

REPUBLIC OF MAURITIUS

**TRADE REMEDIES INVESTIGATING
AUTHORITY**

SAFEGUARD INVESTIGATION ON

(product)

**DOMESTIC INDUSTRY INJURY QUESTIONNAIRE
RESPONDENT:**

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GLOSSARY

Act	Trade (Anti-Dumping, Countervailing and Safeguard Measures) Act 2022
C&F	Cost and freight
CIF	Cost, insurance and freight
Cost of production	All costs to produce the product, excluding any SGA costs and profit
Director	Director of the International Trade Division
Direct production cost	Costs directly related to the production of the product, e.g. raw materials and components. Also called variable costs.
Fixed cost	Costs that are fixed, i.e. costs that do not change along with changes in production volumes. Also called indirect production costs.
Foreign like product	Product sold on the domestic market of the exporter
GATT	General Agreement on Tariffs and Trade
Gross profit	Difference between selling price and cost of production
Indirect production cost	Costs indirectly related to the production of the product, e.g. direct labour (where the number of labour units does not change with changes in production volumes) and depreciation. Also called fixed cost.
Net profit	Difference between selling price and total cost
Price undercutting	The extent to which the price of the imported product is lower than the price for your product
SGA costs	Selling, general and administrative costs
Subject product	The product imported into Mauritius
WTO	World Trade Organization

INTRODUCTION

1. This investigation is conducted in terms of the Trade (Anti-Dumping, Countervailing and Safeguard Measures) Act 2022, the Safeguard Regulations and the WTO Agreement on Safeguards.
2. The purpose of this questionnaire is to help the industry in Mauritius bring together in a concise and logical form the information needed by the Investigating Authority to decide whether the industry is experiencing serious injury or a threat thereof as a result of increased imports.
3. To the extent possible each domestic producer should provide full and accurate information. Provide supporting documentary evidence from commercial or governmental sources, e.g. commercial invoices or offers, official trade and production statistics.
4. It is important that you should supply as much of the information as possible. The Investigating Authority may only proceed with an investigation if it has evidence of increased imports causing serious injury or a threat thereof to the domestic industry producing the like or directly competitive product. Where information is insufficient to determine the effect on the industry as a whole or a major proportion thereof, the Investigating Authority will have to terminate the investigation.
5. The information requested in this questionnaire must be provided separately by each Mauritian company. The chamber, association or consulting firm representing all the applicants should aggregate the information from each individual complaining company and submit it together with a joint analysis. If you have any doubts on this matter, **please contact the Investigating Authority immediately.**
6. All cost related information should be reconcilable to the financial statements or management accounts.
7. This investigation is to be conducted, and all information provided in English.
8. The response to this questionnaire, as well as to any other additional request formulated by the **Investigating Authority** subsequently, is to be made **in hard copy and electronic form**, as indicated below:
 - Hard copies: Any questionnaire response submitted to the **Investigating Authority** must include the **original confidential version** and the declaration of accurateness and completeness must be signed by the company's responsible officer. A **non-confidential version only needs to be submitted once the Investigating Authority is happy that it has received a properly documented application.**
 - Electronic submissions: Confidential and non-confidential versions of the questionnaire response, including any supporting documentation, should be submitted electronically and must be provided in any of the following formats:

Document Type	Formats supported	Latest Version Supported
Word Processing	Microsoft Word	Word 2010
Spreadsheet	Microsoft Excel	Excel 2010
All	PDF	

If you feel that you cannot present the information as requested, please contact the officials in charge immediately.

Electronic submissions must be made on CDROM, DVD or memory stick, **free of viruses** and

must be labelled clearly indicating:

1. Party's name;
2. Product(s) concerned;
3. Type of information on the disc;
3. Software used; and
5. Whether the information is confidential.

Separate electronic storage should be used for confidential and non-confidential submissions.

9. Any documents – whether hard copies or electronic submissions – not complying with the above formalities may be returned to the party submitting them and not be used by the Investigating Authority for the purpose of this investigation.
10. **All questions must be answered.** Where the question is “not applicable”, you must state so in the reply. Where information is “not available”, you must say so and indicate why it is so.
11. Note that a copy of this questionnaire is available in electronic format on request. In addition, all tables and Annexures are available in electronic format in Excel on request. Should you require an electronic version, please contact the Investigating Authority.
12. Information submitted in confidence will be treated as such by the Investigating Authority. Access to confidential information will be restricted to the officers in charge of the investigation as well as to the Investigating Authority. The Investigating Authority has set up means to ensure that only authorised personnel can have access to all documentation submitted in confidence.
13. The Investigating Authority is required by law to ensure that all interested parties to a safeguard investigation are given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case after initiation of an investigation.
14. Any information which is by nature commercially confidential (for example, because its disclosure would be of significant competitive advantage to a competitor, or would have a significantly adverse effect on the person supplying the information or the person from whom the information was acquired,) or which is provided on a confidential basis by parties to an investigation will, upon good cause being shown, be treated as confidential by the Investigating Authority.
15. In this regard, parties requesting that information be treated as confidential should:
 - (a) clearly identify the information for which confidential treatment is requested;
 - (b) provide justification for the request for confidential treatment in each instance; and
 - (c) provide a non-confidential version or non-confidential summary of the information for which confidential treatment is requested, or if it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or summarised. Non-confidential versions should contain sufficient details to allow other interested parties a reasonable understanding of the information submitted in confidence. Annexure I to this questionnaire provides guidelines on how to prepare a non-confidential summary of the confidential information.
16. Please reproduce all questions, followed by the answers, in your application.

SECTION A – GENERAL INFORMATION

A1 Identify your company

Name:
 Address:
 Telephone No:
 Webpage:
 E-mail Address:

A2 Identify the authorised contact person(s) for your company for this investigation

Name:
 Designation:
 Address:
 Telephone No:
 E-mail address:

A3 Legal Representative

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

Name:
 Address:
 Telephone No:
 Fax No:
 E-mail address:

Please submit an authorization for the legal representative to act on your behalf. A template is enclosed as Annexure A3.

A4 Corporate Information

A4.1 Indicate the legal form of your company (public company, private company, fully owned subsidiary, joint venture, etc.)

A4.2 Provide a complete listing of all shareholders that hold more than 1% of the shares in your company in the following format:

Name	Type of share	Number of shares	Percentage shareholding	Percentage of voting rights
1.				
2.				
3.				

A4.3 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

Office:
 Address:
 Function:

A4.4 Supply a detailed diagram outlining the overall internal hierarchical and organisational structure of your company. Please attach as Annexure A4.4.

A4.5 Please provide your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. Please attach as Annexure A4.5.

A4.6 Describe the nature of your relationship with the company(s) referred to in A4.5. 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.

A4.7 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 investigation.

A5 Range of products

A5.1 List all the products produced and/or sold by your company in Mauritius, i.e. not only the product that forms the subject of this application. Please include a brochure of all your products.

A6 Accounting principles and cost accounting system

A6.1 Please indicate your financial year.

A6.2 Please describe the accounting principles and practices used by your company. Also provide a description of the cost accounting system used by your company.

Please explain the details or differences, if any, between your company's normal cost accounting system and the cost accounting system used to record the production costs of the products concerned and to complete the reply to this questionnaire.

A6.3 Indicate whether any extraordinary or non-recurring expenses or income are affecting the production and sales of the like product in the reported data. Provide details of the amounts concerned.

A6.4 Please attach copies of your audited financial statements for the last three years as Annexure A6.4. If the financial statements for the last financial year have not been audited yet, please include your unaudited statements.

A6.5 Please attach copies of your monthly internal or management accounts for the full period of investigation as Annexure A6.5.

SECTION B – PRODUCT

B1 Subject Product Information:

B1.1 The subject product is as identified on the cover of this questionnaire. If you have any comments on the scope of the product, please provide your comments here.

B2 Mauritius Like Product Information:

B2.1 Provide a complete description of **your product**. Specifically provide details on the following:

- (a) Product name;
- (b) Physical appearance;
- (c) Technical characteristics;
- (d) Raw materials;
- (e) Production process;
- (f) Functions and end-use;
- (g) Distribution channels;
- (h) Tariff classification;
- (i) Applicable technical specifications or standards (national or international);
- (j) Any other information used to distinguish the product from similar products.

Attach copies of brochures/photos showing your product as Annexure B2.1.

B2.2 Describe the manufacturing process for the like or directly competitive product. Flow charts explaining the manufacturing process, including a step-by-step explanation of the production process starting from the first input of primary material and ending with the packaging of the like product would be useful in this respect.

B2.3 If your product is manufactured from both Mauritian and imported inputs, or only from imported inputs:

- (a) identify the imported inputs and describe their use in the like product or directly competitive product; and
- (b) state whether at least one substantial process of manufacture occurs in Mauritius (for example by reference to the value added, complexity of process, or capital invested).

B2.4 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, which identify special specifications. **Note: this coding will assist the Investigating Authority in obtaining relevant product-specific information from exporters and importers, although the Investigating Authority may decide to adjust the coding system used.**

B2.5 Specifically provide details on differences between the imported product and the Mauritius like or directly competitive product.

B2.6 Indicate how these differences affect substitutability, consumer preference and prices.

B3 Comparability of the subject product concerned with the Like or Directly Competitive Product:

B3.1 Briefly explain the comparability of the product produced by your company with that imported and note any differences in physical and technical and end-uses. Do this on a model-by-model or product group basis where applicable.

Types produced by your company (include codes and	Competing imported types (include codes	Differences
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description)		and description)

This information may also be provided as Annexure B3.1.

SECTION C – SERIOUS INJURY / THREAT THEREOF

Introduction

One of the pillars of a safeguard determination is the assessment of whether the Mauritian industry is suffering serious injury or a threat thereof. For this determination to be possible, certain data must be gathered and assessed. These data concern, first, the volume and prices of the investigated product and, second, the negative impact that these imports have on the domestic industry.

It is not required that all of the factors show a negative performance for a finding of serious injury to be possible. For instance, while sales volume might have remained stable, the domestic industry might have significantly decreased profitability due to lower prices to compete with the increased imports.

In addition to information on these factors, domestic producers may submit other information that they consider relevant in order to show that they are suffering injury.

Safeguard measures can also be imposed where no actual serious injury is yet felt, provided that a threat thereof can be proven, that is, where serious injury will be evident in the near future unless action is taken.

When preparing the information requested in the following sections, please note the following:

- **Product: The injury determination must be based exclusively on data for the like or directly competitive product produced and sold by Mauritian producers (see section B above). Only where the separate identification of that production is not possible, the effects of the increased imports can be assessed by examining the production of the narrowest group or range of products, which includes the like product or the directly competitive product, for which the required information can be provided. If data are determined on the basis of estimates, please explain the basis for such estimates.**
- **Data for some types or models of the like or directly competitive product: Unless indicated otherwise, the information refers to the like or directly competitive product as a whole. Thus, unless otherwise indicated no separate data need to be provided for each type or model of the like product or directly competitive product. However, this will depend on the nature of the product and the scope of the investigation. In some cases this questionnaire requires you to provide information for each model or type separately, even on a transaction-by-transaction basis. If you consider that submitting information for each model or type of the like product or directly competitive product is too cumbersome, please contact the Investigating Authority as soon as possible to discuss.**
- **Period for submission of data: Please provide information for three full years preceding the request. Note that this does not have to be calendar years, but may be financial years or rolling 12-month periods. If you encounter difficulties in gathering data for any particular period, please inform the Investigating Authority as soon as possible.**
- **Reporting unit of measurement: Several factors require information on “volume”. Please provide the data in the unit requested in the text or tables. If information is available in different units of measurement, you must convert those units into the unit requested. The conversion rates, including the source, must be clearly stated in the application, as submitted.**

C1 Serious injury:

C1.1 Please supply the following injury information (must be reconcilable to your financial statements).

Note	Description	20xx	20xx	20xx	20xx
1	Units sold (Mauritius)				
2	Turnover (Mauritius)				
3	Average Mauritius selling price				
4	Gross profit on Mauritius sales				
5	Net profit on Mauritius sales				
6	Actual (total) production				
7	Actual production for Mauritius				
8	Capacity utilisation %				
9	Total production workers				
10	SGA staff				
11	Total staff				
12	Units produced per production worker				

In completing this table, please refer to the following explanatory notes. Where necessary, indicate this separately for each product group/model as well as the total.

Note	Description	Note	Description
1	Indicate the volume of sales of the like product in Mauritius. Also indicate the unit of measurement (units, kg, etc.).	7	Indicate that part of the production volume of the like product that was destined for sales in Mauritius, thus excluding production for the export market
2	Indicate the value of turnover of the like product at ex-factory (undelivered) level	8	Express your actual total production as a percentage of your actual capacity
3	Divide the total value of sales by the total volume of sales	9	Indicate the number of production workers dedicated to production of the like product only. If this is not possible, provide it for the narrowest group of products for which it is available
4	State the total gross profit (GP) on Mauritius sales of the like product. GP relates to the difference between the turnover indicated under note 2 and the total production cost, inclusive of raw material, labour, factory overheads, depreciation, etc., but excluding any SGA costs.	10	Indicate the number of SGA staff, including management dedicated to sales of the like product. ¹
5	State the total net profit on Mauritius sales of the like product. Net profit relates to the difference between the turnover indicated under note 2 and TOTAL costs, including selling, general and administrative (SGA) expenses	11	Add the total number of production and SGA staff
6	Indicate the actual total volume produced of the like product during the period indicated (regardless of destination)	12	Divide the total production units by the number of production workers

C1.2 Purchases of the subject product, or of the like or directly competitive

If you purchase the subject product or the like or directly competitive product from independent

¹ If this cannot be separately indicated, please indicate the number of workers for the narrowest group of products or for the company in total, but add a qualifying note to this effect

parties (either originating in Mauritius or abroad) for sale or processing in Mauritius, please complete the following table. For each product type, provide volume, value and average price. Add rows as necessary. Please explain the reasons for purchasing the subject product or the like or directly competitive product from other sources.

Product type and characteristics	Country of origin	Volume and value (1)	20xx	20xx	20xx
		Volume			
		Value			
		Average price			
		Volume			
		Value			
		Average price			

(1) Volume should be given in **[insert unit of measurement]** and value in MUR

C1.3 Stocks

Complete the following table with respect to the like and/or directly competitive product manufactured by your company or purchased from other sources. Please explain the method used by your company for stock evaluation, e.g. FIFO, LIFO etc.

By volume	Volume [insert unit of measurement]		
	20xx	20xx	20xx
Opening stock			
+ Production			
+ Purchases			
- Sales			
= Closing Stock			

By value	Volume [in thousands of MUR]		
	20xx	20xx	20xx
Opening stock			
+ Production			
+ Purchases			
- Sales			
= Closing Stock			

C2 Distribution system and sales channel

Please explain your company's distribution network in Mauritius and describe the different channels of sale up to the first unrelated customer. Submit the information requested in the following table (please note that the following information concerns only sales to the first unrelated customer). These data should cover a period of twelve months (being the final twelve months of the investigation period). State in what way sales through the different sales channels affect the sales price of your company.

If you sell your products via a distributor, please comment on the mark-up rate applied to its sales to the end-user of the product concerned.

Sales Channel	% of turnover made through this sales channel in 20xx	
	Unrelated parties	Related parties
1. Distributors		
2. End-users		
3. Industrial users		
4. Other (specify)		

C3 Other injury factors

Provide comments, supported by evidence, on any other matters that it may consider relevant for the purpose of showing that the Mauritian industry is suffering injury. This could include information on, for instance, cash flow, return on investment, ability to attract capital or investments, and growth.

C4 Cost of production:

Please complete the cost build-up in Annex C4.

C5 Threat of serious injury:

Note: It is not necessary to complete this section if you can prove serious injury under question C1.

The Safeguard Measures Act requires that “a determination of threat of serious injury caused by increased imports of the investigated product shall be based on facts”. No finding of a threat can be based on allegation, conjecture or remote possibility. The change in circumstances which would create a situation in which increased imports would cause serious injury, must be clearly foreseen and imminent. Should an investigation only be based on a threat of material injury, you still have to complete the information in question C1, **but you need to add two columns for the current year and the next year**, providing substantiated estimates for all injury factors, in addition to the information requested in this section.

- C4.1 Give details on the freely disposable capacity or imminent substantial increase in capacity of the foreign producers.
- C4.2 Substantiate any significant increase of subject product imports into Mauritius indicating the likelihood of substantially further increased importation.
- C4.3 State whether the products concerned enter the country at prices that will have a significant depressing or suppressing effect on the Mauritian like product prices and are likely to increase demand for further imports. Substantiate your reply. (A depressing effect means the actual lowering of existing prices and a suppressing effect means the prevention of price increases that would have normally been affected.)
- C4.4 Indicate the state of the economy of the countries of origin/export and its influence on the operations of the producers/exporters.
- C4.5 Give any other information relevant to your allegation that the infliction of serious injury is imminent.

SECTION D – CAUSALITY

Causality:

The industry, in addition to providing the data establishing an increase in imports and (a threat of) serious injury on a *prima facie* basis, must demonstrate that there is a causal link between the increased imports and the material injury. This does not mean that the increased imports must be the only reason for any injury suffered. Causality is usually shown by the coincidence in time of the increasing imports with the deterioration of the situation of the industry as shown by the development of the injury factors outlined above.

D1 Link between increased imports and injury

Submit your reasons for alleging that the increased imports are the cause of your serious injury. Refer to matters such as the increase in imports of the investigation period compared to decreases in your sales volumes or profits; price undercutting during the investigation period; and other factors that can directly link injury to the increased imports. Note that attention should not only be given to the end-point analysis (i.e. the figures in the first and last years), but also to intervening trends.

D2 Other factors causing injury

Indicate any other factors that contributed to the injury experienced by the domestic industry. This might include natural disasters, strikes, changes in consumer demand, technological advances, contraction of the market or decreased exports.

SECTION E – OTHER QUESTIONS

This section of the application questionnaire addresses a number of different, but very important, issues.

E1 Provisional measure

E1.1 Do you request the application of a provisional safeguard measure? If so,

- You will need to provide information regarding critical circumstances where delay in taking action would cause damage to the industry which it would be difficult to repair; and
- You will have to indicate the level of the tariff increase requested as provisional measure. You should explain the methodology in detail.

E2 Application of a definitive measure

E2.1 Please indicate the form (duty, quota or tariff quota), level and duration of the definitive safeguard measure sought. Indicate, in particular, how the measure sought would permit achieving the objectives of the industry to adjust or restructure to meet international competition after the definitive measure has lapsed.

Note that the Investigating Authority is not bound by your selection, but will give it due consideration.

E3 Other issues

If you have comments relevant to this investigation, please submit them with supporting evidence.

DECLARATION

Having made the enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of records available and generally maintained by the company, and no material has been concealed or misrepresented.

Date _____

(Signature)

(Name/Designation)

- Notes:**
- (1) This page should be completed and appended at the beginning of your submission.
 - (2) The Chief Executive Officer, Managing Director, Chief Finance Officer, a Director, Partner or the proprietor of the firm filing response to this questionnaire should sign the declaration – it may not be signed by the consultant.

ANNEXURE A3

AUTHORISATION LETTER

We hereby appoint the following person/firm in Mauritius to represent us in the safeguard investigation being conducted by the Investigating Authority. This representation will remain in effect until revoked in writing.

(Name, address, telephone, fax number, email address of the person/firm who may represent you)

M/s (name) is authorised, *inter alia* for the following: _____

- 1) To communicate with and receive communication from the Investigating Authority.
- 2) To make submissions on our behalf.
- 3) To appear for and on our behalf.

(Please strike off whichever activity is not authorised)

Date _____

(Signature)

(Name/Designation)

Note: The Chief Executive Officer, Managing Director, Chief Finance Officer, a Director, Partner or the proprietor of the firm filing response to this questionnaire should sign the declaration – it may not be signed by the consultant.

ANNEXURE I

DRAFTING THE NON-CONFIDENTIAL RESPONSE

All information for which confidentiality is claimed should be submitted in a non-confidential format that enables other interested parties a reasonable understanding of the information that was submitted in confidence. This can either be done by submitting data in index form or by providing a non-confidential summary. The following example shows how the information can be presented.

Confidential information

Table I.1

Sales volume	2015	2016	2017	2018
Model 1	489,253	538,178	527,415	406,109
Model 2	134,235	153,028	142,316	103,891
Model 3	346,234	373,933	366,454	344,467
Total	969,722	1,065,139	1,036,185	854,467

Indexed version

The information in Table I.1 can be reproduced in index form as follows:

Table I.2

Sales volume	2015	2016	2017	2018
Model 1	100	110	108	83
Model 2	100	114	106	77
Model 3	100	108	106	99
Total	100	110	107	88

ANNEXURE C4: COST AND PRICE BUILDUP

Notes	Cost of production for the product under investigation	Products under investigation#		All other products	Company total
		Total cost	Cost/unit*	Total cost	Total cost
1	Units produced in last financial year				
2	DIRECT COST				
	Domestic materials				
	Imported materials				
3	Total materials				
	Power & fuel				
	Other direct cost				
4	FIXED OVERHEAD COST				
	Labour costs				
	Repair & maintenance				
	Rates & insurance				
	Plant depreciation				
	Other fixed cost				
5	TOTAL PRODUCTION COST				
6	Stock movement				
7	NET TOTAL PRODUCTION COST				
8	SGA COST				
	Wages and salaries				
	Other				
9	TOTAL COST				
10	Net profit				
11	TURNOVER				

* For cost/unit up to net production cost, divide by production volume; for cost/unit thereafter, divide by sales volume (unless you have a specific different basis of allocation, in which case you must indicate the basis for allocations)

Where you have different products, product types or models, these two columns should be prepared for each such product type or model that represents more than 5% of the value of sales of all the like products, with a further column for other product types or models, as well as a column with the totals of all like products.

Notes:

1	See row 6 in question C1.1
2	Direct cost is the total of "total materials", power & fuel, and other direct costs
3	Total materials is the total of domestic and imported raw materials
4	Fixed overhead cost is the total of indirect labour, repair & maintenance, rates & insurance, plant depreciation and other fixed costs
5	Total production cost is the total of direct cost and fixed overhead cost
6	Stock movement should correspond to the difference between the units produced and sold
7	SGA cost is the total of SGA wages and salaries, and other costs (which include marketing, advertising, warranties, delivery, etc.)
8	Net total production cost is the total of total production cost and stock movement
9	Total cost is the total of net total production cost and Selling & admin cost
10	Net profit should correspond to the information submitted in row 5 in question C1.1
11	Total turnover, including on exports, but only for products produced in-house (i.e. no resales)