

中華民國常駐世界貿易組織代表團 函

受文者：經濟部國際貿易局

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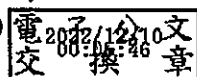
主旨：有關巴基斯坦通知對自我國、中國、印度、印尼、伊朗及
韓國進口之磺酸 (Sulphonic Acid) 之反傾銷落日複查進
展之事，請查照。

說明：

- 一、依據巴基斯坦代表團函轉該國國家關稅署本年12月7日ADC
No. 49/2016/NTC/SSR/2022函及相關附件（如附件1、2，本
團本年12月9日接獲）辦理。
- 二、本案巴國依據其國內反傾銷法規，於作出本案最終認定前
至少30日，提供調查之事實報告供參。倘本案利害關人針
對事實報告有評論意見，應於該報告公布（本年12月6日）
後15日內以書面向巴國調查機關提出，並提供相關佐證資
料。

正本：經濟部國際貿易局

副本：外交部(含附件)





ADC No. 49/ 2016/NTC/SA/SSR/2022
Government of Pakistan
Ministry of Commerce
National Tariff Commission

Subject:- Initiation of Sunset Review of Definitive Anti-Dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from the People's Republic of China, the Republic of India, the Republic of Indonesia, Islamic Republic of Iran, the Republic of Korea and Chinese Taipei.


The National Tariff Commission (the "Commission") Government of the Islamic Republic of Pakistan presents its compliments to the esteemed Permanent Mission of the Separate Customs Territory of Taiwan Penghu, Kinmen and Matsu to the WTO, Geneva and has the honour to invite its attention to this Commission's earlier note verbale of even number dated May 24, 2022, enclosing therewith a copy of the notice of initiation in the subject anti-dumping Sunset Review.

Article 6.9 of the Agreement on Implementation of Article VI of the GATT 1994, and Rule 14(8) of Anti-Dumping Duties Rules 2001 (the "Rules"), require that at least thirty days before the proposed date of final determination, the Commission shall inform all interested parties, in writing, subject to requirement to protect confidential information under Section 31 of the Anti-Dumping Duties Act, 2015 (the "Act"), of the essential facts under consideration which shall form the basis of a decision whether to continue definitive anti-dumping measures under the Act.

The Commission is likely to finalize this review investigation shortly. A copy of the Statement of Essential Facts (SEF) pertaining to the subject case is enclosed herewith.

It is requested to submit comments (if any), on the essential facts in writing, not later than fifteen (15) days of issuance of the SEF. Further, kindly provide documentary evidence in support of the comments.

National Tariff Commission, Government of Islamic Republic of Pakistan avails itself of this opportunity to renew to the esteemed Permanent Mission of the Separate Customs Territory of Taiwan Penghu, Kinmen and Matsu to the WTO, Geneva the assurances of its highest consideration.


December 07, 2022

His Excellency, the Ambassador,
Permanent Mission of the Separate Customs Territory of
Taiwan Penghu, Kinmen and Matsu to the WTO,
Avenue de Tournay 7, 1292 Chambesy,
Geneva, Switzerland
Fax: 0041-22 545 5354
Email: susanhu@taiwanwto.ch



**Government of Pakistan
National Tariff Commission**

STATEMENT OF ESSENTIAL FACTS

OF

**Sunset Review of the Anti-dumping Duties Imposed
on Dumped Imports of Sulphonic Acid Imported from
People's Republic of China, the Republic of India, the
Republic of Indonesia, Islamic Republic of Iran, the
Republic of Korea and Chinese Taipei**

**A.D.C No. 49/2016/NTC/SA/SSR/2022
December 06, 2022**

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid from China, India, Indonesia, Iran, South Korea and Taiwan

A. Introduction

This Statement of Essential Facts ("SEF") is prepared pursuant to Rule 14(8) of the Anti-Dumping Duties Rules, 2001 ("Rules") in relation to Sunset Review of the anti-dumping duties imposed on Sulphonic Acid ("SA") (PCT code 3402.1110) from the People's Republic of China, the Republic of India, the Republic of Indonesia, Islamic Republic of Iran, the Republic of Korea and Chinese Taipei (the "Exporting Countries"). The National Tariff Commission (the "Commission") initiated this Review on May 24, 2022 following receipt of an application from the domestic industry manufacturing SA.

B. Purpose

2. In terms of Rule 14(8) of the Rules, at least thirty days before the proposed date of the final determination, the Commission shall inform all interested parties, in writing, of the essential facts under consideration which shall form the basis of a decision for whether the expiry of definitive anti-dumping duties would likely to lead to continuation or recurrence of dumping of SA from the Exporting Countries and material injury to domestic industry manufacturing SA in terms of provisions of the Anti-Dumping Duties Act, 2015 (the "Act").

3. Purpose of this SEF is to provide interested parties an opportunity to comment on essential facts before the Review is finalized. In terms of Rule 14(9) of the Rules, the interested parties may submit views, comments, if any, in writing on the information disclosed in this SEF, not later than fifteen days of such disclosure by the Commission.

4. Interested parties intending to respond to this SEF must also submit a non-confidential version of the confidential information, in terms of Section 31 of the Act, to be placed on the public file maintained by the Commission under Rule 7 of the Rules. Submissions should be sent to:

Mr. Khizar Hayat
Director General (Investigation-II),
National Tariff Commission,
State Life Building No. 5, Blue Area
Islamabad, Pakistan
Ph: +92-51-9218961 Fax: +92-51-9221205
Email: khizar.ntc@gmail.com

C. Essential Facts of the Case

5. Anti-dumping Duties Imposed on Dumped Imports of SA

5.1 The Commission imposed following definitive anti-dumping duties on dumped imports of SA from the Exporting Countries for a period of five years effective from May 25, 2017:

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

**Table-I
Antidumping Duty Rates**

Country	Exporter / Producer Name	Antidumping Duty Rate (%)
(1)	(2)	(3)
China	Jintung Petrochemical Corp. Ltd., China	10.57
	All others from China	10.57
India	All exporters from India	11.25
Indonesia	All exporters from Indonesia	10.09
Iran	All exporters from Iran	20.24
Korea	All exporters from South Korea	21.59
Chinese Taipei	All exporters from Chinese Taipei	13.40

5.2 In terms of Section 58(3) of the Act, the definitive anti-dumping duty shall not expire if the Commission determines in a review initiated before expiry of anti-dumping duty that the expiry of such anti-dumping duty would be likely to lead to continuation or recurrence of dumping of the investigated product and injury to the domestic industry. Further, on initiation of the sunset review before expiry of the anti-dumping duty, such duty shall remain in force pending the outcome of the review.

6. Receipt of Application

6.1 The Commission published a notice of impending expiry of anti-dumping duties on dumped imports of SA from the Exporting Countries in this case in official Gazette and national press on January 31, 2022 in accordance with Section 58(2) of the Act.

6.2 In response to the notice of impending expiry, on March 16, 2022 the Commission received a written application under Section 58 of the Act M/s Tufail Chemical Industries Limited, Karachi and M/s Tufail Multichem Industries (Pvt.) Limited, Karachi (the "Applicants").

6.3 The Applicants alleged that expiry of anti-dumping duties on SA imported from the Exporting Countries would likely lead to the continuation and recurrence of dumping of SA and material injury to the domestic industry. The Applicants have requested the Commission for continuation of the antidumping duties for a period of further 5 years on dumped imports of SA originating in and/ or exported from the Exporting Countries to Pakistan.

7. Domestic Industry and Standing

7.1 According to the information available with the Commission, the domestic industry consists of following nine units;

- (1) Tufail Chemical Industries Limited, Karachi;
- (2) Tufail Chemical & Surfactants (Pvt.) Limited, Karachi;
- (3) Tufail Multichem industries (Pvt.) Limited, Karachi;

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

- (4) Ittehad Chemicals Limited, Lahore;
- (5) Colgate-Palmolive Limited, Karachi;
- (6) Faras Combine Marketing Company (Pvt.) Ltd;
- (7) Akbari Chemical Industries (Pvt.) Ltd;
- (8) Chaudhary shafiq manufacturing (Pvt.) Ltd and
- (9) Daily Chemical (Pvt.) Ltd.

7.2 The Unit at 7.1(2) is merged into Tufail Chemical Industries (Pvt.) Limited with effect from July 01, 2021, therefore, the domestic industry consists of eight units. Further, units at 7.1(1) and 7.1(3) are sister concerns. Colgate-Palmolive's entire production is used internally for production of detergent powders.

7.3 Following table shows unit-wise installed capacities:

Table-II		
The Domestic Industry		(MT)
S. No.	Unit Name	Installed Capacity
(1)	(2)	(3)
i.	Tufail Chemical Industries Ltd.	47,520
ii.	Multichem industries (Pvt.) Ltd.	47,520
iii.	Ittehad Chemicals Ltd,	24,000*
iv.	Colgate Palmolive Ltd.	30,000
v.	Faras Combine Marketing Company (Pvt.) Ltd.	18,000
vi.	Akbari Chemical Industries (Pvt.) Ltd.	50,000
vii.	Chaudhary shafiq manufacturing (Pvt.) Ltd**	25,000
viii.	Daily Chemical	18,000
	Total	236,040

Sources: the Applicants

* Ittehad Chemicals started commercial production in May 2019 and now is in process of expansion. Its installed capacity is enhanced to 46,000 MT in June 2022

** Chaudhary shafiq manufacturing (Pvt.) Ltd established in 2022

8. Initiation of Sunset Review

8.1 Upon examination of the application, the Commission established that it met requirements of Sections 58 of the Act. Therefore, the Commission decided to initiate sunset Review on May 21, 2022, to determine whether there is likelihood of continuation or recurrence of dumping of the SA from the Exporting Countries and material injury to the domestic industry.

8.2 In terms of Section 27 of the Act, the Commission issued a notice of initiation of the sunset review of antidumping duties imposed on dumped imports of SA from the

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

Exporting Countries, which was published in the official Gazette¹ of Pakistan and in two widely circulated national newspapers² (one in English language and one in Urdu Language) on May 24, 2022. Thus, this sunset review was initiated on May 24, 2022.

8.3 The Commission notified the Diplomatic Missions of the Exporting Countries in Pakistan on May 24, 2022, of the initiation of review by sending a copy of the notice of initiation of sunset review. Copies of notice of initiation were also sent to the Applicant, known exporters/producers of SA from The Exporting Countries, and known importers on May 24, 2022, in accordance with the requirements of Section 27 of the Act.

8.4 In accordance with Section 28 of the Act, on May 24, 2022, the Commission also sent copy of full text of the written application (non-confidential version) to the Diplomatic Missions of the Exporting Countries in Pakistan and to the known exporters/producers of SA in the Exporting Countries.

9. Period of Review

The period of review ("POR") for this sunset review is from January 01, 2019 to December 31, 2021.

10. Views, Comments and Hearing

10.1 All interested parties were invited for their views/comments known to the Commission and to submit information and documents (if any) regarding this review. However, the Commission has not received any comments from any interested party in this Review.

10.2 The Commission did not receive any request for hearing in this review. Therefore, no hearing was held.

11. The Product under Review and the Domestic Like Product

11.1 The Product under Review

11.1.1 The product for which this review has been requested is Linear Alkyl Benzene Sulphonic Acid ("SA") imported from the Exporting Countries. The major raw materials used in production of Sulphonic acid are linear alkyl benzene, Sulphur and Caustic Soda. It is classified under Pakistan Customs Tariff ("PCT") code 3402.1110. Major use of sulphonic acid is for sulphonation of many substances, such as paraffin in preparation of detergents. It is used in production of detergent powder, dish washing liquid and other industrial cleaning applications.

11.1.2 Following table shows current tariff structure applicable on imports of SA:

¹ The official Gazette of Pakistan (Extraordinary) dated May 24, 2022.

² Daily Dawn May 24, 2022 and daily The News of May 24, 2022

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

**Table-III
Tariff Structure of SA (%)**

PCT code	Description	Customs + Add. Duty	RD	FTAs/PTAs
(1)	(2)	(3)	(4)	(5)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or sourcing preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster			
34.02	Organic surface- active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
	- Organic surface- active agents, whether or not put up for retail sale:			
	- - Anionic:			
3402.1110	- - - Sulphonic acid(Soft)	11+2	10	CN_5; MY=10; MAU=0; IDN=5 LK_FTA Conc. = 100%

11.2. Domestic like product

11.2.1 The domestic like product, produced by the domestic industry is Linear Alkyl Benzene Sulphonic Acid ("SA") classified under Pakistan Customs Tariff ("PCT") code 3402.1110. Its specifications, uses and classification are same as of the product under review. Further, the Commission in its original investigation had determined that the investigated product and the domestic like product were like products.

12. Information/Data Gathering

12.1 The Commission sent questionnaires on May 24, 2022 to the known exporters/ producers of SA from the Exporting Countries, asking them to respond within 37 days of the dispatch of the questionnaires. The Commission also sent a copy of the Questionnaire to the Diplomatic Missions of the Exporting Countries in Pakistan on May 24, 2022 with a request to forward it to all known exporters/ producers of SA in the Exporting Countries.

12.2 No response from any exporter/ foreign producer was received within the prescribed time period. Therefore, reminders were issued to the exporters/foreign producers on June 30, 2022 explaining that, if no response of the questionnaire is submitted by them, the Commission will be constrained to make determination of likely continuation or recurrence of dumping of the product under review on the basis of "Best Information Available" including those contained in the application submitted by the domestic industry. None of the exporters/ producers from the Exporting Countries responded to the Commission for provision of requisite information.

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

12.3 Questionnaires were also sent to other known domestic producers of the product under review on May 24, 2022, followed by reminders on 30 June 2022. None of the other producers responded to provide requisite data/ information.

12.4 Questionnaires were also sent to known importers of the product under review on May 24, 2022. None of the importers have provided requisite data/ information on prescribed questionnaire.

12.5 The Commission has access to the import statistics of Pakistan Revenue Automation Limited ("PRAL"), the data processing arm of the Federal Board of Revenue, Government of Pakistan. For the purpose of this review the Commission has also used import data obtained from PRAL's database in addition to the information provided by the Applicants in the application and the other parties. In addition to this, the Commission has also obtained certain information from publicly available sources, which, *inter-alia*, includes articles published in different journals and International Trade Centre database etc.

13. Confidentiality

13.1 In terms of Section 31 of the Act, the Commission shall keep confidential any information submitted to it, which is by nature confidential, or determined by the Commission to be of confidential nature for any other reason or provided as confidential by the interested parties upon good cause shown to be kept confidential.

13.2 The Applicants have requested to keep confidential the information, which is by nature confidential in terms of Section 31 of the Act. This information includes data relating to sales, sale prices, cost to make and sell, inventories, production, profit/(loss), return on investment, investment, salaries & wages, number of employees etc. In addition to this, the Applicant has also provided certain other information on confidential basis under Section 31(2)(c), as such information, e.g. export or import price and import volume etc., which may lead to the disclosure of the by nature confidential information by way of reverse calculations. However, they have submitted non-confidential summaries of the confidential information in accordance with the Section 31(5) of the Act. Non-confidential summaries permit a reasonable understanding of the information submitted in the confidence.

13.3 Pursuant to requests made by the Applicants and other interested parties to treat certain information as confidential, the Commission has determined the confidentiality in light of Section 31 of the Act, and for the reasons that disclosure of such information may be of significant competitive advantage to a competitor, or because its disclosure would have a significant adverse effect upon the interested parties providing such information. However, in terms of Sub-Section (5) of Section 31, non-confidential summaries of all confidential information, which provide reasonable understanding of the substance, have been placed in non-confidential file (public file).

14. Public File

The Commission, in accordance with Rule 7 of the Rules, has established and maintained a public file in this review at its office. This file remains available to the interested parties for review and copying from Monday to Thursday between 1100 hours to 1300 hours throughout the review. This file contains non-confidential versions of the application, submissions, notices, correspondence and other documents for disclosure to the interested parties.

15. Verification of the Information

15.1 In order to verify the information/data provided by the Applicants and to obtain further information (if any), officers of the Commission conducted on-the-spot investigations from August 29 to 31, 2022 at M/s Tufail Chemical Industries Limited and M/s Tufail Chemical & Surfactants (Pvt.) Limited's, Karachi office/plant and from September 01 to 02, 2022 at M/s Tufail Multichem Industries (Pvt.) Limited's office/plant located at Karachi.

15.2 The reports of on-the-spot investigation/verification conducted at premises of the Applicants were provided in full to the Applicants. Non-confidential version of the on-the-spot investigation/verification reports are made available to other interested parties by placing the same on the public.

16. Facts regarding Likelihood of Continuation or Recurrence of Dumping of the Product Under Review

16.1 To determine likelihood of continuation or recurrence of dumping of the product under review, the Commission will consider following factors. Information on these factors has been gathered/obtained from different sources including the Applicant, PRAL, articles published in different journals, ITC and different other websites etc.:

- (a) whether exporters/foreign producers stopped or continued exporting to Pakistan the product under review after imposition of antidumping duties;
- (b) whether exporters/foreign producers have exportable surplus of the product under review;
- (c) whether exporters/foreign producers have exported to markets after imposition of antidumping duty.

16.2 Volume of Dumped Imports

16.2.1 The information relating to the imports of SA from the Exporting Countries, other dumped imports and imports from sources other than dumped sources during the Period of original investigation and the POR are given below in the table:

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

**Table-IV
Imports of SA (MT)**

Country	Original POI		2019		2020		2021	
	Volume (MT)	C&F price (\$/MT)	Volume (MT)	C&F price (\$/MT)	Volume (MT)	C&F price (\$/MT)	Volume (MT)	C&F price (\$/MT)
(1)	(2)	(3)	(5)	(6)	(8)	(9)	(10)	(11)
China	1,847	1,255	54	1,153	-	-	-	-
India	1,197	1,216	116	1,250	-	-	-	-
Indonesia	1546	1,179	-	-	-	-	-	-
Iran	2,384	1,139	48	1,180	-	-	88	1,180
Korea	6,841	1,303	850	1,178	138	1,075	0.42	1,250
Chinese Taipei	3268	1,187	-	-	-	-	-	-
Total Dumped Sources	17,083	1,235	1,068	1,185	138	1,075	88	1,180
Other Sources	218	1,218	637	1,163	2,750	1,184	727	1,186
Total Imports	17,301		1,705		2,888		815	

* POI of original investigation

Source: PRAL

16.3 Exportable Surplus/Increase in Capacities of the Exporting Countries

As per the information available to the Commission, installed capacity of the product under review has increased manifold in Exporting Countries during past. The Applicants have provided evidence of increased capacity of Linear Alkylbenzene (LAB), the raw material of SA, which substantiates the claim of increased capacity of SA as well in Exporting Countries. According to an Indian newspaper "The Economic Times" of 30 March 2021:

"Chemicals manufacturing company Tamilnadu Petroproducts on Tuesday said its board has approved investment of Rs 435 crore for capacity expansion and revamping its manufacturing of capacity of linear alkyl benzene (LAB) plant. The capacity would be increased from the existing 120 kilo tonnes per annum (KTA) of which about 90 per cent is utilised at present, to 145 KTA at an estimated cost of Rs 240 crore"

16.4 Whether exporters of the Exporting Countries have developed other export markets after imposition of antidumping duties:

As per the information obtained from Trade Map following were exports of SA of the Exporting Countries during 2015 and 2020. As information is at 6 digit level HS code (3402.11) it may also include other products, besides the product under review:

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

Table-V
Major Export Markets of Exporting Countries

Country	2015	2020
(1)	(2)	(3)
China	183,104	312,208
India	91,300	153,748
Indonesia	48,458	61,834
Iran	8,549	46,430
Korea	161,396	155,938
Chinese Taipei	13,021	19,219

Source: ITC website for year 2020.

17. Likely Recurrence or Continuation of Material Injury to the Domestic Industry

17.1 Likelihood of Injury to the domestic industry will be determined in accordance with relevant provisions of the Act. The Commission will take into account all relevant factors in order to determine likely continuation or recurrence of injury to the domestic industry. To determine likelihood of continuation or recurrence of injury to the domestic industry, the Commission will, *inter alia*, consider following factors:

- (a) likely change in volume of imports of the product under review if antidumping duties are terminated;
- (b) likely impact of imports of the product under review on prices of the domestic like product with and without antidumping duties; and
- (c) consequent likely impact on the domestic industry, which includes likely and potential decline in: sales, profits, output, market share, productivity, return on investment, capacity utilization and likely negative effects on: cash flow, inventories, employment, wages, growth, ability to raise capital or investments.

17.2 The Commission sent questionnaires to other domestic producers to obtain necessary information, however, no other domestic producer has provided any information (paragraph 12.3 supra). Therefore, the Commission is constrained to determine likely continuation or recurrence of injury to the domestic industry on the basis of Applicants information only, who have 40 percent of total installed capacity of the domestic industry (Table-II supra). Applicants' Information/facts on injury factors are provided in the following paragraphs.

17.3 Volume of Imports of SA

The information on volume of imports of the SA from the Exporting Countries and imports from sources other than dumped sources during the Period of original investigation and during POR are given below in the table:

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

**Table-VI
Imports of SA (MT)**

Year/Period	Dumped imports	Other Imports	Total Imports
(1)	(2)	(3)	(5)
Jul 15 – Jun 16*	17,083	218	17,301
Jan – Dec 19	1,068	637	1,705
Jan – Dec 20	138	2,751	2,889
Jan – Dec 21	88	730	818

* POI of original investigation Source: PRAL

17.4 Applicants Capacity, Production Sales and Inventories

Information on Applicant's installed capacity, production, sales and inventories of the domestic like product for the POR and original POI is provided in the following table:

**Table- VII
Capacity, Production, Sales and Inventories**

Year	Installed Capacity	Production	Sales			Opening inventory	Closing Inventory
			Domestic	Exports	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Jul 15 – Jun 16*	100.0	82.7	81.3	-	-	1.2	2.6
Jan – Dec 19	168.9	63.2	62.8	0.2	63.0	0.5	0.7
Jan – Dec 20	168.9	68.5	61.6	6.4	68.0	0.7	1.2
Jan – Dec 21	168.9	98.1	86.7	9.7	96.3	1.2	3.0

Sources: the Applicants

* Original POI

Note: To maintain confidentiality, actual figures have been indexed w.r.t the installed capacity figures of the POI by taking it equal to 100

17.5 Price, Cost to Make & Sell of the Domestic Like Product and Landed Cost of the Product under Review

Ex-factory price and cost to make and sell of the domestic like product, worked out on the basis of Applicants information and the landed cost of the imported SA during the POR and original POI is provided in the following table:

**Table-VIII
Price, Cost to Make & Sell and Landed Cost**

Year	Domestic like product's		Landed cost of the product under review	
	Cost to make & sell	Ex-factory Price	Without anti-dumping duty	With anti-dumping duty
(1)	(2)	(3)	(4)	(5)
Jul 15 – Jun 16*	100	76	85	--
Jan – Dec 19	102	106	141	164
Jan – Dec 20	99	102	145	171
Jan – Dec 21	125	134	156	181

Sources: The Applicants and PRAL

* Original POI

Note: Actual figures have been indexed for confidentiality reasons with respect to domestic like product's cost to make and sell of the POI by taking it equal to 100

Statement of Essential Facts of Sunset Review of the Anti-dumping Duties Imposed on Dumped Imports of Sulphonic Acid Imported from China, India, Indonesia, Iran, South Korea and Taiwan

17.6 Profits/Loss, Cash Flows and Return on Investment

Applicants' profits/(loss) of SA and cash flows and return on investment ("ROI") for their entire operations for POR and original POI is provided in the following table:

**Table-IX
Profit/(Loss), Cash Flows and ROI**

Year	Net Profit/(Loss) (millions Rs.)	Cash Flows (millions Rs.)	ROI (%)
(1)	(2)	(3)	(4)
Jul 15 – Jun 16*	100.00	100.00	14.43
Jan – Dec 19	161.19	13.21	14.66
Jan – Dec 20	135.44	(193.36)	9.50
Jan – Dec 21	559.90	955.41	13.03

Source: the Applicants * Original POI

Note: Actual figures have been indexed for confidentiality reasons with respect to profits/(loss) and cash flows of the POI by taking them equal to 100

17.7 Employment, Wages, Productivity and Investments

Information on employment, productivity and wages of the Applicants during POR and original POI is provided in the following table:

**Table-X
Applicants' Employment, Wages and Productivity**

Year	Employee	Salaries & wages (Rs.)	Productivity
(1)	(2)	(3)	(4)
Jul 15 – Jun 16*	100.00	100.00	100.00
Jan – Dec 19	166.67	305.90	68.45
Jan – Dec 20	173.33	379.08	64.38
Jan – Dec 21	193.33	463.63	97.46

Source: the Applicants * POI of original investigation

Note: Actual figures have been indexed for confidentiality reasons with respect to the Corresponding figures of the POI by taking it equal to 100
