AD/EXP/2026/01

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:
[Fujian Kaijing Greentech Material Co., Ltd.]

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

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY
MALAYSIA

INTRODUCTION

FOREIGN PRODUCER/EXPORTER	: **[Fujian Kaijing Greentech Material Co., Ltd.]**
SUBJECT MERCHANDISE	: **FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC**
H.S. CODES / AHTN	: **7210.61.11 00, 7210.61.12 00, 7210.61.91 00, 7210.61.92 00, 7210.61.99 00, 7212.50.23 00, 7212.50.24 00, 7212.50.29 00, 7225.92.90 00, 7225.99.90 00, 7226.99.19 00 and 7226.99.99 00.**

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

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

For the purpose of this submission:

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

STATUTORY REFERENCE:

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

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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	√

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name: **Fujian Kaijing Greetech Material Co., Ltd.**

Address: **HEX 6 Jingfu Road, Zhangzhou Taiwanese Investment Area, Fujian, China.**

Telephone: **+86-596-6766251 / 6766317**

Email: **http://www.fjkj.com.cn/en/**

Web page: **http://www.fjkj.com.cn/en/**

Factory

Name: **Fujian Kaijing Greetech Material Co.,Ltd.**

Address: **HEX 6 Jingfu Road, Zhangzhou Taiwanese Investment Area, Fujian, China.**

Telephone: **+86-596-6766251 / 6766317**

Email: **http://www.fjkj.com.cn/en/**

Contact person

Name: **Chen Fuze**

Position/Designation: **Chairman**

Address: **HEX 6 Jingfu Road, Zhangzhou Taiwanese Investment Area, Fujian, China.**

Telephone: **+86-13906957674**

Email: **Wilson.chen@fjkj.com.cn**

A-2 Legal Representative/Consultant

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

Name of firm : Rayyin & Partners P.R.C. Lawyers

Name of legal representative/consultant : Tong Mu

Name of contact person : Tong Mu

Address : Room 2370, Floor 23, Shengfu Building, No.37 Maizidian Street, Chaoyang District, Beijing, 100125, P.R.China.

Telephone : 86-15001062012
Email : mutong@rayyinlawyer.com

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:
Fujian Kaijing Greentech Material Co.,Ltd. is a limited liability company, which was established on September 2016.
The business name Kaijing adopts to sell the PUI is the same as the legal name.

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:
[CONFIDENTIAL]

3. Please provide:

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

      ANSWER:
      [CONFIDENTIAL]

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

      ANSWER:
      Please refer to Annex A-3.b Organization Structure.

   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 Annex A-3.b Organization Structure.

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

      ANSWER:
      Please refer to Annex A-3.d Copies of Legal Documents.

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

      ANSWER:
      Please refer to Annex A-3.e Product Catalog.

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 goods exported to Malaysia by our company are all manufactured and exported by our company. There is no involvement of third-country production or transshipment through other country.
Furthermore, our company has no ownership ties, management affiliations, or shared board members with any foreign producers or suppliers. There are no joint ventures, partnerships, or supply agreements with any third-party entities related to these exports.

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:
[CONFIDENTIAL]

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.

ANSWER:
Please refer to Table A-3.2 List of Related Companies.

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:
Not applicable. The company does not have any contractual links or agreements with any companies in Malaysia or other countries for the production, subcontracting, tolling, supply, sale, licensing, technical patent, or compensatory agreements related to 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:
Not applicable. The company has no commercial relationships, including production facilities, joint ventures, or any other business activities, with the alleged countries in this investigation.

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.

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 refer to Table B-1.1 Product Range Produced.

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 Annex B-1.2 Production Process, and Annex B-1.2 Product Catalog.

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

ANSWER:
Please refer to Table B-1.2 Product Range Produced.

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 Annex B-1.2 Product Catalog.

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:
[CONFIDENTIAL]

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.

ANSWER:
Please refer to Table B-1.3 Product Comparability.

B-2 Comparison of Export and Domestic Products

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

2. Define and distinguish between all different types/grades of the like product and subject merchandise sold by your company to the domestic market and Malaysian market.

ANSWER:
Please refer to Table B-2 Products Comparison.

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.

   ANSWER:
   Please refer to Combo of Tables in Section B.

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 refer to Combo Section C.

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:
   [CONFIDENTIAL]

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:
   Not applicable. The company does not produce any other products using the same production equipment and machinery used for the production of the product.

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:
   The company has no plans to commence production or increase capacity in the exporting country, in Malaysia, or in any third countries.

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

   ANSWER:
   [CONFIDENTIAL]
   Please refer to Worksheet F-3.3 for the detailed allocation calculation.

C-2 Inventories

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

   ANSWER:

Please refer to Combo Section C.

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:
[CONFIDENTIAL]

C-3 Employment

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

ANSWER:
Please refer to Table C Employment.

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:
[CONFIDENTIAL]

3. Explain if:

a. workers have been temporarily out of work; or

ANSWER:
During the investigation period, there were no workers temporarily out of work in connection with the production of the like product or subject merchandise.

b. your company had to introduce reduced working hours.

ANSWER*:*
During the investigation period, the Company did not introduce reduced working hours for workers engaged in the production of the like product or subject merchandise.

C-4 Investments

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

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

ANSWER:
Please refer to Table C-4 Investment for the Like Product and 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.

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

   ANSWER:
   Please refer to Table C-5: Sales Reconciliation for the All Products.

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 refer to Table C-6: Turnover.

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 refer to Table C-7.1: Sales of the Like Product and Subject Merchandise (Unrelated) and Table C-7.2: Sales of the Like Product and Subject Merchandise (Related).

C-8 Profitability

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

ANSWER:
Please refer to Table C-8.1: Profitability (Like Product and Subject Merchandise) and Table C-8.2: Profitability (All Products).

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:
   [CONFIDENTIAL]
   Please refer to Annex D-1-1 Sales Channel.

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:
   [CONFIDENTIAL]

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:
   [CONFIDENTIAL]

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 arranges production based on customer orders as well as its normal production and inventory planning. For customer-specific requirements, production may be scheduled after the relevant product specifications and order requirements have been confirmed. For standard

products, the Company may also produce according to its normal production schedule and inventory requirements.

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:
Sales are generally made pursuant to sales contracts or orders agreed between the Company and its customers. The relevant product specifications, quantity, price, delivery terms and payment terms are agreed based on the circumstances of each transaction.

Prices and quantities are generally negotiated between the Company and the customer based on prevailing market conditions, customer requirements and other relevant commercial considerations. Once the terms are agreed, they are recorded in the relevant sales contract or order.

Any subsequent amendment, renegotiation or termination of a contract, is handled in accordance with the agreed contractual terms and through mutual consultation between the parties.

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:
The Company does not maintain or use formal price lists for sales of the like product during Year 1, Year 2 and the POI. Sales prices are determined on a transaction-by-transaction basis through negotiations with individual customers.

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

ANSWER:
As price lists are not used as the basis for determining sales prices, prices are negotiated with customers on a transaction-by-transaction basis, taking into consideration prevailing market conditions, product specifications, order quantity and other relevant commercial factors.

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:

Not applicable. No cost is burden by related company.

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 and Table D-3.2.

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:
Not applicable. We do not claim adjustment on physical characteristics.

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:
Not applicable. Domestic sales did not have indirect tax.

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.

ANSWER:
The Company did not have any policy or program for granting discounts or rebates to domestic customers during the investigation period.

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.

ANSWER:
The Company did not grant any discounts or rebates to domestic customers during the investigation period, including cash discounts, quantity discounts, loyalty discounts, year-end rebates, deferred discounts, or any other forms of discounts or rebates.

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.

ANSWER:
Not applicable. The Company did not grant discounts or rebates to any class of domestic customers during the investigation period.

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

ANSWER:
Not applicable. As the Company did not maintain any discount or rebate program during the investigation period, no domestic customers were eligible for any such program.

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:
Not applicable. The Company did not maintain any discount or rebate schedules, contracts, or agreements relating to discounts or rebates during the investigation period.

4. Differences in the level of trade:

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

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

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

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

ANSWER:
Not applicable. Kaijing direct sold to both domestic customers and Malaysia customer. There is no need to adjust level of trade.

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

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

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

ANSWER:
Transportation terms for domestic sales are EX-factory or delivered to customers. We filed inland transportation fee for delivered sales.

6. Differences in packing costs:

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

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

ANSWER:
Packing material adopted in domestic sales are packing steel strip, iron sheet, angle bead and waterproof and antirust paper; packing is the last step of production so that Kaijing did not account packing.

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

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

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

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

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

ANSWER:
Not applicable. Kaijing deliver after customers paid. No cost of credit occurred in domestic sales.

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

ANSWER:
Not applicable. Kaijing deliver after customers paid. No cost of credit occurred in domestic sales.

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

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

b. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the like product.
c. State how you calculated these expenses. Identify your source of data.

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

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

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

ANSWER:
Not applicable. Kaijing did not have cost of warranties, guarantees, technical assistance and services.

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

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

ANSWER:
Not applicable. Kaijing did not pay commission.

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

ANSWER:
Not applicable. Kaijing did not pay commission.

12. Other factors:

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

ANSWER:
The company has no other adjustment factors.

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.

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.

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:
Kaijing's Malaysian customer during investigation period and it is an unrelated end user. The transportation is charged by a transportation agency. When the products are finished in factory, the agency will deliver them to the port and then send to Malaysia. It normally cost 15 days to arrive at 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:
The customer would firstly contact salesman to request price quotation and specifications, delivery terms and payment terms, and salesman would offer prices approved by VP sales manager, when these terms are agreed on, Kaijing and the customer would enter into a sales contract. Price negotiation between two parts was based on current raw material price plus manufacture expense of the factory plus profit. According to the contract, the sales department would notify production department to schedule production once they received the letter of credit. In the meantime, Sales Department would make Commercial Invoices, Packing List, collecting Bill of lading, and express these documents to customers.

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:
Kaijing would keep in touch with its potential customers by sending advertising emails every two weeks. If the customer is interested, it would firstly contact

salesman to request price quotation and specifications, delivery terms and payment terms, and salesman would offer prices approved by VP of Sales, when these terms are agreed on, Kaijing and the customer would enter into a sales contract. Price negotiation between two parts was based on current raw material price plus manufacture expense of the factory plus profit.

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 production begins after the customer has established the product specification and the sale has been made.

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:
Customer would firstly contact salesman to request price quotation and specifications, delivery terms and payment terms, and salesman would offer prices approved by VP sales manager, when these terms are agreed on, Kaijing and the customer would enter into a sales contract.
Kaijing did not offer re-negotiation for price change.

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:
Not applicable. The company has no price lists.

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:
Sales prices are determined through negotiations with individual customers on a transaction-by-transaction basis, taking into consideration prevailing market conditions, product specifications, order quantities and other relevant commercial factors. The final price and other terms are agreed between the Company and the customer and recorded in the relevant sales contract.
The Company does not use a standard-form sales contract.

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:
Not applicable. There is no related company that has been paid or reimbursed.

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 and Table E-3.2.

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.

      ANSWER:
      The CGL exported to Malaysia and the CGL sold in the domestic market have the same general physical characteristics and uses. Any differences in product specifications, such as thickness, width,

coating weight or other specifications, are reflected in the relevant product control characteristics reported in the sales databases. The Company does not claim any adjustment for differences in physical characteristics.

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

ANSWER:
Not applicable. The Company does not claim any adjustment for differences in physical characteristics.

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 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:
The company has no indirect taxes.

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.

ANSWER:
Not applicable. There is no discount or rebate to customer in Malaysia.

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.

ANSWER:
Not applicable. There is no discount or rebate to customer in Malaysia.

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.

ANSWER:
Not applicable. There is no discount or rebate to customer in Malaysia.

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.

ANSWER:
Not applicable. There is no discount or rebate to customer in Malaysia.

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:
Not applicable. There is no discount or rebate to customer in Malaysia.

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:
Please refer to Table E-3.1 and Table E-3.2.

6. Difference in packing costs:

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

ANSWER:
Please refer to Work sheet "Packing Expenses".

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.

ANSWER:
The packing materials include PVC film, packing steel strip, iron sheet, angle bead and waterproof and antirust paper. It only has one additional PVC film compared with domestic sale.

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

ANSWER:
Not applicable. The PUI will not be repackaged in Malaysia.

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:
Credit costs are calculated on a transaction-by-transaction basis based on the actual payment period. The credit cost is calculated by multiplying the payment amount by the number of days between the sales/invoice date and the actual payment date and by the applicable annual interest rate, divided by 365. Where a transaction is settled by multiple payments, the credit cost is calculated separately for each payment and then aggregated.
Credit Cost = Payment Amount × Credit Days × LPR / 365.

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

ANSWER:
The Company used the annual average Loan Prime Rate ("LPR") for the relevant year as the interest rate for calculating credit expenses. The applicable annual average LPR rates for 2023, 2024 and 2025 were calculated based on the LPR data reported in the respective LPR 2023–2025 worksheets.

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

ANSWER:
Credit costs are calculated on a transaction-by-transaction basis based on the actual payment period. The credit cost is calculated by multiplying the payment amount by the number of days between the sales/invoice date and the actual payment date and by the applicable annual interest

rate, divided by 365. Where a transaction is settled by multiple payments, the credit cost is calculated separately for each payment and then aggregated.
Credit Cost = Payment Amount × Credit Days × LPR / 365.

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

ANSWER:
The Company had short-term borrowings denominated in RMB during the investigation period. The applicable interest rates were determined based on the loan agreements entered into between the Company and the relevant banks.
For the calculation of credit costs, the Company used the one-year LPR published by the National Inter bank Funding Center under the authorization of the PBOC as the benchmark short-term interest rate.
Please refer to Annex E-8 Short-term loan interest statement.

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:
Not applicable, there is no direct cost of providing warranties, guarantees, technical assistance and services.

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:

Not applicable, the company has no commissions were paid during investigation.

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:
No adjustment for currency conversion is claimed.

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.

ANSEWR:
Please refer to Annex E-11.b Exchange rate.

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:
The Company uses the exchange rate published by the central bank on the first working day of each month for accounting purposes. The actual exchange rate upon receipt is used when export payments are received.

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

ANSWER:
The Company did not make any forward purchases of foreign currency.

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

ANSWER:
Please refer to Annex E-2-12 Chart of Accounts.

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:
No other adjustments are claimed.

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.

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.

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 Table E-3.3.

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:
   Accounting period shall be January 1st to December 31st in each year.
   As a manufacture, Kaijing purchase materials for production and accounted in the account of material, then after each month of production, Kaijing shall register total value of material consumption, manufacturing overheads and direct labor based on factory production record in the account of production cost. When products sold out Kaijing will register sales in the account of business incomes.
   Kaijing's financial system shall automatically accumulate values in each account and general annual report at the end of the year.

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

   ANSWER:
   Kaijing financial accounting practice are in accordance with GAAP.

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 have been no changes in the accounting methods used by the company 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 Annex F-1.4 Accounting flowchart. Material purchase shall be registered in the account of Material, inventory shall be registered in Finished Products, Sales shall be registered in the account of Business Incomes as well as account receivable-debit side and payment shall be registered in account receivable-credit side.

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).

         ANSWER:
         [CONFIDENTIAL]

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

         ANSWER:
         [CONFIDENTIAL]

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

         ANSWER:
         [CONFIDENTIAL]

      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:
         [CONFIDENTIAL]

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

      ANSWER:
      [CONFIDENTIAL]

   c. Treatment of foreign exchange gains and losses.

      ANSWER:
      [CONFIDENTIAL]

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

      ANSWER:
      [CONFIDENTIAL]

   e. Provision for bad or doubtful debts.

      ANSWER:
      [CONFIDENTIAL]

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

ANSWER:
[CONFIDENTIAL]

g. Cost of plant disclosure.

ANSWER:
Not applicable, no plant is disclosed during the period under investigation.

h. Restructuring costs.

ANSWER:
Not applicable, no plant restructured during the period under investigation.

i. The effects of inflation on financial statement information.

ANSWER:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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.

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

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.

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
[CONFIDENTIAL]

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:
Please refer to Table C-8.1.

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

ANSWER:
Please refer to Table C-8.2.

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.

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:
Not applicable. The Company did not purchase any CGL from other sources during the period under investigation. All CGL sold by the Company was produced by the Company itself.

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.

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:
Please refer to Table F-3.1.

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.

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.

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 Combo of Section F.

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

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

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

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

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

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

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

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

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

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