

**Notice of Initiation of Sunset Review of Anti-Dumping Duties Imposed on Dumped Imports of Phthalic Anhydride into Pakistan Originating in and/or Exported from the People's Republic of China, Chinese Taipei, Russian Federation and Republic of Korea**

National Tariff Commission (the "Commission") received an application on April 15, 2026, under Section 58 of the Anti-Dumping Duties Act, 2015 (the "Act") and Rule 32 of the Anti-Dumping Duties Rules, 2022 (the "Rules") from M/s Nimir Chemicals Pakistan Limited, Lahore and M/s PA-Chem Global Private Limited, Lahore (the "Applicants") for Review of the anti-dumping duties imposed on dumped imports of Phthalic Anhydride ("Phthalic Anhydride") into Pakistan originating in and/or exported from People's Republic of China, Chinese Taipei, Russian Federation and Republic of Korea (the "Exporting Countries"). The Applicants are domestic producers of Phthalic Anhydride. The application is filed in response to the notice of impending expiry of the anti-dumping duties imposed on Phthalic Anhydride from the Exporting Countries, which was published in the official Gazette and national press on March 02, 2026.

**Product under Review:** The product under review is Phthalic Anhydride ("Phthalic Anhydride") classified under Pakistan Customs Tariff ("PCT") No. 2917.3500. It is used in the manufacturing of Polyester Resins, Alkyd Resin, Plasticizers, certain dyes, and insecticides etc. It is also used for production of plasticizers used for production of plastics from vinyl chloride, Di-octyl- Phthalate (DOP), dyestuffs, tires and other products.

**Basis for Review:** The Applicants have stated that there is a likelihood of continuation or recurrence of dumping of the product under review into Pakistan by the exporters/foreign producers from the Exporting Countries which may lead to continuation or recurrence of injury to the domestic industry. The Applicants have provided in application the information and evidence in accordance with provisions of the Act.

**Initiation of Review:** Upon initial examination of the information and evidence provided in the application, the Commission is satisfied that the application *prima facie* qualifies for initiation of the Review under Section 58 of the Act. Therefore, the Commission has decided to initiate a Review pursuant to Section 58 of the Act to determine whether the expiry of the anti-dumping duties imposed on dumped imports of Phthalic Anhydride from the Exporting Countries would likely lead to the continuation or recurrence of dumping of the product under review and injury to the domestic industry, or not.

**Period of Review ("POR"):** The Sunset Review would be conducted on the basis of information for the last three years i.e. from January 01, 2023, to December 31, 2025.

**Continuation of Anti-dumping Duties:** The anti-dumping duties imposed on the import Phthalic Anhydride from the Exporting Countries are currently enforced till June 04, 2026. Further, in terms of Section 58(3) of the Act, the anti-dumping duties will remain enforced pending the outcome of the Review.

**Schedule of Review:**

Date of initiation of the Review: The date of publication of this notice in the press in Pakistan  
Date of conclusion of Review: Within twelve months of the date of publication of notice of initiation of the Review.

### Interested Parties:

Interested parties, as defined in Section 2(j) of the Act, are requested to identify themselves to the Secretary, National Tariff Commission, State Life Building No. 5, Blue Area, Islamabad, Tel: +9251-9202839 Fax: +9251-9221205 not later than 10 days after publication of this notice. An interested party applying for registration with the Commission in this Review should submit; the name of the company, its line of business, name of the authorized person, address, telephone number, and fax number.

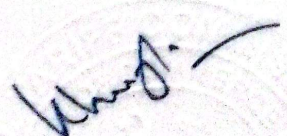
All interested parties are invited to submit their views/comments/ documents/evidence (if any) not later than 45 days of the date of publication of this notice in the press in Pakistan. Written submissions provided by interested parties on a confidential basis must be marked "Confidential" and in accordance with Section 31 of the Act, shall be accompanied by a non-confidential version/summary, which will be placed in the public file. All data and information in this regard should be submitted to the Director (Investigation-I), National Tariff Commission, State Life Building No. 5, Blue Area, Islamabad. Tel: +92 51 9204118, Fax: +92 51 922 1205. Email: aamir.ntc.pk@gmail.com.

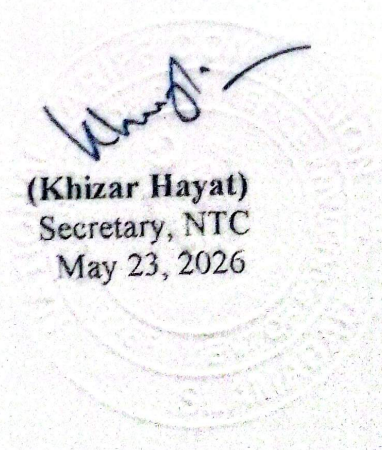
**Hearing:** Any party as defined in Section 2(j) of the Act may, so wishes, request a hearing in accordance with Rule 14 of the Anti-Dumping Duties Rules, 2022 ("the Rules") within 30 days of the publication of this notice by contacting the Secretary, National Tariff Commission.

**Public File:** In accordance with Rule 7 of the Rules, the Commission has established and shall maintain a public file at its office, which shall be available to interested parties for Review and copying from Monday to Thursday between 1100 hours to 1300 hours (except public holidays) throughout the Review.

**Further Information:** For further information please contact, Mr. Aamir Shahzad Khan, Director, Tel: +92-51-9204118, Fax: +92-51-9221205, General information may also be obtained by accessing the Commission's official website [www.ntc.gov.pk](http://www.ntc.gov.pk)

By order of the Commission.

  
(Khizar Hayat)  
Secretary, NTC  
May 23, 2026



(Tick the appropriate box)

CONFIDENTIAL VERSION

NON-CONFIDENTIAL VERSION



**Government of Pakistan  
National Tariff Commission**

**EXPORTERS /FOREIGN PRODUCERS QUESTIONNAIRE  
FOR  
SUNSET REVIEW OF ANTI-DUMPING DUTIES IMPOSED ON DUMPED  
IMPORTS OF PHTHALIC ANHYDRIDE INTO PAKISTAN ORIGINATING  
IN AND/ OR EXPORTED FROM THE PEOPLE’S REPUBLIC OF CHINA,  
CHINESE TAIPEI, SOUTH KOREA AND RUSSIAN FEDERATION**

**Product under Review:**

The product under review is Phthalic Anhydride (“Phthalic Anhydride”) imported from the Exporting Countries. Phthalic Anhydride is an organic compound in white crystalline form, available in solid state, white flakes, with mild Oduor, slightly soluble in ether and hot water. It is obtained by catalytic oxidation process from Ortho xylene or Naphthalene. The Maleic Anhydride is its by-product in processing the Phthalic Anhydride. Phthalic Anhydride falls under Pakistan Customs Tariff (“PCT”) No. 2917.3500.

**Exporting Countries:**

China, Chinese Taipei, South Korea and Russian Federation

**Period of Review:**

January 01, 2023, to December 31, 2025

**Officer in charge:**

**Name** : Aamir Shahzad  
**Designation** : Director  
**Telephone** : 92-51-9204118  
**Fax** : 92-51-9221205  
**E-mail** : [aamir.ntcpk@gmail.com](mailto:aamir.ntcpk@gmail.com)

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*Phone No: 092-51-9202839, Fax No:092-51-9221205*

*Visit us at: [www.ntc.gov.pk](http://www.ntc.gov.pk)*

**PLEASE NOTE THAT THIS QUESTIONNAIRE HAS TO BE COMPLETED IN CONFIDENTIAL AND NON-CONFIDENTIAL VERSIONS AND SUBMIT TO THE COMMISSION BOTH IN THE HARD AND IN SOFT COPIES.**

## **Introduction:**

The National Tariff Commission (herein-after referred to as the “Commission”) imposed definitive anti-dumping duties at the rates of 9.57 percent to 24.61 percent in *ad valorem* terms on dumped imports of Phthalic Anhydride (herein-after referred to as “Phthalic Anhydride”) originated in and/or exported from China, Chinese Taipei, South Korea and Russian Federation (the “Exporting Countries”) for a period of five years effective from June 05, 2021.

In terms of Section 58 of the Act, before the expiry of the above mentioned definitive anti-dumping duties, the Commission has initiated sunset review of the anti-dumping duties imposed on dumped imports of Phthalic Anhydride from the Exporting Countries to Pakistan, on request of the domestic industry of Phthalic Anhydride. The notice of initiation of the Sunset Review is published in the national newspapers and official Gazette on May 23, 2026.

The domestic industry is of the view that the expiry of anti-dumping duties on Phthalic Anhydride imported from the Exporting Countries would be likely to lead to the continuation of dumping of Phthalic Anhydride and injury to the domestic industry. Therefore, the domestic industry has requested for continuation of the anti-dumping duties imposed on dumped imports of Phthalic Anhydride from the Exporting Countries.

## **General Instructions**

This questionnaire has been designed to enable the Commission to obtain information necessary for the Sunset Review (herein-after referred to as the “Review”).

It is in the interest of exporters/foreign producers to reply as accurately and completely as possible and to attach all supporting documents as requested. If the required information is not communicated to the Commission within the time limit specified, the Commission may make its determination on the basis of information available in accordance with the section 32 of the Anti-dumping Duties Act (herein after referred as to the “Act”). Such action may be averse to the interests of parties who do not cooperate with the Commission in providing information requested in this questionnaire and any subsequent requests for information or clarification. If you are unable to answer any questions fully due to lack of data/information and in the format requested, please describe the efforts you have made to obtain the data and why you have not been able to do so. You should immediately communicate with the Officer in Charge if you have particular difficulties. Communications with the Officer in Charge and with the Commission in general may be oral initially, but only explanations and suggestions submitted in written form will become part of the official record on which determinations will be made. The Commission is willing to consider alternate methods of reporting if they provide the Commission with adequate information in time to permit the timely completion of the Review and do not deprive other parties of their rights of participation.

Two versions of this questionnaire has to be furnished; confidential version and non-confidential version. Non-confidential version would be placed in **Public File** established and maintained by the Commission in accordance with Rule 7 of Anti-Dumping Duties Rules 2022. Public file shall be opened for inspection and copying throughout the Review by the parties registered as ‘interested parties’ in the investigation. If you believe any information is confidential, you also must explain why it should be treated as confidential, unless the information is confidential by nature i.e. prices of individual transactions, identity of your customers or suppliers, detailed internal cost information, etc. You must provide a non-confidential summary of the confidential information. If there is any information that you wish to be treated as confidential but for which a non-confidential summary is not feasible, in that case, you must explain why the information is not susceptible to summary. Failure to supply a non-confidential summary of confidential information or to justify why summarization is not possible may lead the Commission to disregard the said information and use information otherwise available in making its determination, which

may lead to a result which is less favorable than if the party did cooperate.

Answers to the questions must follow the respective format given in the questionnaire. Please repeat the question in your response. All worksheets and documents compiled to answer the questionnaire, in particular those linking the information supplied with management records and audited or unaudited accounts, must be retained for inspection. Also, note that you may be asked to provide worksheets to illustrate your calculation methodology for portions of your response.

The pages of the answers to the questionnaire should be sequentially numbered. Appendices should have their own numbering system, which includes the number of the appendix, and page number, (e.g 3-1, 3-2. etc.) If any of your answers to the question require an attachment, for example, a copy of an agreement, the attachment should identify the question to which it responds and the page number. This will allow the Commission staff to readily relate the attachments to the response and refer to them in their analysis.

Your response to this questionnaire should be in English language. Any source material that you provide with your response must be accompanied by a translation in English so as to allow its understanding. Failure to do so may preclude the Commission from considering the information.

If you have any queries regarding the questionnaire you should contact the identified Officer in Charge on the cover of this questionnaire.

### **GUIDELINES FOR COMPLETING THE NON-CONFIDENTIAL VERSION OF THE QUESTIONNAIRE**

When completing the questionnaire destined for inspection by interested parties (non-confidential version of the questionnaire) you should bear in mind that all the parties registered as interested parties in this investigation will have access to it. The reply destined for inspection by interested parties should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted as 'confidential. When completing the questionnaire destined for inspection by interested parties the Commission advises you to act as follows:

Use the completed 'confidential version' of questionnaire response as a basis. Identify all information in the 'confidential' response, which you consider is not confidential, and copy it to the file destined for inspection by interested parties.

After this, check again whether the information you did not copy to the response destined for inspection by interested parties is really confidential. If you still consider it to be confidential, you must give the reasons why, item by item and summarize the confidential information in a form destined for inspection by interested parties. If, in exceptional circumstances, it is not possible to even summarize the confidential information, give reasons why summarization is not possible.

#### ***Examples on how to summarize confidential information.***

- **When the information concerns numbers for various years you can use indices.**

Example of **confidential** information:

<b>2017</b>	<b>2018</b>	<b>2019</b>
20.000 Rupees	30.000 Rupees	40.000 Rupees

The summary destined for inspection by interested parties could be as follows:

<b>2017</b>	<b>2018</b>	<b>2019</b>
=100	150	200

- **When the information concerns a single number you can apply a % change to it.**

Example of **confidential** figure:

"My cost of production is Rs. 300 per tonne."

The summary destined for inspection by interested parties could be as follows:

"My cost of production is Rs. 330 per tonne" (+ footnote saying: "actual numbers have been amended by a margin of maximum +/- 10%, to protect confidentiality").

- **When the confidential information concerns text, you can either summarise it or eliminate the names of parties by indicating their function.**

Example of **confidential** information:

"TRADING COMPANY Ltd, told me that the prices of imports were 20% lower."

The summary destined for inspection by interested parties could be as follows:

"**[One of my customers]**, told me that the prices of imports were 20% lower.

## **SECTION A – GENERAL INFORMATION**

### **A IDENTIFICATION**

#### **A-1 Identify your company**

Name:

Address:

Telephone No:

Fax No:

E-mail Address:

#### **A-2 Identify the authorized contact person for your company for this review**

Name:

Designation:

Address:

Telephone No:

Fax No:

E-mail address:

#### **A-3 Legal Representative**

If you have appointed a legal representative to assist you in this review, please provide following details:

Name:

Address:

Telephone No:

Fax No:

E-mail address:

#### **A-4 Corporate Information**

A-4.1 Legal form of your company

A-4.2 Please indicate the address(es) of all your offices involved in the administration, sales, and production of the product under review.

A-4.3 Supply a detailed diagram outlining the overall internal hierarchical and organizational structure of your company.

A-4.4 Please provide your company's corporate structure and affiliations, including parent companies, subsidiaries, or other related companies within the country and abroad.

A-4.5 Describe the nature of your relationship with related company(s). State whether you share any board members or senior executives with any of those entities. If so identify the persons and nature of their affiliations.

A-4.6 Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical, and patent agreements for the product under review.

## **SECTION B – PRODUCT SPECIFICATION**

B-1 The product under review is Phthalic Anhydride (“Phthalic Anhydride”) imported from the Exporting Countries. Phthalic Anhydride is an organic compound in white crystalline form, available in solid state, white flakes, with mild Oduor, slightly soluble in ether and hot water. It is

obtained by catalytic oxidation process from Ortho xylene or Naphthalene. The Maleic Anhydride is its by-product in processing the Phthalic Anhydride. Phthalic Anhydride falls under Pakistan Customs Tariff (“PCT”) No. 2917.3500. PCT No. is only given for information.

Phthalic Anhydride is used in the manufacturing of Polyester Resins, Alkyd Resin, Plasticizers, certain dyes, and insecticides etc. It is also used for production of plasticizers used for production of plastics from vinyl chloride, Di-octyl- Phthalate (DOP), dyestuffs, tires and other products.

## **B-2 Specifications of the Product under Review**

The following information is necessary to define and distinguish the different types of the product under review produced and/or sold by your company and related companies

- B-2.1 Explain in detail the types of the product under review produced and/or sold by your company and your related companies. Also, provide different characteristics and final uses of the product under review.
- B-2.2 Explain in detail all differences between the product under review sold by your company and your related companies on the domestic market and those exported to Pakistan. Points to be covered should include material, design, specifications and production processes. Explain any other factors that lead to a pricing differential between the types.
- B-2.3 Describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, that identify special specifications.
- B-2.4 Provide a complete set of catalogues and brochures issued by your company and/or your related companies covering all types of the product under review.

## **SECTION-C: OPERATING STATISTICS AND TRADE RELATED INFORMATION**

- C-1 Provide information on installed production capacity, quantity produced, quantity sold, and inventories of the product under review in the following table.

(Unit of measurement MT)

	Jan 01, 2023 – Dec 31, 2023	Jan 01, 2024 – Dec 31, 2024	Jan 01, 2025 – Dec 31, 2025
Installed production capacity of product under review			
Quantity produced of the product under review			
Opening inventory of the product under review			
Domestic sales of the product under review			
Export sales of the product under review			
Internal transfers of the product under review			
Closing inventory of the product under review			

## **C-2 Total quantity and value of sales**

- C-2.1 Please fill in the table below (total quantities and net values<sup>1</sup> of your sales to **unrelated customers**) for sales of the product under review during each of the following periods.

**(Volume in MT and Value in US\$)**

<sup>1</sup> The value of sales be reported at ex-factory/ex-works level and after deduction of all sales discounts and free of taxes. All values should be shown in your domestic currency as reported in the audited accounts.

Year*	Jan 01, 2023 – Dec 31, 2023		Jan 01, 2024 – Dec 31, 2024		Jan 01, 2025 – Dec 31, 2025	
	Volume	Value	Volume	Value	Volume	Value
Pakistan						
Country-A						
Country-B						
Country-C						
Country-D						
:						
:						
Other Countries						
B.Domestic Sales						

C-2.2 Please fill in the table below (total quantities and net values<sup>2</sup> of your sales to **related customers**) for sales of the product under review during each of the following periods.

(Volume in MT and Value in US\$)

C-3. Are

Year*	Jan 01, 2023 – Dec 31, 2023		Jan 01, 2024 – Dec 31, 2024		Jan 01, 2025 – Dec 31, 2025	
	Volume	Value	Volume	Value	Volume	Value
Pakistan						
Country-A						
Country-B						
Country-C						
Country-D						
Other Countries						
B. Domestic Sales						

your firm's exports of the product under review subject to anti-dumping/countervailing or other measures in any country other than Pakistan?

No  Yes

If yes, list the products(s), country(ies), the year of Imposition of measure, nature and rate of measures.

Product                      Country                      Year imposed                      Nature of measure (if tariff, give rate)

\_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_

\_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_

C-4. Are your firm's exports of the product under review, subject to current Investigation in any country other than Pakistan that might result in tariff or non-tariff barriers to trade?

No  Yes

<sup>2</sup> The value of sales be reported at ex-factory/ex-works level and after deduction of all sales discounts and free of taxes. All values should be shown in your domestic currency as reported in the audited accounts

If yes, list the products(s), country(ies), and type of investigation.

Product	Country	Type of investigation
_____	_____	_____
_____	_____	_____

C-5. Identify export markets (other than Pakistan) that you have developed or where you have increased your sales of the product under review, as a result of the antidumping duty imposed by Pakistan. Please identify and discuss below.

C-6. Describe the significance of the existing antidumping duty in terms of its effect on your firm's production capacity, production, home market sales, exports to Pakistan and other markets, and inventories. Please compare your firm's operations before and after the imposition of the duty.

C-7. Does your firm anticipate any changes in its production capacity, production, home market sales, exports to Pakistan and other markets, or inventories relating to the production of the product under review in the future if the antidumping duty on the product from Pakistan is revoked?

- No             Yes

If yes, supply details as to the time, nature, and significance of such changes and provide underlying assumptions, along with relevant portions of business plans or other supporting documentation, for any trends or projections you may provide.

#### **SECTION-D: DETAILS OF DOMESTIC SALES OF THE PRODUCT UNDER REVIEW**

In this section please provide specific information on all of your sales of the product under review in your domestic market during the last year of POR (i.e., Jan 01, 2025 to Dec 31, 2025).

##### **D-1 General Information**

D-1.1 Explain your company's channels of distribution on your domestic market starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies for each class of customer (e.g. end-users, distributors, etc.) including related companies.

D-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If the sales process differs between classes of customers, please describe each variation separately.

D-1.3 For all sales through related companies, give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment are made should be given.

D-1.4 If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed upon. Describe each of the types of contracts applicable to the POR, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

D-1.5 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.

D-1.6 Provide copies of all price lists (in English or accompanied by English translations) issued or

in use during the POR for sales made on your domestic market, including those used by related companies.

- D-1.7 List any cost incurred by your related companies that have been paid or reimbursed by your company, directly or indirectly, regardless of whether the cost was related to the product subject to anti-dumping duty. Explain in detail the nature of these costs.

## **D-2 Allowances on Domestic Sales**

In order to carry out a fair comparison between the **export price** and the **normal value** of the product under review, the following information is requested. Where the normal value and the export price as established are not on a comparable basis, due allowance, in the form of adjustments, should be made where prices and price comparability are affected. For this purpose, you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers. You are requested to explain in detail all adjustments that could affect price comparisons, to report them on a transaction-by-transaction basis at point D-3. Report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice and the methodology used:

### **D-2.1 DIFFERENCES IN PHYSICAL CHARACTERISTICS**

In comparing the product sold to Pakistan with the most similar domestic market product, an adjustment can be made to take account of physical differences between both the products.

The amount of the adjustment shall correspond to a reasonable estimate of the difference in market value between the comparable type sold on the domestic market and the type exported to Pakistan if it was sold on the domestic market. Identify the physical differences separately for each type. Provide a detailed list of all physical differences with a full explanation of each item listed. For each difference claimed provide detailed information of the market value of such difference. Identify the source of your data. Report the amount of such difference in the transaction-by-transaction listing at point D-3 below).

### **D-2.2 IMPORT CHARGES OR INDIRECT TAXES**

An adjustment concerning import charges (on inputs) and indirect taxes can be made. For such adjustments provide the following information:

List all indirect taxes imposed on sales of product under review in your domestic market which were either fully or partially exempted upon exportation or not collected on the products exported to Pakistan.

For each tax listed above, provide English translations of statutes and regulations authorizing the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

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

Indicate when you have a legal obligation or liability to pay tax. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

Report in the transaction-by-transaction (see D-3 below) the amount of such taxes applicable to each domestic sale.

### **D-2.3 DIFFERENCES IN DISCOUNTS, REBATES, AND QUANTITIES**

Describe in detail your policy for granting discounts and rebates to your domestic customers. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

Report the adjustment in the transaction-by-transaction listing at point D-3 below.

#### **D-2.4 DIFFERENCES IN THE LEVEL OF TRADE**

An adjustment for differences in levels of trade, including any differences which may arise in OEM (Original Equipment Manufacturer) sales, can be made where, in relation to the distribution chain in both markets, it is shown that the export price, including a constructed export price, is at a different level of trade from the normal value and the difference has affected price comparability which is demonstrated by consistent and distinct differences in functions and prices of the seller for the different level of trade in the domestic market of the exporting country. The amount of the adjustment has to be based on the market value of the difference.

However, in circumstances not envisaged in the paragraph above, when an existing difference in level of trade cannot be quantified because of the absence of the relevant levels on the domestic market of the exporting country, or where certain functions are shown clearly to relate to levels of trade other than the one which is to be used in the comparison, a special adjustment may be granted.

If you claim a level of trade adjustment the following information should be provided:

- a detailed description of the functions of each level of trade both on the domestic market and Pakistani market.
- a detailed description of the method used to determine the amount of adjustment.
- evidence showing that prices differ consistently for the different levels of trade on the domestic market.
- report in the transaction-by-transaction listing (at point D-3 below) the market value of the difference in level of trade.

#### **D-2.5 DIFFERENCES IN TRANSPORTATION, INSURANCE, HANDLING, LOADING, AND ANCILLARY COSTS**

List all charges that are included in domestic prices and explain how you have quantified each of these charges. Report the adjustment in the transaction-by-transaction listing at point D-3 below. Identify the general ledger account(s) where each such expense is located.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs that were incurred subsequent to the sale being made, for moving the products from the production premises to the customer.

#### **D-2.6 DIFFERENCES IN PACKING COSTS**

Specify the per unit cost of packing for the product under review. List material and labour costs separately. Be specific in describing packing materials.

Report the adjustment in the transaction-by-transaction listing below (see point D-3 below). Identify the general ledger account where the expense is located.

#### **D-2.7 DIFFERENCES IN THE COST OF ANY CREDIT GRANTED FOR THE SALES**

Cost of credit refers to the "costs" of granting credit for a specific sales transaction. The agreed terms of payment must be known to the parties involved and the cost of the credit terms must be reflected in the sales price of the product under review. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currencies concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see D-3 below).

**D-2.8 DIFFERENCES IN THE DIRECT COSTS OF PROVIDING WARRANTIES, GUARANTEES, TECHNICAL ASSISTANCE, AND SERVICES, AS PROVIDED FOR BY LAW AND/OR IN THE SALES CONTRACT**

List all costs mentioned above that were incurred and were specified in the domestic sales contracts, or were required by the law of the country concerned, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the product under review during the last year of POR (i.e., Jan 01, 2025 to Dec 31, 2025).

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at D-3 below.

Cost for technical services can include any service; repair, or consultation you provide to a customer regarding the product under review. An adjustment can only be made for expenses that are directly related to the sales of the product under review. If technical assistance and services are performed by a division or cost center of your firm, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

**D-2.9 DIFFERENCES IN COMMISSIONS PAID IN RESPECT OF THE SALES UNDER CONSIDERATION**

Where commissions were paid to agents, unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

**D-2.10 OTHER FACTORS**

An adjustment may also be made for differences in other factors not provided above if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors.

**D-3 TRANSACTION-WISE INFORMATION ON DOMESTIC MARKET SALES**

Following information should be provided for each sales transaction made in your domestic market during the last year of POR i.e., Jan 01, 2025 to Dec 31, 2025 in a table form. This information should also be supplied in soft form on USB or through email. These data files should be compatible to the US versions in EXCEL format.

	<b><u>Information Required</u></b>	<b><u>Field Name</u></b>
A	Sequential number for the transaction	<b>S. No.</b>
B	Product code (if any)	<b>Code</b>
C	Product description	<b>Product</b>
D	Date of issue of the invoice	<b>IN. Date</b>
E	Invoice number.	<b>IN. No</b>
F	Number of the bill of lading or other transport document.	<b>LB No</b>
G	Sales order or contract number.	<b>SALORDNo</b>
H	Date of the sales order or contract.	<b>SaleDate</b>
I	Customer name.	<b>CUS. Name</b>
J	Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer").	<b>CUS.REL</b>
K	Quantity (in MT or Kgs) of the product under review, (for this transaction).	<b>QTY</b>

L	Gross value of this transaction in the currency of sale.	<b>G.Value</b>
M	Currency of sale	<b>Currency</b>
N	Number of the credit note (if any).	<b>Crdt N.No</b>
O	Date of the credit note issued.	<b>Crdt Date</b>
P	Quantity (in units) credited.	<b>Crdt Qty</b>
Q	Value credited.	<b>Crdt Value</b>
R	Net quantity (in units) (quantity of the invoice minus quantity of the credit note)	<b>Net Qty</b>
S	Payment terms (e.g. at sight, 30 days credit, etc.)	<b>P.Terms</b>
T	Interest rate (if sales is made on credit)	<b>Int Rate</b>
U	Credit Cost	<b>Crdt Cost</b>
V	Delivery terms	<b>Del Terms</b>
W	The actual amount of discounts which were not deducted on the invoice.	<b>Discount</b>
X	The actual amount of the rebate.	<b>Rebate</b>
Y	The amount of commission paid (if any).	<b>Commission</b>
Z	Adjustment for physical difference	<b>Physical</b>
AA	Amount of indirect taxes	<b>Ind Tax</b>
AB	The amount of freight in domestic market.	<b>Freight</b>
AC	The amount of insurance cost.	<b>Insurance</b>
AD	The amount of Handling, loading and ancillary expenses.	<b>Handl Cost</b>
AE	The bank charges related to this transaction, e.g. document fee, bank commission, currency exchange, etc..	<b>Bank Char</b>
AF	The amount of warranty and guarantee expenses (if any).	<b>Warnty</b>
AG	The amount of the expenses for technical assistance and services.	<b>Tech Asst</b>
AH	In case you claim any other non-specified allowance (please specify).	<b>Other</b>
AI	Net Value of this transaction (gross value-adjustments)	<b>Net Value</b>
AJ	Per unit total cost to make and sell (cost of production plus administrative, selling, financial expenses and other) for this transaction	<b>COS</b>

## **SECTION-E: DETAILS OF EXPORT SALES OF THE PRODUCT UNDER REVIEW TO PAKISTAN**

In this section please provide specific information on all of your sales transactions of the product under review for exports to Pakistan during the last year of POR i.e., Jan 01, 2025 to Dec 31, 2025.

### **E-1 General Information**

- E-1.1 Explain your company's channels of distribution to Pakistan starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
- E-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If the sales process differs between classes of customers, please describe each variation separately.
- E-1.3 Where export sales to Pakistan were made through intermediate countries, please provide the following information:
- a) Explain each distribution channel through which the product under review enters the Pakistan. Report the names of the companies involved and whether they are related to

your company. Provide information on who holds the legal title of the product under review while it is in intermediate countries. List the qualities of the product under review and the countries from which they are shipped to Pakistan. Include a flow chart indicating the physical delivery, ordering, invoicing, and payment of the sales concerned.

- b) If there is any further processing or assembly, or if the product under review is changed or enhanced in any way in the intermediate country, explain in detail.
- E-1.4 For all sales through related companies, give a detailed description of how sales are made indicating the procedure followed between the time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given.
- E-1.5 If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed upon. Describe each of the types of contracts applicable to the product under review, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.
- E-1.6 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.
- E-1.7 Provide copies of all price lists (in English or accompanied by English translation) issued or in use during the POR for exports to Pakistan, including those used by related companies.
- E-1.8 List any cost incurred by your related companies that have been paid or reimbursed by your company, directly or indirectly, regardless of whether the cost was related to the product under review. Explain in detail the nature of these costs.

## **E-2 Allowances on Export Sales**

In order to carry out a fair comparison between the **export price** and the **normal value** of the product under review, the following information is requested. Where the normal value and the export price as established are not on a comparable basis, due allowance, in the form of adjustments, should be made where prices and price comparability are affected. For this purpose, you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers. You are requested to explain in detail all adjustments that could affect price comparisons and to report them on a transaction-by-transaction basis. Report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice and the methodology used:

### **E-2.1 DIFFERENCES IN DISCOUNTS, REBATES, AND QUANTITIES**

Describe in detail your policy for granting discounts and rebates to customers in Pakistan. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

Report the adjustment in the transaction-by-transaction listing below (see point E-3 below).

### **E-2.2 DIFFERENCES IN TRANSPORTATION, INSURANCE, HANDLING, LOADING, AND ANCILLARY COSTS**

List all charges that are included in the export prices and explain how you have quantified each of these charges. Identify the general ledger account(s) where each such expense is located.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs that were incurred subsequent to the sale being made, for moving the products from the production premises to the unrelated customer. Report the adjustment in the transaction-by-transaction listing at point E-3 below).

### **E-2.3 DIFFERENCES IN PACKING COSTS**

Specify the cost of packing for the product under review. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the product under review for shipment to Pakistan. If the product under review is repackaged in Pakistan, report these charges and costs separately.

Report the adjustment in the transaction-by-transaction listing (see point E-3 below). Identify the general ledger account where the expense is located.

### **E-2.4 DIFFERENCES IN THE COST OF ANY CREDIT GRANTED FOR THE EXPORT SALES**

Cost of credit refers to the "costs" of granting credit for a specific sales transaction. The agreed terms of payment must be known to the parties involved and the cost of the credit terms must be reflected in the sales price of the product under review. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currencies concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see E-3 below).

### **E-2.5 DIFFERENCES IN THE DIRECT COSTS OF PROVIDING WARRANTIES, GUARANTEES, TECHNICAL ASSISTANCE AND SERVICES, AS PROVIDED FOR BY LAW AND/OR IN THE SALES CONTRACT**

List all costs mentioned above that were incurred and were specified in the export sales contracts, or were required by the law of the country concerned, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the product under review during the POR.

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at E-3 below.

Cost for technical services can include any service; repair, or consultation you provide to a customer regarding the product under review. An adjustment can only be made for expenses that are directly related to the sales of the product under review. If technical assistance and services are performed by a division or cost center of your firm, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

### **E-2.6 DIFFERENCES IN COMMISSIONS PAID IN RESPECT OF THE SALES UNDER CONSIDERATION**

Where commissions were paid to agents, unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

### **E-2.7 DUTY DRAWBACK, SUBSIDY OR REBATE**

Provide original and English translations of statutes and regulations authorizing duty drawback, subsidy or rebate on exported goods and governing the methods used to calculate

duty drawback or rebate.

Report the total amounts of duty drawback you received separately for sales to Pakistan and for sales to third countries, and separately for the product under review and for other products.

Provide on a transaction-by-transaction basis, the amount of duty drawback or rebate you received for each sale to Pakistan at point E-3 below. Explain how you calculated this amount for each transaction.

Explain the method you used to connect the duty drawback amount to the specific Pakistani sale.

### **E-2.8 CURRENCY CONVERSIONS**

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

If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your country. Provide the official central bank exchange rates specifying the official daily buying and selling rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services. Provide the unofficial exchange rates and the sources of these rates. Explain the adjustment you claim in the transaction-by-transaction listing (see E-3 below).

If you bought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. If so, state the exchange rates of the forward purchase for the specific sale concerned in the transaction-by-transaction listing below (see E-3 below).

### **E-2.9 OTHER FACTORS**

An adjustment may also be made for differences in other factors not provided above if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors.

### **E-3 Information on Export Transactions**

The following information should be provided for each export transaction made to Pakistan in the last year of POR i.e., Jan 01, 2025 to Dec 31, 2025 in a table form. This information should also be supplied in soft form on USB or through email. These data files should be compatible with the US versions in EXCEL format.

	<b><u>Information Required</u></b>	<b><u>Field Name</u></b>
A	Sequential number for the transaction/shipment	<b>S. No.</b>
B	Product code (if any)	<b>Code</b>
C	Product description	<b>Product</b>
D	Date of issue of the invoice	<b>IN. Date</b>
E	Invoice number.	<b>IN. No</b>
F	Number of the bill of lading or other transport document.	<b>LB No</b>
G	Sales order or contract number.	<b>SALORDNo</b>
H	Date of the sales order or contract.	<b>SaleDate</b>
I	Customer name.	<b>CUS. Name</b>
J	Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer").	<b>CUS.REL</b>
K	Quantity (in MT or Kgs) of the product under review, (for this transaction).	<b>QTY</b>
L	Gross value of this transaction in the currency of sale.	<b>G.Value</b>
M	Currency of sale	<b>Currency</b>
N	Number of the credit note (if any).	<b>Crdt N.No</b>

O	Date of the credit note issued.	<b>Crdt Date</b>
P	Quantity (in units) credited.	<b>Crdt Qty</b>
Q	Value credited.	<b>Crdt Value</b>
R	Net quantity (in units) (quantity of the invoice minus quantity of the credit note)	<b>Net Qty</b>
S	Payment terms (e.g. at sight, 30 days, etc.)	<b>P.Terms</b>
T	CIF Value	
U	Interest rate (if sales is made on credit)	<b>Int Rate</b>
V	Credit Cost	<b>Crdt Cost</b>
W	Delivery terms (e.g. FOB, C&F, CIF, etc.).	<b>Del Terms</b>
X	The actual amount of discounts which were not deducted on the invoice.	<b>Discount</b>
Y	The actual amount of the rebate or subsidy.	<b>Rebate</b>
Z	The amount of commission paid (if any).	<b>Commission</b>
AA	The amount of inland freight in exporting country.	<b>Inl Frt</b>
AB	The amount of ocean freight.	<b>Ocn Frt</b>
AC	The amount of insurance cost.	<b>Insurance</b>
AD	The rate of export tax	<b>Exp.tax Rt</b>
AE	The amount of export tax	<b>Exp.Tax</b>
AF	The rate of value added tax	<b>VAT rate</b>
AG	The amount of value added tax	<b>VAT</b>
AH	Amount of duty draw back (if any)	<b>Duty DB</b>
AI	The amount of inland freight paid from the Pakistani port to the unrelated customer (if any).	<b>InlPk Frt</b>
AJ	The amount of Handling, loading and ancillary expenses.	<b>Handl Cost</b>
AK	The bank charges related to this transaction, e.g. document fee, bank commission, currency exchange, etc..	<b>Bank Char</b>
AL	The amount of warranty and guarantee expenses (if any).	<b>Warnty</b>
AM	The amount of the expenses for technical assistance and services.	<b>Tech Asst</b>
AN	In case you paid customs duties, in Pakistan indicate the amount.	<b>Cus.Duty</b>
AO	In case you claim any other non-specified allowance (please specify).	<b>Other</b>
AP	Net Value of this transaction (gross value-adjustments)	<b>Net Value</b>
AQ	Exchange rate used for the conversion of the currency of sale to your own accounting currency.	<b>Exchange</b>

## **SECTION-F      MARKET FACTORS**

- F- 1      To what extent have changes in the prices of raw materials affected your firm's selling prices for the product under review? Also discuss any anticipated changes in your raw material costs in the future, identifying the time period(s) involved and the factor(s) that you believe would be responsible for such changes. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.
- F-2      Have individual producers, importers, purchasers, or foreign producers/exporters of the product under review influenced the Pakistan wholesale market price of the product under consideration since year of the imposition of duty.

No                       Yes

Please identify any such firm(s) and note the time period when the firm(s) influenced price, whether the effect was to increase or decrease the price, and why your firm believes that the actions of the firm(s) were responsible for the price change.

F-3 Describe how easily your firm can shift its sales of product under review between the Pakistan market and alternative country markets. In your discussion, please describe any contracts, other sales arrangements, or other constraints (including any third-country trade barriers such as tariffs, quotas, or other non-tariff barriers) that would prevent or retard your firm from shifting product under review between the Pakistan and alternative country markets. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.

F-4 Is the product range, product mix, or marketing of the product under review in your home market significantly different from the product range, product mix, or marketing of the product under review for export to Pakistan or to third-country markets? Have there been any significant changes in the product range, product mix, or marketing of the product under review in your home market, for export to the Pakistan, or for export to third-country markets since year of imposition of duty?

No  Yes

Please describe and quantify if possible.

F-5 Please discuss any anticipated changes in terms of the product range, product mix, or marketing of the product under review in your home market, for export to Pakistan, or for export to third-country markets in the future, identifying the time period(s) involved and the factor(s) that you believe would be responsible for such changes. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.

F-6 What other products may be substitutes for the product under review. Have there been any changes in the number or types of products that can be substituted for the product under review since year of the imposition of duty?

No  Yes

Please explain.

F-7 Please discuss any anticipated changes in terms of the substitutability of other products for the product under review in the future, identifying the time period(s) involved and the factor(s) that you believe would be responsible for such changes. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.

F-8 Is the product under review produced by your firm and sold in its home market interchangeable (i.e., can be used in the same applications) with your firm's product under review sold to Pakistan and/or to third-country markets?

Yes  No

Identify the market(s) and any differences in the products.

F-9 Describe the end uses of the product under review that you manufacture and sell to your home market. If these end uses differ from those of the product under review you sell to Pakistani market or to third-country markets, explain.

F-10 Discuss any changes in the end uses of the product under review since the year of the imposition of duty, by market and time period.

F-11 Please discuss any anticipated changes in terms of the end uses of the product under review in the future, identifying the time period(s) involved, the market(s), and the factor(s) that you

believe would be responsible for such changes. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.

F-12 How has the demand within your home market and the Pakistan (and worldwide, if known) for the product under review changed since the year of imposition of duty? What were the principal factors affecting changes in demand?

F-13 Please discuss any anticipated changes in the product under review demand in your home market and the Pakistan (and worldwide, if known) in the future, identifying the time period(s) involved and the factor(s) that you believe would be responsible for such changes. Provide any underlying assumptions, along with relevant portions of business plans or other supporting documentation, that address this issue.

## **SECTION G - COST OF PRODUCTION**

Cost of production and raw materials/inputs information for each type of product under review should be reported in Appendix No. 1 and Appendix No. 2 for the POR i.e. (Jan 2023 to December 2025)

The amounts reported in Appendix 1 should be based on the actual costs incurred by your company as recorded in your normal accounting system.

If you produce the product under review at more than one facility, total costs incurred at all facilities be reported in appendix 1.

Indicate your accounting period.

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

Attach an English version of the audited accounts including Balance sheet, Profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the POR for your company as well as for those companies related to you which are involved in the production, marketing or sales of the product subject to anti-dumping duty. If applicable, you should also provide copies of the consolidated financial statements for the same periods. In the event that your company's accounts have not been audited, attach the financial statements that are required by your country's business law. Provide copies of any financial statement or other financial report filed with the local or national government of the country in which your company or the related companies were located for the three most recent financial years.

If internal financial statements, management reports, standard cost reviews etc. are prepared and maintained for the product subject to anti-dumping duty, provide copies for the three most recent financial years.

Provide a chart of accounts (translated into English). This should also contain numbers and labels of accounts used for analytic purposes.

### **G-1 General Information Needed**

The production process, financial accounting, and cost accounting information requested below is necessary for the Commission to better understand your operations, products and production processes, and financial and cost accounting practices. Please provide complete and detailed narrative responses to each of the items listed below.

#### **G-1.1 Products and Production Process**

Describe the manufacturing process for the product under review. Description should include the following:

- a) A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities informing their location, and provide brief descriptions of the production activities that take place at those major facilities.
- b) Please provide a list of all companies that are involved on a subcontracting basis in the manufacture of the product under review. Describe the part of the manufacturing process they are performing.
- c) Explain the production process of the product under review produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
- d) All inputs used to produce the product under review.
- e) List the primary materials used in the manufacturing process and your relationship with the main suppliers (whether related or not). Indicate whether the primary materials were imported, and explain whether the value of the primary material includes import charges or indirect taxes.
- f) In case primary materials or components are used for the manufacturing of both the product under review and other products not subject to this proceeding please provide information concerning the overlapping material use.
- g) A description of how your account for processing yields or losses throughout the production cycle. Indicate each stage in the production cycle where processing yields are measured.
- h) All joint products, by-products or scrap, that result from producing the product under review and where in the production process they become individually identifiable. State whether any scrap material generated is reintroduced into the production cycle as raw materials, sold, or otherwise disposed of in the normal course of business.
- i) Identify any products manufactured by your company in the same production facilities as the product under review.
- j) Identify the major "by-products" resulting from the production of the product under review and describe the use given to these "by-products".
- k) Provide the number of days for which the product under review is held in inventory in either market (domestic and export) prior to the time of sale.
- l) Provide details of taxes and duties (e.g. Sales tax/value added tax etc.) applicable for production and sales of the product under review. Also indicate differences between taxes and duties on domestic sales and export sales of the product under review.

### **G-1.2 Financial Accounting Systems and Policies**

Please provide a flowchart illustrating your financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers (*e.g.*, subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.) and reports generated by your financial accounting system, show in your flowchart how data from your financial accounting system are summarized in financial statements.

### **G-1.3 Cost Accounting Systems and Policies**

Describe your normal cost accounting system and how it is used to classify, allocate, aggregate, and record the costs incurred to produce the product subject to anti-dumping duty in the normal course of

business. It should be provided in narrative form and should include a flow chart that illustrates: (i) how the system records and reports costs for the product under review throughout the production process, and (ii) the various subsidiary cost ledgers maintained under the system and how they reconcile to your normal financial statement data. In addition, describe:

- the method used under your cost accounting system to account for scrap generated at each stage of the production process.
- the method used under your cost accounting system to account for joint products and by-products that result from producing the product under Review.
- all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.
- how you value opening and closing inventories and materials issued for production.
- how you charge depreciation in the accounts e.g. straight line or other method
- how respective rates and amounts if interest on owners' capital and/ or loan are charged in the accounts.
- the subsidies/ rebates, export rebate available/ received and their treatment in the accounts;
- how indirect costs have been allocated to joint products and by-products e.g. market/ sales value method, quantitative/ physical unit method, average unit cost method, weighted average method etc.
- how specific items are treated differently in your financial and cost accounting systems.

#### G-1.4 Worksheets

Provide worksheets that illustrate:

- i. How you computed direct materials, direct labor, and fixed and variable overhead costs. If you rely on a standard cost accounting system, the worksheets for the product under review and for other products should show how you allocated any cost variances in deriving actual production costs.
- ii. How you computed general and administrative expense ratios. The worksheet should demonstrate how the G&A expenses used for Appendix 1 reconcile with your financial statements.
- iii. How you compute your net interest expense ratio? The worksheet should demonstrate how the interest income and expense figures used for Appendix 1 interest reconcile with your financial statements.

#### G-2 Purchase of Raw Materials

Please provide a complete list of your purchases of raw materials or components used for the production of the product under review, during the year 2022-23 (from 1st Oct. 2022 to 30th Sept. 2023). This list should at least contain references to the country of origin, date of purchase, weight/units, price, delivery terms, import duties paid, and should also allow a direct link to the original purchasing documents. Further, information on purchases and usage of inputs/raw materials should be provided in Appendix-3

If you claim a duty drawback adjustment based on the raw materials or components purchases list, please summarize your purchases during the POR and import duties paid, by filling in the following tables:

a) Materials and components purchased locally

Type/ Description of	Quantity	Value	Amount of duty/ tax normally payable	Amount of duty/tax	Quantity required to produce one unit
-------------------------	----------	-------	--------------------------------------	--------------------	---------------------------------------

the input				paid	of product under review
(Please specify)					
:					
:					
Totals					

b) Materials and components imported

Type/ Description of the input	Quantity	Value	Amount of duty/tax normally payable	Amount of duty/tax paid	Quantity required to produce one unit of product under review
(Please specify)					
Totals					

**SECTION H - EXCHANGE RATE**

Please provide information on exchange rate in the following table  
*Exchange rates per one unit currency of exporting country*

Period	US Dollar
2015	
2016	
2017	
2018	
2019	
2020	
2023	
2024	
2025	

## CHECK LIST

The purpose of the following checklist is to ensure that you have answered all questions of the above Sections and to permit a quick survey on information, which may be missing. You are requested to tick the box where complete information is submitted or where information has not sufficiently been provided:

SECTION	PLEASE TICK IF YOU SUBMITTED ALL INFORMATION REQUESTED <input checked="" type="checkbox"/>	PLEASE TICK IF INFORMATION IS NOT OR INSUFFICIENTLY SUBMITTED <input checked="" type="checkbox"/>
GENERAL INFORMATION	<input type="checkbox"/>	<input type="checkbox"/>
PRODUCT SPECIFICATION	<input type="checkbox"/>	<input type="checkbox"/>
OPERATING STATISTICS AND TRADE RELATED INFORMATION	<input type="checkbox"/>	<input type="checkbox"/>
DOMESTIC SALES OF THE PRODUCT UNDER REVIEW	<input type="checkbox"/>	<input type="checkbox"/>
EXPORT SALES OF THE PRODUCT UNDER REVIEW TO PAKISTAN	<input type="checkbox"/>	<input type="checkbox"/>
MARKET FACTORS	<input type="checkbox"/>	<input type="checkbox"/>
COST OF PRODUCTION	<input type="checkbox"/>	<input type="checkbox"/>
EXCHANGE RATE	<input type="checkbox"/>	<input type="checkbox"/>
COST TO MAKE AND SELL OF THE PRODUCT UNDER REVIEW (APPENDIX 1)	<input type="checkbox"/>	<input type="checkbox"/>
COST OF RAW MATERIAL AND PACKAGING MATERIAL OF THE PRODUCT UNDER REVIEW (APPENDIX 2)	<input type="checkbox"/>	<input type="checkbox"/>

**CERTIFICATION**

It is certified that all information herein supplied in response to the questionnaire is complete and correct to the best of my knowledge and belief and understand that the information submitted may be subject to verification by the Pakistan National Tariff Commission.

\_\_\_\_\_

Date

\_\_\_\_\_

Signature of an authorized official

\_\_\_\_\_

Name and designation of an authorized official

**COST TO MAKE AND SELL OF THE PRODUCT UNDER REVIEW**

Product Name with Grade/ Type/ Model: \_\_\_\_\_

Please provide information separately for the POR (i.e., Jan 2023-Dec 2023, Jan 2024-Dec2024 and Jan2025-Dec 2025)) separately for each year. Mention the period to which the information pertains.

(Unit of measurement .....)

(Unit of Currency .....)

S.No		Domestic Sales		Export Sales		Total Sales	
		Quantity (Units)	Value (specify currency)	Quantity (Units)	Value (specify currency)	Quantity (Units)	Value (currency)
1	1.1 Sales to un-related customers 1.2 Sales to related customers (other than subsidiary companies) 1.3 Sales to subsidiary companies 1.4 Internal transfer (please describe basis for valuation) 1.5 Total Sales						
2	<b>COST OF GOODS SOLD</b>						
2.1	Quantity produced (specify unit of measurement)	Variable Cost		Fixed Cost		Total Cost	
2.2	i. Raw and packing material – local ii. Raw and packing material – imported iii. Salaries and wages iv. Overheads details - Stores, spares/supplies - Electricity - Gas/fuel - Repair and maintenance - Depreciation - Miscellaneous/other expenses						
2.3	Total Cost of Production						
2.4	Plus opening stock						

2.5	Available for sale (2.3+2.4)			
2.6	Less closing stock			
2.7	Cost of goods sold (2.5-2.6)			
3.	Gross profit on sales (1.5-2.7)			
4.	Selling, administrative and financial expenses			
	4.1 Selling expenses			
	4.2 Administrative expenses			
	4.3 Financial expenses			
5	Other/bi-product's income			
6.	Cost to make and sell (2.7+4-5)			
7.	Net Profit on sales (1.5-5)			

**Note:**

*All items of income & expenditure should be reconcilable with Annual Audited Accounts. In case more than one products are produced and sold, a statement showing the results for the product under review and all other products be prepared to reconcile the results with audited accounts.*

