AD/EXP/2026/01

Non Confidential

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

Foreign producers and exporters submitting must ensure that:

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

FOREIGN PRODUCER/EXPORTER:
[Shandong Julong Steel Plate Co., Ltd.]

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

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY
MALAYSIA

Non Confidential
INTRODUCTION

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

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

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

For the purpose of this submission:

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

STATUTORY REFERENCE:

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

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PREAMBLE

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

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

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

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

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

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

GENERAL INSTRUCTIONS

A. Guidelines to Complete the Questionnaire

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Time Limits and Non-Cooperation

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

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

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

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

C. Submission of questionnaire responses via TRIMA system

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

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

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

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

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

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

D. How to Complete the Non-Confidential Version

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

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

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

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

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

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

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

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

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

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

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

Formula:

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

Example of confidential information:

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

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

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

The non-confidential summary (indexed):

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

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

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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]."

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CHECKLIST

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

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

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MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

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

I hereby declare that _____ (company) does manufacture/export the subject merchandise and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

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

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

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

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

Signature : _____

Name : _____

Designation : _____

Date : _____

Company stamp

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MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

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

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

Signature : _____

Name : _____

Designation : _____

Date : _____

Company stamp

Before me,

Seal

_____

Notary Public / Commissioner for Oaths

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name:Shandong Julong Steel Plate Co.,Ltd.

Address:FUHAI GROUP

,NO.96 FUYUAN 2RD,BOXING ECONOMIC DEVELOP ZONE,BINZHOU CITY,SHANDONG PROVINCE, CHINA.

Telephone:+86 18563025117

Email:alice@sdfuhaisteel.com

Web page:www.fuhaisteel.com

Factory

Name:Shandong Fuhai Materials Technology Co.,Ltd.

Address:FUHAI GROUP

,NO.96 FUYUAN 2RD,BOXING ECONOMIC DEVELOP ZONE,BINZHOU CITY,SHANDONG PROVINCE, CHINA.

Telephone:+86 18563025117

Email:alice@sdfuhaisteel.com

Contact person

Name:Alice

Position/Designation:General Manager Assistant

Address:Taifeng Town, Jinqiu Sub - district, Boxing County, Shandong Province, P.R.China

Telephone:+86 18563025117

Email:hanshuping@163.com

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 :

Name of legal representative/consultant :

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Name of contact person	:
Address	:
Telephone	:
Email	:

A-3 Corporate Information (including related parties)

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

Answer:
Shandong Julong Steel Plate Co., Ltd, Limited Liability Company.
The company doesn't trade in a name other that this registered name.

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

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding

Answer:
Please refer to Table A-3.1 Shareholding.

3. Please provide:

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

      Answer:
      Please refer to Appendix A-3.3.a Affiliated Charts.

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

      Answer:
      Please refer to Appendix A-3.3.b Organisation Chart.

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

      Answer:
      Please refer to Appendix A-3.3.b Organisation Chart.

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

      Answer:
      Please refer to Appendix A-3.3.d Legal Documents.

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

Answer:
Please refer to Appendix A-3.3.e Company Brochure.

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

Answer:
The company is just a trading company, all products exported to Malaysia were manufactured in China.

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

Answer:
The company is not required to submit Transfer Pricing Documentation.

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

Table A-3.2: Listing of Related Companies

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

Answer:

Please refer to Table A-3.2 Listing of Related Companies.

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

Answer:
The company doesn't have contractual links/agreement with other company(ies) in Malaysia or other countries.

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

Answer:
The company has no other commercial relationships with Malaysia.

SECTION B: PRODUCT DESCRIPTION

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

Like Product

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

Subject Merchandise

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

B-1 Product Specifications

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

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

Description	**Like Product** *(specify type of product & unit of measurement)*	**Other Products** *(specify type of product & unit of measurement)*
POI Quarter 1		
POI Quarter 2		
POI Quarter 3		
POI Quarter 4		
Total Actual Production		

Note:

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

Answer:

The company is just a trading company and did not produce during the PUI.

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

Answer:

The company did not produce during the PUI

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

Answer:
The company is just a trading company did not produce during the PUI

Table B-1.2: Product Range Produced

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

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

Answer:
The company is just a trading company did not produce during the PUI

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

Answer:
The company doesn't has the code system.

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

Table B-1.3: Product Comparability

Types of Like Product produced by your company *(Include description)*	**Product sales code of Like Product**	**Subject Merchandise** *(Include description)*	**Product sales code of Subject Merchandise**	**Identical Characteristics** *(Specify)*	**Differences** *(Specify)*

Answer:
The company is just a trading company did not produce during the PUI

B-2 Comparison of Export and Domestic Products

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

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

3.

Table B-2: Products Comparison

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

Note:

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

Answer:
Please refer to Table B-2 Products Comparison

B-3 Format of Submission

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

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

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

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

Answer:
Please refer to Table B-3 Product Specification (PDT-SPEC)

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

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

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

Field name	Field description	Explanation
PDT-DIFF	Product differences	Short description of the differences (physical or other) between the “comparable” type/model

SECTION C: OPERATION

Answer:
The company is a trading company and does not engage in manufacturing activities.

C-1 Production and Capacity

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

Table C-1: Production and Capacity Utilisation

Year		Description		
		Production capacity in volume *(specify the unit of measurement)* **(A)**	**Actual production in volume** *(specify the unit of measurement)* **(B)**	**Capacity Utilisation (%) (B/A) x 100**
Year 1	**Q1**			
	Q2			
	Q3			
	Q4			
Total				
Year 2	**Q1**			
	Q2			
	Q3			
	Q4			
Total				
POI	**Q1**			
	Q2			
	Q3			
	Q4			
Total				

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

Answer:
The company is a trading company.

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

the costs and capacities associated specifically with the like product and subject merchandise.

Answer:
The company is a trading company.

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

Answer:
The company doesn't have this plan.

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

Answer:
The company is a trading company.

C-2 Inventories

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

Table C-2: Inventories

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Description						
		Opening inventories	(+) Purchases	(+) Production	(-) Sales /COGS	Captive use*	Other movements	Closing inventories
Year 1 /Q1	Quantity							
	Value							
Year 1 /Q2	Quantity							
	Value							
Year 1 /Q3	Quantity							
	Value							
Year 1 /Q4	Quantity							
	Value							
Year 1	Quantity							
	Value							
Year 2 /Q1	Quantity							
	Value							
Year 2 /Q2	Quantity							
	Value							
Year 2 /Q3	Quantity							
	Value							
Year 2 /Q4	Quantity							
	Value							
Year 2	Quantity							
	Value							

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Description						
		Opening inventories	(+) Purchases	(+) Production	(-) Sales /COGS	Captive use*	Other movements	Closing inventories
POI /Q1	Quantity							
	Value							
POI /Q2	Quantity							
	Value							
POI /Q3	Quantity							
	Value							
POI /Q4	Quantity							
	Value							
POI	Quantity							
	Value							

** Captive use = internal consumption*

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

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

Answer:
There is no such adjustment.

C-3 Employment

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

Answer:
Please refer to Table C-3: Employment

Table C-3: Employment

Year / Quarter		Description				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise (A)	Personnel employed in sales, general and administration of like product/ subject merchandise (B)	Total personnel employed in the production of like product/ subject merchandise (C = A+B)	% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)
Year 1	Q1					
	Q2					
	Q3					

Year / Quarter		Description				
		Total personnel employed	Personnel employed in the production process of like product/ subject merchandise (A)	Personnel employed in sales, general and administration of like product/ subject merchandise (B)	Total personnel employed in the production of like product/ subject merchandise (C = A+B)	% of personnel relative to total personnel employed in Year 1 (e.g.: (C/C in Year 1 x 100)
	Q4					
End of Year 1						
Year 2	Q1					
	Q2					
	Q3					
	Q4					
End of Year 2						
POI	Q1					
	Q2					
	Q3					
	Q4					
End of POI						

2. If it is not possible to attribute the number of personnel employed directly to the like product, allocation should be made. Clearly explain the basis of the allocation.
3.

Answer:
The company is a trading company.

4. Explain if:

   a. workers have been temporarily out of work; or

   b. your company had to introduce reduced working hours.

Answer:
The company is a trading company.

C-4 Investments

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

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

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

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

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

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

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

C-5 Sales Reconciliation

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

   Answer:
   Please refer to Table C-5 Sales Reconciliation for the All Products。

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

   Answer:
   Please refer to Appendix C-5.2 Sales Reconciliation Supporting Documentation。

Table C-5: Sales Reconciliation for the All Products

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

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

C-6 Sales Turnover

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

Answer:
Please refer to Table C-6 Turnover。

Table C-6: Turnover

Year / Quarter		Description			
		Total turnover *(all products) (specify currency)* **(A+B+C)**	**Turnover of the like product and subject merchandise** *(produced) (specify currency)* **(A)**	**Turnover of the like product and subject merchandise** *(purchased) (specify currency)* **(B)**	**Turnover of other product** *(specify currency and type of products)* **(C)**
Year 1	**Q1**				
	Q2				
	Q3				
	Q4				
Total					
Year 2	**Q1**				
	Q2				
	Q3				
	Q4				
Total					
POI	**Q1**				
	Q2				
	Q3				
	Q4				
Total					

C-7 Sales Volume and Value

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

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

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

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

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

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Description**							
		Sales in domestic market		**Sales in Malaysia**		**Sales in other countries**		**Total sales**	
		Purchased	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**
Year 1 / Q1	Quantity								
	Value								
Year 1 / Q2	Quantity								
	Value								
Year 1 / Q3	Quantity								
	Value								
Year 1 / Q4	Quantity								

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Description							
		Sales in domestic market		Sales in Malaysia		Sales in other countries		Total sales	
		Purchased	Produced	Purchased	Produced	Purchased	Produced	Purchased	Produced
	Value								
Total	Quantity								
	Value								
Year 2 / Q1	Quantity								
	Value								
Year 2 / Q2	Quantity								
	Value								
Year 2 / Q3	Quantity								
	Value								
Year 2 / Q4	Quantity								
	Value								
Total	Quantity								
	Value								
POI / Q1	Quantity								
	Value								
POI / Q2	Quantity								
	Value								
POI / Q3	Quantity								
	Value								
POI / Q4	Quantity								
	Value								

Non Confidential

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Description**							
		Sales in domestic market		**Sales in Malaysia**		**Sales in other countries**		**Total sales**	
		Purchased	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**
Total	Quantity								
	Value								

Non Confidential

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

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Description**							
		Sales in domestic market		**Sales in Malaysia**		**Sales in other countries**		**Total sales**	
		Purchased	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**
Year 1 / Q1	Quantity								
	Value								
Year 1 / Q2	Quantity								
	Value								
Year 1 / Q3	Quantity								
	Value								
Year 1 / Q4	Quantity								
	Value								
Total	Quantity								
	Value								
Year 2 / Q1	Quantity								
	Value								
Year 2 / Q2	Quantity								
	Value								
Year 2 / Q3	Quantity								
	Value								
Year 2 / Q4	Quantity								
	Value								
Total	Quantity								
	Value								

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Description**							
		Sales in domestic market		**Sales in Malaysia**		**Sales in other countries**		**Total sales**	
		Purchased	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**	**Purchased**	**Produced**
POI / Q1	Quantity								
	Value								
POI / Q2	Quantity								
	Value								
POI / Q3	Quantity								
	Value								
POI / Q4	Quantity								
	Value								
Total	Quantity								
	Value								

C-8 Profitability

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

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

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

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

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

Table C-8.2: Profitability (All Products)

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

Non Confidential

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

SECTION D: DOMESTIC SALES OF THE LIKE PRODUCT

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

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

Answer:
The company doesn't have the domestic transactions. This section is not applicable for Julong.

D-1 General Information

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

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.

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

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

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

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

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.

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

D-2 Allowances on Domestic Sales

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

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

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

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

2. Differences in physical characteristics:

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

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

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

3. Indirect taxes:

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

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

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

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

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

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

4. Differences in discounts, rebates and quantities:

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

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

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

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

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

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

4. Differences in the level of trade:

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

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

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

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

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

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

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

6. Differences in packing costs:

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

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

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

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

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

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

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

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

9. Differences in the direct costs of providing warranties and guarantees as provided by law and/or in the sales contract:
   a. List all direct costs incurred and specified in the domestic sales contracts, or were required by the law of the countries concerned, e.g., the cost of material concerned.

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

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

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

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

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

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

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

12. Other factors:

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

D-3 Format of Submission

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

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

Field name	Field description	Explanation
Y/Q	Year/quarter	Sales transaction of Year 1, Year 2 and POI.
TRCOMP-NAME	Trading company name	Names of your trading/intermediary company
TRCOMP-NO	Trading company code number	Trading/Intermediary company's code number used for each of your customers
TRCOMP-REL	Trading company relation	"U" for unrelated trading/intermediary company; and "R" for related trading/intermediary company
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number
CUST-ADD	Customer address	Complete address of your customers
CUST-REL	Customer relation	"U" for unrelated customer and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grade of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like product
QTY	Quantity	Quantity of the like product sold (specify the unit of

Field name	Field description	Explanation
		measurement used)
LP-TURNOVER	Like product's turnover	Total turnover of the like product sold per customer (specify currency used)
TOT-TURNOVER	Total turnover of all product sold	Total turnover per customer for all products sold by your company (specify currency used)
SALES-DISC	Sales discounts	Total discounts granted to the customers of the like product (specify currency used)
REB	Rebates	Total rebates granted to the customers of the like product (specify currency used)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

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

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

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

Field name	Field description	Explanation
	relation	"R" for related trading/intermediary company
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file "DOM-CUST"
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
CUST-LEV	Customer level of trade	Code "1" for original equipment manufacturer (OEM); code "2" for distributor; code "3" for retailer; code "4" for end-user; and "5" for others (specify the customer type)
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grades of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products
H.S.	H.S. Codes	Harmonized System Codes of the like product
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the like product was shipped out

Field name	Field description	Explanation
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
GOV-VAT	Government VAT	Actual amount of VAT paid to the Government (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)

Field name	Field description	Explanation
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DRAW	Import charges and indirect taxes	Amount of import charges and indirect taxes paid (specify currency used)
LEV-ADJ	Level of trade adjustment	Market value of the differences in level of trade
INL-FRE	Inland freight cost	Amount of inland freight cost in the domestic market (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Amount of cost of providing credit to your customer (specify currency used)

Field name	Field description	Explanation
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the like product. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
OTHER	Other adjustments	Any other amount of adjustment (please specify)

SECTION E: EXPORT SALES OF THE SUBJECT MERCHANDISE

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

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

E-1 General Information

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

Answer:
Julong has export sales of the subject merchandise to third-country markets outside Malaysia, and direct export sales of the subject merchandise to Malaysia.

For distribution channel:
Factory finished-goods warehouse → domestic inland transportation to Chinese loading port → export customs clearance → ocean shipment to overseas customers.
The sales transaction is completed in accordance with agreed Incoterms at this stage.

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

Answer:
Julong has export sales of the subject merchandise to third-country markets outside Malaysia, and direct export sales of the subject merchandise to Malaysia.

1. Order confirmation (Average: 7 working days)
Upon receipt of customer's purchase order, the sales department reviews product specifications, quantity, price, Incoterms and delivery schedule, and signs a formal sales contract.
2. Production and quality inspection (Average: 14 working days)
Production is arranged per contract requirements. Finished goods pass internal quality inspection before being moved to finished-goods warehouse.
3. Domestic inland logistics arrangement (Average: 1-4 working days)
Arrange transportation from factory to port.
Complete China export customs formalities and load goods onto the carrying vessel.

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

Answer:
Negotiation steps for customers

1. **Initial contact: Purchasers send inquiries via email or business channels for product specifications, quantity, expected price and delivery terms.**
2. **Quotation: The sales team reviews customer requirements and issues a formal quotation covering product grade, unit price, Incoterms, lead-time and payment terms.**
3. **Commercial negotiation: Both sides negotiate over price, quantity, technical requirements and payment conditions. Quotations may be revised upon mutual agreement.**
4. **Order finalisation: Once terms are agreed, a formal sales contract or purchase order is executed by both parties.**
5. **Contract performance: Production, inspection, delivery and invoicing are carried out in accordance with the signed contract.**

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

Answer:
Production of the subject merchandise is contract – based production. Production activities commence after customers confirm product specifications and formal sales contracts are concluded, including sales to unrelated third – country customers.
Answer:
The company does not engage in the production of the subject merchandise. All goods are purchased from different manufacturers

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

Answer:
Julong only has short - term individual sales contracts for the subject merchandise.
Price change or re-negotiation: Unit price is fixed once the contract is signed. Neither party has the right to unilaterally request price adjustment or re - negotiation. Any price modification requires mutual consent and shall be documented by a written supplementary agreement.
Premature contract termination: Neither party may unilaterally terminate the contract in advance. If both parties mutually agree to early termination in writing, they will negotiate compensation.

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

Answer:
Julong has no issued-or-in-use price lists specifically prepared for the Malaysia market for Year 1, Year 2 and POI. Sales prices are determined through negotiation with individual customers..

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

Answer:
Julong does not rely on standard price lists to set sales prices. All prices are negotiated and determined on a transaction-by-transaction basis during commercial discussions with each customer

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

Answer:
For Julong's sales transactions, there are no costs incurred by customers that Julong has paid or reimbursed, either directly or indirectly. Conversely, no costs incurred by Julong have been paid or reimbursed by its customers.

E-2 Allowances on Export Sales

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

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

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

1. Complete Table E-3.1 (EXP-CUST), Table E-3.2 (MY-SALE) and Table E-3.3 (TRC-SALE) in Excel format provided of all adjustments you claim (refer

paragraph E-2.2 to E-2.12) for all sales to customers in Malaysia and appropriate third countries on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.

2. Differences in physical characteristics:

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

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

Answer:
There is no difference in physical characteristics.

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

Answer:
There is no difference in physical characteristics.

3. Indirect taxes:

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

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

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

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

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

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

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

Answer:
Julong does not claim any indirect-tax adjustment.

4. Differences in discounts, rebates and quantities:

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

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

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

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

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

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

Answer:
Julong has not granted any discounts or rebates to customers in Malaysia or other countries. No discount or rebate programmes are available.

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

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

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

6. Difference in packing costs:

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

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

preparing the subject merchandise for shipment to Malaysia and appropriate third countries.

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

Answer:
Julong does not claim any packing costs.

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

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

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

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

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

Answer:
Julong claims adjustment for cost of credit.
For export transactions with deferred-payment terms, credit cost is calculated on a transaction-by-transaction basis.
The interest rate adopted is the 1-year LPR published by CFETS. The monthly LPR data and average rate of 3.03% are provided in the attached table.

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

Answer:
Interest rates are determined based on Chinese domestic market-oriented lending rates (LPR)

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

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

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

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

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

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

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

Answer:
Not applicable, Julong doesn't provide any warranties and guarantees.

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

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

Answer:
Not applicable, Julong doesn't bear any commissions.

11. Currency conversions:

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

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

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

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

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

Answer:
Julong does not claim any currency conversion adjustment in the investigation. Invoices for the goods exported to Malaysia are denominated in Renminbi (CNY). No forward purchase of foreign currency was made.

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

Answer:
Interest-related expenses for credit-cost calculation are recorded under general-ledger account Financial Expenses (6603).

Sub-accounts include interest expense. All relevant interest expenses are booked within this general-ledger account.

13. Other factors:

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

Answer:
There is no other factors.

E-3 Format of Submission

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

Answer:
Please refer to Table E-3.1 EXP-CUST

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

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

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

Field name	Field description	Explanation
PAY- TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DEL- TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)

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

Answer:
Please refer to Table E-3.2 MY-SALE

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

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

Field name	Field description	Explanation
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file “EXP-CUST”
CUST-REL	Customer relation	“U” for unrelated customer; and “R” for related customer
CUST-LEV	Customer level of trade	Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and “5” for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date of the subject merchandise was shipped out

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

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

Field name	Field description	Explanation
		basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
MY-FRE	Freight in Malaysia	Amount of inland freight paid to Malaysia port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for technical assistance	Amount of expenses for technical assistance and services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid

Field name	Field description	Explanation
		(specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

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

Answer:
Please refer to Table E-3.3 TRC-SALE

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

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

Field name	Field description	Explanation
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-NO	Customer code number	Customer code number as defined in file “EXP-CUST”
CUST-REL	Customer relation	“U” for unrelated customer; and “R” for related customer
CUST-CO	Customer country	Customer country
CUST-LEV	Customer level of trade	Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and “5” for others (specify the customer type)
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime) according to producer/exporter
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S.	H.S. Codes	Harmonized System Codes of the subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned

Field name	Field description	Explanation
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax/VAT (specify currency used)
SALE-DISC	Sales discounts	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax/VAT on the invoices, in the currency of sale (specify currency used)
CURR	Invoice currency	Currency of sale for the transaction
EXCH	Exchange rate	Exchange rate used to convert the transaction currency into the currency of your accounting records
NET-INV	Net invoice value recorded in	Net invoice value of the transaction after sales discount and sales tax/VAT, in the currency as it entered in your

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

Field name	Field description	Explanation
		used)
CIF	CIF value	CIF value of the subject merchandise at Malaysian border, i.e., duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. (specify currency used)
REB-VAT	Rebate VAT	Actual amount of rebate or refund on VAT (specify currency used)
EXP-DUTY	Export duty	Actual amount of export duty paid (specify currency used)
INL-FRE	Inland freight cost in exporting country	Amount of inland freight cost in exporting country (specify currency used)
OCE-FRE	Ocean freight cost	Amount of ocean freight cost (specify currency used)
INS	Insurance	Amount of insurance cost (specify currency used)
FRE-INT	Freight in international port	Amount of inland freight paid to international port (specify currency used)
CHAR	Handling charges	Amount of handling, loading and ancillary expenses (specify currency used)
PACK	Packing expenses	Amount of packing expenses (specify currency used)
BANK	Bank charges	Bank charges related to the transaction, e.g., document fee, bank commission, currency exchange, etc. (specify currency used)
CREDIT	Credit cost	Cost of providing credit to your customer (specify currency used)
WARR	Warranty/ guarantee	Amount of warranty and guarantee expenses (specify currency used)
AFT-SALE	Expenses for	Amount of expenses for technical assistance and

Field name	Field description	Explanation
	technical assistance	services (specify currency used)
COMM	Commission	Amount of commission paid related to the sales of the subject merchandise. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types and currency used). Do not aggregate the commission.
CONV	Currency conversion	Amount of adjustment for currency conversion (specify currency used)
OTHER	Other adjustments	Any other allowance (please specify)

SECTION F: COSTS

Answer:
This section is not applicable since the company is just a trading company.

F-1 Accounting System and Policies

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

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

1. Describe the company's accounting and financial reporting practices, including normal corporate accounting period.
2. State whether the company's financial accounting practices are in accordance with generally accepted accounting principles (GAAP) practised in your country.

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

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

5. Explain the financial accounting practices with regard to:

    a. The valuation method for:

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

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

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

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

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

    c. Treatment of foreign exchange gains and losses.

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

e. Provision for bad or doubtful debts.

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

g. Cost of plant disclosure.

h. Restructuring costs.

i. The effects of inflation on financial statement information.

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

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

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

   a. Chart of accounts and trial balance.

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

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

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

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

   a. A general description of the company’s cost accounting method as it relates to allocating production costs to individual unit of the like product and subject merchandise (e.g., job order, process costing). State

whether the cost accounting system is an integral part of the financial accounting system used for the preparation of financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

11. Provide details of the net profit to sale ratio (net profit margin) realised over the last two years for the profit centre which includes the like product and

subject merchandise. How does this compare to the profit ratio for the like product and subject merchandise?

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

F-2 Purchase of Raw Materials and Finished Goods

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

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

Answer:
Please refer to Table F-2.1 RAWMAT/FG-PUR.

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

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

Field name	Field description	Explanation
	number	concerned
ORD-DATE	Date of purchase order /contract	Order date for which the purchase order/contract was issued
RM/FG-CAT	Raw materials /Finished goods category	“RM” for raw materials or “FG” for finished goods
RM/FG-TYPE	Raw materials /Finished goods type	Types of raw materials/finished goods
QTY	Quantity	Quantity of raw materials/finished goods purchased (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value of the purchase, inclusive of sales tax/VAT (specify currency used)
PURC-DISC	Purchase discount	Purchase discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged on the supplier's invoice (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after purchase discount and sales tax/VAT on the invoices, in the currency of purchase (specify currency used)
CURR	Invoice currency	Currency in which the purchase transaction was made
EXCH	Exchange rate	Exchange rate used for the conversion of the currency of purchase to the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after purchase discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)

Field name	Field description	Explanation
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, purchase return, price adjustment, quantity adjustment)
REMARK	Credit/debit notes remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, purchase return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
PURC-RETURN	Purchase return value	Purchase return value in the currency of purchase (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual rebate received for the transaction (specify currency used)
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net purchase value after credit/debit adjustments	Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DATE-PAY	Date of payment	Date on which the company made payment
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)

Field name	Field description	Explanation
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
DEL-CS	Delivery costs	Delivery costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit)
OTHER	Other adjustments	Any other adjustments (please specify)

F-3 Cost to Make and Sell

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

Answer:
This section is not applicable since the company is just a trading company.

Table F-3.1: Cost of Production

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

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

Answer:
This section is not applicable since the company is just a trading company.

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

Answer:
This section is not applicable since the company is just a trading company.

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

Answer:
This section is not applicable since the company is just a trading company.

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

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

Answer:
This section is not applicable since the company is just a trading company.

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

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		Total all products	Domestic market				Export market (Malaysia)				Export market (Other than Malaysia)				Total sales (Domestic market + Export market)			
			Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI (Quarterly)				Sales during Year 1 / Year 2 / POI			
			Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers		Unrelated customers		Related customers	
		Year 1, Quarter 1	Like product	Other products	Like product	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Subject merchandise	Other products	Like product/ Subject merchandise	Other products	Like product/ Subject m merchandise	Other products
D.	**Total cost of goods sold (C1+C2)**																	
E.	**Unit COGS (D/A)**																	
F.	**Selling, general and administrative costs (SG&A)**																	
	Selling/Advertising																	
	Financing																	
	Insurance																	
	Freight/Transport																	
	Packing																	
	Administration																	
	Research & Development																	
	Technical assistance																	
	Security																	
	Pollution control																	
	Others (specify)																	
G.	**Total cost to sell***																	
H.	**Unit cost to sell (G/A)**																	
I.	**Cost per unit (E+H)**																	
J.	**Operating Profit/(Loss)**																	
K.	**Profit Margin**																	

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

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

Answer:
This section is not applicable since the company is just a trading company.

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

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is "1", the second is "2", and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table D-3.2 for the **like product sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of the **like product sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **like product** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **like product sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **like product sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.

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

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

Field name	Field description	Explanation
		currency used) (UNI-COGS + UNI-SGA)

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

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item (i.e., the first transaction is "1", the second is "2", and so on)
PDT-CODE	Product sales code	Product sales code as reported in Table E-3.2 for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
PDT-GRADE	Product grade	Product grade of **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records
QTY-SOLD	Quantity sold	Quantity sold for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records (specify the unit of measurement used)
QTY-PROD	Quantity produced	Quantity produced for the **subject merchandise** during **Year 1, Year 2** and **POI** in your records. (specify the unit of measurement used)
DIR-RM	Direct raw material	Raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-OM	Direct other material	Other direct raw material cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
DIR-LAB	Direct labour	Direct labour cost for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records (specify currency used)
VAR-OH	Variable manufacturing overhead	Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs and currency used) for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. Do not aggregate the costs.

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

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

Field name	Field description	Explanation
UNI-COS	Cost per unit	Unit cost of goods sold plus unit SG&A for the **subject merchandise sold** during **Year 1, Year 2** and **POI** in your records. (specify currency used) (UNI-COGS + UNI-SGA)