AD/EXP/2026/01
[NON-CONFIDENTIAL]

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:
MARUICHI SUN STEEL JOINT STOCK COMPANY

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	: **MARUICHI SUN STEEL JOINT STOCK COMPANY**
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 **Maruichi Sun 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 : NAKAHORI MASARU

Designation : General Director

Date : September 22, 2026

M.S.D.N: 3700236207 - C.T.C.P
CÔNG TY CỔ PHẦN MARUICHI SUN STEEL
THÀNH PHỐ HỒ CHÍ MINH

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

ANSWER:

Company

Name : **Maruichi Sun Steel Joint Stock Company** ("**Maruichi**")
Address : DT743, Dong Tac Quarter, Di An Ward, Thanh Pho Ho Chi Minh City, Vietnam.
Telephone : (+84) 2743742777
Email : info@maruichisunsteel.com
Web page : https://maruichisunsteel.com/

Factory

Maruichi's factory is located at the above address, which is also the company's headquarters. Maruichi does not operate any other factories at any other location.

Name : Not Applicable.
Address : DT743, Dong Tac Quarter, Di An Ward, Thanh Pho Ho Chi Minh City, Vietnam .
Telephone : (+84) 2743742777
Email : info@maruichisunsteel.com

Contact person

Name : [Confidential information on contact person]
Position/Designation : [Confidential information on contact person]
Address : DT743, Dong Tac Quarter, Di An Ward, Thanh Pho Ho Chi Minh City, Vietnam .
Telephone : (+84) 2743742777
Email : [Confidential information on contact person]

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:

ANSWER:

Malaysian Representative

Name of firm	: **Skrine Advocates & Solicitors**
Name of legal representative/consultant	: Mr. Manshan Singh / Ms. Ho Pui Yan / Ms. Lim Shu Yi
Name of contact person	: Mr. Manshan Singh / Ms. Ho Pui Yan
Address	: Skrine, Level 8, Wisma UOA Damansara, 50 Jalan Dungun, Damansara Heights, 50490 Kuala Lumpur.
Telephone	: (+603) 2081 3999 (ext. 746)
Email	: manshan.singh@skrine.com ho.pui.yan@skrine.com

Local Representative (Vietnam)

Name of firm	: **IDVN Lawyers**
Name of legal representative/consultant	: Ms. Dinh Anh Tuyet
Name of contact person	: Ms. Nguyen Thi Phuong Thao
Address	: Floor 12A, Viet Tower, No. 01 Thai Ha Street, Dong Da District, Ha Noi.
Telephone	: (+84) 98 889 8587
Email	: phuongthao@idvn.com.vn

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:

Registered Name : Maruichi Sun Steel Joint Stock Company
Form : Joint Stock Company

In addition to its registered name, Maruichi is sometimes referred to as “Maruichi Sunsco” or “Sunsco”. However, Maruichi does not use these names on its sales documents. As such, Maruichi does not regard “Maruichi Sunsco” or “Sunsco” as an official / legal trade name of the company.

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 refer to **Table A-3.1** below. All of Maruichi's shareholders are based in [country].

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding
[***]	[***]	[***]
[***]	[***]	[***]
[***]	[***]	[***]

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

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-3-3-1** for the worldwide corporate structure of the Maruichi Group. Please also refer to the diagram below outlining the corporate structure and shareholding of Maruichi:

[Confidential diagram on corporate structure and shareholding]

[Note: **Exhibit A-3-3-1** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

ANSWER:

Please refer to **Exhibit A-3-3-2** for the internal organisational chart of Maruichi.

[Note: **Exhibit A-3-3-2** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

ANSWER:

Please refer to **Exhibit A-3-3-2**.

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-3-3-3** for Maruichi's business registration certificate (with English translation) and **Exhibit A-3-3-4** for Maruichi's Company Charter (with English translation).

[Note: **Exhibit A-3-3-3** and **Exhibit A-3-3-4** are provided in the Confidential Submission. A summary is not possible as they contain confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

ANSWER:

Please refer to **Exhibit A-3-3-5** for the company's brochure.

[Note: **Exhibit A-3-3-5** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.

ANSWER:

Not applicable. All subject merchandise was manufactured by Maruichi 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:

The Tax Identification Number (TIN) of Maruichi is its Business Registration Number, which is [**xxx**]. Please refer to **Exhibit A-3-3-3** for Maruichi's business registration certificate.

Please refer to **Exhibit A-3-3-6** for Decree 132/2020/ND-CP ("**Decree 132**"), with publicly available English translation, which prescribes tax administration for enterprises having related-party transactions. In particular, **Article 18.3 of Decree 132** provides for reporting obligations for enterprises engaged in related-party transactions, using Form No. 01 set out in Appendix I, II and III to Decree 132 respectively, which are submitted together with the corporate income tax finalisation return.

As such, Maruichi reports information relating to its related-party transactions and transfer pricing in the relevant forms submitted together with its tax return. Please refer to **Exhibit A-3-3-7** for Maruichi's latest tax return submitted to the tax authority for 2025.

[Note: **Exhibit A-3-3-7** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

Table A-3.2: Listing of Related Companies

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

ANSWER:

During the Period of Investigation, Maruichi purchased [products] from its subsidiary in Vietnam, namely [subsidiary name]. However, this related company did not produce or sell the subject merchandise.

Other than the above, Maruichi does not have any other related companies that are involved with the subject merchandise during the Period of Investigation.

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

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

ANSWER:

Not applicable. Maruichi does not have any such contractual links / agreement with other companies in Malaysia or other countries.

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. Maruichi does not have any other commercial relationships (i.e. production facilities, joint ventures) with the alleged countries under 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.

ANSWER:

Please refer to **Table B-1.1** below. Please also refer to **Exhibit B-1-1** for a more detailed breakdown of Maruichi's actual production during POI by product group.

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

Description (Index)	**Like Product (GL)** ***(kg)***	**Other Products** ***[Other Products]*** ***(kg)***
POI Quarter 1	100	100
POI Quarter 2	99	117
POI Quarter 3	97	107
POI Quarter 4	82	100
Total Actual Production*	**379**	**424**

***Note**: Maruichi reports the quantities in **Table B-1.1** based on actual production by product group, irrespective of whether the products were produced for sale as finished products or were subsequently used internally as inputs for further production.

[Note: **Exhibit B-1-1** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the

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

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

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

ANSWER:

Please refer to **Exhibit B-1-2** for a flowchart illustrating the production process for GL. The same production process is also used to produce [other products].

No by-products or co-products are generated during the production of GL. However, a minimal amount of production scrap is generated from the [***].

Information on the production process is also available in the company's brochure provided in **Exhibit A-3-3-5**.

[Note: The above information in asterisk and **Exhibit B-1-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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** below. In general, from Year 1 to POI, Maruichi produced [xxx] product grades of GL for sale in either the domestic market only or both the domestic and Malaysian markets.

Given the extensive nature of the data, Maruichi respectfully requests that the IA refer to **Exhibit B-1-3** for a more detailed breakdown of the product range produced and sold in the domestic and Malaysian markets from Year 1 to POI.

Table B-1.2: Product Range Produced

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

[Note: The above information in asterisk and **Exhibit B-1-3** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

ANSWER:

Please refer to **Exhibit A-3-3-5** for the company's brochure, which sets out the various specifications of the products produced by Maruichi.

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:

Please refer to **Exhibit B-1-5** for a detailed explanation of Maruichi's product coding system.

[Note: **Exhibit B-1-5** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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:

From the outset, Maruichi respectfully states that comparing the like product and subject merchandise based solely on Maruichi's internal Product Sales Codes would not be sufficient to ensure a fair, "apple-to-apple" comparison.

There are [xxx] main specifications that impact the pricing of GL:

[***]

However, as provided in **Exhibit B-1-5**, Maruichi's internal Product Sales Codes for GL [***].

As such, the Product Sales Codes alone cannot be used to reliably determine whether the like product and subject merchandise are identical or comparable.

To assist the IA in identifying identical or comparable products sold in the domestic market and Malaysian market, Maruichi has established a PCN system based on the [xxx] main specifications that impact the pricing of GL i.e. [specifications].

The PCN system and the corresponding codes for each of the [xxx] main specifications are set out below.

[***]

Maruichi respectfully requests the IA to compare the like product and subject merchandise based on the PCNs established above and not based on the Product Sales Codes. To assist the IA in this regard, Maruichi has added additional columns, where relevant, in the sales and costing tables to specify the applicable PCN.

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

Please refer to **Table B-1.3** below, which sets out the comparability of the like product and subject merchandise manufactured by Maruichi based on Product Sales Code and PCN. PCNs that were sold only in one market are not included in the product matching presented in **Table B-1.3.** Due to the extensive nature of the data, Maruichi also provides **Table B-1.3** (in Excel form) in **Exhibit B-1-6**

As the IA will note, [***]. For this reason, Maruichi respectfully requests the IA to base its comparison of the like product and subject merchandise on the PCN rather than the Product Sales Code, as this would ensure a fair and commercially meaningful analysis.

Table B-1.3: Product Comparability

Types of Like Product produced by your company (Include description)	Product Sales Code of Like Product (Y1 – POI)	PCN	Subject Merchandise (Include description)	Product Sales Code of Subject Merchandise (Y1 – POI)	PCN	Identical Characteristics (Specify)	Differences (Specify)
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[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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:

As stated in **Answer B-1.6** above, the Product Sales Codes alone do not allow for a fair comparison of the like product and subject merchandise because [***].

As such, **Table B-2** below is reported using the PCN, which would allow Maruichi to accurately identify like product and subject merchandise sold that share the same [xxx] main product specifications that affect pricing, namely, [specifications]. Maruichi respectfully requests the IA to compare the like product and subject merchandise based on PCN, and not based on the Product Sales Code. For the IA's ease of reference, Maruichi also provides **Table B-2** (in Excel format) in **Exhibit B-2-2**.

Please note that **Table B-2** reports the net quantity of GL sold, exclusive of any goods returns from customers.

Table B-2: Products Comparison

Year	Product sales code (PCN)	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) x100%
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
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Year 1	[***]	[***]	[***]	[***]	[***]	[***]
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Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
Year 1	[***]	[***]	[***]	[***]	[***]	[***]
**Year 2

Year 2	[***]	[***]	[***]	[***]	[***]	[***]

POI	[***]	[***]	[***]	[***]	[***]	[***]
POI	[***]	[***]	[***]	[***]	[***]	[***]
POI	[***]	[***]	[***]	[***]	[***]	[***]

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

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

B-3 Format of Submission

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

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

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

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

ANSWER:

To compare the like product and subject merchandise between the two markets, as mentioned in **Answer B-1.6** above, Maruichi has established the PCN system. Therefore, Maruichi has added an additional column in **Table B-3** to specify the applicable PCN for the like product and subject merchandise sold from Year 1 to POI.

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

Field name	Field description	Explanation
		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
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

Field name	Field description	Explanation
H.S.	H.S. codes	Indicate the Harmonized System Codes of this particular product type
PDT-COMP	Product comparison	“I” for identical product, and “C” for comparable product
PDT-DIFF	Product differences	Short description of the differences (physical or other) between the “comparable” type/model

SECTION C: OPERATION

C-1 Production and Capacity

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

ANSWER:

Please refer to **Table C-1** below.

Table C-1: Production and Capacity Utilisation

Year		Description (Index)		
		Production capacity in volume (kg) (A)	Actual production in volume (GL) (kg) (B)	Capacity Utilisation (%) (B/A) x 100
Year 1	Q1	100	100	100
	Q2	100	101	100
	Q3	100	97	95
	Q4	100	103	103
Total		**100**	**100**	**100**
Year 2	Q1	100	125	125
	Q2	100	124	123
	Q3	100	114	113
	Q4	100	116	115
Total		**100**	**120**	**118**
POI	Q1	100	99	98
	Q2	100	98	98
	Q3	100	96	95
	Q4	100	81	80
Total		**100**	**93**	**93**

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:

Maruichi has [xxx] coating lines with an installed capacity of [***] i.e. a total installed capacity of [xxx] tons/year. This installed capacity is based on operation for 365 days per year without downtime. Please refer to **Exhibit C-1-**

2 for the technical documents provided by the machine suppliers, which indicate the installed capacity of each coating line.

Since these coating lines do not operate for holidays and scheduled maintenance, which together account for approximately [xxx] days/year, Maruichi deducts this downtime in calculating the effective production capacity of the coating lines. The effective production capacity, after taking into account the approximately [xxx] days/year of downtime, is reported as the production capacity in **Table C-1** above.

There was no change in the production process or facility upgrades during the Period of Investigation that impacted the overall capacity levels.

[Note: The above information in asterisk and **Exhibit C-1-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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:

Other than GL, the [xxx] coating lines of Maruichi are also used to produce [other products]. Please refer to **Exhibit C-1-3** for the list of [other products] produced by Maruichi for sale from Year 1 to POI.

Maruichi does not allocate production capacity among individual products because the production capacity applies to coated steel coils generally. The coating lines can be used to produce different types of coated steel coils based on production orders, with the coating alloy material being changed as necessary to produce the relevant product.

[Note: **Exhibit C-1-3** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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:

Not applicable. Maruichi does not have any plans to commence production or increase capacity in Vietnam, Malaysia or any other 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 [***].

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

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 **Table C-2** below. Please also refer to **Exhibit C-2-1** for a more detailed breakdown of **Table C-2**.

[Note: **Exhibit C-2-1** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

Table C-2: Inventories

Year / Quarter	Quantity (kg) / Value (USD)	Description (Index)						
		Opening inventories	(+) Purchases	(+) Production	(-) Sales /COGS	Captive use*	Other movements	Closing inventories
Year 1 /Q1	Quantity	100	-	100	100	100	100	100
	Value	100	-	100	100	100	100	100
Year 1 /Q2	Quantity	75	-	101	113	78	25	109
	Value	65	-	104	110	78	24	112
Year 1 /Q3	Quantity	81	-	97	119	65	9	117
	Value	73	-	91	110	60	9	108
Year 1 /Q4	Quantity	87	-	103	138	69	81	86
	Value	70	-	92	119	59	67	78
Year 1	Quantity	100	-	100	100	100	100	100
	Value	100	-	100	100	100	100	100
Year 2 /Q1	Quantity	64	-	125	151	75	60	126
	Value	51	-	111	128	63	52	112
Year 2 /Q2	Quantity	94	-	124	137	103	128	110
	Value	73	-	109	117	87	103	95

Year 2 /Q3	Quantity	82	-	114	85	132	342	71
	Value	62	-	98	70	111	272	62
Year 2 /Q4	Quantity	53	-	116	112	115	13	56
	Value	40	-	93	89	89	10	47
Year 2	Quantity	64	-	120	103	136	252	65
	Value	51	-	106	92	118	219	60
POI /Q1	Quantity	42	-	99	81	83	232	98
	Value	31	-	80	64	63	197	80
POI /Q2	Quantity	73	-	98	92	86	43	122
	Value	52	-	77	72	64	33	96
POI /Q3	Quantity	91	-	96	101	86	1	115
	Value	63	-	76	78	65	1	88
POI /Q4	Quantity	86	-	81	65	97	4	95
	Value	58	-	65	50	74	3	78
POI	Quantity	42	-	93	72	112	130	111
	Value	31	-	77	60	90	117	99

** Captive use = internal consumption*

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

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

ANSWER:

In **Table C-2** above:

(a) "Captive Use" includes [***].

(b) "Other Movements" include:

[***]

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

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-3** below.

Table C-3: Employment

Year / Quarter		Description (Index)				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise (A)	Personnel employed in sales, general and administration of like product/ subject merchandise (B)	Total personnel employed in the production of like product/ subject merchandise (C = A+B)	% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)
Year 1	Q1	100	100	100	100	
	Q2	99	86	129	99	
	Q3	97	79	107	87	
	Q4	97	82	121	93	
End of Year 1		**100**	**100**	**100**	**100**	**100**
Year 2	Q1	97	85	150	104	
	Q2	97	89	136	103	
	Q3	99	82	90	84	
	Q4	101	84	110	92	
End of Year 2		**100**	**98**	**106**	**101**	**100**
POI	Q1	101	89	124	99	
	Q2	100	77	117	89	
	Q3	99	81	105	88	
	Q4	98	74	90	78	
End of POI		**101**	**92**	**96**	**93**	**92**

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:

Maruichi is not able to identify the number of personnel directly employed for GL, as [***]. As such, Maruichi allocates the number of production employees attributable to GL based on production quantity: [Formula].

Regarding number of employees related to sales, general and administration ("**SG&A**") of GL, Maruichi allocates the number of SG&A employees attributable to GL based on sales revenue: [Formula].

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

3. Explain if:

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

ANSWER:

Not applicable. No such situations occurred.

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 refer to **Table C-4** below. Maruichi allocates the relevant investment to GL based on production volume.

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

ANSWER:

During the investigation period, Maruichi invested in [***]. These investments did not affect Maruichi's production capacity for any product.

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

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

Description	Year 1 (USD) (Index)				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Total Company Investments (All products)	100	7,675	661	39,290	100
Total investments for the like product and subject merchandise (if any) of which:	-	100	-	-	100
Capital:					

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

Description	Year 2 (USD) Index)				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Total Company Investments (All products)	18,464	12,162	3,900	20,548	115
Total investments for the like product and subject merchandise (if any) of which:	57	40	4	594	694
Capital:					
• Buildings	[***]	[***]	[***]	[***]	[***]
• Machinery & Equipment	[***]	[***]	[***]	[***]	[***]
• Other ([***])	[***]	[***]	[***]	[***]	[***]
Non-Capital:					
• R&D	[***]	[***]	[***]	[***]	[***]
• Other *(specify)*	[***]	[***]	[***]	[***]	[***]

Description	POI (USD) (Index)				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Total Company Investments (All products)	7,324	12,197	34,530	52,855	224
Total investments for the like product and subject merchandise (if any) of which:	-	78	614	1,431	2,123
Capital:					
• Buildings	[***]	[***]	[***]	[***]	[***]
• Machinery & Equipment	[***]	[***]	[***]	[***]	[***]
• Other ([***])	[***]	[***]	[***]	[***]	[***]
Non-Capital:					
• R&D	[***]	[***]	[***]	[***]	[***]
• Other *(specify)*	[***]	[***]	[***]	[***]	[***]

[Note: The exact categorisation of investment is confidential, legal and proprietary information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's corporate and business information.]

C-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**, with worksheets provided for reconciliation. Please also refer to **Exhibit C-5-2** for Maruichi's audited financial statements for the financial years ending 31 December 2023, 31 December 2024 and 31 December 2025.

[Note: **Exhibit C-5-2** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

Table C-5: Sales Reconciliation for the All Products

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

Year 1 / Year 2 / POI			
Description	**Quantity** *(specify unit of measurement)*	**Value** *(specify currency)*	**Source documents**
• Like product / Subject merchandise			
• Other product A			
• Other product B			
• Other product C (add new lines as required)			
Like product and subject merchandise (purchased and produced)			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Sales of own production of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			
Resales (purchased) of like product and subject merchandise			
• Sales in domestic market			
• Sales in Malaysia			
• Sales in other countries			

C-6 Sales Turnover

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

ANSWER:

Please refer to **Table C-6** below.

Table C-6: Turnover

Year / Quarter		Description (Index)			
		Total turnover *(all products)* (USD) **(A+B+C)**	**Turnover of the like product and subject merchandise** *(produced)* (USD) **(A)**	**Turnover of the like product and subject merchandise** *(purchased)* (USD) **(B)**	**Turnover of other product** (USD) (Other Products) **(C)**
Year 1	**Q1**	100	100	-	100
	Q2	104	132	-	91
	Q3	111	122	-	106
	Q4	116	141	-	105
Total		**100**	**100**	**-**	**100**
Year 2	**Q1**	112	163	-	89
	Q2	110	145	-	94
	Q3	114	98	-	121
	Q4	106	104	-	108
Total		**103**	**103**	**-**	**102**
POI	**Q1**	74	81	-	70
	Q2	84	85	-	83
	Q3	98	90	-	102
	Q4	70	55	-	77
Total		**75**	**63**	**-**	**82**

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 **Tables C-7.1 and C-7.2** below. Please note that all GL sold by Maruichi from Year 1 to POI was produced by Maruichi, and Maruichi did not purchase any GL externally for resale. Maruichi also did not sell GL to any related customers in the domestic and Malaysian markets.

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

Year / Quarter	Quantity (kg) / Value (USD)	Description (Index)							
		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	-	100	-	100	-	100	-	100
	Value	-	100	-	100	-	100	-	100
Year 1 / Q2	Quantity	-	75	-	89	-	189	-	116
	Value	-	74	-	104	-	223	-	132
Year 1 / Q3	Quantity	-	99	-	51	-	182	-	120
	Value	-	91	-	55	-	191	-	122
Year 1 / Q4	Quantity	-	98	-	62	-	233	-	139
	Value	-	89	-	65	-	243	-	141
Total	Quantity	-	100	-	100	-	100	-	100
	Value	-	100	-	100	-	100	-	100
Year 2 / Q1	Quantity	-	39	-	59	-	366	-	155
	Value	-	36	-	61	-	381	-	163
Year 2 / Q2	Quantity	-	44	-	90	-	302	-	140
	Value	-	37	-	96	-	313	-	145
Year 2 / Q3	Quantity	-	29	-	50	-	228	-	101
	Value	-	24	-	53	-	218	-	98
Year 2 / Q4	Quantity	-	39	-	53	-	244	-	112
	Value	-	31	-	53	-	226	-	104
Total	Quantity	-	**41**	-	**84**	-	**162**	-	**107**

	Value	**-**	**36**	**-**	**81**	**-**	**150**	**-**	**103**
POI / Q1	Quantity	-	32	-	48	-	190	-	89
	Value	-	25	-	49	-	172	-	81
POI / Q2	Quantity	-	43	-	64	-	170	-	90
	Value	-	34	-	63	-	152	-	81
POI / Q3	Quantity	-	58	-	34	-	180	-	96
	Value	-	46	-	33	-	160	-	85
POI / Q4	Quantity	-	60	-	50	-	71	-	62
	Value	-	47	-	49	-	64	-	53
Total	Quantity	**-**	**52**	**-**	**65**	**-**	**87**	**-**	**71**
	Value	**-**	**43**	**-**	**60**	**-**	**72**	**-**	**61**

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

Year / Quarter	Quantity (kg) / Value (USD)	Description (Index)							
		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	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 1 / Q2	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 1 / Q3	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 1 / Q4	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Total	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 2 / Q1	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 2 / Q2	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 2 / Q3	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Year 2 / Q4	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
Total	Quantity	-	-	-	-	-	-	-	-

	Value	-	-	-	-	-	-	-	-
POI / Q1	Quantity	-	-	-	-	-	-	-	-
	Value	-	-	-	-	-	-	-	-
POI / Q2	Quantity	-	-	-	-	-	100	-	100
	Value	-	-	-	-	-	100	-	100
POI / Q3	Quantity	-	-	-	-	-	105	-	105
	Value	-	-	-	-	-	104	-	104
POI / Q4	Quantity	-	-	-	-	-	46	-	46
	Value	-	-	-	-	-	42	-	42
Total	Quantity	**-**	**-**	**-**	**-**	**-**	**100**	**-**	**100**
	Value	**-**	**-**	**-**	**-**	**-**	**100**	**-**	**100**

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 **Tables C-8.1 and C-8.2**.

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

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

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

Table C-8.2: Profitability (All Products)

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

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

SECTION D: DOMESTIC SALES OF THE LIKE PRODUCT

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

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

D-1 General Information

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

   ANSWER:

   For domestic sales of GL, Maruichi distributes its products through multiple channels, including [***], which are normally made on [***] basis. Maruichi did not sell GL to any related customers in the domestic market from Year 1 to POI.

   Please refer to **Exhibit D-1-1** for the domestic sales flow chart.

   [Note: The above information in asterisk and **Exhibit D-1-1** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

   ANSWER:

   Please refer to **Exhibit D-1-1** for the domestic sales flow chart.

   The sales process begins when [***].

   There is no difference in the sales process between related and unrelated customers. However, Maruichi did not have any domestic sales of GL to related customers from Year 1 to POI.

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

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

ANSWER:

Please refer to **Answer D-1.2** above. The sales process does not differ between classes of customers.

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:

Maruichi normally commences production [***].

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

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

ANSWER:

Maruichi uses [***] contracts for domestic sales:

(a) With regard to transactions made under [***] contracts: [***].

(b) With regard to transactions made under [***] contracts: [***].

There were no instances of premature termination of contracts from Year 1 to POI.

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in

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

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

ANSWER:

Please refer to **Exhibit D-1-6** for price lists in use for Year 1, Year 2 and POI, which identify the minimum acceptable price. The price lists do not differ by customer or region, and the final sales price may be adjusted on a case-by-case basis through commercial negotiations.

[Note: **Exhibit D-1-6** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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:

Maruichi establishes its domestic sales prices based on the applicable price lists. The sales prices may, however, be adjusted on a case-by-case basis through commercial negotiations.

Please refer to **Exhibit D-1-7** for samples of [***] sales contracts based on the templates primarily used by Maruichi during the POI.

[Note: The above information in asterisk and **Exhibit D-1-7** are provided in the Confidential Submission. A summary is not possible as they contain confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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. Maruichi did not pay or reimburse any cost to its customers.

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 **Tables D-3.1** and **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. As Maruichi has established PCN for fair comparison of the like product and subject merchandise, Maruichi does not claim any adjustment for physical difference.

3. Indirect taxes:

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

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

ANSWER:

Value-added tax ("**VAT**") is incurred for domestic sales of GL, with a VAT rate of 10% of the domestic sales value being imposed. **Please note, however, that VAT is not imposed on exports of GL (including to Malaysia). The VAT rate for export sales is 0%.**

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

ANSWER:

During the investigation period, VAT was regulated by the following regulations:

(a) **Law No. 48/2024/QH15 dated 26 November 2024, on Value-Added Tax**, in which:
   (i) Article 3 defines the goods and services subject to VAT; and
   (ii) Chapters II and III (Articles 6 through 14) set out the tax bases and methods for calculating VAT.

(b) **Law No. 38/2019/QH14 dated 13 June 2019, on Tax Administration**, in which:
   (i) Article 44 sets out the obligation to submit tax declarations to the tax authorities; and
   (ii) Article 55 sets out the deadlines for payment of tax.

Please refer to **Exhibit D-2-3** for a copy of these regulations, together with the publicly available English translations.

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

ANSWER:

The bases for VAT calculation include taxable price and tax rate, in which:

(a) Taxable prices of goods and services are VAT-exclusive prices (Article 7 of Law No. 48); and

(b) Tax rates are set forth in Article 9 of Law No. 48, including:

- 0% VAT applicable for exports and goods listed in Article 9.1;
- 5% VAT applicable for goods and services listed in Article 9.2 of Law No. 48; and
- 10% VAT applicable for goods and services not falling within the scopes of Articles 9.1 and 9.2. This rate is applied to GL domestic sales transactions.

Maruichi follows credit-invoice method set forth in Article 10 of Law No. 48 to calculate VAT payable amount: VAT payable equals (=) output VAT minus (-) deductible input VAT, in which:

(a) Output VAT is the amount of VAT on sold goods and services written on the VAT invoices. VAT on sold goods and services written on the VAT invoice equals the taxable prices of the goods and services multiplied by (x) VAT rate on such goods and services.

(b) Deductible input VAT equals the total VAT written on the invoice for purchase of goods and services or document on payment of VAT on imports or VAT payment document in case of purchase of services.

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

ANSWER:

Maruichi is subject to VAT on the purchases of goods and services. In addition, the company is obligated to file monthly VAT returns and incurs VAT liability when the net tax payable for any given months remains positive after offsetting any carried-forward deductible amounts (i.e. VAT incurred for purchase of goods and services) or outstanding tax obligations from previous periods. The company maintains a practice of fulfilling its tax payment obligations in a timely manner.

Maruichi records the VAT payable amount and actual VAT payments in its account ledger under Account Code [xxx].

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:

Please refer to **Table D-3.2**.

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:

From Year 1 to POI, Maruichi offered [***] on GL sales to domestic customers. Please refer to **Exhibit D-2-4** for:

(a) A summary of Maruichi's discount policy for GL;
(b) The list of domestic customers eligible for discounts from Year 1 to POI; and
(c) Copies of the relevant discount policies applied to domestic sales from Year 1 to POI.

[Note: The above information in asterisk and **Exhibit D-2-4** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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. There was no difference in the level of trade between domestic and export sales.

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:

For domestic sales transactions, Maruichi incurred the following charges which are provided as adjustments in **Table D-3.2**:

[***]

Please refer to **Exhibit D-2-5** for an explanation on the calculation methodology for [expenses].

[Note: The above information in asterisk and **Exhibit D-2-5** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

6. Differences in packing costs:

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

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

ANSWER:

The packaging expense is recorded in Sub-account [xxx]. Maruichi calculates a unit packaging expense – [xxx], by [***]. This is the same method that Maruichi uses to calculate the packaging expense reported for the export markets. Maruichi provides this detailed calculation of packaging costs in **Exhibit D-2-5.**

Packing materials consist of [***]. The packing materials and packing process are applied consistently and do not differ by sales market.

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

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:

Maruichi calculates credit costs for domestic sales using this formula: [Formula]

in which, [***].

Please refer to **Table D-3.2** for credit cost calculation on transaction-by-transaction basis.

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

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

ANSWER:

Maruichi [***] in 2025. Please see below information for interest rates applicable for Maruichi's short-term borrowings for Year 1 and Year 2:

[***]

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

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. Maruichi did not provide any such warranties or guarantees in the domestic market from Year 1 to POI.

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. Maruichi did not pay any commission for domestic sales from Year 1 to POI.

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

ANSWER:

Maruichi records discounts, returns and the relevant selling expenses subject to adjustments in the following accounts:

[***]

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

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:

In addition to the above-listed adjustments, Maruichi also reports the following adjustments in **Table D-3.2**:

[***]

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

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.**

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

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI.
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number

Field name	Field description	Explanation
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grade of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like product
QTY	Quantity	Quantity of the like product sold (specify the unit of measurement used)
LP-TURNOVER	Like product's turnover	Total turnover of the like product sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the like product (specify currency used)
REB	Rebates	Total rebates granted to the customers of the like product (specify currency used)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

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

ANSWER:

Please refer to **Table D-3.2.**

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

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

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

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

Field name	Field description	Explanation
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DRAW	Import charges and indirect taxes	Amount of import charges and indirect taxes paid (specify currency used)
LEV-ADJ	Level of trade adjustment	Market value of the differences in level of trade
INL-FRE	Inland freight cost	Amount of inland freight cost in the domestic market (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Amount of cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the like product. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.

Field name	Field description	Explanation
OTHER	Other adjustments	Any other amount of adjustment (please specify)

SECTION E: EXPORT SALES OF THE SUBJECT MERCHANDISE

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

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

E-1 General Information

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

   ANSWER:

   With respect to the sale of GL in the Malaysian market, Maruichi distributes its products through multiple channels, including [***]. During the investigation period, Maruichi made sales to Malaysia on [***] terms. Maruichi made no sales of GL to related customers in the Malaysian market from Year 1 to POI.

   Please refer to **Exhibit E-1-1** for the export sales flow chart.

   [Note: The above information in asterisk and **Exhibit E-1-1** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

   ANSWER:

   Please refer to **Exhibit E-1-1** for the export sales flow chart. Maruichi did not have any Malaysian sales of GL to related customers from Year 1 to POI.

   For export sales, the sales process begins with [***].

   [Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in

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

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

ANSWER:

Please refer to **Answer E-1.2** above. The sales process does not differ between classes of customers.

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:

Maruichi normally commences production [***].

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

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:

Maruichi made all export sales to Malaysia pursuant to [***].

There were no contracts that were terminated prematurely from Year 1 to POI.

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

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

ANSWER:

Not applicable. Maruichi did not issue any price lists for export sales, including sales to the Malaysian market. Instead, sales prices were negotiated with customers on a case-by-case basis.

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 stated above, Maruichi does not issue any price lists for export transactions. Instead, sales prices are negotiated on a case-by-case basis, taking into consideration various factors such as [***].

Please refer to **Exhibit E-1-7** for a sample Malaysian sales contract, in the form of a [***], that was primarily used by Maruichi.

[Note: The above information in asterisk and **Exhibit E-1-7** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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. Maruichi did not pay or reimburse any cost to its customers.

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 **Tables E-3.1, E-3.2** and **E-3.3.**

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. As Maruichi has established PCN for fair comparison of the like product and subject merchandise, Maruichi does not claim any adjustment for physical difference.

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:

Not applicable. There are no taxes incurred for export sales of GL. Maruichi notes that 0% VAT is applied for exported GL, irrespective of sales markets, as per Article 9.1 of Law No. 48, provided in **Exhibit D-2-3**.

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:

Not applicable. Maruichi did not offer any discounts or rebates for export sales of GL.

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:

For export sales transactions, Maruichi incurred the following charges:

[***]

Please refer to **Exhibit E-2-5-1** and **Exhibit E-2-5-2** for explanation on the calculation methodology for the above-reference expenses for sales to Malaysia and third countries.

[Note: The above information in asterisk, **Exhibit E-2-5-1** and **Exhibit E-2-5-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

6. Difference in packing costs:

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

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

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

ANSWER:

The packaging expense is recorded in sub-account [xxx]. Maruichi calculates a unit of packaging expense per finished products – [xxx], by [***]. Maruichi applies same method to calculate the Packaging Expense for both domestic and export markets. Please see the detailed calculation of packaging costs in **Exhibit E-2-5-1** and **Exhibit E-2-5-2.**

Packing materials consist of [***]. The packing materials and packing process are applied consistently and do not differ by sales market.

Maruichi is not aware of any instances that GL exported was subsequently repackaged in Malaysia or other third countries.

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary

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

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.

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:

Maruichi calculates credit costs for sales using this formula: [formula]

in which, [***].

Please refer to **Table E-3.2** and **Table E-3.3** for credit cost calculation on transaction-by-transaction basis.

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

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

ANSWER:

Maruichi [***] in 2025. Please see below information for interest rates applicable for Maruichi's short-term borrowings from Year 1 to Year 2:

[***]

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

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. Maruichi did not provide any such warranties or guarantees for export sales from Year 1 to POI.

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:

From Year 1 to POI, Maruichi provided commission rate of [xxx] for the brokers - [name of brokers]. These parties serve solely as [***]. The corresponding sales to the following customers incurred commission fees:

[***]

Please refer to **Exhibit E-2-5-1** and **Exhibit E-2-5-2** for explanation on the calculation methodology of commission for sales to Malaysia and third countries. Please also see commission amount reported on transaction-by-transaction basis in **Tables E-3.2** and **E-3.3**.

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

11. Currency conversions:

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

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

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

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

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

ANSWER:

The original currency of Maruichi's accounting system is US Dollars.

For VND-denominated transactions in Vietnam reported in **Table D-3.2**, Maruichi has provided the USD-converted value as recorded in its accounting system, on a transaction-by-transaction basis. For accounting purpose of sales denominated in VND, Maruichi uses exchange rates sourced from [bank].

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

ANSWER:

Maruichi records the relevant expenses subject to adjustments for export sales in the following accounts:

[***]

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

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:

In addition to the above-listed adjustments, Maruichi also reports the following adjustments in **Tables E-3.2 and E-3.3**:

[***]

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

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**.

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

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number

Field name	Field description	Explanation
CUST-CO	Customer country	Customer country
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grade of subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
QTY	Quantity	Quantity of the subject merchandise sold (specify the unit of measurement used)
SM-TURNOVER	Subject merchandise's turnover	Total turnover of the subject merchandise sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the subject merchandise (specify currency used)

Field name	Field description	Explanation
REB	Rebates	Total rebates granted to the customers of the subject merchandise (specify currency used)
PAY- TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL- TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

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

ANSWER:

Please refer to **Table E-3.2.**

For Malaysian transaction not sold on CIF basis – [***], Maruichi uses the below formulas to calculate CIF value:

[***]

Please see the detailed calculations of CIF value for these transactions in **Exhibit E-3-2**.

[Note: The above information in asterisk and **Exhibit E-3-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product

Field name	Field description	Explanation
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "EXP-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification

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

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

Field name	Field description	Explanation
REB	Rebate	Actual amount of rebate granted to customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
MY-FRE	Freight in Malaysia	Amount of inland freight paid to Malaysia port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)

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

3. Provide information on transaction-by-transaction basis relating to **sales of subject merchandise** (produced and sold by your company) to **all customers** (unrelated and related customer) **in appropriate third countries** during the period of **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table E-3.3.

ANSWER:

Please refer to **Table E-3.3.**

For third-country transactions not sold on CIF basis – Maruichi uses the below formulas to calculate CIF value:

[***]

Please see the detailed calculations of CIF value for these transactions in **Exhibit E-3-2**.

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

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

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

Field name	Field description	Explanation
CUST-CO	Customer country	Customer country
CUST-LEV	Customer level of trade	Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and “5” for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

Field name	Field description	Explanation
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned

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

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

Field name	Field description	Explanation
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

SECTION F: COSTS

F-1 Accounting System and Policies

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

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

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

   ANSWER:

   Maruichi's accounting period is from 1 January to 31 December. Please refer to Maruichi's 2025 audited financial statements in **Exhibit C-5-2**, specifically pages 11 to 17, for a description of Maruichi's accounting and financial reporting practices.

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

   ANSWER:

   Maruichi's accounting practices are in accordance with generally accepted accounting principles (GAAP) in Vietnam.

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:

   Not applicable. Maruichi did not change its accounting methods 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**.

   [Note: **Exhibit F-1-4** is provided in the Confidential Submission. A summary is not possible as it contains confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business,

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

5. Explain the financial accounting practices with regard to:

a. The valuation method for:

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

ANSWER:

Maruichi applies a [method] to value inventories, including raw materials, work-in-progress and finished products.

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

ANSWER:

Maruichi assesses inventories [***].

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

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

ANSWER:

Maruichi [***].

The finished products are costed using the same methodology, irrespective of standard or substandard items.

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

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:

Maruichi applies depreciation on a straight-line basis over the estimated useful lives of each category of asset as follows:

[***]

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

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

ANSWER:

Maruichi identifies costing for each product based on actual cost incurred. The manufacturing cost includes: [***]

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

c. Treatment of foreign exchange gains and losses.

ANSWER:

Maruichi records foreign exchange gains and losses in separate accounts (i.e. Account Codes [xxx and xxx] respectively). These differences are recorded in the statement of income in Maruichi's financial statements.

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

ANSWER:

Maruichi does not capitalise general and interest expenses since they are not directly related to the creation of assets.

e. Provision for bad or doubtful debts.

ANSWER:

Maruichi records provision of bad debts in sub-account [xxx] and in the profit and loss at the end of reporting period.

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

ANSWER:

Not applicable. No such expenses were incurred from Year 1 to POI.

g. Cost of plant disclosure.

ANSWER:

Not applicable. No such costs were incurred from Year 1 to POI.

h. Restructuring costs.

ANSWER:

Not applicable. No such costs were incurred from Year 1 to POI.

i. The effects of inflation on financial statement information.

ANSWER:

Maruichi's financial statements are prepared on an accrual basis using the historical cost concept. As such, Maruichi does not restate its financial statements for the effects of inflation.

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:

Maruichi does not distinguish between incidental revenue and regular revenue in its recording practices; rather, revenue is recognized and recorded in the accounting books based on the nature of the underlying transactions, specifically:

[***]

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

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

ANSWER:

There is no by-product or co-product generated during the production of GL.

Regarding scrap, [***].

[Note: The above information in asterisk is provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in

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

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

   a. Chart of accounts and trial balance.

      ANSWER:

      Please refer to **Exhibit F-1-8-1** for Maruichi's chart of accounts for the three most recent financial years.

      Please refer to **Exhibit F-1-8-2** for Maruichi's trial balance for the three most recent financial years.

      [Note: **Exhibit F-1-8-1** and **Exhibit F-1-8-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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

      ANSWER:

      Please refer to **Exhibit C-5-2** for Maruichi's audited financial statements for the three most recent financial years.

   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:

      Not applicable. Maruichi did not maintain such reports.

   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:

      Not applicable. Maruichi does not have any related companies that were involved in the production or sale of GL in the domestic market and Malaysian market.

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 manufacturing cost includes: [***].

      The accounting system of the company is the integral part of financial accounting system, and the number of the accounting system will be used to report to the financial statement after applying the audit adjustment.

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

   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:

      Not applicable. Maruichi does not apply standard cost for each product. All products are estimated at actual cost.

   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:

      Not applicable.

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:

In its daily operation, Maruichi maintains [xxx] cost centers to maintain the cost incurred in the production of each product type as follows:

[***]

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

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:

Not applicable.

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:

The company [***].

The finished products are costed using the same methodology, irrespective of standard or substandard items.

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

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:

Cost of sales is valuated by [method].

Raw material, work in progress and finished goods are measured at [method] in the financial statement.

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:

Not applicable.

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:

Maruichi's accounting records are maintained at [location] at the following address: [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? 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:

Maruichi does not maintain any profit centre. Please see **Table C-8.1** for profit margins calculated for GL sold in the domestic market. The profit margins are calculated by [method].

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**. Maruichi reports this table based on its annual inventory records, which relies on date of warehouse receipt.

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. Maruichi did not purchase any GL externally for resale.

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

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

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

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

Field name	Field description	Explanation
		tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DATE-PAY	Date of payment	Date on which the company made payment
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
DEL-CS	Delivery costs	Delivery costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit)
OTHER	Other adjustments	Any other adjustments (please specify)

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 (COP GL)**.

Table F-3.1: Cost of Production

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

Item	Like product and Subject Merchandise					All products				
	Year 1/ Year 2/ POI *(specify currency and unit of measurement)*					Year 1/ Year 2/ POI *(specify currency and unit of measurement)*				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
Fixed manufacturing costs: Indirect labour Fixed manufacturing overhead *(specify)* Other *(specify)*										
B. Total fixed manufacturing costs										
Work in progress: (+) Opening work in progress (-) Closing work in progress										
C. Total work in progress										
Total cost of production (A+B+C)										

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:

Maruichi self-produces [product], which is a core input in the production of GL. As such, Maruichi has prepared a separate **Table F-3.1** to report cost of production for [product].

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.**

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

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

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

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

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

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 **Tables F-3.3 and F-3.4.**

Please see the methodology description and detailed calculation for Cost of Goods sold ("**COGS**") and SG&A expenses in **Exhibits F-3-5-1 and F-3-5-2**, respectively.

[Note: **Exhibits F-3-5-1 and F-3-5-2** are provided in the Confidential Submission. A summary is not possible as they are confidential and proprietary business information of the Company. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of the Company's business information].

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)

Field name	Field description	Explanation
DIR-OM	Direct other material	Other direct raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
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)

Field name	Field description	Explanation
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)
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.

Field name	Field description	Explanation
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)
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)

Field name	Field description	Explanation
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)
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)

Field name	Field description	Explanation
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)
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)

Field name	Field description	Explanation
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.
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)