# QUESTIONNAIRE FOR IMPORTERS ON THE PETITION OF ANTI-DUMPING DUTIES INVESTIGATION

**Importer(s) 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 "C*onfidential*" 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 Importer's declaration is to be completed.**

**IMPORTER:**
**PUI NAM CHEONG INDUSTRIES SDN. BHD. (31200-A)**

**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

IMPORTER : **PUI NAM CHEONG INDUSTRIES SDN. BHD.**

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. Code and AHTN are given only for information and have no binding effect on the classification of the subject merchandise.**

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 import into 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 a domestic industry producing the like product.

3. The purpose of countervailing and anti-dumping legislation is to empower the Government of Malaysia (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 importer 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. Please answer all questions in the order presented. Ensure that all information and tables conform strictly to the prescribed format and are clearly labelled.

3. 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.

4. 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**.

5. 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-1.2, C-1.1, D-1.1, D-1.2, D-1.3, D-2.3, D-2.4, D-2.5, D-3.4, D-3.5, D-3.6, E-1.1, E-1.2 and E-2.1** which must be submitted using the official Excel templates provided.

6. 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.

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

8. 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.

9. 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.

10. 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.

11. 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.

12. In case your company does **not import** 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-1.2, C-1.1, D-1.1, D-1.2, D-1.3, D-2.3, D-2.4, D-2.5, D-3.4, D-3.5, D-3.6, E-1.1, E-1.2 and E-2.1.** 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, you 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 G 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: Purchase of the Subject Merchandise | ✓ |
| Section C: Purchase of the Like Product | ✓ |
| Section D: Sales | ✓ |
| Section E: Profitability | ✓ |
| Section F: Public Interest | ✓ |
| Section G: General Comments | ✓ |

# MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

## DECLARATION

## IMPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that PUI NAM CHEONG INDUSTRIES SENDIRIAN BERHAD (company) does import 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 under 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 : MICHAEL PUI

Designation : DIRECTOR

Date : 15.08.2026

# MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

## DECLARATION

## IMPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

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

Signature : _____

Name : _____

Designation : _____

Date : _____

Company stamp

Before me,

_____

Notary Public / Commissioner for Oaths

Seal

# SECTION A: COMPANY STRUCTURE AND OPERATIONS

## A-1 Contact Information

Company

Name: PUI NAM CHEONG INDUSTRIES SENDIRIAN BERHAD (31200-A)

Address: LOT 856, SECTION 66, BINTAWA INDUSTRIAL ESTATE, KUCHING, SARAWAK

Telephone: +6082-480881

Email: mikepui@pnc.com.my

Web page: http://www.pnc.com.my/

Factory

Name: PUI NAM CHEONG INDUSTRIES SENDIRIAN BERHAD (31200-A)

Address: LOT 856, SECTION 66, BINTAWA INDUSTRIAL ESTATE, KUCHING, SARAWAK

Telephone: +6082-480881

Email: mikepui@pnc.com.my

Contact person

Name: MICHAEL PUI

Position/Designation: DIRECTOR

Address: LOT 856, SECTION 66, BINTAWA INDUSTRIAL ESTATE, KUCHING, SARAWAK

Telephone: +6082-480881

Email: mikepui@pnc.com.my

## A-2 Legal Representative/Consultant

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

| | |
|---|---|
| Name of firm | : N/A |
| Name of legal representative/consultant | : N/A |
| Name of contact person | : N/A |
| Address | : N/A |

| | |
|---|---|
| Telephone | : N/A |
| Email | : N/A |

## 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.

   Company registered name: Pui Nam Cheong Industries Sendirian Berhad

   Form of business organization: Company - Private Limited

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.

Table A-3.1: Shareholdings

| Name of shareholder | Activity of shareholder | Percentage of shareholding |
|---|---|---|
| XXX | | 25% |
| XXX | | 25% |
| XXX | | 25% |
| XXX | | 25% |

3. Please provide:

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

      Not applicable.

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

      The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

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

      The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

d. Copies of legal documents (e.g., memorandum of association, article of association, business registration, manufacturing license, return for allotment of shares, declaration of entitlement to shares/debentures, notification of change in the register of directors, managers and secretaries and etc.)

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

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

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

f. Please indicate Tax Identification Number (TIN) and SST 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).

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

4. List the names, addresses, email and telephone numbers of all subsidiaries or other related companies in all countries that are involved with the production, sale, R&D, distribution and supply of the like product in the domestic 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 like product √ | Tick if supplier of input used in the manufacturing of the like product √ | Tick if importer of the like product √ | Percentage of your company's shareholding in related company | Percentage of related company's shareholding in your company |
|---|---|---|---|---|---|---|
| PUI NAM CHEONG HARDWARE SDN BHD<br><br>+6082-480881 | WHOLESALE OF OTHER CONSTRUCTION MATERIALS, HARDWARE, PLUMBING, AND HEATING EQUIPMENT AND SUPPLY n.e.c | | | | 0 | 0 |
| | | | | | | |
| | | | | | | |

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.

   Not applicable.

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

   Not applicable.

# SECTION B: PURCHASE OF THE SUBJECT MERCHANDISE

**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.

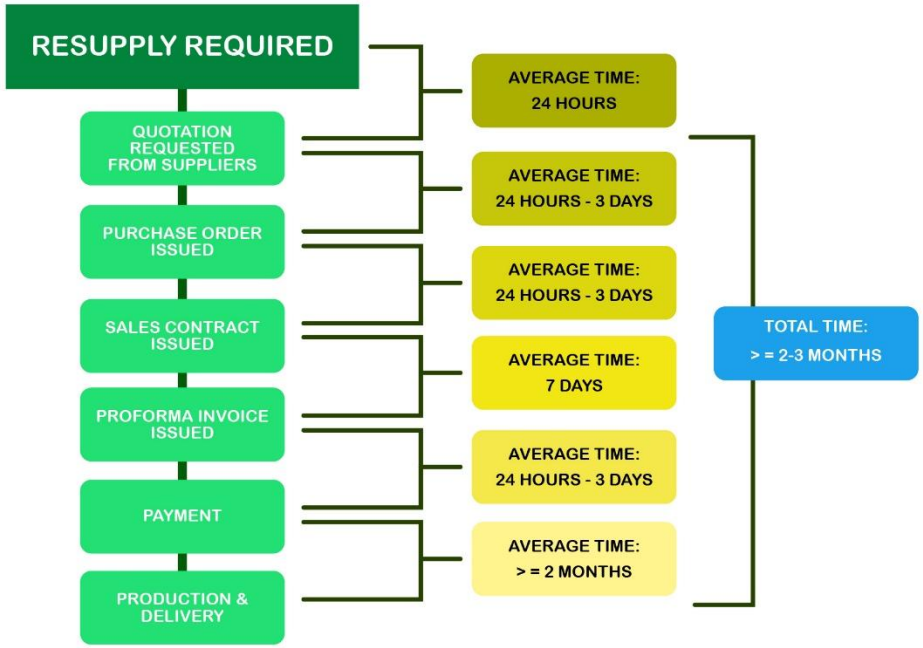
**Note:** All purchases of subject merchandise made through a local trader or distributor shall be declared in this section.

## B-1 Purchase of the Subject Merchandise

1. Provide **detailed description of how purchases of subject merchandise are made**, indicating the procedure followed between time of order and delivery to your factory/warehouse. A **full explanation** of how **invoicing and** 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 purchases process made through between **related** and **unrelated** companies.

   Purchases are made based on the stock level balance for the specific given time frame. Different quotations and price lists are gathered from different suppliers to make comparisons and to determine which supplier to order from. Additionally, the supplier must also provide full SIRIM certification documents. On average, the lead time from any given order to delivery is between two (2) to three (3) months. The lead time is slightly longer for PPGL color coated steel coils. Therefore, it is imperative that an estimation of the projected usage of raw materials for the upcoming 3-4 months be made and taken into consideration for each purchase. Our company maintains a minimum stock level of 30MT for each item.

   After a given supplier is chosen, a purchase order is issued to the supplier in question. A Sales Contract is then drafted and provided by the supplier, along with the corresponding Proforma Invoice demanding a 20% deposit payment. Once the supplier has completed their production of said order, a full value Invoice is then created with 20% deduction for balance payment before the items are processed for shipping to our location.




2. Describe any differences between the subject merchandise and the like product purchased by your company. If there are no material differences, provide explain and support your response with relevant evidence where applicable.

Our company does not purchase any Like Product with respect to the Subject Merchandise.

As a summary, our current purchases include the following:

1. Hot Dip Zinc-Coated Steel Coils – Z275, G250 & G450
   Thickness: 1.10 -2.85mm TCT
2. Hot Dip Al-Zn Coated Steel Coils – AZ150, G550
   Thickness: 0.30-1.90mm TCT
3. PPGL Color Coated Steel Coils – AZ100 & AZ150, G300 & G550
   Thickness: 0.30-0.48mm TCT
   Color coating: 17/7 & 20/10 microns

3. Please list all source countries and provide the total value and volume of the subject merchandise purchased by your company as per Table B-1.1.

Table B-1.1: Purchases of the Subject Merchandise for Year 1, Year 2 and POI

| Country | Year 1 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | Total | | |
| | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) |
| Vietnam | XXX | XXX | 5.89 | XXX | XXX | 3.69 | XXX | XXX | 20.29 | XXX | XXX | 17.27 | XXX | XXX | 47 |
| | | | | | | | | | | | | | | | |
| **Total** | XXX | XXX | 5.89 | XXX | XXX | 3.69 | XXX | XXX | 20.29 | XXX | XXX | 17.27 | XXX | XXX | 47 |

| Country | Year 2 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | Total | | |
| | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) |
| Vietnam | XXX | XXX | 4.75 | XXX | XXX | 5.09 | XXX | XXX | 5.22 | XXX | XXX | 12.88 | XXX | XXX | 28 |
| | | | | | | | | | | | | | | | |
| **Total** | XXX | XXX | 4.75 | XXX | XXX | 5.09 | XXX | XXX | 5.22 | XXX | XXX | 12.88 | XXX | XXX | 28 |

| Country | POI | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | Total | | |
| | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) | Quantity (MT) | Value (MYR) | Total purchase (%) |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vietnam | XXX | XXX | 19.04 | XXX | XXX | 20.10 | XXX | XXX | 13.83 | XXX | XXX | 6.88 | XXX | XXX | 60 |
| | | | | | | | | | | | | | | | |
| **Total** | XXX | XXX | 19.04 | XXX | XXX | 20.10 | XXX | XXX | 13.83 | XXX | XXX | 6.88 | XXX | XXX | 60 |

4. Based on format as per Table B-1.2, provide information on transaction-by-transaction basis relating to **purchase of subject merchandise** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table B-1.2.

Table B-1.2: Purchase of Subject Merchandise during Year 1, Year 2 and POI

| Field name | Field description | Explanation |
|---|---|---|
| SEQ-NO | Sequence number | Sequential number for each transaction, or line item, in the purchase listing (i.e., the first transaction is "1", the second is "2", and so on) |
| ACC-NO | Accounting ID number | Accounting ID or document number as recorded in accounting system |
| CODE | Company internal coding system | Code used for the product purchased |
| INV-NO | Invoice number | Actual invoice number |
| INV-DATE | Invoice date | Actual invoice date of the transaction |
| SU-NAME | Supplier name | Supplier name |
| SU-CO | Supplier country | Supplier country |
| SU-REL | Supplier relation | "U" for unrelated supplier and "R" for related supplier |
| PR-NAME | Producer/ Manufacturer name | For purchases of finished goods were made through trader or distributor, state the name of producer/manufacturer |
| 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) |

| Field name | Field description | Explanation |
|---|---|---|
| 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 Code | Harmonized System Code of subject merchandise |
| PHY-DIF | Physical difference | Market value of the physical differences |
| INT-STD | International/ Industrial Standard | International or industrial standard of the subject merchandise purchased |
| 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 |
| SHIP-DATE | Shipment Date | The date of the subject merchandise has been shipped |
| 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 | Date when the company made the 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.) |
| QTY | Quantity | Quantity of the subject merchandise for the transaction (specify the unit of measurement) |
| GR-VAL | Gross invoice value | Gross invoice value of the purchase, inclusive of sales tax/VAT (specify currency used) |

| Field name | Field description | Explanation |
|---|---|---|
| PURC-DISC | Purchase discount | Purchase discount deducted on the invoice referred for the transaction (specify currency used) |
| SALES-TAX | Sales tax/VAT | Actual amount of sales tax/VAT charged on the supplier's invoice (specify currency used) |
| NET-VAL | Net invoice value | Net invoice value of the transaction after purchase discount and sales tax/VAT on the invoices, in the currency of purchase (specify currency used) |
| CURR | Invoice currency | Currency in which the purchase transaction was made |
| EXCH | Exchange rate | Exchange rate used for the conversion of the currency of purchase to the currency of your accounting records |
| NET-INV | Net invoice value recorded in accounting records | Net invoice value of the transaction after purchase discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used) |
| DOC-TYPE | Type of document | Type of document:<br>"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, 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, sales return, quality issue and other) |
| CN/DN-QTY | Quantity credited/debited | Quantity credited/debited as appropriate (specify the unit of measurement) |

| Field name | Field description | Explanation | |
|---|---|---|---|
| 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) | |
| NET-VAL CN/DN | Net purchase value after credit/debit adjustments | Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used) | |
| COMM | Commissions | Amount of commission received related to the purchases of the subject merchandise. (specify currency used). | |
| Overseas Cost | INL-FRE | Inland freight | Amount of inland freight cost from factory/warehouse to port (specify currency used) |
| | OCE-FRE | Ocean freight | Amount of ocean freight cost (specify currency used) |
| | INS | Insurance | Amount of insurance cost (specify currency used) |
| | OTHER | Other adjustments | Any other amount of adjustment (please specify) |
| Wharf To Your Store Costs | CBF | Customs broker fees | Amount of brokerage fees (specify currency used) |

| Field name | Field description | Explanation | |
|---|---|---|---|
| | CDT | Custom duties & taxes | Amount of custom duties & taxes (specify currency used) |
| | PC | Port charges | Amount port charges by terminal operator (specify currency used) |
| | LL | Lift-on-lift-off | Amount of crane charges (specify currency used) |
| | CD | Container destuffing | Amount of destuffing cost (e.g., labour cost, forklift cost) (specify currency used) |
| | DEL-CS | Delivery costs | Amount of delivery/ transport costs from port to your factory/warehouse (specify currency used) |
| | OTHER | Other adjustments | Any other amount of adjustment (please specify) |

## B-2 Relationship with Exporter

1. Provide details of any reimbursement, compensation or benefit in respect of the whole or any part of the price given by the exporter or an associate of the exporter.

   Not applicable.

2. Indicate in detail your company's nature of commercial or other relationship with the exporter (e.g., Common shareholders etc.).

   Not applicable.

   Note: Company to provide information and detail in the event exporter and the company are related within the Section 2(5) of Act 504.

   *"Parties shall be deemed to be related if:*
   *(a) one of them directly or indirectly control the other;*
   *(b) both of them are directly or indirectly controlled by a third party; or*
   *(c) together they directly or indirectly control a third party."*

3. Indicate the effects of this relationship on the price of the goods (e.g., Discount/Rebate/Commission etc.).

   Not applicable.

4. Provide a copy of any written agreement between your company and the exporter.

   Not applicable.

5. Indicate the effects of this written agreement on the price paid (e.g., Discount/Rebate/Commission etc.).

   Not applicable.

# SECTION C: PURCHASE OF THE LIKE PRODUCT

**Like Product**

The product produced by the domestic industry must be "like product" to the subject merchandise. "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.

## C-1 Purchase of the Like Product

1. Provide **detailed description of how purchases of like product are made**, indicating the procedure followed between time of order and delivery to your factory/warehouse. A **full explanation** of how **invoicing and** 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 purchases process made through between **related** and **unrelated** companies.

   Not applicable.

2. Provide information on transaction-by-transaction basis relating to **purchases of like product** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table C-1.1.

Table C-1.1: Purchase of the Like Product during Year 1, Year 2 and POI

| 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 |

| Field name | Field description | Explanation |
|---|---|---|
| SU-NAME | Supplier name | Supplier name |
| SU-REL | Supplier relation | “U” for unrelated supplier and “R” for related supplier |
| 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) |
| 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 |
| H.S | H.S Code | Harmonized System Code of subject merchandise |
| PHY-DIF | Physical difference | Market value of the physical differences |
| INT-STD | International/ Industrial Standard | International or industrial standard of the like product purchased |
| 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 |
| SHIP-DATE | Shipment Date | The date of the like product has been shipped |
| 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 | Date when the company made the 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.) |
| QTY | Quantity | Quantity of the like product for the transaction (specify the unit of measurement) |
| GR-VAL | Gross invoice value | Gross invoice value of the purchase, inclusive of sales tax (specify currency used) |
| PURC-DISC | Purchase discount | Purchase discount deducted on the invoice referred for the transaction (specify currency used) |
| SALES-TAX | Sales tax | Actual amount of sales tax 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 on the invoices, in the currency of purchase (specify currency used) |
| DOC-TYPE | Type of document | Type of document:<br>"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, 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, sales return, quality issue and other) |

| Field name | Field description | Explanation |
|---|---|---|
| CN/DN-QTY | Quantity credited/debited | Quantity credited/debited as appropriate (specify the unit of measurement) |
| 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) |
| NET-VAL CN/DN | Net purchase value after credit/debit adjustments | Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used) |
| DEL-CS | Delivery costs | Amount of delivery/ transport costs to your factory/warehouse (specify currency used) |
| COMM | Commission | Amount of commission received related to the purchase of the like product. If more than one type of commission is received, insert additional column of data at this point for the additional types of commission received (specify the types and currency used). Do not aggregate the commission. |
| OTHER | Other adjustments | Any other amount of adjustment (please specify) |

## C-2 Comparison of Purchased of the Like Product and Subject Merchandise

1. Indicate all types/grades of the like product and subject merchandise purchased by your company during Year 1, Year 2 and POI in Table C-2.1.

Table C-2.1: Product Comparison

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

# SECTION D: SALES

## D-1 Sales Turnover

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

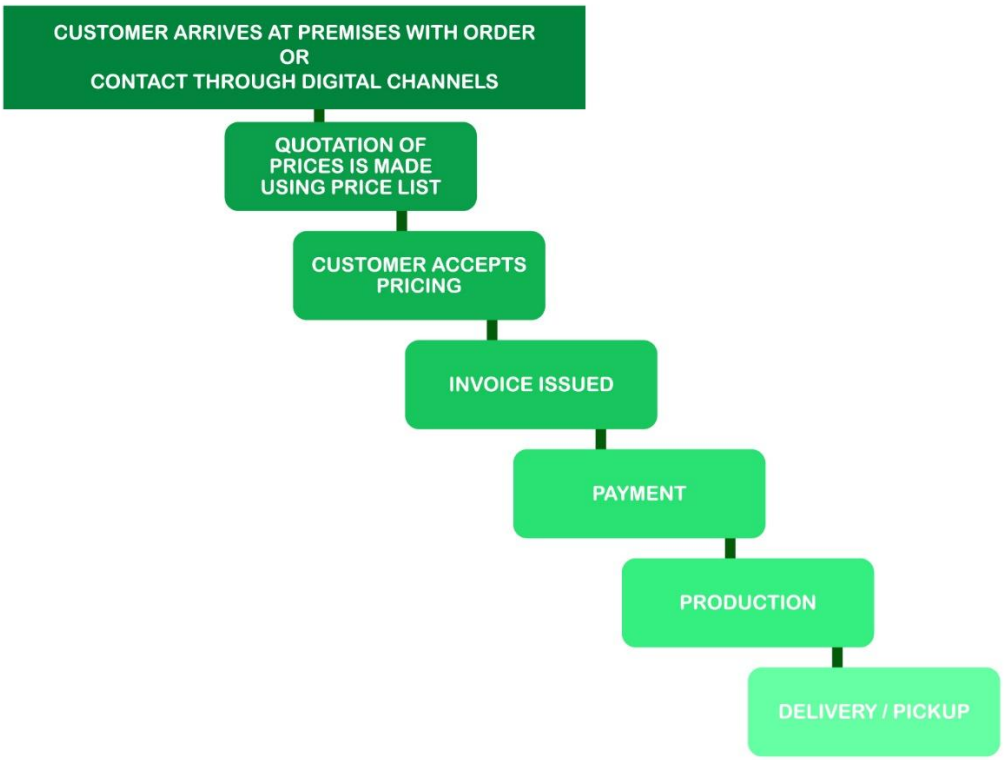
*A detailed understanding of the accounting and financial practices is necessary to analyse the reporting and allocation of expenses.*

1. Explain your company's **channels of distribution** in the domestic and 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.**

   Our company is not involved in the export market. All business is conducted domestically.

   The channel of distribution is straightforward – orders, payment (Cash terms or within 30 days), production and delivery are all handled in and from one same location. Product then moves out from our facility directly to the customer.

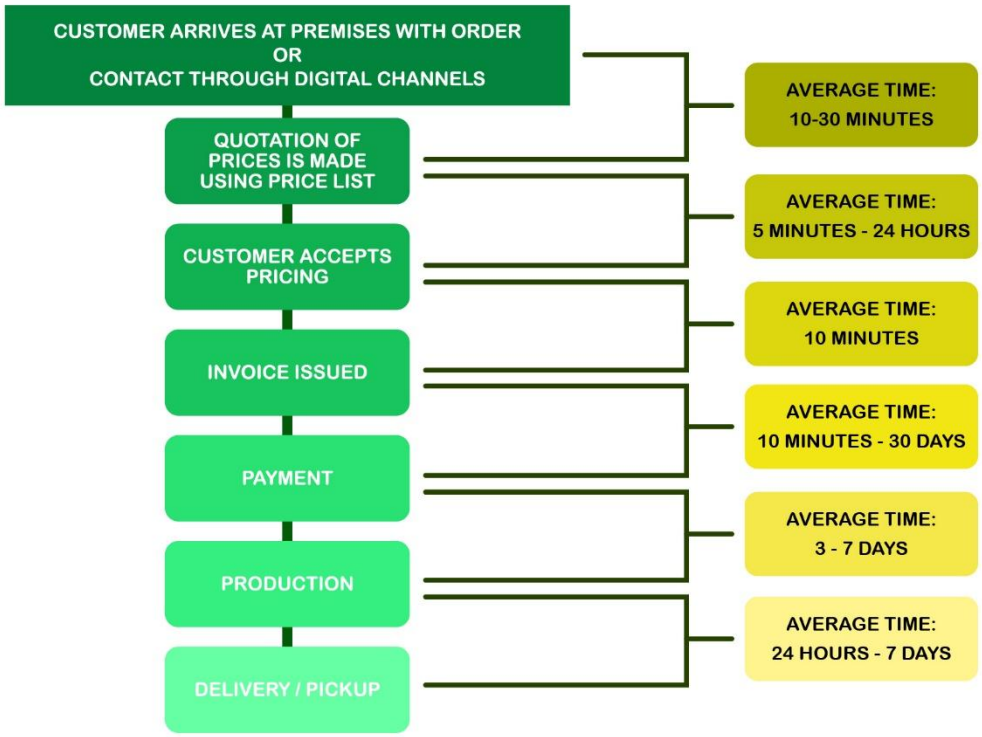
   There is also ***no categorisation of customers*** - all customers are treated and handled with the same protocol and method.



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.

Prospective customers place their order through telephone calls, digital communication platforms, physical/digital purchase orders, or in attendance at our sales office. An invoice is then made followed by request of payment. Production only begins when payment is received in full. Delivery or pickup time is a fluctuating variable due to customer needs or requests.

Average time frame for invoicing and payment fluctuates depending on customer circumstances and needs. For example, certain customers require additional time to make amendments to their initial order parameters (anywhere from 24 hours to several days), while others are more straightforward.




There is no differentiation in methods for related or unrelated companies – all entities are treated the same and handled through the same protocol.

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.

   There is no differentiation between classes of customers.
   As for the sales process, when the customer first approaches our sales personnel with their requirements, our sales team will then provide them with pricing and generate a quotation based on their required items or specifications. If the prices and other details are acceptable to the purchaser, official invoices are then made and payment is requested in full.

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.

   Production only begins **after** payment has been made **in full**. It is then slotted into the existing production queue.

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 like products, 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.

   Not applicable.

6. Provide copies of all price lists issued or in use for Year 1, 2 and POI for all 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.

   The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and 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.

   Not applicable.

8. Provide the financial documents for the most recent three completed financial years:

   a. Chart of accounts and trial balance.

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

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

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

**Note**:

Please separate the sales information for different grades or types of the like product and subject merchandise which have different pricing structures. Based on the function your company / organisation, please provide relevant information as per Section D-1 to D-3 below:

How do you define your company's function(s)? Tick all that apply to your company.

An importer of the subject merchandise and:

| | | |
|---|---|---|
| • a trader | ☒ | Please refer to D-1 |
| • a distributor | ☐ | Please refer to D-2 |
| • a further processor | ☒ | Please refer to D-3 |

## D-1 TRADER

1. Please indicate to whom the exporter's/producer's invoice(s) are addressed. (Tick all that apply to your company):

| | |
|---|---|
| Your Company | ☒ |
| Recipient/end user of the product | ☐ |

2. Provide any commission received from the exporter/producer.

Not applicable.

3. Indicate the terms of sale for all or the majority of your sales of the like product/subject merchandise (e.g., free into store 30 days, etc.)

   Cash terms or 30 days.

4. Indicate the average lead time between a customer's order and the date of delivery for your sales of the like product/subject merchandise.

   The timeframe fluctuates from twenty-four hours (24 hours) to three working days (3 days), subject to when payment is fully made and received.

5. Indicate whether your company itself labels and/or packs the purchased of like product/subject merchandise, whether it uses a specialised company for labelling and/or packing as a subcontractor or whether the product is sold as such.

   Not applicable.

6. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-1.1.

Table D-1.1: Sales of the Like Product and Subject Merchandise in Malaysian Market (Trader)

| 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 |
| INV-NO | Invoice number | Actual invoice number |
| INV-DATE | Invoice date | Actual invoice date of the transaction |
| CUST-NAME | Customer name | Customer name |
| CUST-REL | Customer relation | "U" for unrelated customer; and "R" for related customer |
| PR-NAME | Producer/ Manufacturer name | State the name of producer/manufacturer |

| Field name | Field description | Explanation |
|---|---|---|
| PR-CO | Producer/ Manufacturer country | Country of origin |
| PDT-DES | Product description | Product description i.e., product name |
| PDT-CODE | Product sales code | Product sales code used |
| PDT-GRADE | Product grade | Product grades sold |
| PDT-CLASS | Product classification | Product classification (Prime or Non-Prime) |
| PDT-SPEC | Product specification | Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification |
| PDT-USAGE | Product usage | Product usage of the like products/subject merchandise |
| 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 like product/subject merchandise was shipped out |
| LAD-NO | Bill of lading number | Reference number of the bill of lading or other transport document |
| DEL-TERM | Delivery terms | Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.) |
| PAY-TERM | Payment terms | Agreed payment terms (e.g., 30, 60, 90 days, etc.) |
| DATE-PAY | Date of payment received | Date on which the company received payment |
| MODE-PAY | Mode of payment | Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.) |

| Field name | Field description | Explanation |
|---|---|---|
| QTY | Quantity | Quantity of the like product/subject merchandise for the transaction (specify the unit of measurement used) |
| GR-VAL | Gross invoice value | Gross invoice value inclusive of sales tax (specify currency used) |
| SALE-DISC | Sales discount | Sales discount deducted on the invoice referred for the transaction (specify currency used) |
| SALES-TAX | Sales tax | Actual amount of sales tax charged to customer (specify currency used) |
| NET-VAL | Net invoice value | Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used) |
| DOC-TYPE | Type of document | Type of document:<br><br>"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 and all other applicable adjustments as recorded in your accounting records (specify currency used) |
| OTHER | Other costs | Any other cost incurred in delivering product to the customer (please specify) |

7. Based on the Table D-1.2 and D-1.3, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-1.2 and D-1.3.

   a. Provide the justification if your company use the average cost (V).

It is established company practice to use average cost due to pricing fluctuations.

   b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

      i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

      ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

      iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

      iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

It is established company practice to mark-up by 20% and also have 5% additional to cover overhead expenses.

Table D-1.2: Total Cost of the Like Product

| Description | Year 1 / Year 2 / POI *(specify currency)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

Table D-1.3: Total Cost of the Subject Merchandise

| Description | Year 1 / Year 2 / POI (*specify currency*) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

*Note:*

*i. Specify whether the above costs are actual (A) or average (V)*

## D-2: DISTRIBUTOR

1. Indicate the percentage of sales of the like product and subject merchandise compared to your overall business in terms of quantity and value.

Not applicable.

Table D-2.1: Percentage of Sales of the Like Product

| **Year / Quarter** | **Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)* | **Sales of like product (A)** | **Total sales (B)** | **Percentage (%) (A/B x 100)** |
|---|---|---|---|---|
| **Year 1 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total POI** | **Quantity** | | | |
| | **Value** | | | |

Table D-2.2: Percentage of Sales of the Subject Merchandise

| **Year / Quarter** | **Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)* | **Sales of subject merchandise (A)** | **Total sales (B)** | **Percentage (%) (A/B x 100)** |
|---|---|---|---|---|
| **Year 1 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total POI** | **Quantity** | | | |
| | **Value** | | | |

2. Indicate the terms of sale for all or the majority of your sales of the like product/subject merchandise (e.g., free into store 30 days, etc.)

   Not applicable.

3. Indicate the average lead time between a customer's order and the date of delivery for your sales of the like product/subject merchandise?

   Not applicable.

4. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-2.3.

Not applicable.

Table D-2.3: Sales of the Like Product and Subject Merchandise in Malaysian Market (Distributor)

| 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 |
| INV-NO | Invoice number | Actual invoice number |
| INV-DATE | Invoice date | Actual invoice date of the transaction |
| CUST-NAME | Customer name | Customer name |
| CUST-REL | Customer relation | "U" for unrelated customer; and "R" for related customer |
| PR-NAME | Producer/ Manufacturer name | State the name of producer/manufacturer |
| PR-CO | Producer/ Manufacturer country | Country of origin |
| PDT-DES | Product description | Product description i.e., product name |
| PDT-CODE | Product sales code | Product sales code used |
| PDT-GRADE | Product grade | Product grades sold |
| PDT-CLASS | Product classification | Product classification (Prime or Non-Prime) |

| Field name | Field description | Explanation |
|---|---|---|
| PDT-SPEC | Product specification | Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification |
| PDT-USAGE | Product usage | Product usage of the like products/subject merchandise |
| 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 like product/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 like product/subject merchandise for the transaction (specify the unit of measurement used) |
| GR-VAL | Gross invoice value | Gross invoice value inclusive of sales tax (specify currency used) |
| SALE-DISC | Sales discount | Sales discount deducted on the invoice referred for the transaction (specify currency used) |
| SALES-TAX | Sales tax | Actual amount of sales tax charged to customer (specify currency used) |
| NET-VAL | Net invoice value | Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used) |

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

5. Based on the Table D-2.4 and D-2.5, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-2.4 and D-2.5.

   a. Provide the justification if your company use the average cost (V).

   Not applicable.

   b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

      i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

      ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

      iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

      iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

   Not applicable.

Table D-2.4: Total Cost of the Like Product

| Description | Year 1 / Year 2 / POI *(specify currency)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

Table D-2.5: Cost of the Subject Merchandise

| Description | Year 1 / Year 2 / POI *(specify currency)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

*Note:*

*i. Specify whether the above costs are actual (A) or average (V)*

## D-3 FURTHER PROCESSOR

1. If the like product and subject merchandise is further processed, describe the production process of the end products and sectors in which the end products are further used.

   The Subject Merchandise raw material is further processed either into C-Purlin, Z-Purlin, Battens, Roofing (PPGL). The processes are similar for all: The raw materials are loaded into dry roll-forming machines, pressed into shape, and output at the end of the line as the above listed products, ready for purchase and use in the construction sector.

2. If the like product and subject merchandise is produced or used as input in the production of another product/finished good in your company, indicate the percentage of the like product and subject merchandise used in the production process compared to overall production inputs in terms of quantity and value in Year 1, Year 2 and POI.

Table D-3.1: Like Product Used in Production Process

| **Year / Quarter** | **Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)* | **Like product used (A)** | **Total production inputs (B)** | **Percentage (%) (A/B x 100)** |
|---|---|---|---|---|
| **Year 1 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 1 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q3** | **Quantity** | | | |
| | **Value** | | | |
| **Year 2 /Q4** | **Quantity** | | | |
| | **Value** | | | |
| **Total Year 2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q1** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q2** | **Quantity** | | | |
| | **Value** | | | |
| **POI /Q3** | **Quantity** | | | |

| Year / Quarter | Quantity *(Specify unit of measurement)* / Value *(Specify currency)* | Like product used (A) | Total production inputs (B) | Percentage (%) (A/B x 100) |
|---|---|---|---|---|
| | Value | | | |
| POI /Q4 | Quantity | | | |
| | Value | | | |
| Total POI | Quantity | | | |
| | Value | | | |

Table D-3.2: Subject Merchandise Used in Production Process

| Year / Quarter | Quantity *(METER)* / Value *(MYR)* | Subject merchandise used (A) | Total production inputs (B) | Percentage (%) (A/B x 100) |
|---|---|---|---|---|
| Year 1 /Q1 | Quantity | XXX | | |
| | Value | XXX | XXX | 160.86 |
| Year 1 /Q2 | Quantity | XXX | | |
| | Value | XXX | XXX | 45.42 |
| Year 1 /Q3 | Quantity | XXX | | |
| | Value | XXX | XXX | 33.58 |
| Year 1 /Q4 | Quantity | XXX | | |
| | Value | XXX | XXX | 36.77 |
| Total Year 1 | Quantity | XXX | | |
| | Value | XXX | XXX | 48.03 |
| Year 2 /Q1 | Quantity | XXX | | |
| | Value | XXX | XXX | 54.77 |
| Year 2 /Q2 | Quantity | XXX | | |
| | Value | XXX | XXX | 33.13 |
| Year 2 /Q3 | Quantity | XXX | | |
| | Value | XXX | XXX | 58.68 |
| Year 2 /Q4 | Quantity | XXX | | |
| | Value | XXX | XXX | 34.08 |
| Total Year 2 | Quantity | XXX | | |
| | Value | XXX | XXX | 42.13 |
| POI /Q1 | Quantity | XXX | | |
| | Value | XXX | XXX | 31.59 |
| POI /Q2 | Quantity | XXX | | |
| | Value | XXX | XXX | 46.09 |
| POI /Q3 | Quantity | XXX | | |
| | Value | XXX | XXX | 29.67 |
| POI /Q4 | Quantity | XXX | | |
| | Value | XXX | XXX | 83.84 |
| Total POI | Quantity | XXX | | |
| | Value | XXX | XXX | 38.94 |

3. Please clarify whether the imported like product/subject merchandise been sold profitably over the past three years. Provide reason(s) and supporting evidences as necessary.

The information is appended in the confidential submission. A summary is not deemed possible as they are confidential legal and proprietary information of Pui Nam Cheong Industries Sdn. Bhd.'s corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of Pui Nam Cheong Industries Sdn. Bhd.'s corporate and business information.

4. Please list any products that may be substituted for the subject merchandise and their end uses.

Table D-3.3: List of substitute products

| Substitute products | End uses |
|---|---|
| N/A | N/A |

5. Indicate whether changes in the prices of substitute products have affected the selling price of the imported subject merchandise.

☐ Yes ☑ No

If yes, explain the extent to which changes in the prices of substitute products have affected the selling price of the imported subject merchandise.

6. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-3.4.

Table D-3.4: Sales of the Like Product and Subject Merchandise in Malaysian Market (Further Processor)

| 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 |
| INV-NO | Invoice number | Actual invoice number |
| INV-DATE | Invoice date | Actual invoice date of the transaction |

| Field name | Field description | Explanation |
|---|---|---|
| CUST-NAME | Customer name | Customer name |
| CUST-REL | Customer relation | “U” for unrelated customer; and “R” for related customer |
| PR-NAME | Producer/ Manufacturer name | State the name of producer/manufacturer |
| PR-CO | Producer/ Manufacturer country | Country of origin |
| PDT-DES | Product description | Product description i.e., product name |
| PDT-CODE | Product sales code | Product sales code used |
| PDT-GRADE | Product grade | Product grades sold |
| PDT-CLASS | Product classification | Product classification (Prime or Non-Prime) |
| PDT-SPEC | Product specification | Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification |
| PDT-USAGE | Product usage | Product usage of the like products/subject merchandise |
| 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 like product/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.) |

| Field name | Field description | Explanation |
|---|---|---|
| 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/subject merchandise for the transaction (specify the unit of measurement used) |
| GR-VAL | Gross invoice value | Gross invoice value inclusive of sales tax (specify currency used) |
| SALE-DISC | Sales discount | Sales discount deducted on the invoice referred for the transaction (specify currency used) |
| SALES-TAX | Sales tax | Actual amount of sales tax charged to customer (specify currency used) |
| NET-VAL | Net invoice value | Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used) |
| DOC-TYPE | Type of document | Type of document:<br>"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) |

| Field name | Field description | Explanation |
|---|---|---|
| SALES-RETURN | Sales return value | Sales return value in the currency of sales (specify currency used) |
| OTH-DISC | Other discounts | Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts. |
| REB | Rebate | Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates |
| NET-QTY | Net quantity | Net quantity after credit/debit adjustment (specify the unit of measurement used) |
| NET-VAL CN/DN | Net sales value after credit/debit adjustments | Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax and all other applicable adjustments as recorded in your accounting records (specify currency used) |
| OTHER | Other costs | Any other cost incurred in delivering product to the customer (please specify) |

7. Based on the Table D-3.5 and D-3.6, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-3.5 and D-3.6.

   a. Provide the justification if your company use the average cost (V).

      It is established company practice to use average cost due to pricing fluctuations.

   b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

      i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

      ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

      iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

It is established company practice to mark-up by 20% and also have 5% additional to cover overhead expenses.

Table D-3.5: Total Cost of the Like Product

| Description | Year 1 / Year 2 / POI *(specify currency)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

Table D-3.6: Cost of the Subject Merchandise

| Description | Year 1 / Year 2 / POI *(specify currency)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit | Actual (A) or Average (V) | Value Per Unit |
| Purchase cost | | | | | | | | | | |
| Selling, General and Administration costs (SGA) | | | | | | | | | | |
| Other costs (please specify) | | | | | | | | | | |
| **Total cost** | | | | | | | | | | |

*Note:*

*i. Specify whether the above costs are actual (A) or average (V)*

# SECTION E: PROFITABILITY

## E-1 Distributor and Trader

1. Complete the Table E-1.1 and Table E-1.2 for your sales transactions of like product and subject merchandise. For this purpose, use Excel format as per Table E-1.1 and E-1.2.

Not applicable.

Table E-1.1: Profitability (Like Product)

| Description | Year 1 / Year 2 / POI *(specify currency used)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Domestic | Export | Domestic | Export | Domestic | Export | Domestic | Export | Domestic | Export |
| **Gross Sales** | | | | | | | | | | |
| Less: | | | | | | | | | | |
| Sales Return | | | | | | | | | | |
| Sales discount | | | | | | | | | | |
| **Net Sales** | | | | | | | | | | |
| Less: | | | | | | | | | | |
| **Cost of Goods Sold** | | | | | | | | | | |
| **Gross Profit** | | | | | | | | | | |
| Add: | | | | | | | | | | |
| Other income | | | | | | | | | | |
| Less: | | | | | | | | | | |
| Selling, General and Administrative Expenses | | | | | | | | | | |
| Financial Expenses | | | | | | | | | | |
| Other Expense (specify) | | | | | | | | | | |
| **Profit Before Tax** | | | | | | | | | | |
| Tax Expense | | | | | | | | | | |
| **Profit After Tax** | | | | | | | | | | |
| Net Profit Margin (%) | | | | | | | | | | |

Table E-1.2: Profitability (Subject Merchandise)

| Description | Year 1 / Year 2 / POI *(specify currency used)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | | Total | |
| | Domestic | Export | Domestic | Export | Domestic | Export | Domestic | Export | Domestic | Export |
| **Gross Sales** | | | | | | | | | | |
| Less: | | | | | | | | | | |
| Sales Return | | | | | | | | | | |
| Sales discount | | | | | | | | | | |
| **Net Sales** | | | | | | | | | | |
| Less: | | | | | | | | | | |
| **Cost of Goods Sold** | | | | | | | | | | |
| **Gross Profit** | | | | | | | | | | |
| Add: | | | | | | | | | | |
| Other income | | | | | | | | | | |
| Less: | | | | | | | | | | |
| Selling, General and Administrative Expenses | | | | | | | | | | |
| Financial Expenses | | | | | | | | | | |
| Other Expense (specify) | | | | | | | | | | |
| **Profit Before Tax** | | | | | | | | | | |
| Tax Expense | | | | | | | | | | |
| **Profit After Tax** | | | | | | | | | | |
| Net Profit Margin (%) | | | | | | | | | | |

2. Provide the company's profit margins for Year 1, Year 2 and POI for all transactions involving the purchase of the like product/subject merchandise from exporter/producer.

Not applicable.

3. Indicate whether the operating profit margin of the like product/subject merchandise is less than, the same as, or greater than your company's normal operating profit margin for Year 1, Year 2, and POI.

Not applicable.

4. Provide a detailed explanation of the factors and reasons contributing to this variance if the profit margin of the like product/subject merchandise is less than the normal operating profit margin in any of the specified periods.

Not applicable.

## E-2 Further processor

1. Complete the Table E-2.1 for your sales transactions of all product sold (like product and subject merchandise). For this purpose, use Excel format as per Table E-2.1. If it is not possible to attribute the profitability directly to the subject merchandise and like product, apportionment should be made. Explain the basis of the apportionment.

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Profit After Tax** | | | | | | | | | | |
| Net Profit Margin (%) | | | | | | | | | | |

Table E-2.1: Profitability (All Products)

Note : If the profit and loss can only be broken down to a particular level of the business, please supply the relevant information relating to that level and identify any item/costs that do not apply to the purchase and sale of the like product and subject merchandise, i.e., advertising cost, when the subject merchandise is not advertised.

# SECTION F: PUBLIC INTEREST

*The Petitioner has made a number of statements regarding the Malaysian market and material injury to the domestic industry. You may wish to provide comments on the Malaysian market, market trends generally and/or any other factors you consider relevant to the claims of material injury by the domestic industry. Any comment should be* ***supported*** *with* ***documentary evidence****.*

## F-1 MALAYSIAN MARKET

Please provide a general outline of the like product and subject merchandise in the Malaysian market including any segmentation (e.g., brand name vs. generic, geographic divisions), historical and expected demand patterns, changes in consumer taste, distribution channels and seasonal fluctuations. You may also wish to comment on other factors affecting the Malaysian industry such as supply and demand, prices, the relative importance of imports, etc.

Our company produces based on JKR specifications, i.e. using AZ150 for Aluminum-Zinc Coated Steel and Z275 for Zinc Coated Steel. Other producers in the industry choose AZ100 (and below) for their Aluminum-Zinc Coated Steel and Z180 (and below) for their Zinc-Coated Steel products due to competitive factors. Aluminum-Zinc or Zinc coating with a higher rating number will naturally have higher pricing, due to the higher content of Aluminum or Zinc which increases costs.

## F-2 MATERIAL INJURY

Please comment on each specific claim made by the Petitioner with regards to material injury.

It is important to keep in mind that there are many different types of Aluminum-Zinc and Zinc coatings available, ranging from AZ40 to AZ200 and Z40 to Z350. It is equally as important to keep in mind that different manufacturers will purchase different coating specifications suited to their specific markets due to competition. Therefore, claims of material injury and resulting price comparisons should be based on products of similar specifications and the respective market tier.

## F-3 CAUSAL LINK

Please provide details of any other factors you consider to be the cause of the injury claimed by the Petitioner.

One factor that may be contributing towards such a claim is that the petitioner may have overlooked their marketing efforts towards local manufacturers like us. Our company has not had any contact with the petitioner with regards to the products that they produce and this represents a missed marketing opportunity. Nevertheless, it is imperative to recognize that a conflict of interest is also present as the petitioner has similar production facilities in various parts of Peninsular Malaysia, Sabah & Sarawak. This directly competes with, and as mentioned, creates a conflict of interest with other downstream manufacturers that may have to source elsewhere to stay competitive.

## F-4 PRICE COMPARISON

Indicate the differences between the price of the like product and subject merchandise and explain if the prices affect your profit margin and business operation in general.

It is impossible to generate a price comparison as the prices from the Petitioner were never made available to us. Furthermore, there are no other locally available alternatives for the types of products we import, as well as local alternatives that satisfy our manufacturing requirements.

## F-5 EFFECT OF CONTINUED IMPORTS

What would happen to your business and the market in general if corrective measures are taken on the imports of subject merchandise? Explain the reasons for your views.

Should corrective measures be imposed on the import of the subject merchandise, the immediate effect would be an increase in price for our manufactured products. This will negatively influence the domestic market as the petitioner is protected and is enabled to monopolize the market. The Petitioner's own affiliated downstream manufacturers would then be in a position to present unfair competition to us and other local businesses through such a monopoly.

## SECTION G: GENERAL COMMENTS

*This section gives you the opportunity to make comments on the allegations made by the Petitioner that the Domestic Industry is materially injured because of dumped imports.*

*You are also invited to make comments on any other issues you consider relevant which you believe will assist in your rebuttal of the Petitioner's allegations. Any rebuttal should be supported with documentary evidence.*

1. In your opinion, what are the acceptable sources that provide information on international price and market condition of the like product and subject merchandise? Why do you consider this source as acceptable? Please provide evidence.

   In our opinion it is preferable to have multiple quotations at the same time from different manufacturers or suppliers of products of the same specifications within any specific timeframe, preferably from different countries. This allows for real-time price differentiation and cross-comparison. Ultimately, the quotations would also have to be from the same date and timeframe as steel prices fluctuate daily across the globe.

2. Is there any Malaysian Standard for the subject merchandise? Which international standard is the Malaysian Standard comparable with? What is the international/accepted standard for the subject merchandise? Does the subject merchandise imported by your company comply with any Standard? If so, state which Standard.

   The accepted SIRIM standard is MS 1196:2020.

3. Does your customer determine the producer(s) of the subject merchandise? What is the form of agreement and requirements for the subject merchandise given to the producer(s)? Is there any forecasted order, minimum order quantity (MOQ), price and appointment/certification given to the supplier(s)/source(s) of the subject merchandise?

   Customers do not determine the producer of the subject merchandise - their main requirement is that it meets SIRIM standards. The requirements to the supplier are that they must have SIRIM certification with SIRIM certificates on every delivery. The current minimum MOQ for each size and width is 40MT, following that is that the minimum quantity MOQ is set at 120MT per order from the same supplier. The prices stipulated follow the current trend, and our company often acquires price quotations from different suppliers within any given specific timeframe for the purposes of price comparison.