264

MR. CAO TUAN KHANH (Vice General Director)

tuankhanh@tanphuockhanh.com.vn

0913 199 898

CERTIFICATES

OF INTERNATIONAL QUALITY STANDARDS



GALVALUME
Steel Coil TPK - ALZINC



PRE-PAINTED
Galvalume Steel Coil TPK - PPALZINC



GALVANIZED
Steel Coil TPK - ZINC



SNI PRODUCT CERTIFICATION LICENSE
Indonesia



SIRIM PRODUCT CERTIFICATION LICENSE
Malaysia



ISO 9001:2015 STANDARD QUALITY
Management System Certificate USA



ISO 9001:2015 STANDARD QUALITY
Management System Certificate NORWAY

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AWARDS



VIETNAM UNION OF SCIENCE AND TECHNOLOGY ASSOCIATIONS



BAC HA & INPHACO CO-ORGANIZE THE IMPLEMENTATION



ORGANIZING COMMITTEE - I.A.P



HONORED ENTREPRENEURS - ENTERPRISES 2019



GOLDEN VIETNAMESE ENTERPRISES IN 2010



TYPICAL BRANDS OF CONSTRUCTION INDUSTRY



TOP 100 VIETNAMESE BRANDS IN WTO INTEGRATION



VIETNAMESE BRAND - GOLDEN CUP FOR TRUSTED AND QUALITY PRODUCTS



TOP 100 SUSTAINABLE DEVELOPING COMPANIES IN ASEAN



CONSUMER CHOICE BRAND



VIETNAM'S RECOMMENDED BRAND



POPULAR BRANDS

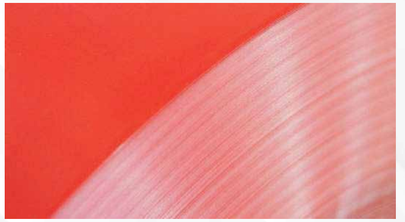
GALLERY



















NON-CONFIDENTIAL

TRADING AND MANUFACTURING COIL STEEL JOINT STOCK COMPANY

TAN PHUOC KHANH

DISTRIBUTION CENTERS AND BRANCHES

HEADQUARTER - FACTORY
Phu My 1 industrial - Ward Phu My - Phu My Dist - BRVT City
0254 3922 761 / 3922 762 - Fax: 0254 3922 756

REPRESENTATIVE OFFICE
319.B3 Ly Thuong Kiet Str - Ward 15 - Dist 11 - HCM City
028 3865 1341 - Fax: 028 3865 1340

TUAN LINH BRANCH
297/22 Ly Thuong Kiet Str - Ward 15 - Dist 11 - HCM City
028 3865 5949 / 3864 1836 - Fax: 028 3864 5265

HO CHI MINH CITY - Tan Phuoc Khanh Base Depot No. 1
3/40 Duong Cong Khi Str - Nhi Tan - Tan Thoi Nhi Ward - Hoc Mon Dist - HCM City
028 3713 2077 - Fax: 028 3713 1268

BINH CHANH BRANCH
D1/22A Tan Duc - Binh Chanh Dist - HCM City
028 3760 0419 - Fax: 028 3760 0418

THANH VINH BRANCH
9/5 QL1A - Ward Tan Hung Thuan - Dist 12 - HCM City
028 3891 2178 - Fax: 028 3891 7904

DA NANG BRANCH
241 Truong Trinh Str - Thanh Khe Dist - Da Nang City
0236 226 674 - Fax: 0236 3720 353

DONG NAI BRANCH
137 Thai Hoa Str - Ward Ho Nai 3 - Trang Bom Dist - Dong Nai Province
0251 3984 851 - Fax: 0251 3984 853

VINH LONG BRANCH
Lot 16 - 09 - 10 - 11 - 12 Phuoc Hoa - Ward Hoa Phu - Long Ho Dist - Vinh Long Province
0270 3962 729 - Fax: 0270 3962 728

TIEN GIANG BRANCH
278 Phuoc Thuan Str - Ward Phuoc Thanh - Dist 11 - My Tho City - Tien Giang Province
0273 3855 572 - Fax: 0273 3868 194

