

Confidential ☐

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Trade Remedy and Investigation Bureau
Ministry of Commerce
People's Republic of China

Anti-dumping Case of Barley Imported from Australia
Questionnaire for Foreign Exporters or Producers

Please send the finished questionnaire within 37 days as of the date of issuance of this questionnaire to the following address:

Division of Import Investigation No.2

Trade and Remedy Bureau

Ministry of Commerce, People's Republic of China

2 East Chang'an Street, Beijing

People's Republic of China 100731

Tel: +86 10 85093415, 65198415, 65198417

Fax: +86 10 65198415

Company Name:

Address:

Point of Contact and Position:

Tel: _____ Mob: _____

Fax: _____ Email: _____

Zip Code:

Time of Delivery of the Questionnaire:

(Filled by the Investigation Authority upon receipt of the Questionnaire)

Statement

We hereby certify that the information provided in the Questionnaire is complete, accurate and reliable. We understand that the information provided hereby shall be subject to verification by the Ministry of Commerce and contend to its utilization in this round of anti-dumping investigation and the ruling of the case by the Ministry of Commerce and its authorised staff.

Name: _____
Legal Representative or the Person Authorised

Signature: _____
Legal Representative or the Person Authorized

Date: _____

*Please state below if there is any objection to the content abovementioned.

Instructions and Requirements

I. General Instructions

1. The Questionnaire was developed for the purpose of establishing whether your Company dumped barley within the boarder of the People's Republic of China during the investigation period, whether China's domestic barley industry was injured and whether there was a causal link between the dumping and the injury.

Scale of Investigation: Imported barley originating from Australia

Name of the Product Subject to Investigation: Barley

Primary Usage: Barley, a cereal plant of the genus *Hordeum* in the family of Poaceae, is mainly used in the production of wine and feed. It can also be used as seed and consumer goods before or after being processed. It is referenced under HS Code 10031000 and 10039000 according to the Customs Tariff of People's Republic of China.

2. The anti-dumping investigation shall be concluded within 12 months as of the date of the initiation of formal investigation and can be extended to no more than 18 months in special circumstances.

3. For this particular case, the anti-dumping investigation period is **from 1 October 2017 to 30 September 2018**; the injury investigation period is **from 1 January 2014 to 30 September 2018**. **Unless otherwise specified in the Questionnaire, "the investigation period" shall refer to anti-dumping investigation period.**

4. Please provide all information required by the Questionnaire in its most accurate and complete form within the timeframe required so that the Trade and Remedy Bureau could make analysis and judgement on your response as soon as possible. Your **full cooperation** during the investigation will play an important role in the outcome of the investigation.

5. You should provide detailed information about the export of the product subject to investigation to China, and sales of the like product, production and sales of the product subject to investigation, operations and the financial conditions as well as the costs and profit of the like product in the exporting country (region) during the investigation period.

6. If you are just a trader who participated in the exports and sales to China instead of a producer of the product subject to investigation, you should forward the copies of the Questionnaire immediately to related producers so that producers and traders can work together on the Questionnaire. Besides, each of the companies involved should submit their own Questionnaire separately. With that being said, the sections you should answer only include:

- Section 1;
- Section 3;
- Section 4;
- Section 5 - Questions 1-4, Question 9, Questions 11-14;
- Section 6 - Questions 1-7 and Question 9 in Part 1 Accounting, and Question 7, Question 9 in Part 2 Process and Costs of Production and Related Fees;
- Section 7 – Questions 6-9

7. If there is any information that must be provided by the trading company, your affiliates or any other company, you should forward copies of the Questionnaire to the aforementioned companies and ask them to respond to and fill out the Questionnaire with a Letter of Certification signed by the company's legal representative or the person with authorization. The aforementioned companies shall submit their questionnaires separately to the Ministry of Commerce.

8. In the event of circumstances provided in Article 7, please ask each company to answer questions on costs actually incurred during the transactions related to their companies.

9. If you are unable to submit the questionnaire within the required timeframe, or the questionnaire you submit is incomplete or inaccurate, or you fail to allow the Trade and Remedy Investigation Bureau to verify the information and materials you provide, the Trade and Remedy Bureau is free to make determinations on the basis of facts available and the best information available according to the *Antidumping Regulation of People's Republic of China*.

10. Please feel free to raise any questions about the Questionnaire and seek advice from the investigators listed in the Questionnaire. If you are unable to submit the Questionnaire within the required period and is able to present legitimate reasons to justify a delayed submission of the Questionnaire, please apply in writing 7 days before the deadline for an extension of period by stating the reasons for such delayed submission.

II. Specific Instructions and Requirements

Please follow the requirements below when replying to the Questionnaire:

1. The Questionnaire must be **printed in simplified Chinese**. The Trade and Remedy Bureau of the Ministry of Commerce only accepts evidence and supporting document in simplified Chinese. If the original document is drafted in another language, Chinese translations of the original documents with the original formatting maintained shall be provided, with the original or its copies attached.

2. Please read each question carefully before answering the question. When answering the question, please first state what the question is and then put the answers beneath it. If the question is not applicable to your company, please mark "Not Applicable" and list the reasons.

3. When answering questions regarding all sales of the product under investigation and the like product in the domestic market, and all sales to the People's Republic of China as well as the costs construction for the product under investigation and the like product, please report the actually incurred costs for each transaction; and if it is impossible to provide the actually incurred costs for each transaction, please report the specific costs allocated to each transaction and explain the logic of such allocation with clear allocation standards and the calculation formula provided.

4. Please answer all questions based on the Scale of Investigation as specified in the announcement of the investigation. If you have a different view on the determination of the Scale of Investigation, please state clearly and provide detailed evidence in Section 2 – The Product under Investigation.

5. Please indicate the sources of the information and materials you provide when replying to the Questionnaire and provide the copies of the sources. If it is from a website, please provide the screenshot of the web page.

6. Please use the measurements and currencies provided in the Questionnaire. If you use different measurements and/or currencies, please explain why and provide the conversion formula.

7. When answering the Questionnaire, please follow the requirements in preparing evidence such as contracts, sales records, financial statements, accounting records and among others. You should store and ensure all evidence and supporting materials provided in good shape for future verification, particularly the drafts and calculations spreadsheets.

8. When filling out the forms in the Questionnaire, please leave the calculation formulas as it is if calculations are done in the forms. If the formulas are not kept in the forms or the formula turns out to be incorrect, it shall be deemed failure to provide complete and accurate information.

9. Please submit the Questionnaire in two copies, one with confidential information included, and the other with only public information. Please tick “Confidential” or “Public” on the cover page of each of the two copies.

10. Please submit a request of confidentiality to Trade and Remedy Bureau if the Questionnaire you submit involves confidential information. Please also explain why such a request is necessary and furnish the Questionnaire with **non-confidential summaries** of the confidential information.

11. The summaries you provide shall contain the following information:

(1) Serial number of the confidential information and the corresponding page number in the confidential version of the Questionnaire;

(2) The nature of the information that requires confidentiality protection;

(3) Reasons for the confidentiality request; and

(4) The non-confidential summaries of the confidential information.

The non-confidential summaries shall be in sufficient and meaningful detail to permit a reasonable understanding of the substance of the information for the other interested parties.

12. Please use [] to mark the parts in the public version that involve confidential information and note the serial number of the corresponding non-confidential summary.

13. The public Questionnaire and the confidential Questionnaire should be provided with one original and two copies respectively. All questionnaires should be properly bound into books with the pages numbered in sequence for the body of the Questionnaire and the annexed evidence. Please provide a Table of Contents for the Questionnaire and the annexes respectively. Each annex must be given a serial number.

14. The supporting documents for transactions should be filed in order of time when each transaction took place. Each transaction’s supporting documents should be archived in order of the steps of the transaction with a checklist for the supporting documents attached.

15. Please make sure the disks that carries the written reply to the Questionnaire uses Windows Word 2010 or older versions. If any other forms of media are used, please make sure it is acceptable to the Trade and Remedy Bureau. All spreadsheets should be created with EXCEL 2010 or older versions. The formatting of the content in the disk should be the same as that of the Questionnaire provided. Two copies of the disk should be submitted.

16. Please make sure the disks you provide are clean and free of any virus. Should any virus be identified, it shall be deemed intentional impediment to the investigation. The Trade and Remedy Bureau is free to make determinations on the basis of facts available and the best information available.

17. It shall be deemed **uncooperative** if you fail to provide digital data carriers, especially the data carriers of spreadsheets or figures related to transactions and financial conditions. If you are unable to provide the said digital data carrier or unable to provide digital data carrier that meets the requirements specified in the Questionnaire, you can submit a request to present reasons to the Trade and Remedy Bureau within 15 days as of the issuance of the Questionnaire.

18. If the number of transactions pertaining to Form 3-4, Form 3-5 and Form 4-2 is too large, you can provide information of part of the transactions when you are preparing the written reply to the Questionnaire, but the digital copy you provide must include data of all the transactions.

Please provide the information of the transactions by following the requirements below:

- (1) Please provide all the data if the number of transactions is below 1000;
- (2) If the number of transactions is between 1000-3000, starting from the first transaction, please provide the data of every sixth transaction;
- (3) If the number of transactions is between 3000-10000, starting from the first transaction, please provide the data of every 11th transaction;
- (4) If the number of transactions exceeds 10000, starting from the first transaction, please provide the data of every 51st transaction.

19. Please provide a Letter of Certification in Chinese signed by the Legal Representative or the Person with Authorization of your company in accordance with the requirements specified in Annex 1, which shall serve as a guarantee for the completeness and accuracy of the information you provide. The Trade and Remedy Bureau shall not accept any Questionnaire without a Letter of Certification.

20. If you elect to entrust a lawyer to submit the Questionnaire, please select a lawyer licensed in the People's Republic of China to deal with the formalities, and in the meantime provide an effective Power of Attorney as well as a copy of the lawyer's license that is effective and active.

21. Please mail or deliver the Questionnaire by 17:00 Beijing Time on the due date to the address provided on the cover page of the Questionnaire. The Trade and Remedy Bureau shall consider the date of receipt of the Questionnaire as the date of submission.

22. When it comes to providing information within a certain period of time, any period not explicitly defined shall be interpreted as meaning the investigation period.

23. The Trade and Remedy Bureau may, for the sake of the investigation, ask you to provide additional supporting materials and information on a case-by-case basis.

Section 1 Company Organization Structure and Operations

This section requires detailed information about your company's organization structure and operations.

1. Please provide the registered name, the English name¹ most often used, and the category of business entity.
2. Please, based on the format of Form 1-1 Shareholders², list your company's owner and ten biggest shareholders as well as the amount of each of their shares or the proportion of their shareholding. Please use Form 1-2 to list the board members and their positions in your company.
3. Please fill out Form 1-3(a) and provide information of all of your subsidiaries or affiliates³ that are related to the production and sales of the product under investigation. Please detail activities conducted by each affiliate of your company in the process of producing and selling the product under investigation. Please provide the proportion of the shares you hold in each affiliate, and the shares the affiliate(s) hold in your company. Please also clarify the shareholding proportions if both you and the affiliate(s) own/hold or are owned/held by a company.
4. Do you or your affiliate(s) produce the like product in China? If the answer is yes, please fill out Form 1-3(b) and provide information of the production of your company or the Chinese local produce(s) affiliated to your company.
5. Please designate a Person in Charge for this case in your company and provide the following information:
Name:
Position:
Address:
Tel:
Fax:
6. Please introduce your company's organization structure and the functions and provide an organization chart that details the departments engaged in production and sales of the product under investigation, especially the roles of the departments engaged in products development, production, sales, and distribution.
7. If your company is a transnational corporation, please provide organization structure of your company or the global organization structure of the corporation that your company sits under as well as the affiliated organizations, including the parent company, the subsidiaries, the affiliates, and the factories that produce the product under investigation, the distributors, and research institutes. Please provide a list that includes their names and addresses and briefly introduce the purpose of each of the said agencies and the activities that they are engaged in, especially those related to the product under investigation.

¹ The English name on the business license or used with the Customs

² Please refer to the Annexes for all the forms in the Questionnaire.

³ 'The affiliate' refers to businesses that meet any one of the following conditions: 1. A company directly or indirectly controls another company's operations or decision-making by means of ownership, shareholding or agreements; 2. Two companies' operations or decision making are directly or indirectly controlled by a company by means of ownership, shareholding or agreements; 3. Two companies jointly controls a company's operations or decision-making, directly or indirectly, by means of ownership, shareholding or agreements.

8. Please fill out and use the format of Form 1-4 Operations and provide the sales information in the past three consecutive years and during the investigation period so that the Trade and Remedy Bureau can have a full understanding of your company's overall business operations over the past several years including the operations related to the product under investigation.
9. If you produce the product under investigation, please fill out and use the format of Form 1-5 Area of Cultivation and Harvest and provide information related to the area of cultivation and harvest of your company over the past three consecutive years and during the investigation period so that the Trade and Remedy Bureau can have a full understanding of your company's overall production including the production of the product under investigation.
10. Besides producing and selling the product under investigation, if you in the meantime purchased the said product from other companies and sold such product during the investigation period, please fill out and use the format of Form 1-6 Purchase of the Product under Investigation and provide details of each transaction.
11. If you are just a trader acting participating in the exporting and selling to China but not a producer of the product under investigation, please skip Form 1-5 to Form 1-6, and provide information about the purchase and sales of the product under investigation during the investigation period so that the Trade and Remedy Bureau can understand your purchase costs as a trader. Please provide details of each transaction.
12. For the product under investigation and the like product, please provide names and addresses of companies engaged in the following businesses:
 - Research and development
 - Cultivation and sales
 - Sales in the domestic market
 - Exports to China
 - Exports to countries (regions) other than China
 - licensed production
 - acceptance of product-related technology and patent transfer
13. Please provide a clear map of the country or region where your company is domiciled and mark the locations of your company and the departments as well as the affiliate(s) related to the sales and production of the product under investigation.

Section 2 The Product under Investigation

Producers of the product under investigation and the like product are required to reply to this section. Please provide detailed information about the product under investigation exported to China, the like product sold in the domestic market of the exporting country (region) and the like product exported to other countries (regions).

1. For the product under investigation produced and exported to China by your company,
 - (1) Please provide technical descriptions regarding the product under investigation that you produced and sold to China during the investigation period, including physical characteristics, method of cultivation, and production process;
 - (2) Normally the product under investigation is not categorized. However, if you categorize the said product into different types, each of which is given a code, please provide the codes and describe the method and standards for the coding and categorization system. Besides, please provide the materials that can prove the existence of substantial differences in production, costs and sales of different types of the product under investigation.
 - (3) Please note the parts where the codes are used with explanations provided if necessary.
 - (4) Please advise and provide related information if you found the product under investigation was imported into China under other HS Codes.
2. For the same product or products similar to the product under investigation (hereafter referred to as “the like product”) produced and sold by your company in the domestic market,
 - (1) Please provide technical descriptions regarding all the products (including the like product) that you produced and sold in the domestic market during the investigation period, including physical characteristics, method of cultivation, and production process;
 - (2) Please identify, among all the products abovementioned, which are the like product, and provide technical descriptions of the like product including physical characteristics, method of cultivation, and production process;
 - (3) Normally the like product is not categorized. However, if you categorize the like product into different types, each of which is given a code, please provide the codes and describe the method and standards for the coding and categorization system. Besides, please provide the materials that can prove the existence of substantial differences in production, costs and sales of different types of the like product;
 - (4) Please note the parts where the codes are used with explanations provided if necessary.
3. For the like products that you sold to other countries (regions),
 - (1) Please provide technical descriptions regarding the like product that you sold to other countries (regions) during the investigation period, including physical characteristics, method of cultivation, and production process;
 - (2) Normally the like product is not categorized. However, if you categorize the like product into different types, each of which is given a code, please provide the codes and describe the method and standards for such coding and categorization. Besides, please provide the materials that can prove the existence of substantial differences in production, costs and sales of different types of the like product;
 - (3) Please note the parts where the codes are used with explanations provided if necessary.
4. The Trade and Remedy Bureau will compare the products you sold to the Chinese market with the following products. Please provide separate descriptions on each of different

types of the products, including physical characteristics, methods of cultivation, usage, production inputs, production equipment and process, production costs, distribution channels, conditions and terms of sale, and fungibility. (If you claim the existence of multiple types of the product under investigation, please provide detailed descriptions for each type.)

(1) The like product in the Chinese market

- ① Please identify the product in China that is comparable to the product under investigation that you exported to China;
- ② If you believe the product under investigation exported to China is different from the like product in China, please explain the differences;
- ③ Please provide reasons if you believe such differences affect the determination of the similarity of the two products.

(2) The like product that you sold in the domestic market of your country

- ① Please identify the differences between the like product you sold in the domestic market and the product under investigation that you exported to China;
- ② Please compare and identify the differences between your domestic coding system and the coding system you use for the exports to China;
- ③ Please provide a list or catalogue that contains the codes you use for sales to the domestic market and the Chinese market respectively, and point out the corresponding codes or coding systems applicable to the product under investigation and the like product.

(3) The like product that you sold to other countries (regions)

Please identify and describe in detail the differences, if any, between the like product you sold to other countries (regions) and the product under investigation that you exported to China;

5. Please describe in detail the differences in productions and sales costs between the like product you sold in the domestic market and the product under investigation you exported to China, including the following factors such as production input, designing, specifications, standards, production process and equipment and other factors that could lead to difference in pricing.

6. Please provide a general introduction on the following factors of the like product in your country (region) during each year of the injury investigation period, including the domestic market demand, primary growers, area of cultivation/harvest, output, sales volume, and prices.

7. Please provide a general introduction on the following factors of the like product in the international market during each year of the injury investigation period, including the domestic market demand, primary growers, area of cultivation/harvest, output, sales volume, and prices.

8. Are there any other trade remedy measures or non-tariff measures that used to be or are being applied to the product under investigation produced or exported by your company in China or any other countries (regions)? If the answer is yes, please fill out and use the format of Form 2-1 Application of Trade Remedy Measures or Non-tariff Measures to the Product Under Investigation.

9. Is the product under investigation produced or exported by your company currently under other trade remedy investigations? If the answer is yes, please fill out and use the format of Form 2-2 Other Trade Remedy Investigations of the Product under Investigation.

Section 3 Exports and Sale to the Chinese Market

Producers or exporters of the product under investigation are required to reply to this section. Please provide all information available about the product under investigation that you exported and sold to China during the investigation period.

1. The reply to this section shall include all transactions of direct exports to China by your company during the investigation period and all transactions of exports to China by the traders. If you export the product under investigation through non-affiliated traders, please contact and work with them as you are collecting information on your exports to China, including all sales of the product under investigation to the trader, and the sales in the domestic market and the exports done by the trader.
2. Usually the date shown on the invoice shall be deemed as the date when a transaction happened. You only need to provide information of all transactions with dates shown on the receipts that fell in the range of the investigation period. Please clarify and explain if you have to use other dates as the date of a transaction.
3. If you only exported or sold the product under investigation to China instead of producing the said product, please forward the copies of the Questionnaire to the related producers so that you and the producer could work together on the reply to the Questionnaire. However, companies involved should submit their own questionnaire separately.

If you exported and sold the product under investigation partly or entirely through a trader, please forward the copies of the Questionnaire immediately to the relevant exporter.

If multiple exporters were involved, please include all exporters that participated in the exporting and selling of the product under investigation to China.

Should there be any additional producers or exporters, the Person in Charge for this case should be notified immediately about their accurate addresses and the points of contact.

4. In the event of circumstances provided in Article 3, please provide the actually incurred costs and the activities you were engaged in. For the costs and activities irrelevant to your company, please leave the questions to the related producer or exporter, each of whom shall answer the corresponding questions following the requirements in the Questionnaire.
5. Please fill out Form 3-1 Clients of Exports and Sale and provide information of clients in your exports and sales to China during the investigation period, and number these clients in the descending/ascending order of the monetary amount of the transactions of the product under investigation.
6. If the product under investigation was resold by your affiliate(s) in China, please fill out Form 3-2 Resale Clients of the Affiliate(s) in China and provide information of the said clients and number them in the descending/ascending order of the monetary amount of the transactions of the product under investigation.
7. The investigation authority usually compares the export price and the normal value at the same level of trade, normally at the ex-factory level. Therefore, please describe the sale and distribution channels of your exports to China and provide a flow chart of the entire process of the sale, including the flow of the goods, parties involved during the flow of the

goods and the roles they played, and the owners in the flow of the goods. The process of the sale shall span from shipping from the factory until the goods reached the first independent buyer. Please also provide conditions and terms of the sale and the pricing for each level of trade.

8. Please provide the information of all clients of your exports to China and the entire process of every type of transactions. If there are different sale channels for different clients or multiple channels for one client, please provide a list of all different channels if necessary.
9. If you decided to adjust the export price to the ex-factory level, please provide descriptions on the factors that you take into consideration and explain why you make such adjustments.
10. If you are just an exporter of the product under investigation to China, in addition to the description of the entire process of exporting and selling, please also clarify how the export price to China was determined, by you or by your supplier(s). Please provide detailed description as well if there are any other ways to construct the export price.
11. Please provide copies of all the price catalogues applicable during the investigation period and the price catalogues currently applicable, including the catalogues applicable to different clients, affiliates, and domestic transactions.
12. Please clarify if your company makes planting and production plans according to the orders, or after the sales agreement is signed, or based on your company's usual production plan.
13. Please compare the prices of all transactions regarding the product under investigation you exported to China. If the prices are different, please fill out Form 3-3 Reasons for Differences of Prices.
14. Please detail any other activities between you and your clients that could affect the actual export price.
15. Please fill out and use the format of Form 3-4 Exports and Sales to China and provide details about each transaction in the process of exporting and selling the product under investigation to China during the investigation period, **including all export transactions in the form of processing trade**. Please follow the requirements and provide corresponding information for each item listed in the form.

Please feel free to make addition to the items listed in the form if the form doesn't include any costs actually incurred in the process of the transactions.

In cases where there were no costs incurred for a particular item listed in the form, please fill 0.

Please provide necessary explanations for the above two cases. Please only fill out the form with costs actually incurred by your company or at your expense. Information about the costs incurred by other companies shall thus be provided by the said other companies.

16. Please provide details if required for each item as numbered in Form 3-4. Please explain how the adjusted amount for each price item in each transaction is determined.

Please also provide clear explanations if there are different methods to determine the costs for different transactions, or if there are other factors considered.

When filling out this form, please provide the costs actually incurred. If the amount you provide is the result of the apportionment of the costs actually incurred among different transactions, please explain the method of such apportionment.

Item 1 Transaction Serial Number: Please provide the serial number of the transaction.

Item 2 Name of Client: Please provide the name of the client.

Item 3 Code of Client: Please note the code you designate to the client for the purpose of accounting.

Item 4 Any Association or Special Price Arrangement: If the client is one of your affiliates, please note in Form 3-1 List of Clients and provide details of the affiliate. In case of any special price arrangement, please provide detailed description of the arrangement.

Item 5 Types of Clients: Please clarify the type of sales channels of each type of transactions according to Paragraph 6 of Section 3.

Item 6 Type and Name of Product: Please provide the name and type of the product.

Item 7 Date of Sales Invoice: Please provide the date of sales invoice.

Item 8 Sales Invoice Number: Please explain the coding method you use for the invoices, for example if the invoices are coded in numerical sequence or based on the date of sale. Please also clarify whether the invoice number reflects the differences in clients, products and discounts.

Item 9 Date of Sale: If the transaction happened on a different date from the date of the sales invoice, please explain the method you establish the date of the transaction.

Item 10 Date of Contract: Please provide the date of execution of the sales agreement.

Item 11 Contract Number: Please provide the contract number.

Item 12 Shipping Date: Please provide the date of shipping.

Item 13 Date of Payment: Please explain the method of establishing the date of payment and the ledger for account payable.

Item 14 Terms of Delivery: Please specify the terms of delivery.

Item 15 Terms of Payment: Please provide the incentive measures for early payment such as discounts and the punitive measures for delayed payments such as imposition of a certain amount of interests. Please also indicate if such measures will be reflected in the invoice.

Item 16 Quantity: Please provide the quantity of each transaction with the measurement used in the actual transaction.

Item 17 Quantity (ton): Please provide the quantity of each transaction in metric tons.

Item 18 Total Value of Invoice: Please provide the total value of the transaction in the currency actually used.

Item 19 Discount in the Invoice: please provide the monetary amount of the discounts included in the invoice.

Item 20 Net Value of Invoice A: Please provide the net value of the invoice in the currency actually used in the actual transaction.

Item 20 Net Value of Invoice B: Please provide the net value of the invoice in the currency of the country of origin.

Item 22 Exchange Rate: Please provide the exchange rate used for the accounting purpose for the transaction.

Item 23 Product Unit Price: Please provide the product's unit price in the currency of the country of origin.

Item 24 Discount for Early Payment: Please provide the standards and basis for determination of an early payment and the calculation method of the discount.

Item 25 Quantity Discount: Please provide the standards and basis for determination of quantity discount and the calculation method of such discount.

Item 26 Other Discounts: Please provide the discount system you apply to the exports and sales to China. Please list other types of discount in addition to the abovementioned types of discount and the standards and basis for determination of such discounts as well as the calculation method.

Item 27 Rebate: Please provide the standards and basis for determination of the rebate and the calculation method, for each of the multiple types of rebate if that is the case.

Item 28 Refund and Compensation: Please provide the standards and basis for determination of the refund or compensation and the calculation method for the amount of the refund or compensation.

Item 29 Inland Freight – Factory to Distribution Warehouse: Please provide the method of transportation for each transaction and clarify if the carrier was one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 30 Pre-sale Warehousing Costs: Please introduce your warehouse system, including a list of warehouses with their names and addresses provided, and explain if there is association between you and the warehousing service provider. Please also provide the calculation method for the said costs.

Item 31 Inland Freight – Warehouse to Port of Export: Please provide the method of transportation for each transaction and clarify if the carrier is one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 32 Inland Shipping Document Number: Please provide the inland shipping document number.

Item 33 Inland Insurance: Please explain how the premium is allocated to each transaction.

Item 34 Ex-factory Handling Fee and Other Related Fees: Please provide the methods to determine and calculate the said fees.

Item 35 International Freight: Please provide the method of transportation and clarify if the carrier is one of your affiliates. If multiple types of goods were loaded and transported at the same time, please provide the calculation method for the freight.

Item 36 International Shipping Document Number: Please provide the number of international shipping documents

Item 37 International Shipping Insurance: Please explain how the premium is apportioned to each transaction.

Item 38 Port Load-Unload Charges and Related Fees: Please provide the method to determine and calculate the said fees in this item.

Item 39 Packaging Costs: Please explain how the packaging costs is calculated and provide a list of calculation methods for costs regarding production inputs for each type of packaging, human resources and administrative expenses. If packaging is carried out by multiple service providers, please provide the weighted average packaging costs.

Item 40 Credit Costs: Please provide calculation methods for the credit costs. Please also provide the short-term bank loan interest rates within the grace period for delayed payment as well as the supporting documents.

Item 41 Interest Income: Please explain the terms and conditions for interests charged to the clients as a result of the delayed payments. If the interests charged are different based on distribution channels or types of clients, please explain how you charged it in practice.

Item 42 Guarantee Costs: Please explain how you determine and calculate the guarantee costs. Please also explain the nature and conditions of the guarantee you provide for the clients. Please also provide a copy of standard agreement for each type of guarantees.

Item 43 Post-sale Service Fees: Please explain how you determine and calculate the post-sale service fees. Please also introduce the technical service or other post-sale services you provide, such as maintenance and consultancy.

Item 44 Post-sale Warehousing Costs: please explain how you determine the said costs and provide a list of clients of post-sale warehousing as well as the names and locations of the warehouses. Besides, please clarify if the warehouses were operated by one of your affiliates.

Item 45 Advertisement Costs: Please explain how you determine and calculate the said costs.

Item 46 Commission: Please explain how you establish the amount of the commission for the transaction, and whether the amount of commissions varies among different sales agents. Please clarify if the sales agents are associated with your company.

Item 47 Currency Conversion: Please explain how you determine the costs related to currency conversion.

Item 48 Export Inspection Fee: Please explain how the fees are determined in this item.

Item 49 Customs Agency Fees: Please explain how the said fees are determined.

Item 50 Export Rebates: In the case of export tax reduction, tax waiver or rebates, please provide detailed information about the taxes or tariffs imposed on, or returned to, or to be returned to the product under investigation. Please provide the domestic law which constitutes as the basis for the export rebates you are granted with, including both the original and the Chinese translation. Please explain how you allocate the rebates to each transaction.

Item 51 Transit from the Bonded Area: Please introduce the transactions of re-export of the product under investigation to other countries, including direct re-exports to other countries after you, or your affiliates in China, or other non-affiliated companies in China imported the goods into the bonded area.

Item 51-2 Processing Trade: Please introduce the transactions of the product under investigation in the form of processing trade, including imports for the purpose of the

processing trade by your company, or your affiliates in China, or other non-affiliated companies in China.

Item 52 Other Adjustments: Please elaborate how you establish the specific quantity and amount of these cost items.

Item 53 Total Value of the Adjusted Prices: Please provide the total monetary value of all the items subject to adjustment.

Item 54 Unit Product Price Adjustment: Please use the total tons to divide the total value of the adjusted prices.

Item 55 Price at Ex-factory Level: please provide the unit product price at the ex-factory level.

Item 56 CIF Price: Please provide the total value of the CIF price of the transaction, i.e. the price declared at the Chinese customs.

Item 57 Suppliers: For this particular transaction, if you purchased from other companies before exporting to China, please provide information about the supplier of the goods for the said transaction.

17. If you didn't trade with CIF price, please provide all the costs incurred during the actual transaction from ex-factory price to the actual transaction price.

Please feel free to add any items that Form 3-4 and Form 3-4 failed to include, such as import tariffs, import customs declaration fees, and freight within the borders of China, and provide the actual amount for each of the said added items.

18. In the case provided in Paragraph 17, please provide an estimate of a CIF price based on the best information available and fill out the corresponding items in Form 3-4 and Form 3-5. Costs not incurred can be estimated, and extra costs already incurred can be deducted. Please elaborate the rationale and the method for the estimation.
19. Please provide the supporting documents (copies acceptable, while originals made ready for verification) for 6 transactions during the investigation period, i.e. the first transaction, the biggest transaction for each quarter and the last transaction, including but not limited to: orders placed by Chinese importers, written documents that record your acceptance of the orders, sales contracts, commercial invoices, proof of various types of discounts and rebates, shipping documents such as packing lists and bill of lading, export customs claim documents, inland shipment contracts, supporting documents of marine insurance, shipping invoices, supporting documents for transportation from your company's barley fields to the Chinese clients, Letter of Credit, invoices or documents related to payments, supporting documents of payments from banks, and supporting documents of other payments. The documents you provide should be able to substantiate the data and the claim you provide and made in Form 3-4 Exports to China. All the said documents you provide must be accurate. Records of sales to each client during the investigation period must be well kept and made available for future verification. Please explain with solid reasons if you cannot provide the said documents.

Please ensure sales supporting documents for all transactions are filed in sequence in an orderly manner. Supporting documents for each transaction should also be filed in sequence in an orderly manner with a checklist attached.

20. Please provide supporting documents for any other additional costs incurred in the process of exporting and selling so as to ensure each claim you made is substantiated.
21. If, during the investigation period, you sold the product under investigation to any affiliated trading company, please forward the Questionnaire to the affiliate and ask them to reply to the questions applicable to them according to the requirements specified in Paragraph 3 and Paragraph 4 of this section. Meanwhile, please notify the Person in Charge of the addresses and Point of Contact of the affiliate. Should multiple affiliates be involved, please include all affiliates prior to the first resale to an independent buyer.

If you export to China through non-affiliated traders, please contact your trader(s) and work with them to reply to the Questionnaire regarding exports to China, including the situation where you sold all the products to the trader(s) who resold the products to the domestic market and exported to China.

22. In case of the situation provided in Paragraph 21, if the affiliate is domiciled in China, please skip Section 4. When replying to Section 3 of the Questionnaire, please use the format of Form 3-2 Resale Clients of Affiliates in China and Form 3-5 Resale of Affiliates in China and follow the requirements when providing information about resale transactions with non-affiliated clients.

When filling out Form 3-5 Resale of Affiliated in China, please elaborate under each item according the requirements specified in Paragraph 16. When filling out the items in Form 3-4 Exports and Sales to China, please elaborate and follow the requirements as following.

Item 29 China Inland Freight – Port to Warehouse: Please provide the method of transportation for each transaction and clarify if the carrier is one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 30 Pre-sale Warehousing Costs: Please introduce your warehouse system, including a list of warehouses with their names and addresses provided, and if the service was provided by another warehousing company, please explain if there is association between you and the company. Please also provide the calculation method for the said costs.

Item 31 China Inland Freight – Warehouse to Non-affiliated Client: Please provide the method of transportation for each transaction and clarify if the carrier is one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 33 China Inland Insurance: Please explain how the premium is allocated to each transaction.

Item 34 Other Shipping Expenditure in China: Please explain if you have other shipping expenditures, and if the carrier is one of your affiliates. If multiple types of goods were loaded and transported at the same time, please provide the calculation method for the freight.

Item 35 Ex-factory Handling Fee and Other Related Fees: Please provide the methods to determine and calculate the said fees.

Item 37 Import Customs Declaration Fees: Please elaborate how you establish the said fees.

Item 38 Re-packaging Costs Incurred in China: Please explain how the said packaging costs is calculated and provide a list of calculation methods for costs regarding production inputs for all packaging, human resources and administrative expenses. If packaging is carried out by multiple service providers, please provide the weighted average packaging costs.

Item 39 Deep Processing: Please elaborate the process of deep processing or assembling of your product in China, and the costs as well as the method of calculation of the said costs.

Item 49 Other Adjustments: Please explain how you establish the exact amount of these cost items.

Section 4 Domestic Sale

Producers or traders who sell the like product of the product under investigation are required to reply to this section. Please provide all detailed information available about the like product that you sold to the domestic market of the exporting country (region) during the investigation period.

1. Usually the date shown on the invoice shall be deemed as the date when a certain transaction happened. Please clarify and explain if you have to use other dates as the date of a transaction.
2. If you only sell the product under investigation to the domestic market instead of producing the said product, please forward the copies of the Questionnaire to the related producers so that both you and the producer could work together on the reply to the Questionnaire. However, companies involved should submit their own questionnaire separately.

If you are only a producer who sells the like product in the domestic market through a trader (or an affiliated trader), please forward the copies of the Questionnaire immediately to the relevant trader and work together with them to reply to the Questionnaire.

The producer and the trader should only fill out the parts that fit their role, for example costs of production should be provided by the producer while the domestic sales by the trader.

Please notify the investigation authorities about the addresses and points of contact of the relevant producer or the trader.

3. Please fill out and use the format of Form 4-1 Client of Domestic Sale and provide information about all the clients of your domestic sale, and number them in the descending/ascending order of the monetary amount of the transactions.
4. The investigation authority usually compares the export price and the normal value at the same level of trade, normally at the ex-factory level. Therefore, please describe the sale and distribution channels of your domestic sale and provide a flow chart of the entire process of the sale, including the flow of the goods, parties involved during the flow of the goods and the roles they played, and the owners in the flow of the goods. The process of the sale shall span from shipping from the barley fields until the goods reached the first independent buyer. Please also provide conditions and terms of the sale and the pricing for each level. Please provide the information of all your clients and the entire process of every type of transactions. If there are different sale channels for different clients or multiple channels for one client, please provide a list of all different channels if necessary.
5. If you decided to adjust the normal value to the ex-factory level, please provide descriptions on the factors that you take into consideration and explain why you make such adjustments.
6. Please introduce your pricing policy for the domestic sale. Please provide copies of all the price catalogues applicable to the domestic transactions during the investigation

period and the price catalogues currently applicable, including the catalogues applicable to different clients and affiliates.

7. Please clarify if your company makes planting and production plans according to the orders, or after the sales agreement is signed, or based on your company's usual production plan.
8. Please fill out and use the format of Form 4-2 Domestic Sale and provide details of each transaction of the domestic sale of the like product, including all the types of the like product, but not limited to the types of exports to China. Please follow the requirements and provide corresponding information for each item listed in the form.

Please feel free to make addition to the items listed in the form if the form doesn't include any costs actually incurred in the process of the transactions.

In cases where there were no costs incurred for a particular item listed in the form, please fill 0.

Please clarify in writing if the above two cases happen.

9. Please provide details if required for each item as numbered in Form 4-2. Please explain how the adjusted amount for each price item in each transaction is determined. Please also provide clear explanations if there are different methods to determine the costs for different transactions, or if there are other factors considered.

When filling out this form, please provide the costs actually incurred. If the amount you provide is the result of the apportionment of the costs actually incurred among different transactions, please explain the method of such apportionment.

Item 1 Transaction Serial Number: Please provide the serial number of the transaction.

Item 2 Name of Client: Please provide the name of the client.

Item 3 Code of Client: Please note the code you designate to the client for the purpose of accounting.

Item 4 Any Association or Special Price Arrangement: If the client is one of your affiliates, please note in Form 8 Client of Domestic Sale List of Clients and provide details of the affiliate. In case of any special price arrangement, please provide detailed description of the arrangement.

Item 5 Types of Clients: Please clarify the type of sale channels of each type of transactions according to Paragraph 3 of Section 4.

Item 6 Type and Name of Product: Please provide the name and type of the product. Item

7 Date of Sales Invoice: Please provide the date of sales invoice.

Item 8 Sales Invoice Number: Please explain the coding method you use for the invoices, for example if the invoices are coded in numerical sequence or based on the date of sale. Please also clarify whether the invoice number reflects the differences in clients, products and discounts.

Item 9 Date of Sale: If the transaction happened on a different date from the date of the sales invoice, please explain the method you establish the date of the transaction.

Item 10 Date of Contract: Please provide the date of execution of the sales agreement.

Item 11 Contract Number: Please provide the contract number.

Item 12 Shipping Date: Please provide the date of shipping.

Item 13 Date of Payment: Please explain the method of establishing the date of payment and the ledger for account payable.

Item 14 Terms of Delivery: Please specify the terms of delivery.

Item 15 Terms of Payment: Please provide the incentive measures for early payment such as discounts and the punitive measures for delayed payments such as imposition of a certain amount of interests. Please also indicate if such measures will be reflected in the invoice.

Item 16 Quantity: Please provide the quantity of each transaction with the measurement used in the actual transaction.

Item 17 Quantity (ton): Please provide the quantity of each transaction in metric tons.

Item 18 Total Value of Invoice: Please provide the total value of the transaction in the currency actually used.

Item 19 Discount in the Invoice: please provide the monetary amount of the discounts included in the invoice.

Item 20 Net Value of Invoice: Please provide the net value of the invoice in the currency of your own country.

Item 21 Product Unit Price: Please provide the product's unit price in the currency of your own country.

Item 22 Discount for Early Payment: Please provide the standards and basis for determination of an early payment and the calculation method of the discount.

Item 23 Quantity Discount: Please provide the quantity discount and the corresponding monetary value for each transaction.

Item 24 Other Discounts: Please provide the discount system you apply to the domestic sale. Please list other types of discounts in addition to the abovementioned types of discount and the standards and basis for determination of such discounts as well as the calculation method.

Item 25 Rebate: Please provide the standards and basis for determination of the rebate and the calculation method, for each of the multiple types of rebate if that is the case.

Item 26 Refund and Compensation: Please provide the standards and basis for determination of the refund or compensation and the calculation method for the amount of the refund or compensation.

Item 27 Adjustment of Physical Characteristics: Please elaborate on the differences in physical characteristics between the same or similar products you sell in the domestic market and the product under investigation you export to China. If differences that exist in physical characteristics of the same type of products affect the costs and price, please clarify what the impacts are from such differences, and introduce how you make the adjustment under this item.

Item 28 Adjustment of Level of Trade: Please explain the differences between your domestic sale and exports to China in terms of the level of trade and the impact on pricing as a result of such differences. Please also explain how you make adjustment to this item. Please do not duplicate adjustments of level of trade that have already made under other items.

Item 29 Inland Freight – Factory to Distribution Warehouse: Please provide the method of transportation for each transaction and clarify if the carrier was one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 30 Pre-sale Warehousing Costs: Please introduce your warehouse system, including a list of warehouses with their names and addresses provided, and explain if there is association between you and the warehousing service provider. Please also provide the calculation method for the said costs.

Item 31 Inland Freight – Factory/Warehouse to Client: Please provide the method of transportation for each transaction and clarify if the carrier was one of your affiliates. If multiple types of goods were loaded and transported at the same time, or the transportation was carried out by your company, please provide the calculation method for the freight.

Item 32 Inland Shipping Document Number: Please provide the inland shipping document number.

Item 33 Inland Insurance: Please explain how the premium is apportioned to each transaction.

Item 34 Ex-factory Handling Fee and Other Related Fees: Please provide the methods to determine and calculate the said fees.

Item 35 Packaging Costs: Please explain how the packaging costs is calculated and provide a list of calculation methods for costs regarding production inputs for each type of packaging, human resources and administrative expenses. If packaging is carried out by multiple service providers, please provide the weighted average packaging costs.

Item 36 Credit Costs: Please provide calculation methods for the credit costs. Please also provide the short-term bank loan interest rates within the grace period for delayed payment as well as the supporting documents.

Item 37 Interest Income: Please explain the terms and conditions for interests charged to the clients as a result of the delayed payments. If the interests charged are different based on distribution channels or types of clients, please explain how you charged it in practice.

Item 38 Guarantee Costs: Please explain how you determine and calculate the guarantee costs. Please also explain the nature and conditions of the guarantee you provided for the clients. Please also provide a copy of standard agreement for each type of guarantees

Item 39 Post-sale Service Fees: Please explain how you determine and calculate the post-sale service fees. Please also introduce the technical service or other post-sale services you provide, such as maintenance and consultancy.

Item 40 Post-sale Warehousing Costs: please explain how you determine the said costs and provide a list of clients of post-sale warehousing as well as the names and locations of the warehouses. Besides, please clarify if the warehouses were operated by one of your affiliates.

Item 41 Advertisement Costs: Please explain how you determine and calculate the said costs.

Item 42 Commission: Please explain how you establish the amount of the commission for the transaction, and whether the amount of commissions varies among different sales agents. Please clarify if the sales agents are associated with your company.

Item 43 Other Adjustments: Please elaborate how you establish the specific quantity and amount of these cost items.

Item 44 Total Value of the Adjusted Prices: Please provide the total monetary value of all the items subject to adjustment.

Item 45 Unit Product Price Adjustment: Please use the total tons to divide the total value of the adjusted prices.

Item 46 Price at Ex-factory Level: please provide the unit product price at the ex-factory level.

Item 47 Monthly Average Unit Costs: For a particular transaction, if you are the producer, please fill out the item "Unit Product Costs and Related Fees" in Form 6-3 of the corresponding month, i.e. the month when each transaction took place. If you bought from other companies, please provide costs of external purchase.

Item 48 Comparison: Please provide the difference between Item 21 Product Unit Price and Item 47 Monthly Average Unit Costs.

Item 49 Weighted Average Costs during the Investigation Period: For a particular transaction, please provide the weighted average costs in Form 6-3 if you are the producer.

Item 50 Comparison: Please provide the difference between Item 21 Product Unit Price and Item 49 Weighted Average Costs during the Investigation Period.

Item 51 Suppliers: For this particular transaction, if you purchased from other companies before selling to the domestic market, please provide the supplier of the goods for the said transaction.

10. Please provide the supporting documents (copies acceptable, while originals made ready for verification) for 6 transactions during the investigation period, i.e. the first transaction, the biggest transaction for each quarter and the last transaction, including but not limited to: orders, written documents that record your acceptance of the orders, sales contracts, commercial invoices, proof of various types of discounts and rebates, shipping documents such as bills of lading, shipping agreements, shipping invoices, insurance policies, Letter of Credit, invoices or documents related to payments, supporting documents of payments from banks, and supporting documents of other payments. All the said documents you provide must be accurate, which shall be able to substantiate the data and the claim you provide and made in Form 4-2 Domestic Sale. Records of sales to each client during the investigation period must be well kept and made available for future verification. Please explain with solid reasons if you cannot provide the said documents.

Please ensure sales supporting documents for all transactions are filed in sequence in an orderly manner. Supporting documents for each transaction should also be filed in sequence in an orderly manner with a checklist attached.

11. Please provide supporting documents for any other additional costs incurred in the process of domestic sale so as to ensure each claim you made is substantiated.

12. If you believe there are other factors that affect the comparability between the prices of your domestic sale and the exporting sale, please provide all materials available including the calculation methods and adjustments, and all the supporting documents.

With regard to adjustment of quantity difference (or quantity discounts), please provide the standards, basis and methods for determination of quantity discounts for the domestic sale. You can claim making the quantity difference adjustment through the following two paths:

- (1) You adopted the same quantity discount policy to all buyers throughout the investigation period, and the quantity of domestic sales applicable to the same quantity discounts took more than 20% of total domestic sales. 20%以上 ;
- (2) The discounts reflected different amount of costs saved due to different quantity produced.

If you choose to provide evidence for Path 1, please fill out Form 4-3.

No matter which path you choose to prove, you should provide required evidence to substantiate Path (1) and Path (2).

Section 5 Operational and Financial Information

Producers and traders of the product under investigation and its like product are required to reply to this section. Please provide all information related to your operations and finance.

1. Please provide the product output and product stock in your country (region) of your product under investigation and its like product following the format of “Form 5-1: Output and Stock of the Product under investigation and Its like product”, alongside relevant evidence.
2. Please provide the export volume, export value and average export price to China of your product under investigation following the format of “Form 5-2: Exports to China” (if your company deems the product under investigation to include various product models, please complete the Form with regards to all such respective models, wherein the CIF price shall be effectively considered as the average import price).
3. If your sales to China during the course of the injury investigation period were conducted through an affiliated party, please specify such affiliations and provide your sale price and sale volume following the format of “Form 5-3(a): Exports to China of the Product under investigation Through Affiliated and Non-Affiliated Importers”; additionally, please provide data on the resale price of the Chinese importers to non-affiliated independent clients, and sales/stock data of the affiliated Chinese importers following the format of “Form 5-3(b): Resale Price to Non-Affiliated Independent Clients and Sales/Stock of Affiliated Importers”.
4. Please specify the price and trade volume of the like product sold by you and your affiliates to countries (regions) other than China in the context of all trade channels and trade processes, from the price and volume at export to the price and volume for the various non-affiliated clients.

Please specify your export volume of the like product to countries (regions) other than China during the injury investigation period following the format of “Form 5-4-1: Company’s Export Volume of the Like Product to Third Countries (Regions)” and specify any potential changes to export.

Please provide the price, volume and other data of the like product sold to clients in countries (regions) other than China during the injury investigation period following the format of “Form 5-4-2: Export Sales to Countries (Regions) Other than China”.

Please complete “Form 5-4-2: Export Sales to Countries (Regions) Other than China” with regards to all instances that fall within the investigation period following the format requirements of Form 3-4. You are required to report all sales information in regard to countries or regions other than China. **The reporting of such information on your part may serve as the basis for determining normal value.**

Please specify any variances that may affect comparison with export sales to China, including but not limited to sales channels, trade processes, modes of trade, pricing strategies, and terms of payment.

5. Do you have any plans to expand or reduce the (plant/harvest) area of the product under investigation and its like product? If true, please give a description of such plans, including detailed information on scheduling arrangements and changes to plant area and output.

6. Has any corporate adjustment occurred during the injury investigation period that has led to changes in (plant/harvest) area for the product under investigation and its like product, e.g. purchase or lease of new land, expansion of cultivation area, or merging with and acquisition of other companies? If true, provide the time, cause and conditions of the aforementioned changes and changes to the (plant/harvest) area.
7. Please specify any possible effects of your investment plan within the next three years on the output, sales volume, cost and pricing of the product under investigation and its like product.
8. Have any other crops been planted on the land used for planting of the product under investigation during the injury investigation period? If true, please provide data on the (plant/harvest) area allotment for said crops (including for the product under investigation) following the format of "Form 5-5: (Plant/Harvest) Area Allotment for Crops (Product under investigation)".
9. Have you cultivated or exported any crops other than the product under investigation during the injury investigation period? If true, please provide relevant indexes (including revenue, cost and profit of sale) of the product under investigation as a percentage of your total product indexes following the format of "Form 5-6: Cultivation and Export of Other Crops".
10. Can the like product be planted on the land currently used by you for planting other crops? If true, does the possibility and conditions exist for the product under investigation to be cultivated on said lands within a foreseeable time period, and what are the (plant/harvest) area and output estimates? Specify via tabular statement if needed.
11. Please specify your operational conditions for the product following the format of "Form 5-7: Operational Conditions for the Company's Product Under Investigation and Its Like Product".
12. If you are a trading company (non-producer), please specify all supplier names, purchase quantities, and prices relating to your annual export of the product under investigation produced in Australia during the injury investigation period via tabular statement.
13. If you are a trading company (non-producer), please specify all client information including client names, sale quantities, and prices relating to your annual sale of the product under investigation to China during the injury investigation period via tabular statement.
14. If you are a trading company (non-producer), please specify the quarterly sale volumes and prices of the product under investigation to China during the injury investigation period via tabular statement.
15. Please give your summary statement of the annual market demand, major growers and locations, cultivation area, harvest area, output, sales, and pricing of the like product in your country (region) over the course of the injury investigation period.
16. Please give your summary statement of the annual market demand, plant area, harvest area, output, sales, and pricing of the like product in the context of the international market over the course of the injury investigation period.

Section 6 Production Costs and Related Expenses

Producers and traders of the product under investigation are required to reply to this section.

Please provide detailed data on costs and expenses involved in the production and sale of the product under investigation and its like product, including production costs, sales expenses, overhead expenses, financial expenses and profit status.

The aim of the Trade Remedy and Investigation Bureau's request for your provision of information pertaining to this section is to:

1. Ascertain whether you have engaged in low-cost selling within domestic sale processes.
2. The Trade Remedy and Investigation Bureau may, through price construction based upon information provided in this section, seek to determine the normal value of the product under investigation.

Please read the requirements of the questionnaire carefully and answer each question in a complete and accurate manner; for any questions that have not been answered in accordance with requirements, or where complete and accurate materials have not been provided as required, the Trade Remedy and Investigation Bureau may, in accordance with the Anti-Dumping Regulation of the People's Republic of China, produce rulings based on obtained facts and best information available.

I. Accounting System

1. Please provide details regarding your company's internal accounting system, with information including but not limited to:

- (1) Accounting Years;
- (2) Clearing Method: specify whether your accounting is manual or computerized. In the latter case, please specify the name of the computerized system and the time of first usage, and briefly describe the system's components;
- (3) Accounting Cycle Process: please explain the procedures of your accounting cycle from original document collection to financial statement production;
- (4) Is your accounting system consistent with generally accepted accounting principles in your country (region)? If false, please provide reasoning.

2. Please provide audited annual financial reports or interim reports and corresponding translated copies in Chinese for the past 3 consecutive years, including the investigation period. Said reports must include balance sheets, income statements and cash flow statements **in addition to all statement notes and audit opinions**. If your financial reports have not been audited, please provide reasoning alongside financial reports that have been submitted to your host country (region)'s commercial or tax authorities.

3. Please provide your chart of accounts and code Figure (filled to end) and specify the specific names of the adjustment items and cost items that you proposed in the questionnaire via footnotes following the corresponding accounting titles and codes.

4. Please provide the monthly internal income statement of the product under investigation's host department or profit center during the previous fiscal year and investigation period.

5. Please provide cost control reports and other internal management reports related to cost analysis (e.g. actual cost/standard cost variance analysis reports) of the product under investigation and its like product within the investigation period.

6. Please state in detail your major accounting policies and methods, including but limited to:

(1) Inventory costing methods for production inputs, semi-finished and finished goods;

(2) Allotting methods for inventory falling price reserves;

(3) Determination and depreciation methods for machinery equipment service life;

(4) Costing methods and accounting processes for planting and sales of any other crops, or for sales of by-products that are not the product under investigation;

(5) Occurrence of exchange gains or losses, and their accounting; please specify the days on which daily exchange rates were applied to your foreign currency transactions, e.g. invoice dates, shipments dates, etc.; please specify whether your applied exchange rates are sourced from official rates; please provide the daily exchange rates (over the course of the investigation period) of both the sales settlement currency used for export sales to China by you, and those of your host country's recording currency, and calculate their average monthly and yearly values;

(6) Capitalization and amortization of expenses, including general and interest expenses;

(7) Allotting methods for bad debt reserves;

(8) Methods by which company R&D expenses are calculated and apportioned to specific products;

(9) Accounting processes for acquisition of land, idle land and facilities, company closure, and termination of planting and production.

7. If the abovementioned major accounting policies and methods adopted by you have been subject to change within the past 3 years, please specify the details of said changes, and indicate the specific times, causes and effects as a result of said changes.

8. Describe in detail your cost accounting system for the product under investigation and its like product, including:

(1) Please describe your cost accounting method for the product under investigation and its like product, including for production cost collection and allocation (e.g. batch costing, process costing, etc.); please specify whether your cost accounting system is a component of your financial accounting system, and whether it is applied in the preparation of financial statements.

(2) Please describe your standard cost system or cost budgeting system, including but not limited to the following information:

① How standard costs are determined;

② Reasons for, and the frequency of, revisions made to the above standards. Also, please specify the time of last revision;

③ Processing and bookkeeping of variances between standard and actual costs;

- ④ If you have adopted product standard costs while completing this questionnaire, please explain how variances between standard and actual costs are processed.
- (3) Please detail the setup of your direct and indirect cost centers, as well as how your indirect cost center costs are allocated to direct cost centers and products;
- (4) The method by which your common costs or expenses are apportioned to individual crops and products, e.g. expense allocation for various rotating crops of a same plot, or for the product under investigation/like product vs. joint/by-products;
- (5) Accounting processes for defective goods generated during all phases of cultivation;
- (6) Please specify the normal and abnormal loss quantities over the course of your planting and production, as well as their related accounting processes.
- (7) Accounting of valuation and sales costs of production inputs, goods in process, and finished goods;
- (8) Whether variation exists between the above cost accounting methods and your financial accounting processes; if true, please list such variances and provide reasoning.
9. Please explain the accounting handling processes associated with discounts and rebates (including quantity discounts) generated over the course of your sales processes, and whether they have been registered as sales expenses or used as deduction for sales revenue.

II. Production Process, Production Costs and Related Expenses

1. Please describe the full process of your cultivation of the product under investigation and its like product, including the following aspects (please provide separate statements for any conditional differences that may exist between the product under investigation exported to China, and the like product sold within the domestic market):

(1) Describe the land, irrigation facility and machine equipment requirements for your production activities. If an excessive variety of equipment is involved in the cultivation of the product under investigation and its like product, please list all equipment and describe the production functions of a few major ones.

(2) Explain the cultivation, growth and harvest processes of the product under investigation and enclose a complete flowchart that describes in detail all phases of production.

(3) Please specify whether the land used for planting the product under investigation and its like product has been used for the planting of other products. If true, please provide a description of such products.

(4) Please describe the joint products and by-products generated during the cultivation of the product under investigation and its like product.

2. If you have procured production inputs for the product under investigation and its like product, including but not limited to seedlings, pesticides, fertilizers and water, please provide a complete purchase list of production inputs used for the product under investigation and its like product over the course of a full investigation period following the format of “Form 6-1-1: Procurement Cost Sheet for Production Inputs”. Specify the serial number, trade name, procurement cost, name of supplier, and supplier affiliation status for each production input

item. Your company should provide an account of the full range of production inputs used over all phases of production from start to end.

3. If you are a producer of production inputs for the product under investigation and its like product, please provide relevant production cost info of the production inputs used for the product under investigation and its like product which were sold during the investigation period following the format of “Form 6-1-2: Production Cost Sheet for Production Inputs”.

4. Please provide relevant info on the production- and sales-related inventory (main production inputs, semi-finished and finished goods) of the product under investigation and its like product following the format of “Form 6-2: Inventory Receipt and Dispatch Details” and specify the average days of inventory for both domestic (intraregional) sales and to-China export sales products. Said materials may also be provided based on cropping seasons if your cost accounting is conducted based on such.

5. Please provide relevant info on the actual production costs, sales expenses, overhead expenses and financial expenses of the product under investigation and its like product during the investigation period following the format of “Form 6-3: Product Costs and Related Expenses”. The information provided should include all costs and expenses related to the production and sales of the product under investigation and its like product.

If your cost accounting is conducted based on cropping seasons, you may also provide the aforementioned materials based on such. If the costs and expenses associated with the product under investigation and its like product are different in regard to whether they are sold within the domestic market, sold to China, or sold to countries (regions) other than China, then please provide separate lists for costs and expenses for the different markets. If you deem that your products consist of various different product models, then please provide separate lists for costs and expenses associated with the different product specifications or models and specify in detail any significant differences in costs and expenses alongside evidence material.

Please provide a detailed explanation regarding the specific process of your completing the items in Form 6-3, including methods of calculation and expense allocation, and calculation formulas.

Please provide your company’s regularly kept **cost calculation sheets** (based on month or cropping season) for the product under investigation and its like product over the course of the investigation; if inconsistencies exist within the cost sheet data versus data reported in Form 6-3, please explain in detail the cause of such differences.

6. Please provide input regarding the production costs of the product under investigation and its like product following the format of “Form 6-4: Production Cost Details of the Product under investigation and Its like product”.

7. If production costs and related expenses of the product under investigation and its like product differ depending on whether they are sold domestically, to China, or to other countries (regions), please provide reasoning alongside corresponding documentary evidence.

8. If you have acquired land just shortly prior for the purposes of cultivating the product under investigation and its like product, and your product under investigation and its like product currently exhibit non-normal costs as a result of the consequential equipment and funding requirements, the following information should be provided:

(1) Please describe in detail relevant information regarding your newly acquired land and equipment, e.g.: cultivation process, purposes of machine equipment, etc.;

(2) List in detail all costs and expenses associated with the acquisition of new land and equipment;

(3) Detailed relevant information regarding land use during the initial phase of production;

(4) Detailed time of officially commencing production of the product under investigation and its like product;

(5) Detailed performance coverage spanning the initial phase of production, and evidence conclusively marking the end of the initial phase.

9. Provide earnings info for the product under investigation and its like product during the investigation period in accordance with the following requirements. Your provided data should be consistent with data provided in other sections of this questionnaire.

(1) Please provide info on the revenue, costs and expenses, and profits associated with the production and sale of the product under investigation and its like product following the format of "Form 6-5: Earning Performance".

(2) Please describe in detail the calculative processes and specific allocation method applied in regard to all expense-related items classified under sales, overhead, financial, and other expenses in Form 6-5 following the format and requirements of "Form 6-6: Overhead Expense Allocation Details" "Form 6-7: Sales Expense Allocation Details" and "Form 6-8: Financial and Other Expense Allocation Details".

If your expense allocation method varies based on specific expense items, please explain the reasoning for such. If your expense allocation is not conducted based on proportion of sales revenue, please explain the reasoning for such in detail, and provide documentary evidence (including but not limited to board minutes, internal administrative documents, and financial accounting records) for said allocation method.

(3) While providing the above data, if your allocation of sales expenses, overhead expenses, financial expenses and other costs is inconsistent with the information reflected in your income statement, please give a detailed indication and description of the cause of such inconsistencies.

(4) If, according to the above Form, the sum of your production costs, sales expenses, overhead expenses and financial expenses for selling its like product in China or selling its like product in countries (regions) other than China exceeds net sale figures, please provide reasoning for your decision to sell at loss.

(5) If the abovementioned sales losses can be recouped according to your estimates, please provide your timeframe and reasoning for said estimated recoup of losses.

Section 7 Industry and Market Status

Please note: Questions in this section serve to complement the investigator's understanding of whether special market circumstances are present for barley cultivation and sale within Australia's domestic market. Barley cultivators and traders are encouraged to carefully complete the questions in this section and submit evidentiary material as needed, as answers in this section will affect the investigator's dumping determination process.

1. Relationship Between Company Structure/Operations and the Government

1.1 Please give a summary description of the relationship between your operations and all levels of government, including but not limited to: submission of reports, taxation, purchasing products or services from state-owned enterprises, investment and price decisions, various types of administrative licensing, land use and management, infrastructure, irrigation, loans, financing or other means of financial support, pest management, response and relief to drought or other natural disasters, environmental conservation, breeding, food safety, technical consultation, export, industry standards, industry development, and productivity improvement.

1.2 Please specify whether the government or state-owned enterprises have participated in the operation and management of your company over the past 5 years.

1.3 Please specify whether relationships exist between: members of your boards of directors, shareholders, and supervisors, management and operations staff, stockholders and employees of your company and all affiliate companies, and all levels of government, political parties or other political groups. If true, please specify their positions and functions within the government, parties or other political groups.

1.4 Please describe your methods and procedures for operations and management, appointing senior management, and price decisions, and provide minutes of a board of directors resolution, a shareholder meeting resolution, and a sales price determination meeting.

1.5 Have you participated in bodies including industry associations and chambers of commerce? Please describe their names, addresses, and modes of management, alongside their influences on your cultivation and sales activities.

1.6 Please provide your company's registration certificate or business license. Specify the names, application and issuance procedures, and mode of regulation of the government agency or administrative organization responsible for issuing said certificate or license, alongside conditions under which the government would withdraw said certificate or license and impose corresponding penalty.

1.7 Please list all relevant reports required to be submitted to your government and administrative organization. Describe in detail the reasoning and procedures for submitting these reports, alongside the names of bodies said reports were submitted to, and the consequences of failure to submit said reports.

2. Agriculture/Food Crop Management-Related Government Organization Structure and Industry Situation

2.1 Please provide the names, addresses and contact information of Australia's federal, state/territory and sub-state/sub-territory government departments (including legislative and administrative departments, or other relevant public institutions or government-controlled departments) that are responsible for the regulation of agriculture- and food crop-related

industries, and describe their specific functions and roles. Forms of said regulation can include but are not limited to: formulation, implementation, supervision and evaluation of industry-related laws, regulations, statutes, policy documents, plans, guidelines and reports; resource allocation; regulation of public goods and services, and prices; trade regulation; market access and withdrawal; merger reviews; and financial support.

2.2 Please describe the relevant regulatory actions implemented within agricultural- and food crop-related industries by the abovementioned departments or institutions for the purpose of performing their regular functions.

2.3 Please describe the scenario in which agricultural and food crop producers and exporters are subject to regulation during the course of their business activities including investment, procurement, production and sales, and describe the specific means by which regulatory actions are undertaken.

2.4 Agricultural and food crop industry situation.

Please provide the following information on Australia's agricultural and food crop industry situation (in tabular form based on year), alongside data sources:

- (1) Domestic arable land area and cultivated land area.
- (2) Domestic agricultural working population and share of domestic population.
- (3) Total domestic agricultural plant/harvest area and area distribution for all crops.
- (4) Total domestic agricultural output, output value, annual forecast and the actual outcome, and global market share.
- (5) Domestic agricultural and food crop demand, consumption and values, and global shares.
- (6) Proportion of domestic agricultural and food crop consumption to domestic production.
- (7) Total output and production value of grain, economic crops and other crops produced by state-owned farms within the agricultural and food crop industry.
- (8) Total output and production value of grain, economic crops and other crops produced by farms owned by state investment enterprises within the agricultural and food crop industry.
- (9) Total output and production value of agricultural and food crops produced by private-owned farms within the agricultural and food crop industry.
- (10) Number of agricultural and food crop companies either owned, invested in or managed directly by the Australian government or through other government bodies (including federal, state/territory, and local level government bodies), or owned, invested in or managed by agencies or entities representing the government.
- (11) Total output and production value of the agricultural and food crops mentioned in question (10).

2.5 Industry status of product under investigation and its like product.

- (1) Output, production value, demand, consumption quantity and value, and share of domestic consumption to domestic production of the product under investigation and its like product.
- (2) Global share of production and consumption of the product under investigation and its like product.
- (3) Share of domestic plant area of the product under investigation and its like product to total cultivated land.

- (4) Global trade volume of the product under investigation and its like product, and Australia's global share of trade volume.
- (5) Names, addresses, websites, output and production values of the top-ranking 50 farms or businesses producing the product under investigation and its like product.

3. Industry Planning for Agriculture and Food Crops

3.1 Please provide a list of industry plans for the agricultural and food crop industries by the Australian federal government alongside copies of such documents, which include but are not limited to plan outlines, rules for implementation, industry guidelines, and appraisal reports. Please describe the formulation background, process, goal, applicable industry or product scope, applicable geographical scope, specific projects and measures, and budget, implementation and supervisory status for each document. Please provide a list of government departments associated with each document, and briefly describe the role and function of each department within this process.

3.2 Please describe in detail all grants provided to the agricultural and food crop industries by the Parliament of Australia and parliaments of the states/territories during the investigation period and provide a list and copies of all related documents, including but not limited to grant resolutions, grant implementation and appraisal reports passed by the national and state/territory parliaments. Please describe the formulation background, process, goal, applicable industry or product scope, applicable geographical scope, specific projects and measures, and budget, implementation and supervisory status for each document. Please provide a list of government departments associated with each grant item, and briefly describe the role and function of each department within this process.

3.3 Please provide a list and copies of all laws, regulations, statutes and policy documents applicable to the agricultural and food crop industries.

Please describe the formulation background, process, goal, applicable industry or product scope, and applicable geographical scope for each document. Please provide a list of government departments associated with each document, and briefly describe the role and function of each department within this process. Please describe the budget, implementation and supervisory status of the specific projects and measures within each document.

3.4 Please specify the industry category of the product under investigation and its like product within Australia's industry and sector classification, as well as the relationship between said industry category and the scopes of application of the aforementioned documents. Please specify the effects of the policy objectives of each of the documents mentioned in 3.1, 3.2 and 3.3 on Australia's agricultural production and operations activities, cultivation costs and Australian agricultural market prices, especially the detailed effects on the resource allocation in the agricultural sector as a result of the aforementioned policy objectives of the Australian government.

4. Crop Cultivation Income

4.1 If crop rotation is practiced, please describe in detail the names, production values, and production cycles of the rotation crops alongside specific arrangements and reasoning for rotating between these crop types. Additionally, describe the annual income and profit of each crop of a same plot over the course of the investigation period.

4.2 Please supply examples of, and provide descriptions on, how capital expenditure and holistic investments are apportioned, e.g. capital expenditure apportionment for land

purchase, usage apportionment for agricultural machinery, investment apportionment for water conservancy construction, etc.

4.3 Please give a detailed comparison of the costs and benefits of cultivating different crops with regards to factors other than market prices.

4.4 Please describe in detail the income situation, income from other forms of non-agriculture-related work, and income and support received from the government of farm owners. Describe the circumstances surrounding family members being employed as farm workers, and payment situation of social security and taxes from farm owners.

4.5 Please describe in detail the effects of increased and reduced yield on income and cropping arrangements.

5. Land

5.1 Please describe in detail your system of land ownership and usage, alongside variances in cultivation arrangements and costs of private and leased land. Additionally, specify any changes of ownership and lease over the course of the investigation period.

(1) Please specify the government department or body associated with the abovementioned land system.

(2) Please account the land management acts implemented by the abovementioned department, as well as the specific measures involved, especially in regard to management of land used for the cultivation of the product under investigation.

(3) Please describe the specific contents related to land management, including all associated processes including application, approval, registration, transaction management, supervision and appraisal.

5.2 Please describe in detail the construction and maintenance situation of farm irrigation facilities, specify whether they are provided by the government or the company in question, and describe how water resource usage is managed.

(1) Please specify the government department or body associated with the abovementioned agricultural irrigation system.

(2) Please account the irrigation management acts implemented by the abovementioned department, as well as the specific measures involved, especially in regard to management of irrigation and water resources used for the cultivation of the product under investigation.

(3) Please describe the specific contents related to irrigation management, including all associated processes including application, approval, registration, transaction management, supervision and appraisal.

5.3 Please provide information regarding your company's land acquisition history over the past 10 years.

5.4 Has the government at any level, or any industry organizations: participated in, or provided support to, any of your operations related to land, infrastructure, irrigation, environmental conservation, drought management, and weed management? If true, please describe in detail said supportive measures, including but not limited to the measures and means involved, names of the supporting organizations, dates, and the effects of said supportive measures on your production and operations.

6. Suppliers, Clients, Trading Market and Industry Situation

6.1 Please describe in detail all processes over the course of agricultural planting, production, and sales that involve supply of inputs, sales and procurement, and transportation and warehousing.

(1) Please specify the key businesses that serve as input suppliers, including suppliers of seeds, fertilizers and pesticides, and their market shares. Specify the price changes to main inputs over the course of the injury investigation period, alongside the situation for procurement channel selectivity and independent selection of various suppliers. Additionally, are any long-term cooperation agreements in place for input supply and cultivation? If true, please specify what form.

(2) Please describe the distribution of your sales clients, and the number and proportional makeup of traders and end users among all of your sales clients. Specify your selective situation regarding different traders, whether long-term cooperation agreements have been entered into with traders, and any resulting forms of cooperation. Various forms of support provided by traders can include but are not limited to: supply of seeds and fertilizers, technical support, provision of working capital, and provision of warehousing. Describe any and all instances of requisition on part of traders for standardized cultivation variety and quality, mechanisms and processes of price negotiation with traders, and bargaining power. Describe price variances over the course of the injury investigation period, and the function served by traders over the course of crop cultivation, production and sales.

(3) Describe the role and proportional makeup of key businesses in the context of transport, port services, warehousing, and processing, alongside any long-term agreements and exclusive arrangements that you have entered into with said businesses.

(4) Please describe any changes to the market shares of the businesses involved in the abovementioned processes, as well as merging of large businesses and concentration of market shares that have taken place in recent years.

(5) Please state your opinion on: which links among the industry chain (including suppliers, cultivators, traders and end users) have a higher margin of profit than others based on profit distribution and proportional makeup.

(6) If you are a cultivator, please list in detail the names of your goods and service suppliers, including suppliers of seeds, fertilizers, water, power, weed control, pesticides, and machinery, the nature of their ownership (state-owned or private), and disclose your purchase quantities and amounts. Additionally, if government laws, regulations or plans exist within the aforementioned goods and services sectors, please describe these laws, regulations and plans, and supply corresponding legal documentation.

7. Import and Export of Agricultural Products, Foods, the Product under investigation and Its like product

7.1 Please list in detail all relevant legislations and provisions regarding federal and local governments' administration of imports and exports of agricultural products, foods, the product under investigation and its like product, the goal of enacting such legislations and provisions, and specific measures that have been adopted for the purpose of achieving said goal.

7.2 Please provide relevant information, as detailed below, regarding all federal and local government departments associated with the administration of imports and exports of agricultural foods, the product under investigation and its like product:

(1) Names, addresses, contacts and contact information of such departments.

(2) Basis for establishment (including but not limited to legal, regulation, policy, strategic documentation), time of establishment, goal of establishment, administrative subordination relations, budget, scope of function and work process of such departments.

(3) Specific measures by which such departments intervene in the import and export of agricultural products, foods, the product under investigation and its like product.

(4) Work reports of such departments over the course of the injury investigation period.

7.3 Please provide, as required below, information on all federal and local government associations involved in the import and export of agricultural products, foods, the product under investigation and its like product, or similar organizations associated with import and export operations of said products:

(1) Names, addresses, contacts and contact information of such organizations.

(2) Nature, goal, structure, function, source of funding, use of funds, work content and work process of such organizations.

(3) Specific measures by which such organizations intervene in the import and export of agricultural products, foods, the product under investigation and its like product.

(4) Work reports of such departments over the course of the injury investigation period.

7.4 Please provide, as required below, information on imports and exports of Australia's agricultural products, food, the product under investigation and its like product (separately, in tabular form) by year, over the course of the injury investigation period, and state the sources for such information:

(1) Total import and export volume, value and unit price of agricultural products, foods, and the product under investigation and its like product; a list of the import/export volume, value and unit price of the top five sources of import and top five sources of export.

(2) Total domestic annual consumption volume and value of agricultural products, foods, the product under investigation and its like product.

7.5 Import and Export Tax Policy

(1) Please describe in detail the tax categories, tax rates, and methods of taxation applicable to the import and export of agricultural products, foods, the product under investigation and its like product.

(2) Please describe the names, administrative subordination relations, time of establishment, goal of establishment, budget, scope of function and work process of the taxation enforcement agencies for agricultural products, foods, the product under investigation and its like product.

(3) Are applicable import and export tariff rates different for agricultural products, foods, the product under investigation and its like product from different sources? If true, please provide documentary evidence for said stipulation.

(4) Please specify whether the import and export of agricultural products, foods, the product under investigation and its like product is subject to restrictions regarding quantity or value, as well as qualification standards. Please describe the details of such restrictions.

7.6 Import and Export License Policy

(1) Please describe in detail your import and export licensing system for agricultural products, foods, the product under investigation and its like product.

(2) Please provide the names, administrative subordination relations, time of establishment, goal of establishment, budget, scope of function and work process (including but not limited to application, approval and licensing procedures) of the relevant executive bodies.

(3) Please provide the names, business categories, business sizes, and reasoning for license approval or denial of all businesses that have been approved or denied import and export licenses.

7.7 Food Export Promotion

(1) Please specify whether the Australian government has incentives in place to encourage food export and describe how said incentive measures affect the Australian domestic food market.

(2) Please describe the effects of Australia's food exports on the sale and price of foods in both domestic and global markets, and their effects on agricultural farming in other countries.

(3) Please describe whether volume- or value-based incentives are in place for the import and export of agricultural products, foods, the product under investigation and its like product. Please describe the details of said incentives.

(4) Please specify the functions, institutional framework and source of funding of the Australian Trade Commission, and whether you have benefitted from financial support provided by said commission. If so, please describe the relevant details of said financial support and its effects on your production and operations.

(5) Have you been a beneficiary of the Australian government's Product Improvement Program, State Extension and Advisory program, the Package Assisting Small Exports project, Farmready program, or other subsidy programs? If true, please describe the details of such programs and their effects on your export marketing and domestic and foreign sales.

8. Prices of Agricultural Products, Foods, the Product under investigation and Its like product

8.1 Please list in detail the relevant provisions associated with the federal and local governments' administration of prices of agricultural products, foods, the product under investigation and its like product, alongside the goal of formulating said provisions and specific measures adopted for the purpose of achieving said goal.

8.2 Please provide, as required below, relevant information on all federal and local government departments involved in the price administration of agricultural products, foods, the product under investigation and its like product:

(1) Names, addresses, contacts and contact information of such departments.

(2) Basis for establishment (including but not limited to legal, regulation, policy, strategic documentation), time of establishment, goal of establishment, administrative subordination relations, budget, scope of function and work process of such departments.

(3) Specific measures by which such departments intervene in the price administration of agricultural products, foods, the product under investigation and its like product.

(4) Work reports of such departments over the course of the injury investigation period.

8.3 Please provide, as required below, relevant information on all federal and local government associations involved in the price administration of agricultural products, foods, the product under investigation and its like product, or similar organizations involved in the trading of such products:

(1) Names, addresses, contacts and contact information of such organizations.

(2) Nature, goal, structure, function, source of funding, use of funds, work content and work process of such organizations.

(3) Specific measures by which such organizations intervene in the price formation of agricultural products, foods, the product under investigation and its like product.

(4) Work reports of such organizations over the course of the injury investigation period.

8.4 Market Trading System

(1) Please describe in detail the market entry certification system for trading agricultural products, foods, the product under investigation and its like product.

(2) Please provide the names, administrative subordination relations, time of establishment, goal of establishment, budget, scope of function and work process (including but not limited to application, approval and certification procedures) of the relevant executive bodies.

(3) Please specify the relevant legislations for grain and futures trading, and describe the goals for, and background of, the enactment of such legislations alongside their specific adopted measures, as well as their effects on agricultural product prices and market.

8.5 Administration of Cultivation, Contracts, Acquisition and Trade

(1) Please describe in detail all administrative measures associated with the cultivation, orders, acquisition and trading of agricultural products, foods, the product under investigation and its like product.

(2) Please provide the names, administrative subordination relations, time of establishment, goal of establishment, budget, scope of function and work process (including but not limited to application, approval and certification procedures) of the relevant executive bodies.

(3) Please provide work reports from all administrative departments over the course of the injury investigation period.

(4) Please specify whether any limitations are imposed in regard to the maximum plant area for a single agricultural, food, product under investigation and like product crop variety in Australia. If true, which department is responsible for said limitations? What are the processes involved in the determination and apportionment of area figures? Please provide supporting data and documentation.

(5) Please specify whether any special taxes or fees are levied or charged in regard to the cultivation of agricultural products, foods, the product under investigation and its like product in Australia. If true, specify the corresponding tax/fee category and the department responsible.

(6) Please specify: is government approval required for storing, transporting, trading and processing agricultural products, foods, the product under investigation and its like product in Australia? Is any specialized qualification, or ownership of any government-issued licenses or permits a prerequisite? If true, what is the department in charge, and what are the application standards, and eligibility requirements for businesses? Please provide relevant supporting documentation.

8.6 Price-Forming Mechanism

(1) Please describe the price-forming mechanism of agricultural products, foods, the product under investigation and its like product in Australia.

(2) Please provide the names, administrative subordination relations, time of establishment, goal of establishment, budget, scope of function and work process of the relevant bodies involved in price forming.

(3) Please describe the relationship between the prices of agricultural products, foods, the product under investigation and its like product and futures trading in Australia, as well as the functions of large-scale traders within the futures market.

8.7 Stockpiling of Agricultural Products, Foods, the Product Under Investigation and Its like product

(1) Please provide the names of major reserve companies of agricultural products, foods, the product under investigation and its like product in Australia, regulations pertaining to the establishment, admittance, and reserve warehouse site selection of reserve companies of agricultural products, foods, the product under investigation and its like product, and national regulations pertaining to the stockpiling of agricultural products, foods, the product under investigation and its like product.

(2) Please describe the effects of stockpiling agricultural products, foods, the product under investigation and its like product on Australia's domestic agricultural, food, product under investigation and like product markets.

(3) Please describe the effects of commercial warehousing and stockpiling (including large-scale trader granaries) of agricultural products, foods, the product under investigation and its like product on the market.

8.8 Protection Mechanisms for Agricultural Products, Foods, the Product Under Investigation and Its like product

(1) Please describe in detail the protection mechanisms for agricultural products, foods, the product under investigation and its like product in Australia, supportive measures and protection mechanisms from the government during increased yield, reduced yield, natural disaster, and drought conditions, and include relevant provisions.

(2) Please describe the effects of the protection mechanisms for agricultural products, foods, the product under investigation and its like product on Australia's domestic agricultural, food, product under investigation and like product markets.

9. Crop Insurance, Taxation and Financial Support

9.1 Please describe in detail Australia's crop insurance policies, including but not limited to laws and regulations, enforcement bodies, insurance purchase types and procedures, premium determination, and claim settlement.

9.2 Have you purchased any form of crop insurance? If true, please specify the type and procedures of said purchase alongside the amount of premium paid.

9.3 Are you a beneficiary of any premium subsidy programs offered by the government? If true, please provide details.

9.4 Have you received government support through tax credits, deductions or similar forms? If true, please describe in detail the basis for such tax preferences, the value of credits or deductions, and associated administrative organizations.

9.5 Have you received any government-provided subsidies, loans or tech support? If true, please provide details.

Section 8 Estimated Dumping Margin

This section requires you to provide estimated dumping margin based on the answer sheet, method of estimation, and relevant electronic texts and computation sheets.

Please fill in the dumping margin estimate Form by listing separately, based on product model, the following data: export volume, export price, domestic sale volume, adjustment amount and dumping margin of the product under investigation within the investigation period.

Section 9 Checklist

Please complete this section to ensure that you have completed all questions in the above sections.

Content	Please mark with √ if all required data have been provided	Please mark with √ if data have not been provided or are incomplete
Section 1: Corporate Structure and Operations		
Section 2: The Product Under Investigation		
Section 3: Exports and Sales to the Chinese Market		
Section 4: Domestic Sale		
Section 5: Operational and Financial Information		
Section 6: Production Costs and Related Expenses		
Section 7: Industry and Market Status		
Section 8: Estimated Dumping Margin		

Form 1-1 Shareholders

Serial No.	Name of Shareholder	Shareholding Percentage	Shareholder Activities

Form 1-2 Board of Directors

Serial No.	Name of Board Member	Position	Positions Held in Other Companies

Form 1-3(a) Affiliated Companies

Name, address, telephone and fax number	Please mark with V if associated with the product under investigation	List of activities among affiliated companies associated with the product under investigation	Please mark with V if producer of the product under investigation	Please mark with V if production supplier of the product under investigation	Please mark with V if vendor of the product under investigation	Your company's shareholding percentage in the affiliated company	The Affiliated company's shareholding percentage in your company	Your company and the affiliated company's joint shares owned by others	Joint shares owned by your company and the affiliated company of others

Form 1-3(b) Production in China by Your Company or Affiliated Companies

Name of Company	Country (Region)	Company Address, Telephone and Fax Number	Plant Area	Harvest Area and Actual Production (Unit: ton)	Production Start Date in China

Form 1-4 Operations (Please provide the information required below for 2014, 2015, 2016, 2017, 2018, Jan.-Sep. 2017, Jan.-Sep. 2018, and the Investigation Period respectively.)

Year/Period	Affiliated Client		Non-Affiliated Client		Total	
	Quantity	Value	Quantity	Value	Quantity	Value
Company Gross Turnover (Including All Products) ①						
Domestic Market						
Exports to China						
Exports to Other Countries (Regions)						
Total Output Revenue of Land Producing the Product Under Investigation②						
Domestic Market						
Exports to China						
Exports to Other Countries (Regions)						

Sales Volume of the Product Under Investigation and Like or Similar Products						
Domestic Market						
Exports to China						
Exports to Other Countries (Regions)						

- ① If full statistics cannot be provided due to the involvement of multiple units of measurement across a range of products within a company's operations, then quantities may be omitted, but monetary values must still be provided.
- ② If full statistics cannot be provided due to the involvement of multiple units of measurement across a range of crops within an area of land used for planting the product under investigation, then quantities may be omitted, but monetary values must still be provided.

Form 1-5 Area (Plant/Harvest)

	Time	2014	2015	.....	2018	Jan-Sep 2017	Jan-Sep 2018	Investigation Period
All Products ①	Suitable Plant Area							
	Actual Plant Area							
	Harvest Area							
	Rate of Land Use							
	Sales Volume							
	Production Volume							
Product Under Investigation and Like or Similar Products	Suitable Plant Area							
	Actual Plant Area							
	Harvest Area							
	Rate of Land Use							
	Sales Volume							
	Production Volume							

① If multiple units of measurement are involved across a range of products cultivated by a company, the sum amount may be provided.

Form 1-6 Purchase of Product Under Investigation

S.N.	Name and Model of Product	Name of Supplier	Address of Supplier	Country of Origin	Affiliation and Special Price Arrangements, if Any	Which Link in the Trade Process	Invoice Date	Invoice Number	Contract Number	Quantity (ton)	Invoice Price (Net Amount)	Terms of Delivery	Terms of Payment	Transport and Insurance Expenses ^①	Import Duty ^①	Other Purchase Expenses ^①	Total Purchase Costs

① All items in the above Form describe expenses incurred by your company. If no expenses were incurred, please fill in 0.

Form 2-1 Application of Trade Remedy or Non-Tariff Measures on the Product Under Investigation

Time	Name of Country (Region)	Type of Action	Result of Action

Form 2-2 Other Trade Remedy Investigations on the Product Under Investigation

Time	Name of Country (Region)	Type of Action	Current Status

Form 3-1 Export and Sale Clients①②

Name of Client	Client Code	Address of Client	Which level of the Trade	Affiliation and Special Price Arrangements, if Any	Any Subsidies Provided to Client by Your Company, e.g. Loans	Total Quantity of Product Under Investigation Sold to Client	Total Value of Product Under Investigation Sold to Client	Total Value of All Products Sold to Client	Total Amount of Discount and Rebate Provided to Client	Usual Terms of Payment	Usual Terms of Delivery

- ① Please complete separate copies of the above form for all clients regardless of product model, and number them in the descending/ascending order of the transaction amount of the product under investigation.
- ② Please complete separate copies of the above form again based on different models of the product under investigation. The column “Total Value of All Products Sold to Client” may be omitted for this step.

Form 3-2 Resale Clients of the Affiliated Companies in China ①②

N ame of C lie nt	C lient Code	A ddres s of C lie nt	W e b Link in the Trad e Proc ess	A ffiliatio n and Special Price Arrangement s, if Any	A ny Subsidies Provided to Client by Your Company, e.g. Loans	T otal Quantity of Product Under Investigation Sold to Client	T otal Value of Product Under Investigation Sold to Client	T otal Value of All Products Sold to Client	T otal Amount of Discount and Rebate Provided to Client	U sual Terms of Payment	U sual Terms of Delivery

- ① Please complete separate copies of the above form for all clients regardless of product model, and number them in the descending/ascending order of the transaction amount of the product under investigation.
- ② Please complete separate copies of the above form again based on different models of the product under investigation. The column “Total Value of All Products Sold to Client” may be omitted for this step.

Form 3-3 Cause of Price Variance

	Mark with √ if True	Mark with V if False
A Client-Related		
B Time-Related		
C Region-Related		

Form 3-4 Export Sales to China ①

1 Transaction No.	2 Name of Client	3 Client Code	4 Affiliation and Special Price Arrangements, if Any	5 Client Category	6 Name and Model of Product	7 Sales Invoice Date	.....③	57 Supplier
Total②									

① The above form should be completed in horizontal order based on format.

② Please provide summary amounts where applicable.

③ For "... ..", refer to detailed items below.

Specific requirements for completing "Form 3-4 Export Sales to China"

	Entry Item	Entry Requirements
1	Transaction No.	Please fill in the form with the transaction number. If products of different specifications are involved in a single sales transaction, said transaction is effectively considered as separate transactions based on said specifications.
2	Name of Client	Please fill in the form with the name of the client.
3	Client Code	Please fill in the form with the accounting code from your company's accounting records representing the name of the client. Said code should be consistent with the code in Form 3-1.
4	Affiliation and Special Price Arrangements, if Any	If your company shares an affiliate relationship with the client or if special price arrangements exist between the two, please fill in the form with "Yes"; if products are sold to a non-affiliated company and no special price arrangements exist, please fill in "No". If an affiliated client is the end consumer of the product, please fill in the form with "Yes (Self Use)"; if an affiliated client is a reseller to other clients, please fill in the form with "Yes (Resale)"; if an affiliated client is a reseller to affiliated companies, please fill in the form with "Yes (Resale to Affiliate)".

5	Client Category	Please fill in the form with the classification for the client of the transaction, e.g.: trading company, regional distributor, retailer, end user or others.
6	Name and Model of Product	Please fill in the form with the name and model of the product. If a product of a single specification is subject to different prices as a result of other physical property differences, please list said product as multiple models.
7	Sales Invoice Date	Please fill in the form with the date of the sales invoice in the order of “year-month-day” in Arabic numerals.
8	Sales Invoice Number	Please fill in the form with your company’s accounting code for the above invoice.
9	Sales Date	If the transaction date differs from the sales invoice date, please fill in the form with the transaction date designated by your company in the order of “year-month-day” in Arabic numerals.
10	Contract Date	Please fill in the form with the signature date of the sales contract in the order of “year-month-day” in Arabic numerals.
11	Contract Number	Please fill in the form with the number of the sales contract.
12	Shipment Date	Please fill in the form with the date of shipment in the order of “year-month-day” in Arabic numerals.
13	Payment Received Date	Please fill out the date (YYYY-MM-DD) in Arabic numbers.
14	Delivery Terms	Please fill out the delivery terms, e.g., FOB, CIF.
15	Payment Terms	Please fill out the payment terms, e.g., immediate payment, payment after 30 days. If the payment is in the form of a bill, please include some items in the form to list the name, number, amount, payment terms of the bills.
16	Quantity	Please fill out the quantity of each transaction based on the actual unit used and indicate the quantity unit in the title bar.
17	Quantity (tons)	Please fill out the quantity of each transaction in “tons” and be accurate to 3 decimal places.
18	Invoice Price	Please fill out the total price based on the actual currency used in the transaction and indicate the currency unit in the title bar.
19	Discount in Invoice	Please fill out the discount amount included in the invoice price.
20	Net Invoice Amount A	Please fill out the net invoice amount based on the actual currency used in the transaction.
21	Net Invoice Amount B	Please fill out the net invoice amount in the currency of the country (region) of origin. Please use the exchange rate at which the transaction was recorded in the accounting books.
22	Exchange Rate	Please fill out the exchange rate at which the transaction was recorded in the accounting books.
23	Price per Unit	Please fill out the price per unit in the currency of the country (region) of origin. Price per unit equals Net Invoice Amount B divided by Quantity (tons).
24	Advance Payment Discount	Please fill out the advance payment discount amount in the transaction.
25	Quantity Discount	Please fill out the quantity discount amount in the transaction.

26	Other Discounts	Please fill out the amount of other discounts in the transaction.
27	Rebate	Please fill out the rebate amount in the transaction.
28	Refund and Compensation	Please fill out the refund or compensation amount attributed to product quality or other issues in the transaction.
29	Inland Freight – Factory to Distribution Warehouse	Please fill out the cost associated to shipping from the factory to the distribution warehouse in the country (region) of production in the transaction. If the shipping cost is incurred from the factory to the export port, please fill the relevant data in item 31 of this form.
30	Pre-sales Warehousing Costs	Please fill out the direct warehousing cost in the country (region) of production before the product was sold. The cost in this section refers only to the direct costs incurred in storing the product in a non-manufacturer warehouse.
31	Inland Freight - Factory/Warehouse to Port	Please fill out the cost associated to shipping from the factory/warehouse to the export port in the country (region) of production in the transaction.
32	Inland Shipping Document Number	Please fill out the inland shipping document number, please fill out the number of the primary inland shipping document.
33	Inland Insurance Premium	Please fill out the inland insurance premium amount in the transaction.
34	Factory Loading and Unloading Fees and Other Related Fees	Please fill out the factory loading and unloading fees and other related fees in this transaction.
35	International Freight	Please fill out any air or sea freight charges incurred in this transaction.
36	International Shipping Document Number	Please fill out the international shipping document number, please fill out the number of the primary international shipping document, such as a BOL.
37	International Shipping Insurance Premium	Please fill out the international shipping insurance premium amount in the transaction.
38	Port Loading and Unloading fees and Other Related Fees	Please fill out port loading and unloading fees and other related fees in the transaction.
39	Packaging Cost	Please fill out any packing costs incurred in this transaction exporting to China, including labor, production inputs and general management. If the product was packaged by multiple companies, please provide a weighted average packaging cost. This item is only intended for packaging costs of the product under investigation incurred specifically for export to China. If the product under investigation was packaged in China, please add a column in the form to fill out the cost.

40	Credit Costs	Credit costs refer to the cost to the seller when the seller agrees to payment after delivery. Please fill out any credit cost incurred in this transaction.
41	Interest Income	Please fill out the interest amount acquired on the delayed payment in the transaction.
42	Guarantee Costs	The guarantee costs refer the cost to the seller when the seller provides the buyer with a guarantee for the product under investigation. This item is only intended for costs directly related to this transaction. Please fill out any guarantee cost incurred in this transaction.
43	After-sale Service Fees	Please fill out the cost to the seller when the seller provides the buyer with technical assistance or other after-sales services. This item is only intended for costs directly related to this transaction.
44	After-sale Warehousing Costs	Please fill out the cost to the seller when the seller provides the buyer with after-sale warehousing. This item is only intended for costs directly related to this transaction.
45	Advertising Costs	Please fill out any advertising costs directly related to this transaction.
46	Commission	Please fill out the amount of commission paid to associated or non-associated sales agents in the transaction. If there are many types of commissions, please list them separately.
47	Currency Conversion	Please fill out the fees that need to be adjusted due to currency conversion.
48	Export Inspection Fee	Please fill out the export inspection fee.
49	Customs Agency Fee	Please fill out the customs agency fee.
50	Export Tax Refund	Please fill out tax refund amount received on exporting the product to China.
51-1	Transit from the Bonded Area	If the product was shipped to the bonded area in China and then transferred directly to other countries, please fill in "Yes".
51-2	Processing Trade	If the transaction is processing trade import, please indicate "Yes".
52	Other Adjustments	Please fill out the fees directly related to the transaction that were not included in previous items.
53	Total Price Adjustment	Please fill out the total adjustment amount across all items applying for adjustment.
54	Price per Unit Adjustment	Total Price Adjustment divided by Quantity (tons).
55	Ex-factory Price	Please fill out the ex-factory price per unit.
56	CIF Price	Please fill out the total CIF price amount, i.e. the price declared at the Chinese customs. If the transaction was not concluded at CIF price, please estimate the CIF price and list other expenses incurred according to the requirements in Question 15 of Part III of this questionnaire. Please add these items that need to be adjusted.
57	Suppliers	If you purchased from other companies and then exported to China in this transaction, please fill out the supplier of the products in this transaction under this item.

Form 3-5 Resale of Affiliated Trading Companies in China①

1. Transaction Serial Number	2. Client Name	3. Client Code	4. If Affiliated or Has Special Price Arrangements	5. Types of Clients	6. Product Name and Model	7. Sales Invoice Date	... ③	...	54. Suppliers
Total②									

① This form should be filled out horizontally in this format.

② Please provide a total amount for items that can be aggregated.

③ ... see the specific items below.

Specific requirements on filling Form 3-5 Resale of Affiliated Trading Companies in China①

	Item	Requirement
1	Transaction Serial Number	Please fill out the transaction serial number. If the same transaction involves sales of products of different specifications, it will be divided into different transactions according to the specifications.
2	Client Name	Please fill out the name of the Chinese client.
3	Client Code	Please fill out the accounting code of the client in your books. This code should be consistent with the code in Form 3-2.
4	If Affiliated or Have Special Price Arrangements	If you are affiliated with the client or have special price arrangements, please fill in "Yes"; if you sold to a non-affiliated company with no special price arrangements, please fill in "No". If the affiliated client consumed the product, please fill in "Yes (self-use)"; if the affiliated client resold to other clients, please fill in "Yes (resale)"; if the affiliated client resold to an affiliated company, please fill in "Yes (resale to affiliated)".
5	Types of Clients	Please fill out the types of clients in the transaction, e.g., Trading Company, Regional Distributor, Retailer, End User or Others.
6	Product Name and Model	Please fill out the product model and name. If products of the same specification differentiate in price due to other physical characteristics, please list them according to different models.

7	Sales Invoice Date	Please fill out the sales invoice date (YYYY-MM-DD) in Arabic numbers.
8	Sales Invoice Number	Please fill out the number of the invoice as depicted in your accounting books.
9	Date of Sale	If different from the sales invoice date, please fill out the transaction date (YYYY-MM-DD) recognized by you in Arabic numbers.
10	Contract Date	Please fill out the date (YYYY-MM-DD) when the sales contract was signed in Arabic numbers.
11	Contract Number	Please fill out the contract number.
12	Shipment Date	Please fill out the shipment date (YYYY-MM-DD) in Arabic numbers.
13	Payment Received Date	Please fill out the date (YYYY-MM-DD) in Arabic numbers.
14	Delivery Terms	Please fill out the delivery terms, e.g., FOB, CIF.
15	Payment Terms	Please fill out the payment terms, e.g., immediate payment, payment after 30 days. If the payment is in the form of a bill, please include some items in the form to list the name, number, amount, payment terms of the bills.
16	Quantity	Please fill out the quantity of each transaction based on the actual unit used and indicate the quantity unit in the title bar.
17	Quantity (tons)	Please fill out the quantity of each transaction in "tons" and be accurate to 3 decimal places.
18	Invoice Price	Please fill out the total price based on the actual currency used in the transaction and indicate the currency unit in the title bar.
19	Discount in Invoice	Please fill out the discount amount included in the invoice price.
20	Net Invoice Amount A	Please fill out the net invoice amount based on the actual currency used in the transaction.
21	Net Invoice Amount B	Please fill out the net invoice amount in the currency of the country (region) of origin. Please use the exchange rate at which the transaction was recorded in the accounting books.
22	Exchange Rate	Please fill out the exchange rate at which the transaction was recorded in the accounting books.
23	Price per Unit	Please fill out the price per unit in the currency of the country (region) of origin. Price per unit equals Net Invoice Amount B divided by Quantity (tons).
24	Advance Payment Discount	Please fill out the advance payment discount amount in the transaction.
25	Quantity Discount	Please fill out the quantity discount amount in the transaction.
26	Other Discounts	Please fill out the amount of other discounts in the transaction.
27	Rebate	Please fill out the rebate amount in the transaction.
28	Refund and Compensation	Please fill out the refund or compensation amount attributed to product quality or other issues in the transaction.
29	China Inland Freight – Port to Warehouse	Please fill out the shipping costs incurred in this transaction from the Chinese import port to a warehouse in China or other intermediate locations.

30	Pre-sale Warehousing Costs	Please fill out the direct warehousing cost before the product was sold. The cost in this section refers only to the direct costs incurred in storing the product in a non-manufacturer warehouse.
31	China Inland Freight - Warehouse to Non-affiliated Clients	Please fill out the shipping costs incurred in this transaction from a warehouse in China to a non-affiliated Chinese client.
32	China Inland Shipping Document Number	Please fill out the China inland shipping document number, please fill out the number of the primary shipping document.
33	China Inland Insurance Premium	Please fill out the inland insurance premium amount incurred in China in the transaction.
34	Other Transportation Costs Incurred in China	Please fill out other transportation cost incurred in China.
35	Factory Loading and Unloading Fees and Other Related Fees	Please fill out the factory loading and unloading fees and other related fees in this transaction.
36	Import Customs Duty	Please fill out the import duty due in the transaction.
37	Import Customs Declaration Fee	Please fill out the amount of import declaration fees, including customs related handling fees.
38	Re-packaging Cost Incurred in China	Please fill out any re-packing costs incurred in China in this transaction, including labor, production inputs and general management. If the product was packaged by multiple companies, please provide a weighted average packaging cost.
39	Deep Processing	If your products were further processed or assembled in China, please fill out the total cost of deep processing or assembly related to the transaction.
40	Credit Costs	Credit costs refer to the cost to the seller when the seller agrees to payment after delivery. Please fill out any credit cost incurred in this transaction.
41	Interest Income	Please fill out the interest amount acquired on the delayed payment in the transaction.
42	Guarantee Costs	The guarantee costs refer the cost to the seller when the seller provides the buyer with a guarantee for the product under investigation. This item is only intended for costs directly related to this transaction. Please fill out any guarantee cost incurred in this transaction.
43	After-sale Service Fees	Please fill out the cost to the seller when the seller provides the buyer with technical assistance or other after-sales services. This item is only intended for costs directly related to this transaction.

44	After-sale Warehousing Costs	Please fill out the cost to the seller when the seller provides the buyer with after-sale warehousing. This item is only intended for costs directly related to this transaction.
45	Advertising Costs	Please fill out any advertising costs directly related to this transaction.
46	Commission	Please fill out the amount of commission paid to associated or non-associated sales agents in the transaction. If there are many types of commissions, please list them separately.
47	Currency Conversion	Please fill out the fees that need to be adjusted due to currency conversion.
48	Profit	Please fill out the amount of profit realized in the transaction.
49	Other Adjustments	Please fill out the fees directly related to the transaction that were not included in previous items.
50	Total Price Adjustment	Please fill out the total adjustment amount across all items applying for adjustment.
51	Price per Unit Adjustment	Total Price Adjustment divided by Quantity (tons).
52	Ex-factory Price	Please fill out the ex-factory price per unit.
53	CIF Price	Please fill out the total CIF price amount, i.e. the price declared at the Chinese customs. If the transaction was not concluded at CIF price, please estimate the CIF price and list other expenses incurred according to the requirements in Question 15 of Part III of this questionnaire. Please add these items that need to be adjusted.
54	Suppliers	If you purchased from other companies and exported to China in this transaction, please fill out the supplier of the products in this transaction under this item.

Form 4-1 Clients of Domestic Sales ① ②

Name	Code	Address	Level of Trade	If Affiliated or Have Special Price Arrangements	Any Financial Assistance You Provided to the Client, e.g., Loans	The Quantity of the Product under Investigation Sold to This Client	The Total Revenue from the Product Under Investigation Sold to This Client	The Total Revenue from All Products Sold to This Client	The Amount of Discounts and Rebates Given to this Client	General Payment Terms	General Delivery Terms

① Please fill out this form by client regardless of model and sort by the amount of the transaction value of the product under investigation.

② Please fill out this form separately according to the different models of the product under investigation. The “The total revenue from all products sold to this client” column in the above form does not need to be filled out.

Form 4-1 Domestic Sales ①

1. Transaction Serial Number	2. Client Name	3. Client Code	4. If Affiliated or Has Special Price Arrangements	5. Types of Clients	6. Product Model and Name	7. Sales Invoice Date	.	...	49. Weighted Average Cost During Investigation	50. Comparison	51. Suppliers
							.. ③				
Total ②											

① This form should be filled out horizontally in this format.

② Please provide a total amount for items that can be aggregated.

③ ... see the specific items below.

Specific requirements on filling out *Form 4-2 Domestic Sales*

	Item	Requirement
1	Transaction Serial Number	Please fill out the transaction serial number. If the same transaction involves sales of products of different specifications, it will be divided into different transactions according to the specifications.
2	Client Name	Please fill out the name of the client.
3	Client Code	Please fill out the accounting code of the client in your books. This code should be consistent with the code in <i>Form 4-1 Clients of Domestic Sales</i> .
4	If Affiliated or Have Special Price Arrangements	If you are affiliated with the client or have special price arrangements, please fill in "Yes"; if you sold to a non-affiliated company with no special price arrangements, please fill in "No". If the affiliated client consumed the product, please fill in "Yes (self-use)"; if the affiliated client resold to other clients, please fill in "Yes (resale)"; if the affiliated client resold to an affiliated company, please fill in "Yes (resale to affiliated)".
5	Types of Clients	Please fill out the types of clients in the transaction, e.g., Trading Company, Regional Distributor, Retailer, End User or Others.
6	Product Name and Model	Please fill out the product model and name. If products of the same specification differentiate in price due to other physical characteristics, please list them according to different models.
7	Sales Invoice Date	Please fill out the sales invoice date (YYYY-MM-DD) in Arabic numbers.
8	Sales Invoice Number	Please fill out the number of the invoice as depicted in your accounting books.
9	Date of Sale	If different from the sales invoice date, please fill out the transaction date (YYYY-MM-DD) recognized by you in Arabic numbers.
10	Contract Date	Please fill out the date (YYYY-MM-DD) when the sales contract was signed in Arabic numbers.
11	Contract Number	Please fill out the contract number.
12	Shipment Date	Please fill out the shipment date (YYYY-MM-DD) in Arabic numbers.
13	Payment Receipt Date	Please fill out the date (YYYY-MM-DD) in Arabic numbers.
14	Delivery Terms	Please fill out the delivery terms.
15	Payment Terms	Please fill out the payment terms, e.g., immediate payment, payment after 30 days. If the payment is in the form of a bill, please include some items in the form to list the name, number, amount, payment terms of the bills.
16	Quantity	Please fill out the quantity of each transaction based on the actual unit used and indicate the quantity unit in the title bar.
17	Quantity (tons)	Please fill out the quantity of each transaction in "tons" and be accurate to 3 decimal places.

18	Invoice Price	Please fill out the total price in the currency of the country (region) you are in and indicate the currency unit in the title bar.
19	Discount in Invoice	Please fill out the discount amount included in the invoice price.
20	Net Invoice Amount	Please fill out the net invoice amount in the currency of the country (region) you are in.
21	Price per Unit	Please fill out the price per unit in the currency of the country (region) you are in. Price per unit equals net invoice amount divided by quantity (tons).
22	Advance Payment Discount	Please fill out the advance payment discount amount in the transaction.
23	Quantity Discount	Please fill out the quantity discount amount in the transaction.
24	Other Discounts	Please fill out the amount of other discounts in the transaction.
25	Rebate	Please fill out the rebate amount in the transaction.
26	Refund and Compensation	Please fill out the refund or compensation amount attributed to product quality or other issues in the transaction.
27	Adjustments due to Physical Characteristics	Please fill out the price difference between the products sold in the domestic market (country/region) and the products exported to China due to different physical characteristics. The differences between each model should be adjusted separately.
28	Adjustments due to Level of Trade	Please fill out the price difference between the products sold in the domestic market (country/region) and the products exported to China due to different levels of trade. The differences due to levels of trade reflected in other adjustment items should not be adjusted again under this item.
29	Inland Freight – Factory to Distribution Warehouse	Please fill out the cost associated to shipping from the factory to the distribution warehouse in the country (region) of production in the transaction. If the cost is incurred by shipping from the factory to the client, please fill the relevant data in item 31 of this form.
30	Pre-sale Warehousing Costs	Please fill out the direct warehousing cost in the country (region) of production before the product was sold. The cost in this section refers only to the direct costs incurred in storing the product in a non-manufacturer warehouse.
31	Inland Freight - Factory/Warehouse to the Client	Please fill out the cost associated to shipping from the factory/warehouse to the client in the country (region) of production in the transaction.
32	Inland Shipping Document Number	Please fill out the inland shipping document number, please fill out the number of the primary inland shipping document.
33	Inland Insurance Premium	Please fill out the inland insurance premium amount in the transaction.

34	Factory Loading and Unloading Fees and Other Related Fees	Please fill out the factory loading and unloading fees and other related fees in this transaction.
35	Packaging Cost	Please fill out any packing costs incurred in this transaction within the country (region), including labor, production inputs and general management. If the product was packaged by multiple companies, please provide a weighted average packaging cost. This item is only intended for packaging cost that is not incurred for export of the product under investigation to China.
36	Credit Costs	Credit costs refer to the cost to the seller when the seller agrees to payment after delivery. Please fill out any credit cost incurred in this transaction.
37	Interest Income	Please fill out the interest amount acquired on the delayed payment in the transaction.
38	Guarantee Costs	The guarantee costs refer the cost to the seller when the seller provides the buyer with a guarantee for the product under investigation. This item is only intended for costs directly related to this transaction. Please fill out any guarantee cost incurred in this transaction.
39	After-sale Service Fees	Please fill out the cost to the seller when the seller provides the buyer with technical assistance or other after-sales services. This item is only intended for costs directly related to this transaction.
40	After-sale Warehousing Costs	Please fill out the cost to the seller when the seller provides the buyer with after-sale warehousing. This item is only intended for costs directly related to this transaction.
41	Advertising Costs	Please fill out any advertising costs directly related to this transaction.
42	Commission	Please fill out the amount of commission paid to associated or non-associated sales agents in the transaction. If there are many types of commissions, please list them separately.
43	Other Adjustments	Please fill out the fees directly related to the transaction that were not included in previous items.
44	Total Price Adjustment	Please fill out the total adjustment amount across all items applying for adjustment.
45	Price per Unit Adjustment	Total Price Adjustment divided by Quantity (tons).
46	Ex-factory Price	Please fill out the ex-factory price per unit.
47	Monthly Average Unit Cost	If you are a manufacturer in this transaction, please fill out this column with the data from the month (based on the date of sale in each transaction) that the data for <i>Cost and Expenses per Unit</i> within the country (region) in <i>Form 6-3</i> is in; if you buy from other companies, fill out the purchase cost.
48	Comparison	Please fill out the difference between the Price per Unit (item 21 of this form) and the Monthly Average Unit Cost (item 47 of this form).

49	Weighted Average Cost During Investigation	If you are a manufacturer in this transaction, please fill out the data for <i>Weighted Average Cost During Investigation</i> in Form 6-3.
50	Comparison	Please fill out the difference between the Price per Unit (item 21 of this form) and the Weighted Average Cost During Investigation (item 49 of this form).
51	Suppliers	If you purchased from other companies and sold within the country (region) in this transaction, please fill out the supplier of the products in this transaction under this item.

Form 5-1 Production and Sales Volume and Inventory of the Product Under Investigation (Unit: tons)

Item	2014	2015	...	2018	January - September 2017	January - September 2018
Average Planting Area (ignore if you are a trading company)						
Average Harvested Area (ignore if you are a trading company)						
Opening Stock						
Output (ignore if you are a trading company)						
Total Sales						
Total Self-use						
Domestic Sales						
Total Export						

Among which: Export to China						
Export to Other Countries (Regions)						
% of Planting Area (ignore if you are a trading company)						
Closing Stock ^③						
Inventories Held in China (excluding the amount of products purchased by affiliated parties or importers)						

③ The formula for calculating the data listed in this form: Opening Stock + Output - Total Self-use - Domestic Sales - Total Export = Closing Stock. If you use a different formula, please explain.

Form 5-2 Exports of the Product Under Investigation to China

Time Period	Quantity (tons)	Amount (USD)	Average Price (USD / ton)
2014			
2015			
...			
2018			
January - September 2017			
January - September 2018			

Form 5-3 (a) Exports of the Product Under Investigation to China through Affiliated and Non-affiliated Importers

Data on Exports		2014	2015	...	2018	January - September 2017	January - September 2018
Total Export	Amount (USD)						
	Quantity (tons)						
	Price (USD/ton)						
Among which: Through Non-affiliated Chinese Importers	Amount (USD)						
	Quantity (tons)						
	Price (USD/ton)						
Through Affiliated Chinese Importers	Amount (USD)						
	Quantity (tons)						
	Price (USD/ton)						

Form 5-3(b) Resale Price to Non-affiliated Clients and Sales & Inventory of Affiliated Importers

Resale to Non-affiliated Clients	2014	2015	2018	January - September 2017	January - September 2018
Quantity (tons)						
Amount (USD)						
Average Price (USD/ton)						
Closing Stock (tons)						

Country	Time Period	Quantity (tons)	Amount (USD)	Average price (USD/ton)	Ex-factory Price (USD/ton)
---------	-------------	-----------------	--------------	----------------------------	-------------------------------

Country 1	2014				
	2015				
	...				
	2018				
	January - September 2017				
	January - September 2018				
	Investigation Period				
Country...	2014				
	2015				
	...				
	2018				
	January - September 2017				
	January - September 2018				
	Investigation Period				

Form 5-4-1 Number of the Like Product Exported to Other Countries (Regions)

Form5-4-2 Export Sales to Countries (Regions) Other than China

Serial Number	Product Number	Destination Country (Region)	Number of Clients	Level of Trade	Quantity	Sale price	General Transaction Currency	General Payment Terms	General Delivery Terms	Ex-factory Price
Total①										

① Please provide a total amount of items that can be aggregated.

Form 5-5 Distribution of Area (Planting/Harvesting) of Each Crop (the Product Under Investigation)

Crop Name Time Period	Total Cultivation Area	Barley				
		Planting Area	Harvested Area	% of the Total	Planting Area	Harvested Area	% of the Total	Planting Area	Harvested Area	% of the Total
2014										
2015										
...										
2018										
January-September 2017										
January-September 2018										

Form 5-6 Planting, Production and Export of Other Crops

Year	Revenue (%)	Cost (%)	Profit (%)	Other
2014				
2015				
...				
2018				
January - September 2017				
January - September 2018				

Form 5-7 Operation of the Like Product of the Company

Serial Number	Item	2014	2015	...	2018	January -September 2017	January - September 2018
1	Sales Revenue (%)						
2	Production Cost (indicate Costs of Sale if you are a trading company)						
	Production Inputs (seeds, pesticides and fertilizers)						
	Land Rent						
	Irrigation Cost						
	Labor Cost						
	Harvesting Cost						
	Other Costs (e.g., energy and depreciation of agricultural machinery)						
3	Gross Profit						
	Cost of Sales						

	Administrative Expenses						
	Financial Expenses						
4	Pre-tax Profit						

Form 6-1-1 Procurement Cost of Production Inputs (providing details on the procurement cost of production inputs for the product under investigation and the like product during the investigation period)

Name of the Production Inputs and Product Code ^①												
Sales Invoice Number	Supplier Name	Supplier Code	Affiliated with the Supplier?	Import or not?	Qty	Invoice Amount	Currency	Exchange Rate	Price Recorded in Your Books	Other Procurement Costs	Other Procurement Costs ^②	Total Costs Recorded in Your Books
Total												
Opening Stock												
Closing Stock						-	-	-	-	-	-	
Total Consumption during the Investigation Period						-	-	-	-	-	-	
Unit Cost						-	-	-	-	-	-	

② Report the procurement cost of each production input listed in Form 6-4 separately.

③ List the expenses incurred in the procurement of production inputs in separate columns, such as taxes, transportation costs and other expenses.

Form 6-1-2 Production Cost of Production Inputs (providing details on the production cost of production inputs for the product under investigation and the like product during the investigation period)

		Corresponding Last Level Account Title or Code	Category 1			...		
			Quantity	Amount	Unit Cost	Quantity	Amount	Unit Costs
Production Inputs	Seeds							
	Fertilizers							
	Pesticides							
	...							
	Others							
	Total		---	---		---	---	
Land Rent	Land Rent							
	Other							
	Total		---	---		---	---	
Irrigation Cost	Irrigation Cost							
	Other							
	Total		---	---		---	---	
Direct Labor	Wages and Benefits							
	Other							
	Total		---	---		---	---	
Fuel and Power	Fuel							
	Power							
	Other							
	Total		---	---		---	---	
	Harvesting Cost							

Manufacturing Cost (if possible, please add in the details of the manufacturing cost)	Indirect Labor Wages and Benefits (whether including employment of family members)							
	Depreciation of Agricultural Machinery							
	Amortization fee							
	Other							
	Total		— —	— —		— —	— —	
Planting Area								
Harvested Area								
Production Cost	Total		— —	— —		— —	— —	
Opening Stock								
Closing Stock		-	-	-	-	-	-	
Total Consumption during the Investigation Period		-	-	-	-	-	-	
Unit Cost		-	-	-	-	-	-	

Form 6-2 Inventory Receipt and Issuance

S.N.	Name of Inventory	Product Code	Early October 2017 Balance		Increase in October 2017		Decrease in October 2017		November 2017...January..September 2018		Total Increase during the Investigation Period		Total Decrease during the Investigation Period		End of September 2018 Balance	
			Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty
Total																

Form 6-3 Product Cost and Related Costs^①

	October 2017	November 2017	...	September 2018	Total during the Investigation Period
Product Name and Model ^②					
Production Quantity during This Period					
Quantity of Sales					
Production Inputs (seeds, pesticides and fertilizers) ^③					
Land Rent					
Irrigation Cost					
Direct Labor ^③					
Fuel and Power ^③					
Manufacturing Costs ^③ (Harvesting Costs, Depreciation of Agricultural Machinery, Amortization Fee etc.)					
Other Costs ^④					

Total Production Cost					
Output per Unit Area					
Production Cost per Unit					
Costs of Sale⑤					
Administrative Expenses⑤					
Financial Expenses⑤					
Other Expenses⑥					
Total Related Expenses					
Related Expenses per Unit⑧					
Cost and Expenses per Unit①					

- ① If there is a difference between the cost of domestic sales and export sales of the product under investigation and the like product, please list the cost and expenses of **domestic sales**, **export to China** and **export to third countries (regions)** separately per the requirements of this form.
- ② If there is a difference in the cost and expenses between different models, please fill out report on different specifications or models separately per the requirements of this form.
- ③ Please try to report the specific cost/expenses of each item under Production Inputs, Land Rent, Irrigation, Labor, Fuel and Power, and Manufacturing Costs listed in Form 6-4.
- ④ If there are other costs/expenses related to production cost, please specify.
- ⑤ Please try to report the specific cost/expenses of each item under Cost of Sales, Administrative Expenses and Financial Expenses listed in Form 6-5.
- ⑥ If there are other expenses related to the product under investigation, please indicate these costs separately.
- ⑦ Total Production Cost divided by Production Quantity (tons) during this Period
- ⑧ Total Related Expenses divided by Quantity of Sales
- ⑨ Production Cost per Unit plus Related Expenses per Unit

Form 6-4 Production Cost of the Product under Investigation

		Corresponding Last Level Account Title or Code	Product under Investigation Model 1 (/ton)			...		
			Quantity	Unit Price	Amount	Quantity	Unit Price	Amount
Production Inputs (fill out details on the main production inputs of the product under investigation by category)	Seeds:							
	Fertilizers:							
	Pesticides:							
	...							
	Other:							
	Total		---	—		---	—	
Land Rent	Land Rent							
	Other							
	Total		---	—		---	—	
Irrigation Cost	Irrigation Cost							
	Other							
	Total		---	—		---	—	
Direct Labor	Wages and Benefits							
	Other							
	Total		---	—		---	—	
Fuel and Power	Fuel							
	Power							
	Other							

	Total		---	—		---	—	
Manufacturing Cost (if possible, please add in the details of the manufacturing costs)	Harvesting Cost							
	Indirect Labor Wages and Benefits (whether including employment of family members)							
	Depreciation of Agricultural Machinery							
	Amortization fee							
	Other							
	Total		---	—		---	—	
Planting Area								
Harvested Area			---	—		---	—	
Production Costs	Total		---	—		---	—	

Notes:

1. All the above items are based on per unit of the product under investigation.
2. If there is a difference in production cost between different models, please report separately by models.
3. Unit Price refers to the price of each cost factor of the product under investigation recorded in your books.

4. In separate columns, report the top 5 direct materials used to produce the product under investigation, based on their value; using international (inter-strait) common names.
5. If listed items involve apportionment, please provide the apportionment standard and formula.

Form 6-5 Profitability①

Item	All Your Products during the Investigation Period		Total Output of the Land used to Plant the Product under Investigation during the Investigation Period		Data on Domestic Sales during the Investigation Period②			
					Product under Investigation		Other Products	
	Amount	%	Amount	%	Amount	%	Amount	%
Sales Revenue								
Discount								
Net Sales Revenue								
Total Costs of Sale								
Commission								
Salesperson Salary and Bonus								
Salesperson Benefits								
Travel Expenses								
Communication Expenses								
Depreciation and Amortization								
Maintenance Fees								

Insurance Premium								
Advertising Cost								
After-sales Service								
Overseas Development Cost								
Shipping Cost								
Other Expenses③								
Total Costs of Sale								
Administrative Staff Salary								
Administrative Staff Bonus								
Communication Expenses such as Telephone Charges								
Depreciation and Amortization								
Maintenance Fees								
Insurance Premium								
Bad Debt								
Tax								
Other Expenses③								
R&D and Other Expenses④								
Total Administrative Expenses								
Interest Cost								
Interest Income								
Exchange Gains								
Exchange Losses								
Other Expenses③								

Total Financial and Other Expenses								
Total of Cost of Sales, Administrative Expenses, Financial and Other Expenses								
Net Profit ⑤⑥								

① In the % column, please indicate each item as a percentage of the corresponding Net Sales Revenue.

② In the same form, continue to list relevant data on **export sales to China** and **export sales to third countries (regions)** in the same format.

③ Please list **each specific cost in detail**.

④ Please explain how R&D expense is calculated and apportioned to specific products.

⑤ The total of each item shall be consistent with the data in the income statement. If there are incurred income and expenses that are not amortized to the above costs and expense items, please specify what the cost is and indicate the specific amount. The profits and cost and other expenses here should be consistent with your income statement.

⑥ The Net Profit here is pre-tax. This form does not require reporting of corporate income tax.

Form 6-6 Apportionment of Administrative Expenses

Head Office (Company) ①	Administrative Expenses Breakdown (based on account title) ②	Amount Incurred During the Investigation Period	Benefiting Company (Department)	Apportionment Method ③ ④	Amount that Should Be Apportioned to the Company (Department) Responsible for the Product under Investigation
	...				
	Grand Total				
Company (Department) Responsible for the Product under Investigation	Administrative Expenses Breakdown (based on account title)	Amount Incurred During the Investigation Period	Benefiting Product	Apportionment Method	Amount that Should Be Apportioned to the Product under Investigation or the Like Product
	...				
	Total				
	Head Office Administrative Expenses that Should be Allotted to the Department				
	Grand Total				
Data Related to Domestic Sales during the Investigation Period	Administrative Expenses Breakdown (based on account title)	Amount that Should Be Apportioned to the Domestic Like Product during the Investigation Period		Apportionment Method	
	...				

	Grand Total		
Data Related to Export Sales to China during the Investigation Period	Administrative Expenses Breakdown (based on account title)	Amount that Should Be Apportioned to the Product under Investigation during the Investigation Period	Apportionment Method
	...		
	Grand Total		
Data Related to Sales in Third Countries (Regions) during the Investigation Period	Administrative Expenses Breakdown (based on account title)	Amount that Should Be Apportioned to the Like Product Exported to Third Countries (Regions) during the Investigation Period	Apportionment Method
	...		
	Grand Total		

- ① If you are part of a group company, fill out in the order of “Head Office – Company – Business Department – Different Markets”; if not, fill out in the order of “Company – Business Department – Different Markets”.
- ② Please list **each specific cost in detail** based on your account title. The total of each expense item of the head office (company) should be consistent with the data in the income statement.
- ③ Please explain how each expense is apportioned to specific products.
- ④ If there are income and expenses incurred that are not apportioned to the product under investigation, please specify what they are, the amount and why they are not apportioned to the product under investigation.

Form 6-7 Apportionment of Costs of Sale

Head Office (Company) ①	Breakdown of Costs of Sale (based on account title) ②	Amount Incurred During the Investigation Period	Benefiting Company (Department)	Apportionment Method ③ ④	Amount that Should Be Apportioned to the Company (Department) Responsible for the Product under Investigation
	...				
	Grand Total				
Company (Department) Responsible for the Product under Investigation	Breakdown of Costs of Sale (based on account title)	Amount Incurred During the Investigation Period	Benefiting Product	Apportionment Method	Amount that Should Be Apportioned to the Product under Investigation or the Like Product
	...				
	Total				
	Head Office Costs of Sale that Should be Apportioned to the Department				
	Grand Total				
Data Related to Domestic Sales during the Investigation Period	Breakdown of Costs of Sale (based on account title)	Amount that Should Be Apportioned to the Domestic Like Product during the Investigation Period		Apportionment Method	
	...				
	Grand Total				

Data Related to Export Sales to China during the Investigation Period	Breakdown of Costs of Sale (based on account title)	Amount that Should Be Apportioned to the Product under Investigation during the Investigation Period	Apportionment Method
	...		
	Grand Total		
Data Related to Sales in Third Countries (Regions) during the Investigation Period	Breakdown of Cost of Sale (based on account title)	Amount that Should Be Apportioned to the Like Product Exported to Third Countries (Regions) during the Investigation Period	Apportionment Method
	...		
	Grand Total		

- ① If you are part of a group company, fill out in the order of “Head Office – Company – Business Department – Different Markets”; if not, fill out in the order of “Company – Business Department – Different Markets”.
- ② Please list **each specific cost in detail** based on your account title. The total of each expense item of the head office (company) should be consistent with the data in the income statement.
- ③ In the apportionment method, please specify whether each expense is allotted to specific products per actually incurred or apportioned; if the latter, please explain the apportionment method.
- ④ If there are income and expenses incurred that are not apportioned to the product under investigation, please specify what they are, the amount and why they are not apportioned to the product under investigation.

Form 6-8 Apportionment of Financial and Other Expenses

Head Office (Company)①	Breakdown of Financial and Other Expenses (based on account title) ②	Amount Incurred During the Investigation Period	Benefiting Company (Department)	Apportionment Method③④	Amount that Should Be Apportioned to the Company (Department) Responsible for the Product under Investigation
	...				
	Grand Total				
Company (Department) Responsible for the Product under Investigation	Breakdown of Financial and Other Expenses (based on account title)	Amount Incurred During the Investigation Period	Benefiting Product	Apportionment Method	Amount that Should Be Apportioned to the Product under Investigation or the Like Product
	...				
	Total				
	Head Office Financial and Other Expenses that Should be Apportioned to the Department				
	Grand Total				
Data Related to Domestic Sales during the Investigation Period	Breakdown of Financial and Other Expenses (based on account title)	Amount that Should Be Apportioned to the Domestic Like Product		Apportionment Method	
	...				
	Grand Total				
Data Related to Export Sales to China during the	Breakdown of Financial and Other Expenses (based on account title)	Amount that Should Be Apportioned to the Product under Investigation during the Investigation Period		Apportionment Method	
	...				

Investigation Period	Grand Total		
Data Related to Sales in Third Countries (Regions) during the Investigation Period	Breakdown of Financial and Other Expenses (based on account title)	Amount that Should Be Apportioned to the Like Product Exported to Third Countries (Regions) during the Investigation Period	Apportionment Method
	...		
	Grand Total		

- ① If you are part of a group company, fill out in the order of “Head Office – Company – Business Department – Different Markets”; if not, fill out in the order of “Company – Business Department – Different Markets”.
- ② Please list **each specific cost in detail** based on your account title. The total of each expense item of the head office (company) should be consistent with the data in the income statement.
- ③ In the apportionment method, please specify whether each expense is allotted to specific products per actually incurred or apportioned; if the latter, please explain the apportionment method.
- ④ If there are income and expenses incurred that are not apportioned to the product under investigation, please specify what they are, the amount and why they are not apportioned to the product under investigation.