



**Australian Government**  
**Anti-Dumping Commission**

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### **Exporter Questionnaire**

**Product:** Certain aluminium extrusions

**From:** The People's Republic of China

**Review period:** 1 April 2013 to 31 March 2014

**Response due by:** **August 18, 2014 (extended to August 25, 2014)**

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**Return completed  
questionnaire to:**

Anti-Dumping Commission  
5 Constitution Avenue  
Canberra ACT 2601  
AUSTRALIA

Attention: Director Operations 4

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## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for conducting a review of the variable factors relevant to setting the anti-dumping measures applying to certain aluminium extrusions exported to Australia by your company.

The Commission will use the information you provide to determine normal values and export prices over the review period.

The Commission review will be carried out under the provisions of Part XVB of the *Customs Act 1901*.

### What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

It is in your interests, therefore, to provide a complete submission.

### Due date for response

You are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the review. The Commission may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

### Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that each page of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

### **Exporter's declaration**

At section J, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

### **Verification of the information that you supply**

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.



## Outline of information required by this questionnaire

<b>Section A</b>	<b>General information relating to your company including financial reports.</b>
<b>Section B</b>	<b>A complete list of your company's exports to Australia over the investigation period.</b>
<b>Section C</b>	<b>A list of goods sold on the domestic market of the country of export (the goods) that may be compared to the goods under consideration (the goods).</b>
<b>Section D</b>	<b>A detailed list of all of your company's sales of like goods in your domestic market.</b>
<b>Section E</b>	<b>Information to allow a fair comparison between export and domestic prices.</b>
<b>Section F</b>	<b>Information in relation to your company's exports of like goods to countries other than Australia.</b>
<b>Section G</b>	<b>Costs to make and sell, for exports to Australia and for the domestic market.</b>
<b>Section H</b>	<b>Market Situation</b>
<b>Section I</b>	<b>Countervailing</b>
<b>Section J</b>	<b>Your declaration.</b>
<b>Section K</b>	<b>A checklist.</b>
<b>Appendix</b>	<b>A glossary of terms used in this questionnaire</b>

## Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

## Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

## Goods subject to measures

The goods subject to anti-dumping measures, in the form of dumping and countervailing duty notices, are described as:

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm., with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm ("the goods").

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

Alloys are metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in "International Alloy Designations and Chemical Composition Limits for Wrought Aluminum and Wrought Aluminum Alloys" published by The Aluminum Association. It includes all alloy designations - these specifications are known in the industry as "Teal Sheets"). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.

### Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

<b>Wrought Alloy Designation</b>	<b>Major Alloying Elements and Typical Alloy Characteristics</b>
1xxx Series	Minimum 99% aluminium High corrosion resistance. Excellent finishability. Easily joined by all methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity.
2xxx Series	Copper High strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable.
3xxx Series	Manganese Low to medium strength. Good corrosion resistance. Poor machinability. Good workability.
4xxx Series	Silicon Not available as extruded products.
5xxx Series	Magnesium Low to moderate strength. Excellent marine corrosion resistance. Very good weldability.
6xxx Series	Magnesium & Silicon Most popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.
7xxx Series	Zinc Very high strength. Good machinability. Heat treatable.

*Source: The Aluminum Association (US)*

**Profiles and shapes** - All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

**Finishes** - In addition to 'as extruded' or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four "finish" types:

- Mill Finish - Plain metal finish, uncoated (i.e. "as extruded from the die");

- Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;
- Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
- Painted or Other Finish - Painted or finished in other surface applications.

Size range - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

“Working” extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:

- ASTM B221M-88 (USA);
- BS 1474:1987 (UK); and
- GB 5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The following table is provided to assist in interpreting whether goods are covered by the anti-dumping measures:

< Goods covered by measures >				< Goods not covered by the measures >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

## SECTION A – COMPANY STRUCTURE AND OPERATIONS

*This section requests information relating to company details and financial reports.*

### A-1 Identity and communication

Please nominate a person within your business who can be contacted for the purposes of this assessment:

*Head Office:*

Name: **Dallas Lin**

Position in the company: **Export Manager**

Address: **Nanhai Nonferrous Metals Industrial Park, Xiao Tang, Town,  
Nanhai District, Foshan City, Guangdong, China**

Telephone: **86-757-85558828**

Facsimile number: **86-757-85550238**

E-mail address of contact person: [export@jma.cn](mailto:export@jma.cn)

*Factory:*

Address: **Fengchi Industrial Area, Dali Town, Nanhai District, Foshan City,  
Guangdong, China**

Telephone: **86-757-85558828**

Facsimile number: **86-757-85550238**

E-mail address of contact person: [export@jma.cn](mailto:export@jma.cn)

### A-2 Representative of the company for the purpose of the assessment

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: **Mr. Meng, Jing**

Address: **17/F, Tower 2, Yingtai Center, No. 28 Finance Street, Xicheng District,  
Beijing 100033, China**

Telephone: **86-10-66578066**

Facsimile/Telex number: **86-10-66578016**

E-mail address of contact person: [mengjing@quantao.com](mailto:mengjing@quantao.com)

*Note that in nominating a representative, the Commission will assume that confidential material relating to your business in this investigation may be freely released to, or discussed with, that representative.*

### A-3 Company information

1. What is the legal name of your business?



What kind of entity is your business? Is it a sole proprietorship, a partnership, a limited liability company, a joint venture, a state-owned enterprise (SOE) (refer to this questionnaire's glossary for a definition of an SOE) or some other type of enterprise?

Please provide details of any other business names that you use to export and/or sell goods.

**ANSWER:** Our legal name is Guangdong JMA Aluminium Profile Factory (Group) Co., Ltd. (hereinafter referred to as "Guangdong JMA")  
Guangdong JMA is a privately-owned limited liability company. Guangdong JMA has no other business names used for business.

2. Who are the owners and/or principal shareholders of your business?

Provide details of shareholding percentages for joint owners and/or principal shareholders.

List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your business.

**ANSWER:** See below for the requested information:

Shareholder	Percentage of shares
[Confidential]	[Confidential]
[Confidential]	[Confidential]

3. If your business is a subsidiary of another company list the principal shareholders of that company.

**ANSWER:** Guangdong JMA is not a subsidiary of any other company. Thus, this question is not applicable.

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**ANSWER:** Guangdong JMA is not a subsidiary of any other company. Thus, this question is not applicable.

5. Provide a diagram showing all associated or affiliated companies and your business' place within that corporate structure.

**ANSWER:** Please see Confidential Exhibit A-3.5 for the affiliation structure.

6. Are any management fees/corporate allocations charged to your business by your parent or related company. If so please explain details of the nature and amount of the charges.

**ANSWER:** Guangdong JMA does not have a parent company. There are no such management fees/corporate allocations charged by any related company.

7. Describe the nature of your business and explain whether you are a producer or manufacturer, distributor, trading company, etc.

**ANSWER:** Guangdong JMA is a manufacturer of goods subject to measures. During the review period, Guangdong JMA sold the goods under consideration ("PUC") produced by itself in both of the domestic and export markets. For exports, Guangdong JMA [Confidential information].

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

8. Does your business perform all of the following functions in relation to the goods under consideration:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function:

**ANSWER:** Except [Confidential information], Guangdong JMA performed all of all the above-mentioned functions in relation to the GUC during the review period.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

9. Provide your business' internal organisation chart. Describe the functions performed by each group within the organisation. Include details of the senior management of your business, explaining the role of each member of your senior management team.

**ANSWER:** Please see Confidential Exhibit A-3.9 for Guangdong JMA's internal organization chart. Please also see the following table for the description of the functions performed by major departments within the organizations:

Department	Description of functions
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]

The senior management of Guangdong JMA includes the following members:

Name	Role
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]
[Confidential information]	[Confidential information]

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

10. Provide a list of your business' Board of Directors.

**ANSWER: Not applicable, because Guangdong JMA does not have board of directors.**

11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

**ANSWER: Guangdong JMA does not have annual report. Please see Exhibit A-3.11 for Guangdong JMA's company brochure.**

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

**ANSWER: No.**

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the Government of China (GOC) (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

**ANSWER: Not applicable.**

14. Provide details of all transactions between your company and all related parties. For example:

- Supplying/selling completed or partially completed products.
- Supplying/selling raw materials.
- Performing management functions (including any financial functions).



- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

**ANSWER:** Please refer to the disclosure of related transactions in Confidential Exhibit A-4.3-3 for audited report of 2013.

#### **A-4 General accounting/administration information**

1. Indicate your accounting period.

**ANSWER:** Guangdong JMA uses the calendar year, i.e. from January 1 through December 31, as its financial accounting period.

2. Indicate the address where the financial records are held.

**ANSWER:** The financial records are kept at the head office of Guangdong JMA.

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
  - chart of accounts;
  - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
  - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company.

**ANSWER:** Please see the following exhibits for the above-requested information:

- Confidential Exhibit A-4.3-1: chart of accounts;
- Confidential Exhibit A-4.3-2: audited report for year 2012;
- Confidential Exhibit A-4.3-3: audited report for year 2013;
- Confidential Exhibit A-4.3-4: internal monthly financial statements for January 2014 through March 2014.

Please note that Guangdong JMA does not prepare consolidated financial statements and does not have any financial statements prepared specifically regarding the production and sales of the goods under investigation.

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

**ANSWER: Not applicable because Guangdong JMA has had its accounts audited.**

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

**ANSWER: Guangdong JMA's financial accounting practice is in accordance with the generally accepted accounting principles in China.**

6. Describe the significant accounting policies that govern your business' system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

**ANSWER: Guangdong JMA values the raw materials, work-in-process and finished goods inventories on a monthly weighted average basis. Costs of work-in-process and finished goods consist of raw materials, direct labour and manufacturing overhead. Raw materials costs consist of purchase value plus the incidental cost, including ocean/inland freight, insurance, and handling charge of delivering the raw materials to stock location.**

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

**ANSWER: Guangdong JMA's cost accounting system accumulates and records costs based on actual production cost incurred on a monthly basis. The cost of manufacturing contains raw materials, direct labor, fuel and power, and manufacturing overhead. Guangdong JMA uses the same cost accounting method for the goods sold domestically and abroad including Australia. [Confidential information] In its normal accounting and costing practice, Guangdong JMA records the unit cost of aluminium extrusions on per tonne basis.**

*This is highly sensitive costing information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the costing methodology and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

**ANSWER:** Guangdong JMA does not differentiate the cost valuation of damaged or sub-standard goods and normal goods.

- valuation methods for scrap, by products, or joint products;

**ANSWER:** No by-products or joint products are generated in the production process. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset and for the purpose of inventory valuation.

- valuation and revaluation methods for fixed assets;

**ANSWER:** Fixed assets are stated at acquisition cost less accumulated depreciation. Depreciation is provided in straight-line methods over estimated useful lives for fixed assets.

- average useful life for each class of production equipment and depreciation method and rate used for each;

**ANSWER:** Depreciation is provided in straight-line methods over estimated useful lives for each class of production equipment within the time period:

Facility category	Useful lives	Depreciation rate
Machinery and equipments	10 years	[Confidential]
Transportation vehicles	4 or 5 years	[Confidential]
Electronic equipment	3 or 5 years	[Confidential]

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- treatment of foreign exchange gains and losses arising from transactions;

**ANSWER:** Guangdong JMA records the foreign currency transactions at the exchange rate of the first day of the month in which the transaction is made, and adjusts the balance at the end of each month according to the exchange rate of the reporting date.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

**ANSWER:** Year-end asset and liability balances are translated at the exchange rate on the date of the balance sheet.

- inclusion of general expenses and/or interest;

**ANSWER:** General expenses are treated as administrative expenses or selling expenses. Interest expenses are treated as financial expenses.

- provisions for bad or doubtful debts;

**ANSWER:** The provisions for bad or doubtful debts are based on estimated collectability of accounts receivable and other receivables by past experiences.

- expenses for idle equipment and/or plant shut-downs;

**ANSWER:** Guangdong JMA had no idle equipment or plant shut-downs during the review period.

- costs of plant closure;

**ANSWER:** Guangdong JMA did not incur costs of plant closure during the review period.

- restructuring costs;

**ANSWER:** Guangdong JMA did not incur restructuring costs during the review period.

- by-products and scrap materials resulting from your business' production process; and

**ANSWER:** No by-products are generated from the production process. Scrap materials are reintroduced into the melting process.

- effects of inflation on financial statement information.

**ANSWER:** This question is not applicable as the inflation is not significant and does not have effects on the financial statement during the review period.

7. In the event that any of the accounting methods used by your business have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

**ANSWER:** The accounting methods used by Guangdong JMA have not changed over the last two years.

## A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods subject to measures. You should explain how costs have been allocated.

Prepare this information in the attached spreadsheet named "**Income statement**".

	Most recent completed financial year (specify)		Assessment period: 1 April 2013 to 31 March 2014	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				



Financial expenses (13)				
<b>SG&amp;A expenses (14)=(11+12=13)</b>				
<b>INCOME FROM NORMAL ACTIVITIES (15)=(10-14)</b>				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
<b>PROFIT BEFORE TAX (20)=(15+16+17+18+19)</b>				
Tax (21)				
<b>NET PROFIT (22)=(20-21)</b>				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

*This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your business' structure, the allocations would not be helpful in this process, please explain why this is the case.*

**ANSWER:** Please see Confidential Exhibit A-5 for the spreadsheet entitled "Income Statement" for Guangdong JMA. [Confidential]

In the normal course of business, Guangdong JMA does not prepare its income statement on a product category basis. For the purpose of the spreadsheet entitled "Income Statement", Guangdong JMA reports the amount for the Goods Under Consideration ("GUC") by allocating the company-wide expenses to the GUC by the respective sales value.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

## A-6 Sales

State your business' net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

Prepare this information in the attached spreadsheet named "Turnover".

	Most recent completed financial year (specify)	Assessment period: 1 April 2013 to 31 March 2014
--	--	--

	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

*This information will be used to verify the cost allocations to the goods under consideration in Section G.*

*Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.*

**ANSWER:** Please see Confidential Exhibit A-6 for the spreadsheet entitled "Turnover" for Guangdong JMA.

## SECTION B – SALES TO AUSTRALIA (EXPORT PRICE)

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level.*

*You should report prices of **all GUC shipped** to Australia during the Assessment period.*

*The invoice date will normally be taken to be the date of sale. If you consider:*

- *the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;*
- *an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the Assessment period.*

**B-1** For each customer in Australia to whom you shipped goods in the assessment period list:

- name;
- address;
- contact name and phone/fax number where known; and
- trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

**ANSWER: Please see Confidential Exhibit B-1 for information on Australian customers.**

**B-2** For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

**ANSWER: There was no agent representing Guangdong JMA involved in this process. Nor was there any commission paid by Guangdong JMA to any party.**



- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

**ANSWER: Guangdong JMA did not enter into any agency or distributor agreements in relation to the Australian market.**

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

**ANSWER: [Confidential information] Guangdong JMA did not use price lists for exports to Australia during the review period.**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (e.g. free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

**ANSWER: Guangdong JMA is not related to its Australian customers. During the review period, there was no arrangement on free goods, rebates, or promotional subsidies with the customer in Australia.**

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

**ANSWER: Guangdong JMA did not have any long-term contract or forward contract of the GUC in relation to Australia during the review period.**

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- B-4** Complete the attached named "**Australian sales**" listing all *shipments (i.e. transaction by transaction)* to Australia of the goods under consideration in the importation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	Names of your customers
Level of trade	The level of trade of your customers in Australia
Model/grade/type	Commercial model/grade or type
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Quantity (kilograms)	Eg quantity in kg.
(Quantity (units/pieces)	Quantity in units/pieces.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	The currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system

Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	The free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	Inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	Handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	Warranty & guarantee expenses
Technical assistance & other services*	Expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

#### Notes

\*\* FOB export price and Ocean Freight”:

FOB export price: an FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the assessment period.

Freight allocations must be checked for consistency.

\* All of these costs are further explained in section E-1.

**ANSWER: Please see Confidential Exhibit B-4 for the Excel spreadsheet entitled “Australian Sales” of Guangdong JMA.**

- B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

**ANSWER: There are no other costs, charges or expenses incurred in respect of the exports listed in the Australian Sales.**

- B-6** For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

**ANSWER: There is no discount, rebate and allowance offered on export sales to Australia. This question is thus not applicable.**

- B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

**ANSWER: This question is not applicable, as Guangdong JMA did not issue any credit notes for its sales of GUC to Australia during the review period.**

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

**ANSWER: This question is not applicable, as Guangdong JMA is not responsible for arrival of the goods at an agreed point within Australia.**

- B-9** Select two shipments, in different quarters of the importation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer’s purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;

- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

**ANSWER: Please see Confidential Exhibit B-9 for Guangdong JMA's sales documents of two exports of GUC to Australia.**



## SECTION C – EXPORTED GOODS & LIKE GOODS

- C-1** Fully describe all of the goods you have exported to Australia during the assessment period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

**ANSWER:** During the review period, all of the GUC Guangdong JMA exported to Australia were under the Australian Standard AS/NZS1866:1997. Guangdong JMA exported the following types of aluminium extrusions to Australia during the review period:

**[Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).

**ANSWER:** Guangdong JMA exported the following types of aluminium extrusions to Australia during the review period:

**[Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- C-3** If you sell like goods on the domestic market, for each model/type that your business has exported to Australia during the assessment period, list the most comparable model(s) sold domestically and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

Provide your response to this question in the attached spreadsheet named “**Like Goods**” detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail

			specification differences in this table refer to documents which outline differences
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**ANSWER:** Guangdong JMA also sold the aluminium extrusions in [Confidential information] in domestic market, and [Confidential information]. Please see Exhibit C-3 for the Excel spreadsheet entitled “Like Goods” for the requested information.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company’s competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

**C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your business sells on the domestic market.

**ANSWER:** In its accounting book, Guangdong JMA uses a 9-digit code in classifying different product category. Please see Confidential Exhibit C-4 for a list of Guangdong JMA’s product category codes.

## SECTION D – DOMESTIC SALES

*This section seeks information about the sales arrangements and prices in the domestic market of the country of export.*

*All domestic sales made during the importation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission's requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your business.*

*The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the assessment period.*

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the assessment period.*

*If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.*

**D-1** Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

**D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.



**ANSWER:** Guangdong JMA negotiated with its domestic customers under the consideration of various factors including the product type, purchase quantity, and market situation, etc., on a transaction-by-transaction basis. The domestic selling prices do not vary by distribution channels.

**D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

**ANSWER:** In the normal course of business, the domestic customer solicits price quotations via telephone, email or fax. Guangdong JMA then provides its offers and negotiates the price and other terms of sale with the customer either via telephone, email or fax. The customer then confirms the order once sales price and sales quantity agreed upon by both parties. [Confidential information]

In the normal course of business, Guangdong JMA does not use price lists for its export or domestic sales.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

**D-4** Complete the attached named "**Domestic Sales**" listing **all** sales of like goods made during the assessment period. Include all of the following information.

Column Heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Model/grade/type	Commercial model/grade or type.
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	Show order confirmation, contract or purchase order number if you have shown a date other than invoice date

	as being the date of sale.
Delivery terms	E.g. ex factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice
Quantity (kilograms)	Quantity in kg.
(Quantity (units/pieces)	Quantity in units/pieces.
Gross Invoice value	Gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	The actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	Packing expenses
Inland transportation Costs*	Amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	Handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	Warranty & guarantee expenses
Technical assistance & other services*	Expenses for after sale services such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

Costs marked with \* are explained in section E.

**ANSWER:** Please see Confidential Exhibit D-4.1 for the spreadsheet named “Domestic Sales” of Guangdong JMA. Please see Confidential Exhibit D-4.2 for a list of Guangdong JMA’s domestic customers of GUC.

In the normal course of business, Guangdong JMA's domestic sales include [Confidential information]. For the ease of understanding, Guangdong JMA provides the spreadsheet named "Sales Reconciliation" at Confidential Exhibit D-4.3. [Confidential information] For ease of reconciling the spreadsheet "Domestic Sales" to sales ledger, Guangdong JMA provides at Confidential Exhibit D-4.4 to match the invoice number and customer name.

**D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

**ANSWER:** This question is not applicable, as Guangdong JMA did not incur any other selling expenses.

**D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

**ANSWER:** This question is not applicable, as Guangdong JMA did not grant commission, discount, rebate, or allowance on domestic sales of like goods. Guangdong JMA did not issue credit notes, directly or indirectly to the domestic customers during the review period.

**D-7** Select two domestic sales, in different quarters of the assessment period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

**ANSWER:** Please see Confidential Exhibit D-7 for the sales documents of two domestic sales of Guangdong JMA.

## SECTION E – FAIR COMPARISON

*Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).*

*Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.*

*As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.*

*To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.*

*Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.*

*Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.*

*A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.*

*The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.*

### **E-1 Costs associated with export sales**

(These cost adjustments will relate to your responses made at question B-4, 'Australian Sales')

#### **1. Transportation**

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**").

Identify the general ledger account where the expense is located.



If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

**2. Handling, loading and ancillary expenses**

List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**").

Identify the general ledger account where the expenses are located.

If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

**ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

**3. Credit**

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the assessment period.

Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

**ANSWER:** Guangdong JMA required [confidential information]. Guangdong JMA negotiated the sales price with its customer on the basis of such payment terms. But this is not a factor for price setting. Guangdong JMA thus does not report credit expenses. The benchmark interest rate for short-term borrowing in Renminbi during the review period is 6%.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

#### 4. Packing costs

List material and labour costs associated with packing the export product.

Describe how the packing method differs from sales on the domestic market, for each model.

Report the amount in the listing in the column headed '**Packing**'.

**ANSWER:** Not applicable. As Guangdong JMA's packing method does not vary by geographic market, there is no difference on packing cost of export sales and domestic sales of the GUC. Thus, for reporting purposes, the packing costs are not the factors for which an adjustment is required for price comparison.

#### 5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "**Commissions**".

Identify the general ledger account where the expense is located.

**ANSWER:** This question is not applicable, as Guangdong JMA did not pay any commissions in relation to the export sales to Australia during the review period.

#### 6. Warranties, guarantees, and after sales services

List the costs incurred associated with warranties, guarantees and after sales services.

Show relevant sales contracts and how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered.

Identify the ledger account where the expense is located.

**ANSWER:** This question is not applicable, as Guangdong JMA did not provide any warranties, guarantees, or after sales services in relation to the export sales to Australia during the review period.

## 7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses.

Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

**ANSWER:** This question is not applicable. Guangdong JMA has reported all the direct selling expenses for Australian sales of GUC in the spreadsheet named “Australian Sales”. Guangdong JMA does not differentiate and track the indirect expenses incurred for domestic sales or export sales in its normal course of business. Thus, for reporting purposes, the indirect expenses are not the factors for which an adjustment is required for price comparison.

## 8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the assessment period.

**ANSWER:** Guangdong JMA does not claim this adjustment, as there was no “sustained” movement of exchange rates during the review period.

## E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “**domestic sales**”)

*The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.*

## 1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit). The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data.

Identify the physical differences between each model. State the source of your data.

### **ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

## 2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:



- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

#### Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export please provide **full** details about the operation of the scheme as well as providing the information requested above.

**ANSWER: On the exportation of the GUC during the review period, Guangdong JMA was entitled to refund of VAT of 4%. The export VAT is calculated based on the FOB export price. The domestic sales price reported in the spreadsheet “Domestic Sales” is VAT excluded price.**

### **3. Level of trade**

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment manufacturer.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

**ANSWER: This question is not applicable, as the price of GUC is not varied by the reason of level of trade.**

#### 4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the assessment period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system<sup>1</sup>, the average credit period may be determined as follows:

*1) Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

*2) Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

*The following items are identified in the amounts quantified at question D-4:*

**ANSWER:** Guangdong JMA required [Confidential information] on the domestic market during the review period. Guangdong JMA negotiated the sales price with its customer on the basis of such payment terms. But this is not a factor for price setting. Guangdong JMA thus does not report credit expenses. The benchmark interest rate for short-term borrowing in Renminbi during the review period is 6%.

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<sup>1</sup> Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

## 5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales ("**Inland transportation Costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

### **ANSWER: [Confidential information]**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

## 6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified ("**Handling, loading and ancillary Expenses**"). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

**ANSWER: This question is not applicable, as Guangdong JMA did not incur any handling, loading and ancillary expenses for its sales of the GUC in the domestic market.**

## 7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed "**Packing**".

**ANSWER: Not applicable. As Guangdong JMA's packing method does not vary by geographic market, there is no difference on packing cost of export sales and domestic sales of the GUC. Thus, for reporting purposes, the packing costs are not the factors for which an adjustment is required for price comparison.**

## 8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

**ANSWER:** This question is not applicable, as Guangdong JMA did not incur any commission expenses for its sales of the GUC in the domestic market during the review period.

#### 9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

**ANSWER:** This question is not applicable, as Guangdong JMA did not provide any warranties, guarantees, or after sales services in relation to domestic sales during the review period.

#### 10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

**ANSWER:** Within the time available Guangdong JMA has done its best to identify costs, charges or expenses which would need to be considered for adjustment purposes. Guangdong JMA reserves the right to present further information before or during the on-site verification if such information is properly identified.

### E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or



- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

**ANSWER:** Guangdong JMA does not make any duplication for the calculating of the amount of the adjustments. In addition, Guangdong JMA does not request for an adjustment for sales quantities.

## SECTION F – EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

*Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.*

*Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.*

- F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Supply this information in the attached spreadsheet file named “**Third Country**”

Column heading	Explanation
Country	Name of the country that you exported like goods to over the assessment period.
Number of customers	The number of different customers that your business has sold like goods to in the third country over the assessment period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the assessment period.
Unit of quantity	Show unit of quantity e.g. kg
Value of sales	Show net sales value to all customers in third country over the assessment period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country e.g. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

**ANSWER:** Please see Confidential Exhibit F-1 for the spreadsheet entitled “Third Country” for Guangdong JMA.

- F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

**ANSWER:** There is no difference in sales to third countries.

## SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE

*The information that you supply in response to this section of the questionnaire will be used for various purposes including:*

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the GUC - i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

*You will need to provide the cost of production of both the exported goods (GUC) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.*

*In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.*

*If, in response to question B4 (Sales to Australia, Export Price) you:*

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

*you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the assessment period.*

*At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.*

### **G-1. Production process and capacity**

1. Describe the production process for the GUC. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the GUC. Also specify all scrap or by-products that result from producing the GUC.

Provide information about your business' total production in the below table.

Provide this information in the attached spreadsheet named "**Production**".



	Previous completed financial year (please specify)	Most recent completed financial year (specify)	Assessment period: 1 April 2013 to 31 March 2014
A – Production capacity (e.g. kg, tonnes)*			
B – Actual production in volume (e.g. kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

#### Notes

\* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

**ANSWER:** Please see Confidential Exhibit G-1.1-1 for a production flowchart of Guangdong JMA. No by-products are generated from the production process. The scrap from production process includes scrap aluminium ingots/bars and scrap aluminium extrusions which are in turn reintroduced to the melting process. Please see Confidential Exhibit G-1.1-2 for the Excel spreadsheet entitled "Production".

## **G-2. Cost accounting practices**

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

**ANSWER:** The management accounting system of Guangdong JMA mainly includes the following parts: general accounting, finance accounting and cost accounting. Guangdong JMA follows China's general accepted accounting principles and relevant laws and regulations in its accounting system and practice. Guangdong JMA's cost accounting system is an integral part of its financial system used for the financial statements. The accounting information captured and booked in Guangdong JMA's cost accounting is used directly to derive the information required in its financial accounting system.

In the financial statements, the account "cost of main operation (also called "cost of goods sold")" tracks the cost of production of finished goods. In its normal business, Guangdong JMA calculates the production for cost for each specific type aluminium extrusions on monthly basis. All the cost of production is allocated between different type of aluminium extrusions. The cost of production allocated to each type of finished goods is transferred to the account "finished goods." At the end of each month, the cost of finished goods sold is debited under the account "cost of main operation (also called "cost of goods sold")" by weighted average method, while crediting another account "finished goods" at the same time. The accumulated cost of finished goods sold in the management account can be reconciled to the credit amount of the account "finished goods", i.e., production inputs (including raw materials, labor and manufacturing overheads etc.) – cost of production – finished goods – cost of main operation (also called "cost of goods sold") in the financial statements.

2. Is your business' cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

**ANSWER:** Not applicable, as Guangdong JMA's cost accounting system is based on actual cost, which is allocated to different type of aluminium extrusions.

3. Provide details of any significant or unusual cost variances that occurred during the assessment period.

**ANSWER:** There were no significant or unusual cost variances that occurred during the review period.

4. Describe the profit/cost centres in your business' cost accounting system.

**ANSWER:** [Confidential information]. In its normal accounting and costing practice, Guangdong JMA records the unit cost of aluminium extrusions on per tonne basis. *This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

5. For each profit/cost centre describe in detail the methods that your business normally uses to allocate costs to the goods under investigation. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

**ANSWER:** [Confidential information]

The costs incurred at the general and administrative departments are not part of the cost of production and are recorded as general and administrative expenses in the income statement.

The costs incurred at the sales department are not part of the cost of production and are recorded as selling expenses in the income statement.

The costs incurred for financing (including interest income, interest expense, bank charge etc.) are not part of the cost of production and are recorded as financial expenses in the income statement.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

6. Describe the level of product specificity (models, grades etc) that your business' cost accounting system records production costs.

**ANSWER:** Guangdong JMA's cost accounting system records, on monthly basis, production cost for the GUC [Confidential information].



*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

7. List and explain all production costs incurred by your business which are valued differently for cost accounting purposes than for financial accounting purposes.

**ANSWER:** Guangdong JMA does not have any production costs which are valued differently for cost accounting purposes than for financial accounting purposes.

8. State whether your business engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

**ANSWER:** No, Guangdong JMA did not engage in any start-up operation in relation to the GUC during the review period.

9. State the total cost of the start-up operation and the way that your business has treated the costs of the start-up operation in its accounting records.

**ANSWER:** Not applicable.

### G-3 Cost to make and sell on domestic market

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the assessment period. If your business calculates costs monthly, provide monthly costs.

**ANSWER:** Guangdong JMA calculates costs on monthly basis. Please see Confidential Exhibit G-3.1 for the spreadsheet entitled "Domestic CTMS" which contains monthly actual CTMS for each type of the like goods sold on the domestic market.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

Prepare this information in the attached spreadsheet named "Domestic CTMS".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December	1 January 2014 – 31 March 2014
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<sup>2</sup> The Commission applies the tests set out in s.269TAAD of the *Customs Act 1901* to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

			2013	
Like domestic model/type (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
<b>Total Cost to Make</b>				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				
Other Costs				
<b>Unit Cost to Make and Sell</b>				

*Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.*

*Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.*

*If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.*

*Please specify unit of currency.*

**ANSWER:** Please see Confidential Exhibit G-3.1 for the spreadsheet entitled "Domestic CTMS" which contains monthly actual CTMS for each type of the like goods sold on the domestic market. The CTMS has been prepared based on Guangdong JMA's cost of manufacturing incurred during the review period, as well as the SG&A and interest expense. Please see Confidential Exhibit G-3.2-1 for the cost of manufacturing for a sample month. Please see Confidential Exhibit G-3.2-2 for Worksheet for SG&A and Financial Expenses. The CTMS is reported in Renminbi.

#### **G-4 Cost to make and sell goods under consideration (exported to Australia)**

*The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.*



Prepare this information in the attached spreadsheet named "**Australian CTMS**".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December 2013	1 January 2014 – 31 March 2014
Model/type exported to Australia (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
<b>Total Cost to Make</b>				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				

*Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.*

*Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.*

*If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.*

*Please specify unit of currency.*

**ANSWER:** Please see Confidential Exhibit G-4 for the spreadsheet entitled "Australian CTMS". The "Australian CTMS" is prepared in the same way as the "Domestic CTMS".

**G-5** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**ANSWER:** [Confidential information]. Please see Exhibit G-3.2-1 for the cost of manufacturing for a sample month.

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*

- G-6** Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**ANSWER:** There is no significant difference between the costs shown, and the costs as normally determined in accordance with Guangdong JMA's general accounting system. Guangdong JMA does not use standard costing methods.

- G-7** In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your business.

**ANSWER:** Not applicable, as the allocation method used by Guangdong JMA to determine the unit cost is in line with its normal business.

- G-8** Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (e.g. market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your business The Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

**ANSWER:** Aluminium ingot is the primary raw material and accounts for over [confidential] of the total manufacturing cost. [Confidential information]. Please see Confidential Exhibit I-4.4 for the information of suppliers of aluminium ingots and aluminium bars. The aluminium ingots and aluminium bars are valued based on market

**prices.**

*This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights of the commercial strategy and pose a serious threat to the commercial interest of the company. This information has been provided to the Commission in the confidential response.*



## SECTION H – PARTICULAR MARKET SITUATION

*For each review of the variable factors, the Commission seeks to confirm whether a 'market situation' exists in respect of aluminium extrusions from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods.*

*The existence of a 'market situation' could affect the Commission's approach to calculating normal value within its dumping assessment.*

*In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a 'particular market situation' exists).*

*One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.*

*Through this questionnaire, the Commission is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under competitive market conditions.*

*It may be necessary for the Commission to request additional information following receipt and review of your response.*

There are three parts to this section:

PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.

PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.

PART H-3 - Requests information concerning the aluminium extrusions sector in the region where your company is located.

## PART H-1 General information

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):

- a) reporting requirements;

**ANSWER:** Guangdong JMA needs to report to the local taxation authority monthly financial statements including balance sheet, profit and loss statements. Guangdong JMA needs to report to the local statistics authority for statistical purposes its operational data and employment etc.

- b) payment of taxes;

**ANSWER:** Guangdong JMA pays taxes to the local taxation authority.

- c) senior management representation within your business;

**ANSWER:** No senior management representation in Guangdong JMA is from the government.

- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

**ANSWER:** Guangdong JMA does not have interaction with government concerning its business decisions.

- e) licensing;

**ANSWER:** Guangdong JMA does not have interaction with government concerning licensing.

- f) restrictions on land use;

**ANSWER:** Guangdong JMA must use the land for industry use.

- g) provision of loans; or

**ANSWER:** Government does not have involvement in Guangdong JMA's loans.

- h) provision of grants, awards or other funds.

**ANSWER:** Please see our response to Section I below.

## 2. Business structure, ownership and management

- a) Indicate whether your company is an SOE (refer to the Glossary of Terms for definition).

**ANSWER: Guangdong JMA is not a state-owned company.**

- b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Indicate the names of common directors and officers between yours and related businesses, where applicable.

**ANSWER: Guangdong JMA has only one executive director, [confidential]. The board of shareholders consist of [confidential information].**

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

**ANSWER: None of the people in the question is affiliated with the Government of China.**

- d) Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If so, identify their name and title and indicate their position at the board level.

**ANSWER: None of the executive director or the board of shareholders of Guangdong JMA has a representative from the CCP.**

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

**ANSWER: None of the executive director or the board of shareholders of Guangdong JMA is appointed, managed or recommended by the Government of China.**

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the GOC;
  - employees of your business;

- foreign investors; or
- other (please specify).

**ANSWER: [Confidential information] own 100% of all shares of Guangdong JMA. None of them is an affiliate, representative, agency or otherwise representative of the GOC. They are not foreign investors.**

- g) Provide the details of any significant changes in the ownership structure of your business during the review period.

**ANSWER: There was no change in the ownership structure of Guangdong JMA during the review period.**

- h) Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

**ANSWER: There is no position within Guangdong JMA that is appointed by or designated to act on behalf of the GOC authorities.**

- i) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

**ANSWER: There is no requirement in law or in practice to have government representation at any level of Guangdong JMA's business.**

- j) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

**ANSWER: Not applicable, as Guangdong JMA is not a publicly-traded company.**

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 April 2013 to 31 March 2014.

**ANSWER: Not applicable.**

- l) Who has the ability to reward fire or discipline your business' senior managers?

**ANSWER: The executive director of Guangdong JMA has the ability to reward, fire or discipline its senior managers.**

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

**ANSWER: None of Guangdong JMA's senior managers hold position in any GOC departments or organisations, associations or Chambers of Commerce.**

- n) Provide the names and positions of your company's pricing committee.

**ANSWER:** Not applicable, as Guangdong JMA does not have a pricing committee. The prices of Guangdong JMA are determined by sales managers.

### 3. Licencing

- a) Provide a copy of your business licence(s).

**ANSWER:** Please see Exhibit H-1.3.a for the business license of Guangdong JMA.

- b) Identify the GOC departments or offices responsible for issuing the licence(s).

**ANSWER:** The government agency responsible for the issuing of the business license is Foshan Nanhai Industry and Commerce Administration Bureau.

- c) Describe the procedures involved in applying for the licence(s).

**ANSWER:** Guangdong JMA submitted the articles of association, capital verification report and application form in order to obtain the business license.

- d) Describe any requirements or conditions that must be met in order to obtain the licence(s).

**ANSWER:** Guangdong JMA must have sufficient capital and be domiciled in China in order to obtain a business license.

- e) Describe and explain any restrictions imposed on your business by the business licence(s).

**ANSWER:** Companies must operate within the business scope of their business license.

- f) Describe any sanctions imposed on your business if you act outside the scope of your business licence(s).

**ANSWER:** Guangdong JMA has never acted outside the scope of its business license.

- g) Describe and explain any rights or benefits conferred to your business under the licence(s).

**ANSWER:** Guangdong JMA is authorized to operate within the business scope of its business license.

- h) Describe the circumstances under which your business licence(s) can be revoked, and who has the authority to revoke the licence(s).

**ANSWER:** The business license may be revoked if the company seriously violates relevant legislation. The Industry and Commerce Administration Bureau may revoke the business license in such circumstances.



#### 4. Decision-making, planning and reporting

- a) Provide a description of your business' decision-making structure in general and in respect of aluminium products. This should identify the persons or bodies primarily responsible for deciding:

- (i) what goods are produced;
- (ii) how the goods are produced;
- (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
- (iv) how the use of your outputs, such as how your product mix is determined; and
- (v) how your business' profit is distributed

**ANSWER:** Production of goods is mainly determined by the purchase orders received by Guangdong JMA. Accordingly, what goods or product category are produced are determined by the purchase orders received by Guangdong JMA. The inputs required to produce the PUC also are determined by the quantity of products ordered in purchase orders.

As explained above, the sales managers of Guangdong JMA are in charge of purchase orders.

The shareholders of Guangdong JMA determine the distribution of profits and profits are distributed to shareholders based on the percentage of shares held by the shareholders.

- b) Provide a description of any GOC input into the decision-making process about your manufacture, marketing and sale of aluminium products.

**ANSWER:** There is no GOC input into the decision-making process respecting manufacture, marketing and sales of aluminium products.

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of aluminium products.

**ANSWER:** No government department/offices are involved, either directly or indirectly, in the manufacture, sale or purchase of aluminium products of Guangdong JMA.

- d) List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government department/office where each report is filed.

**ANSWER:** Guangdong JMA needs to file on a monthly basis its financial statements, including balance sheet and profit and loss statement to local taxation bureau for taxation purpose. Guangdong JMA reports to the local statistics bureau for statistics purposes its operational data and employment etc.

- e) If not previously provided, provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your

business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

**ANSWER:** Guangdong JMA is not involved at all in the provincial/city five year plan. Thus it is not able to provide such plans.

- f) Does your business develop any five-year plans or similar planning documents? If so, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the GOC (including the National Development and Reform Commission).

**ANSWER:** Guangdong JMA does not develop any five-year plan or similar planning documents.

- g) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the review period.

**ANSWER:** Guangdong JMA is not public company and is owned by two individuals. Guangdong JMA has no board of directors. Guangdong JMA did not hold shareholders' meeting over the review period.

- h) Provide copies of the notes to company meetings where pricing decisions on aluminium products have been made over the review period.

**ANSWER:** The price of aluminium products is determined by market forces depending upon market competition and is subject to market fluctuations. Accordingly, Guangdong JMA does not have company meetings on pricing decisions on aluminium products.

## **PART H-2 GOC measures in the aluminium sector**

The information requested in this part will allow for a better understanding of the GOC's measures in respect of aluminium in China. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Were there any GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the review period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning aluminium to your company over the review period.

**ANSWER:** Guangdong JMA is not an aluminium producer, but a processing company of aluminium products. Guangdong JMA is not aware of any GOC's aluminium industry policy, directives or opinions in its normal business since it is not covered by such documents if there is any. Guangdong JMA has conducted an internet research on this issue for the response to this question and did not find any such documents during the review period.

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the aluminium industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

- industrial policy and guidance on the aluminium industry sector;
- market entry criteria for the aluminium industry sector;
- environmental enforcement for the aluminium industry sector;
- management of land utilisation;
- the China Banking Regulatory Commission for the aluminium industry sector;
- investigation and inspection of new aluminium expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and
- import licensing for aluminium and other aluminium raw materials.

**ANSWER: Please refer to the response to Part H-2.1. Guangdong JMA does not have such information.**

3. **Other government approvals**

The following questions address the approvals that are necessary from various GOC agencies, including the National Development and Reform Commission, in order to continue or initiate aluminium investments.

- a) Explain whether your company has undertaken an approval process through the GOC for any aluminium or aluminium related investments in the last 10 years.

**ANSWER: Guangdong JMA did not undertake approval process through the GOC for aluminium investment in the last 10 years and there is no relevance to Guangdong of aluminium policies.**

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

**ANSWER: Not applicable.**

- c) If your investment was not approved, provide the reasons given for the refusal.

**ANSWER: Not applicable.**

- d) Describe the process your company has to follow to obtain these approvals.

**ANSWER: Not applicable.**

- e) Provide a translated copy of the application form along with the original Chinese version.

**ANSWER: Not applicable.**

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

**ANSWER: Not applicable.**

#### **4. The restructure of the aluminium industry in China**

The Commission is aware of the GOC's *Guidelines on tackling severe overcapacity problem*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from the GOC that have been communicated to your business since the inception of these guidelines?

**ANSWER: No, the directives or measures from the GOC have not been communicated to Guangdong JMA at all in its normal business.**

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

**ANSWER: As explained above, the directives or measure have not been communicated to Guangdong JMA at all in its normal business.**

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

**ANSWER: Since these guidelines are not relevant to Guangdong JMA, Guangdong JMA does not have information as to which government department or association or officials are responsible for the administration of these guidelines.**

- d) Explain in detail how these guidelines have or might impact on your business. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (aluminium, pre-alloyed product etc).

**ANSWER: These guidelines have never impacted the investment plans, if any, of Guangdong JMA.**

- e) Explain any on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

**ANSWER: Guangdong JMA is not aware of any such mechanism.**

**PART H-3 The aluminium extrusions sector**

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of aluminium extrusions.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

**1. Export quotas and licensing**

- a) Are aluminium extrusions sold by your company subject to any export quotas?

If so, explain why aluminium extrusions are subject to quotas and the method by which the quotas are allocated.

Does this process involve any GOC participation in determining the selling prices of the goods? If so, explain.

**ANSWER: The aluminium extrusions sold by Guangdong JMA are not subject to any export quotas.**

- b) If Aluminium extrusions are not presently subject to export quotas, indicate if quotas existed during the review period and when and why they were removed.

**ANSWER: No quota system existed during the review period.**

- c) Identify the GOC agency which legislates and monitors any such quotas.

**ANSWER: Not applicable.**

- d) Has the GOC set any targets or limits regarding the quantity of aluminium extrusions that you may sell on the domestic or export markets? If so, provide details.

**ANSWER: There are no targets or limits regarding the quantity of aluminium extrusions that Guangdong JMA may sell on the domestic or export market.**

- e) Are there any export licence requirements for aluminium extrusions? If so, provide details.

**ANSWER: There is no export license requirement for aluminium extrusions.**

**2. Taxation**

- a) Were there any export taxes on the exports of aluminium extrusions during the review period?



**ANSWER:** There is no export tax on the exports of aluminium extrusions during the review period.

- b) What was the value-added tax (VAT) rebate applicable to Aluminium extrusions exports during the review period?

**ANSWER:** The VAT rebate applicable to aluminium extrusions exports during the review period is 13%.

- c) Have there been any changes to the VAT rebate applicable to aluminium exports in the last 5 years? If yes, provide:
- i. a detailed chronological history of the VAT rebate rates;
  - ii. products affected;
  - iii. the effective dates of the rate changes;
  - iv. fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

**ANSWER:** No, there is no change to the VAT rebate applicable to aluminium extrusions exports in the last 5 years.

- d) Are you aware of any tax changes being planned that would impact the aluminium extrusions sector?

**ANSWER:** Guangdong JMA is not aware of any tax changes being planned that would impact the aluminium extrusions sector.

### 3. Sales terms

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of aluminium extrusions by your business.

**ANSWER:** The sales managers of Guangdong JMA authorises the sales terms, prices and other contract provisions for the sale of aluminium extrusions by Guangdong JMA.

- b) Explain how the selling prices of aluminium extrusions by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

**ANSWER:** There is no GOC involvement in the prices setting of Guangdong JMA. The prices are determined by Guangdong JMA itself based on market conditions.

- c) Does your business coordinate the selling prices or supply of aluminium extrusions with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association? If so, provide details.

**ANSWER:** Guangdong JMA does not coordinate the selling prices or supply of aluminium extrusions with other domestic aluminium and aluminium product producers, any GOC departments, or the China and Aluminium Association..

- d) Explain whether your business provides aluminium extrusions price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

**ANSWER:** Guangdong JMA does not provide aluminium extrusions price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

- e) Explain whether your business provides aluminium extrusions price data to any other person at the provincial, regional or special economic zone level of government.

**ANSWER:** Guangdong JMA does not provide aluminium extrusions price data to any other person at the provincial, regional or special economic zone level of government.

## 5. Industry associations

- a) Is your business a member of any industry associations? If so, explain your business' relationship with the association/s and the involvement of the GOC with the association/s.

**ANSWER:** Guangdong JMA is not a member of any industry association.

- b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the aluminium industry.

**ANSWER:** Not applicable.

## 6. Statistics submission/recording

- a) Indicate if your business makes submissions<sup>3</sup> to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

**ANSWER:** Guangdong JMA is reporting on a monthly basis to the Bureau of Statistics. The purpose of the submissions, to the understanding of Guangdong JMA, is for statistics collection only. The type of information submitted include the operation data and energy consumption etc.

<sup>3</sup>For example, monthly data relating to sales, production and costs.

- b) Provide a recent example of a submission that has been made to the Chinese Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

**ANSWER: Please refer to Confidential Exhibit H-3.6.b for an example of submission made to the statistics bureau for the recent month of June 2014.**

- c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

**ANSWER: No, the statistics bureau does not approve or assess the submission made by Guangdong JMA since it is only for statistics purposes.**

- d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

**ANSWER: No, the statistics bureau does not provide feedback on the submission of Guangdong JMA since it is only for the statistics purposes.**

## **7. Manufacturing inputs**

- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

**ANSWER: Yes, there is a price difference in purchase price for raw materials between suppliers of Guangdong JMA.**

- b) Is there a price difference between purchase price of raw materials from SOEs and non-SOEs? Provide explanation.

***Note: Further questions regarding primary aluminium supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Please ensure responses to these questions are complete.***

**ANSWER: Yes, there is a price difference between purchase price of raw materials from SOEs and non-SOEs. Guangdong JMA believes that the price difference between different suppliers is very normal because the purchase price was negotiated based on market supply and demand basis.**

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. aluminium or other raw material)?

**ANSWER: Guangdong JMA imported small amount of aluminium ingot during the review period. The import duty rate for aluminium ingot is 5%.**

- d) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc) ? If so explain the nature and the amount of the concession?

**ANSWER:** No, Guangdong JMA does not benefit from any concession on the purchase of any utility services.

**8. Regional differences**

- a) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

**ANSWER:** Not applicable, as Guangdong JMA does not have production facilities in more than one region/province.

**9. Aluminium extrusions production/output during the investigation period**

- a) Is any part of your production of aluminium extrusions subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

**ANSWER:** None of Guangdong JMA's production of aluminium extrusions is subject to any national/regional industrial policy or guidance.

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

**ANSWER:** Not applicable.

- c) Where applicable, how did your business respond to the policies/guidelines?

**ANSWER:** Not applicable.

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of aluminium extrusions that may be imposed by the GOC.

**ANSWER:** There are no restrictions to the sale of aluminium extrusions that are imposed by the GOC.

**10. Sales price during the investigation period**

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.

**ANSWER:** Guangdong JMA has not been subjected to any direct or indirect price guidance or controls by the GOC during the review period with respect to domestic aluminium prices.

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to raw material inputs (i.e. aluminium, etc.).

**ANSWER:** Guangdong JMA has not been subjected to any direct or indirect price guidance or controls by the GOC during the review period with respect to raw material inputs.

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

**ANSWER:** Guangdong JMA has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

**11. Adding capacity and/or joint ventures**

- a) Provide a detailed explanation with respect to the government approval process for adding capacity and/or joint ventures in relation to your business.

**ANSWER:** No government approval is required in order for Guangdong JMA to add capacity. Guangdong JMA has not entered into a joint venture for the production of the PUC.

- b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

**ANSWER:** Not applicable.



## SECTION I – COUNTERVAILING

*Following the original investigation the Commission found that producers in China of aluminium extrusions and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.*

### ORIGINAL INVESTIGATED PROGRAMS

In the original investigation (REP148) conducted by the Australian Customs and Border Protection Service (Customs and Border Protection), 43 subsidy programs were investigated. Of those, Customs and Border Protection found that aluminium extrusions exported from China to Australia received financial contributions in respect of the goods that conferred a benefit under 19 subsidy programs. These were (according to their numbering from the original investigation):

- **Program 1:** Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and economic and technological development zones
- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’;
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
- **Program 13:** Tariff and VAT Exemptions on Imported Materials and Equipments
- **Program 15:** Goods provided at less than adequate remuneration
- **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
- **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai
- **Program 18 -** Preferential tax policies in the Western Regions
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises

- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

#### **ADDITIONAL PROGRAMS CONSIDERED IN THIS REVIEW**

Further to the 43 subsidy programs previously investigated, the Commission is considering a further 19 subsidy programs proposed in a submission by the Australian manufacturer, Capral Limited, dated 19 June 2014 and placed on the public record. These are:

- **Program 44:** Preferential lending programs - loans from Chinese policy banks and state-owned commercial banks
- **Program 45:** Provision of land use rights
- **Program 46:** Provision of electricity
- **Program 47:** Preferential tax policies for high and new technology enterprises
- **Program 48:** Provincial government of Guangdong tax offset for Research and Development
- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the Zhaoqing new and High-tech Industrial Development Zone (ZHTDZ)
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56:** Provincial Government of Guangdong (PGOG) special fund for energy saving technology reform
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58:** Development assistance grants from the ZHTDZ
- **Program 59:** Provision of water
- **Program 60:** Provision of natural gas
- **Program 61:** Provision of heavy oil
- **Program 62:** Currency valuation

Please answer the questions within parts I-1 to I-9 in relation to these programs.

**PART I-1 Preferential income tax programs (programs 10, 16, 17, 18, 47, 48, 49, 50)**

1. Did your business or any company/entity related to your business receive any benefit<sup>4</sup> under the following preferential income tax programs during the review period (1 April 2013 to 31 March 2014):
  - **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
  - **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
  - **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai
  - **Program 18 -** Preferential tax policies in the Western Regions
  - **Program 47:** Preferential tax policies for high and new technology enterprises (pursuant to the Circular of the State Council concerning the approval of the national development zones for new and high technology industries and the relevant policies and provisions)
  - **Program 48:** Provincial government of Guangdong tax offset for R&D

**ANSWER: Not applicable. Guangdong JMA did not receive any benefit from these six programs, the normal income tax rate of Guangdong JMA is 25%.**

2. It is our understanding that the general tax rate for enterprises in China during the review period was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China during the review period.

**ANSWER: Yes, we confirm that the understanding of the Commission is correct.**

3. Provide a copy, bearing the official stamp of the appropriate level of the GOC, of all corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the last three completed financial years.

**ANSWER: Please see Confidential Exhibit I-1.3-1 for income tax return for year 2011.**

**Please see Confidential Exhibit I-1.3-2 for income tax return for year 2012.**

**Please see Confidential Exhibit I-1.3-3 for income tax return for year 2013.**

***Note: If your company did not file an income tax return in the last three financial years, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.***

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<sup>4</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

4. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above), or paid at a rate less than that during the review period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

**ANSWER: Not applicable, as the normal income tax rate of Guangdong JMA is 25%.**

5. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part I-1 above in relation to the income tax rate reduction.

**ANSWER: Not applicable.**

For **each program** that you have identified above as conferring benefit on your entity, answer the following.

**ANSWER: The questions 6 to 18 are not applicable, as Guangdong JMA did not receive any benefit from these six programs.**

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).
8. Describe the application and approval procedures for obtaining a benefit under the program.
9. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
10. Outline the fees charged to, or expenses incurred by your business for the purposes of receiving the program.
11. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
12. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
13. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

14. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
15. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.
16. To your knowledge, does the program still operate or has it been terminated?
17. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the terminated program has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

18. For each of your last three completed taxation years, complete the table as described below.

Prepare this information in the attached spreadsheet named "**Income Tax**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided with this questionnaire.

## **PART I-2 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35)**

In the original investigation Customs and Border Protection considered grants provided to enterprises under the following identified programs:

- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China';
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and



- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

In addition, in this review the Commission is considering whether any grants have been provided to the aluminium extrusions industry in China under the following programs:

- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the ZHTDZ
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56:** PGOG special fund for energy saving technology reform
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58:** Development assistance grants from the ZHTDZ

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January 2011 to 31 March 2014**?

**ANSWER:** No, Guangdong JMA did not receive any benefit of any of the above-mentioned programs during 1 January 2011 to 31 March 2014.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 January 2011 to 31 March 2014**?

**ANSWER:** Guangdong JMA is cooperating to the best of its ability by providing information on all alleged programs initiated in this review. Absent an allegation and sufficient evidence regarding other alleged subsidy programs, Guangdong JMA believes that no response to this question is required.

For each program identified in your answer to I-2.1 and I-2.2 above, answer the following.

**ANSWER:** Not applicable.

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

5. Describe the application and approval procedures for obtaining a benefit under the program.
6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
9. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
13. To your knowledge, does the program still operate or has it been terminated?
14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

15. Identify the body responsible for administering the grant.
16. Identify the date of approval of the grant and the date the grant was received.

Indicate where the grant was accounted for on your business' financial statements.

### **PART I-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program13)**

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipments including the following identified programs

**Program 13:** Exemption of tariff and import VAT for imported technologies and equipments

If your business or any company/entity related to your business received benefits under any such program during the period **1 April 2005 to 31 March 2014**, please answer the following questions.

**ANSWER: Not applicable, as Guangdong JMA did not receive benefits under this program during the period 1 April 2005 to 31 March 2014.**

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named "**VAT and Tariff**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.
3. Describe the application and approval procedures for obtaining a benefit under these programs.
4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.
7. State whether your eligibility for these programs was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.
10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
11. To your knowledge, do these programs still operate or have they been terminated?
12. If these programs have been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?
13. If any of these programs have been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.
14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:
  - (a) type of inputs;
  - (b) cost of inputs;
  - (c) quantity of inputs; and
  - (d) amount of VAT refunded.

Has your company received exemption from payment, or refunds of import duty and import VAT, for imported material inputs including technologies and equipments at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (f.o.b., c.i.f., etc);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

15. Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).
16. Explain how the GOC determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and
  - (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.
17. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.
18. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

#### **PART I-4 Aluminium provided by government at less than fair market value (Program 15)**

In the original investigation Customs and Border Protection considered claims that public bodies (in the form of state-owned enterprises (SOEs)) were supplying aluminium, directly or indirectly, to manufacturers of aluminium extrusions at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE is defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the review period 1 April 2013 to 31 March 2014?

**ANSWER: Guangdong JMA did not receive any benefit under the above program during the review period.**

2. Does your business purchase primary aluminium from SOEs?



**ANSWER: Yes.**

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

**ANSWER: Please see the Excel spreadsheet Confidential Exhibit I-4.3 for the requested information.**

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the review period.

Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Please add more space for additional suppliers and aluminium categories as required.

**ANSWER: Please see Confidential Exhibit I-4.4 for the Excel spreadsheet entitled "Aluminium Purchases".**

5. Did your business receive any reduction/reduced price for the purchase of these goods/services during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

**ANSWER: No, Guangdong JMA did not receive any reduction/reduced price for the purchase of these goods/services during the review period.**

6. Provide copies of all contractual agreements that detail the obligations of the SOE and your business with reference to the granting and receipt of the assistance/benefits.

**ANSWER: Not applicable, as Guangdong JMA did not get any assistance/benefits from aluminium purchase from the SOE.**

7. Did your business import any raw material during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount and price.

Explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

**ANSWER: Yes, Guangdong JMA imported aluminium ingot during the review period. Please see Confidential Exhibit I-4.7 for the Excel spreadsheet "aluminium imports". The reason for Guangdong JMA to purchase imported aluminium ingot is the price.**

## PART I-6 Preferential loans (Program 44)

It has been alleged that preferential lending or 'policy loans' from Chinese policy banks or state-owned commercial banks (SOCBs) may be providing a benefit to Chinese aluminium extrusion manufacturers.

**ANSWER: Not applicable, as Guangdong JMA did not receive benefits under this program. Thus Guangdong JMA believes that no response to below questions is required.**

1. Please provide details of any loans your company has received from Policy banks and SOCBs since 1 January 2005. In doing so please provide information on each loan as follows:

Date of loan

Amount of loan

Currency of loan

Name and Address of Bank.

Period of loan

Purpose of loan. Identify if the loan was for the purchase of capital equipment.

If so please identify the effective life of the purchased equipment that you use for accounting purposes.

Interest Rate of loan

Type of loan (Fixed /Variable?).

Repayment schedule. If variable or a fixed rate loan with differing repayment schedules please provide full and complete details on payment terms and how periodic interest repayment terms are calculated.

Details of any loan variations or debt forgiveness.

2. For each loan identified please indicate which loans were provided at less than market rate to enact or enable the government of China's policy to support the growth and development of the aluminium industry. Provide the interest rate for the loan that would have been available to your company if your company had not received the less than market rate loan.
3. Please describe the qualification and approval process that your company had to undertake to qualify for these loans.
4. What eligibility criteria did you company have to meet in order to qualify for this lending program?
5. Was eligibility contingent upon export performance or on the use of domestic goods over imported goods? If not:

was eligibility limited to certain sectors and/or regions?

was eligibility limited in any way? If so, describe the criteria involved.

can all firms which meet the eligibility criteria benefit from this aid or does the bank exercise discretion?

was eligibility met by performance requirements such as, but not limited to, production targets, export earnings and the requirement to use Chinese productive inputs?

6. Please provide supporting documentation to evidence your company's receipt of these loans including the loan application, the loan contract, approval copies of the loans received, relevant extracts from your accounting records and supporting information that the rates and repayments established under the loan contract have been paid.
7. Please estimate the amounts of the benefit your company has received over the life of the loan under this lending program. You can do this by comparing the interest payments made to the interest payments that would have been paid if the loan was provided at the market rate.

**PART I-7 Provision of goods programs – Provision of land use rights, electricity, water, natural gas and heavy oil at less than adequate remuneration (Programs 45 46, 59, 60, and 61)**

The Commission has received a submission that the aluminium extrusion industry in China may receive, for less than adequate remuneration, goods and services such as the provision of electricity, water, natural gas, and heavy oil.

1. Did your business or any company/entity related to your business receive any benefit<sup>5</sup> under the following programs during the review period (1 April 2013 to 31 March 2014):
  - Program 45: Provision of land use rights
  - Program 46: Provision of electricity
  - Program 59: Provision of water
  - Program 60: Provision of natural gas
  - Program 61: Provision of heavy oil

**ANSWER:** No, Guangdong JMA did not receive any benefit under the above programs.

2. Does your company purchase any of the above goods from SOEs?

**ANSWER:** Guangdong JMA purchased water from [confidential information], a state-owned supplier, and purchased electricity from [confidential information], a state-owned supplier. Guangdong JMA also purchased natural gas from [confidential information], a state-invested company.

3. Provide a list, including a contact name and address, of all your suppliers of the goods listed in question 1 above. Indicate whether each supplier is a SOE.

**ANSWER:** Guangdong JMA did not purchase land use rights and heavy oil during the review period. Please see the Excel spreadsheet Confidential Exhibit I-7.3 for the requested information for electricity, water and natural gas.

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<sup>5</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

4. Describe the costs (fees and charges) associated with these programs. In particular, any fixed charges and variable charges related to supply of the good/service.

**ANSWER: No, Guangdong JMA did not receive any benefit under the above programs.**

5. Provide a schedule showing the average purchase price of each good from each supplier during each month of the investigation period. .

**ANSWER: Guangdong JMA did not purchase land use rights and heavy oil during the review period. Please see the Excel spreadsheet Confidential Exhibit I-7.3 for the requested information for electricity, water and natural gas.**

6. During the review period, did your business receive any discount to normally available prices of the goods listed in question 1 above. If so, please provide details.

**ANSWER: No, Guangdong JMA did not receive any discount to normally available prices of the goods listed in question 1 above.**

## **PART I-8 Any other programs**

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit<sup>6</sup> under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, transport, etc ));
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market interest rates; or
- any other form of assistance.

**ANSWER: Guangdong JMA is cooperating to the best of its ability by providing information on all alleged programs initiated in this review. Absent an allegation and sufficient evidence regarding other alleged subsidy program, Guangdong JMA believes that no response to this question is required.**

For each program that you have identified above as conferring benefit on your entity, answer the following.

1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

<sup>6</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

2. Describe the application and approval procedures for obtaining a benefit under the program.
3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?
11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.



## SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that Guangdong JMA Aluminium Profile Factory (Group) Co., Ltd. did, during the assessment period export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name: Dallas Lin

Signature: .....



Position in Company: Export Manager

Date: .....

## SECTION K - CHECKLIST

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
Section A – General information	<input type="checkbox"/> ✓
Section B – Export price	<input type="checkbox"/> ✓
Section C – Like goods	<input type="checkbox"/> ✓
Section D – Domestic price	<input type="checkbox"/> ✓
Section E – Fair comparison	<input type="checkbox"/> ✓
Section F – Exports to third countries	<input type="checkbox"/> ✓
Section G – Costing information	<input type="checkbox"/> ✓
Section H – Particular Market Situation	<input type="checkbox"/> ✓
Section I – Countervailing	<input type="checkbox"/> ✓
Section J – Declaration	<input type="checkbox"/> ✓

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input type="checkbox"/> ✓
TURNOVER – sales summary	<input type="checkbox"/> ✓
AUSTRALIAN SALES – list of sales to Australia	<input type="checkbox"/> ✓
LIKE GOODS – comparison between goods sold domestically and exported to Australia.	<input type="checkbox"/> ✓
DOMESTIC SALES – list of all domestic sales of like goods	<input type="checkbox"/> ✓
THIRD COUNTRY – third country sales	<input type="checkbox"/> ✓
PRODUCTION – production figures	<input type="checkbox"/> ✓
DOMESTIC CTMS – costs of goods sold domestically	<input type="checkbox"/> ✓
AUSTRALIAN CTMS – costs of goods sold to Australia	<input type="checkbox"/> ✓
INCOME TAX – income tax paid, exempted or refunded	<input type="checkbox"/> not applicable

<b>ALUMINIUM PURCHASES</b> – average aluminium raw material purchase prices	<input type="checkbox"/> ✓
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## APPENDIX – GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

### Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based upon costs to make and sell.

### Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

### Review period

A period defined by the Commission over which exportations of the goods are examined.

### Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption;  
or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
  - (ii) both of them together control, directly or indirectly, a third body corporate; or
  - (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or
- (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or
- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
- (e) they are members of the same partnership.

## **Constructed value**

In cases where domestic prices paid for the goods under consideration in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

## **Cost of production/manufacturing**

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

## **Cost to make and sell**

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

## **Country of origin**

The country in which the last significant process in the manufacture or production of the goods was performed.

## **Date of sale**

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.



**Direct labour cost**

Direct labour is categorised as a variable cost, ie. the value varies with the level of production.

**Dumping**

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

**Dumping margin**

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

**Export price**

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

**Exporting country**

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

**Factory overheads**

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

**Financial Contribution**

There is a "financial contribution" by a government where:

- (a) a government practice involves a direct transfer of funds (grants, loans, and equity infusion), potential direct transfer of funds or liabilities (e.g. loan guarantees);
- (b) government revenue that is otherwise foregone or not collected (e.g. fiscal incentives such as tax credits);
- (c) the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- (d) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions illustrated in (a) to (c) above which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by the government.

## Government of China (GOC)

Any level of Chinese government, including central, provincial, municipal, county or any other level of government.

## Goods subject to measures

The goods that are the subject of a dumping duty notice and a countervailing duty notice.

## Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

## **Like goods**

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods under consideration or that, although not alike in all respects have characteristics closely resembling those of the goods under consideration. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

## **Normal value**

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

## **Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

## Primary Aluminium

Raw material inputs of aluminium (including billets and ingots).

## Related Parties

See "Associated Companies" above.

## Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

## State Owned Enterprises (SOE)

For the purposes of this questionnaire, SOE refers to any company or enterprise that is operating under the direct or indirect control or influence of the GOC (as defined above). This includes any company which is effectively controlled by the GOC through laws, orders, regulations, directives or other similar mechanisms; or is operating in a partnership or joint venture capacity with the GOC; or whose shares, whether or not they are publicly traded, are wholly or majority owned by the GOC.

## Subsidy

In relation to goods that are exported to Australia, means:

- (a) a financial contribution:
  - (1) by a government of the country of export or country of origin of those goods; or
  - (2) by a public body of that country or of which government is a member; or
  - (3) by a private body entrusted or directed by that government or public body to carry out a governmental function;

that is made in connection with the production, manufacture or export of those goods and that involves:

- (4) a direct transfer of funds from that government or body to the enterprise by whom the goods are produced, manufactured or exported; or
  - (5) a direct transfer of funds from that government or body to that enterprise contingent upon particular circumstances occurring; or
  - (6) the acceptance of liabilities, whether actual or potential, of that enterprise by that government body; or
  - (7) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that government or body by that enterprise; or
  - (8) the provision by that government or body of goods or services to that enterprise otherwise than in the course of providing normal infrastructure; or
  - (9) the purchase by that government or body of goods provided by that enterprise; or
- (b) any form of income or price support as referred to in Article XVI of the General Agreement Tariffs and Trade 1994, that is received from such a government or body;

if that financial contribution or income or price support confers a benefit in relation to those goods.



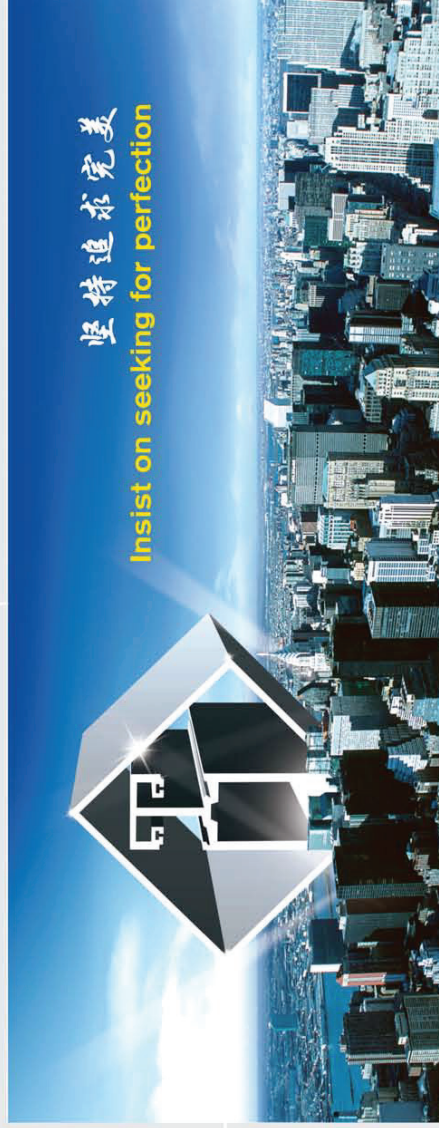
# Guangdong JMA Aluminium Profile Factory (Group) Co., Ltd.

## List of Exhibit

Exhibit	Title	Note
A-3.5	Affiliation Structure	Confidential
A-3.9	Internal Organization Chart	Confidential
A-3.11	Company Brochure	Public
A-4.3-1	Chart of Accounts	Confidential
A-4.3-2	Audited Report (2012)	Confidential
A-4.3-3	Audited Report (2013)	Confidential
A-4.3-4	Monthly Financial Statements for January 2014 through March 2014	Confidential
A-5	Income Statement	Confidential
A-6	Turnover	Confidential
B-1	Information on Australian Customers	Confidential
B-4	Australian Sales	Confidential
B-9	Two Sample Export Sales Documents to Australia	Confidential
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D-7	Two Sample Domestic Sales Documents	Confidential
F-1	Third Country	Confidential
G-1.1-1	Production Flowchart	Confidential

G-1.1-2	Production	Confidential
G-3.1	Domestic CTMS	Confidential
G-3.2-1	Cost of Manufacturing for a Sample Month	Confidential
G-3.2-2	Worksheet for SG&A and Financial Expenses	Confidential
G-4	Australian CTMS	Confidential
H-1.3.a	Business License	Public
H-3.6.b	Sample Submission to Statistics Bureau	Confidential
I-1.3-1	Income Tax Return for Year 2011	Confidential
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I-1.3-3	Income Tax Return for Year 2013	Confidential
I-4.3	Information on Aluminium Suppliers	Confidential
I-4.4	Aluminium Purchases	Confidential
I-4.7	Aluminium Imports	Confidential
I-7.3	Information on Purchase of Electricity, Water and Natural Gas	Confidential

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**广东坚美铝型材厂(集团)有限公司**  
*Guangdong JMA Aluminium Profile Factory (Group) Co., Ltd.*

地址: 中国广东省佛山市南海区大沥凤池工业区(广佛路大沥往佛山1公里)  
ADD: Fengchi Industrial Area, Dali Town, Nanhai District, Foshan City, Guangdong, China

**佛山坚美铝业有限公司**  
*Foshan JMA Aluminium Co., Ltd.*

地址: 广东省佛山市南海区狮山镇小塘南海有色金属产业园  
ADD: Xiao Tang Nanhai Nonferrous Metals Industries Park, Shi Shan Town, Nanhai District, Foshan city, Guangdong Province, China

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坚美铝材  
官方网站二维码



坚美铝业微信公众号  
微信号: jmagroup

Catalogue 2014





## 坚美铝业集团简介:

坚美铝业集团是一家集铝合金建筑型材、工业铝型材和铝合金门窗幕墙研究、设计、生产及销售于一体的综合性龙头企业，是国家建设部建筑金属材料和铝门窗幕墙定点生产企业，国家铝型材行业标准重要修制订单位之一，也是特种大型铝型材产品研发企业。

公司产品畅销全国30多个省及直辖市，出口70多个国家与地区，并应用于人民大会堂、钓鱼台国宾馆、中央电视台新台址、北京奥运村、香港国际商业中心、美国加州联邦政府大楼、日本东京邮政大楼、多哈迪拜大厦等国内外著名重点工程和标志性建筑。现今全球十座至高地标建筑，有五座选用坚美铝材；同时，工业铝型材产品在海洋作业平台、集装箱、汽车、船舶、轨道交通、军工配件、电子通讯硬件、建筑模板、人行天桥等领域也得到了广泛的应用。

目前，公司主导或参与制定的国际标准、国家标准、行业标准达82项。企业及其产品相继荣获“中国名牌产品”、“中国驰名商标”、“全国铝型材行业十大最具影响力品牌”、“中国建筑铝型材二十强企业”、“信息化与工业化融合促进节能减排试点示范企业”、国家工信部首批“工业企业品牌培育试点企业”等荣誉称号，是全国铝合金型材产业知名品牌创建示范区十大骨干企业（排名第一），也是行业唯一一家入围中国质量奖提名奖公示和荣获广东省政府质量奖的企业。

坚美从行业内率先实行英国皇家UKAS管理体系，通过ISO9001:2008质量管理体系认证，然后从产品质量责任上升到企业社会责任，继续贯彻实施ISO14001:2004环境管理体系认证，OHSAS18001:2007职业健康安全管理体系认证，并积极开展能源管理体系的推广工作。

坚美南山生产基地占地面积达1000亩，拥有国内领先水平的高效节能减排铸棒生产线、华南地区最大的9000吨挤压机设备、国际先进的自动化立体仓库。先后从日本引进的全自动立式氧化电泳生产线和全自动氟碳喷涂生产线，其先进技术和产能堪称世界之最。厂区内还设有中国最先进的铝型材检测实验室、隔热铝材生产中心、深加工中心、模具加工中心等，以及国际标准ISO28340:2013研制创新中心示范基地、GB5237《铝合金建筑型材》研制技术创新中心、坚美门窗系统研发中心6个自有研发创新平台，并配备大批高素质的管理和技术人才，为坚美技术创新和质量保证打下了坚实的基础。

坚美以“坚持追求完美”作为企业的核心价值观，制定了“品牌战略”、“人才战略”、“创新转型升级”和“市场营销战略”，为发展成为技术创新、高效节能环保和友好型企业，实现转型升级，持续巩固坚美在行业的第一品牌地位，打造世界品牌提供了强有力的战略支撑。

## Profile of JMA Group:

JMA Group is a comprehensive leading enterprise that integrates research, design, production and sales of aluminum alloy construction profiles, industrial aluminum profile as well as aluminum alloy doors & windows and curtain walls. It is the manufacturer of building metal materials as well as aluminum doors&windows and curtain walls that is designated by the Ministry of Construction, one of the important units to formulate and revise national industrial standards for aluminum profiles, and a research & development enterprise of special large-size aluminum alloy profile products.

The products of JMA Group have been sold well in over 30 provinces and municipalities directly under the Central Government across China and have been exported to more than 70 countries and regions. They have been applied to domestic and overseas Hall of the People, Dapontian State Guesthouse, the new CCTV headquarters, Beijing Olympic Village, Hong Kong International Commerce Center, California Federal Building, Japan Tokyo Post Tower, Doha Dubai Tower. By now, five of top ten highest landmark buildings in the world have been built with JMA aluminum products. Meanwhile, JMA industrial aluminum profile products have been widely applied in the marine work platform, container, automobile, ship, railway transport, military accessories, electronic communication hardware, building formwork, bridge and other fields.

JMA Group has initiated or participated in the formulation of 82 international standards, national standards and industrial standards. The group and its products have won honorable titles including "China Top Brand Product", "China Well-known Trademark", "Top 10 Most Influential Brands in National Aluminum Profile Industry", "Top 20 Building Aluminum Profile Brands in China", "Pilot Enterprise Promoting Energy Saving and Emission Reduction through Integration of Informatization and Industrialization" and one of the first "Pilot Enterprise of Brand Cultivation of Industrial Enterprises" awarded by the Ministry of Industry and Information Technology. In addition, JMA Group is one of the Top 10 Backbone Enterprises in Creating Demonstration Area of Famous Brands in National Aluminum Alloy Profile Industry (Ranking the first), and the only enterprise in the industry that won Nomination Prize of China Quality Award and Quality Award of Guangdong Provincial Government.

JMA Group has taken the lead in the industry in implementing the British UKAS management system and passed ISO9001:2008 quality management system certification. When promoting its responsibilities product quality to enterprise and social responsibilities, JMA Group continues to implement ISO 14001:2004 environmental management system certification, OHSAS18001:2001 occupational health and safety management system certification, and actively promote energy management system.



曹锐斌董事长向中共中央政治局委员、广东省委副书记胡春华介绍生产情况。

The President Cao Ruben was introducing the situation of production equipment to Hu Chunhua, a member of the Political Bureau of CPC Central Committee and Secretary of Guangdong Provincial Party Committee.



广东省委副书记、省长朱小丹向曹锐斌董事长授予“广东省政府质量奖”牌匾。

Zhu Xiaodan, Deputy Secretary of Guangdong Provincial Party Committee, and Governor of Guangdong Province, was granting a tablet reading "Quality Award of Guangdong Provincial Government" to the President Cao Zhanbin.

Covering an area of 800,000m<sup>2</sup>, Shishan Production Base of JMA Group is equipped with highly efficient energy-saving and emission-reducing casting production line that is domestically advanced and the largest 9000T extrusion press machine in South China, and internationally advanced AS/RS warehouse. The fully-automatic vertical anodizing and electrophoresis coating production line and fully-automatic fluorocarbon painting production line that were successfully introduced from Japan are ranked No.1 in the world in terms of advanced technology and production capacity. The factory area is also equipped with the most advanced aluminum profile test laboratory in China, heat-insulating aluminum profile production center, further processing center and mould cutting center as well as six self-owned R&D innovation platforms: R&D Innovation and Demonstration Base of National Standard ISO28340:2013, R&D Innovation and Demonstration Base of GB5237 Aluminum Alloy Building Profile, National Post-doctoral Scientific Research Station, Guangdong Provincial Enterprises' Technical Center, Guangdong Aluminum Profile Engineering Technology Research Center, and JMA Door and Window System R&D Center. Moreover, the base possesses a great number of high-quality managerial and technical talents, which has laid a solid foundation for the technical innovation and quality assurance of JMA Group.

With "insisting on pursuing perfection" as its core values, JMA Group has worked out "brand strategy", "latent strategy", "innovation & transformation strategy" and "marketing strategy", which can provide powerful strategic support for the group to establish itself as an enterprise aiming at technical innovation, transformation & upgrade, energy efficiency and environment-friendliness, and persistently consolidating its position as No.1 brand in the industry, striving to become a everlasting famous corporation and a world-famous brand.



董事长向中共中央政治局常委、全国人大常委委员长张德江和中央政治局委员、国务院副总理汪洋及佛山市各级领导汇报工作。

The director is reporting to Zhang Dejiang, a member of the Standing Committee of the Politburo of the CPC Central Committee and the Chairman of the National People's Congress of the People's Republic of China, and Wang Yang, the Vice Premier of the State Council, and leaders at all level of Foshan City.







新山1000亩生产基地  
Production Base in Shishan (Totally 650,000m<sup>2</sup>)



新山厂区办公楼  
Shishan Factory Office Building



坚美商务中心  
JMA Office Building



广佛商贸坚美总部大楼  
JMA International Trading  
Headquarter Building



荣耀国际金融中心  
Glory International Financial Center



美华国际金融贸易中心  
Meihua International  
Financial Trading Center

## 发展历程 Milestones

- 2014年获2013年度广东省政府质量奖
- 2013年全国工业品牌培育示范基地  
ISO 28340:2013国际标准化组织创新示范基地  
GB 5237《铝合金建筑型材》国家标准研制创新示范基地  
全国铝合金型材产业知名品牌创建示范区十大骨干企业(排名第一)
- 2012年被工业和信息化部评为工业企业品牌培育试点企业
- 2011年获铝型材十大最具影响力品牌称号  
国家火炬计划重点高新技术企业  
信息与工业化融合促进节能减排试点示范单位
- 2010年获国家工信部评定为两化融合(信息化、工业化)促进节能减排示范企业
- 2009年广东省清洁生产企业
- 2008年被评为全国建筑科技进步与技术创新先进企业
- 2007年获中国节能产品认证  
成立广东省企业技术中心  
被国家建设部评定为中国节能门窗技术创新能力前十强企业  
被中华商标局评为最佳创建品牌企业奖2007(大中华区)  
“坚美”商标被国家工商总局认定为中国驰名商标  
再次获得中国名牌称号
- 2006年通过了ISO 14001:2004环境管理体系认证  
全国有色金属标准化技术委员会评为GB 5237《铝合金建筑型材》试验研制基地  
被建设部评为中国科技自主创新优势企业
- 2004年获中国产品最高荣誉——中国名牌产品  
取得国家有色金属协会评定“产品达到国际实物质量水平”金杯奖  
被广东省工商局认定为广东省著名商标
- 2003年获中国铝型材企业十强称号  
广东省采用国际标准先进企业
- 2000年成为全国质量效益型生产企业
- 1999年获全国用户满意产品  
被建设部评为建筑金属型材定点生产企业
- 1997年被评为中国建筑金属型材协会铝门窗幕墙型材科研生产定点企业

- In 2014, Provincial Government Quality Award
- In 2013, "National Industrial Brand Cultivation and Pilot Enterprise" ISO 28340:2013 international standard development and innovation pilot base.  
GB 5237 "Construction aluminum alloy profiles" national standard development and innovation pilot base.  
Top Ten Backbone Enterprise in Demonstration Area to Create Well-known Brand of National Aluminum Profile Industry (Ranked first)
- In 2012, "the first industrial experimental enterprise on brand cultivation" awarded by National Industry and Information
- In 2011, Aluminum industry in the top ten most influential brands;  
Key national Torch Plan high-tech enterprises;  
The integration of information technology and industrialization to promote energy-saving emission reduction pilot units;
- In 2010, JMA was honored by the Ministry of Industry and Information Technology of the PRC as the "Pilot and Demonstration Enterprise with Informatization and Industrialization Integration to Promote Energy Conservation"
- In 2009, Awarded as Cleaner Production enterprise of Guangdong;
- In 2008, Awarded as advanced enterprise of national construction scientific progress and technology innovation;
- In 2007, Gained China energy-saving product certificate;  
Found Enterprise technology center of Guangdong province;  
Awarded as one of the top ten enterprises of technology innovation ability of windows and doors energy-saving in China;  
Awarded as the best brand establishment enterprise of Greater China by China trademark bureau;  
Honored with China well-known trademark;  
Honored with the China Top Brand;
- In 2006, passed the ISO 14001:2004 environment management system;  
Act as the test research base of GB 5237 aluminum construction profile by China technical standard committee of non-ferrous metal.  
Awarded as a strong enterprise of China technology independent innovation by Ministry of Construction
- In 2004, achieved "China Top Brand" as the best reputation of Chinese product;  
Awarded the Gold Cup award of "products reach the international entity quality standard" given by China Nonferrous Metals Industry Association;  
Awarded as Guangdong Well-known trademark by industrial and commercial bureau of Guangdong Province
- In 2003, Honored with one of the top ten China aluminum profile enterprises;  
Awarded as the advanced enterprise by adopting international standard of Guangdong Province
- In 2000, Became the enterprise of high quality and efficiency;
- In 1999, awarded as satisfied product to all clients;  
Awarded as the designated enterprise for Construction Metal profile production by Ministry of Construction
- In 1997, Awarded as the designated enterprise of aluminum profiles of windows, doors and curtain wall of China Construction Metal Structure Association.

## 企业使命

Enterprise mission

为中国和世界高端建筑与重要装备提供高质量和人性化的专业铝材产品及服务

To provide professional aluminum products and services with high quality and humanity for the high-end construction and equipment of China and the World.

## 企业愿景

Enterprise vision

成为中国铝材行业的第一品牌，打造百年坚美

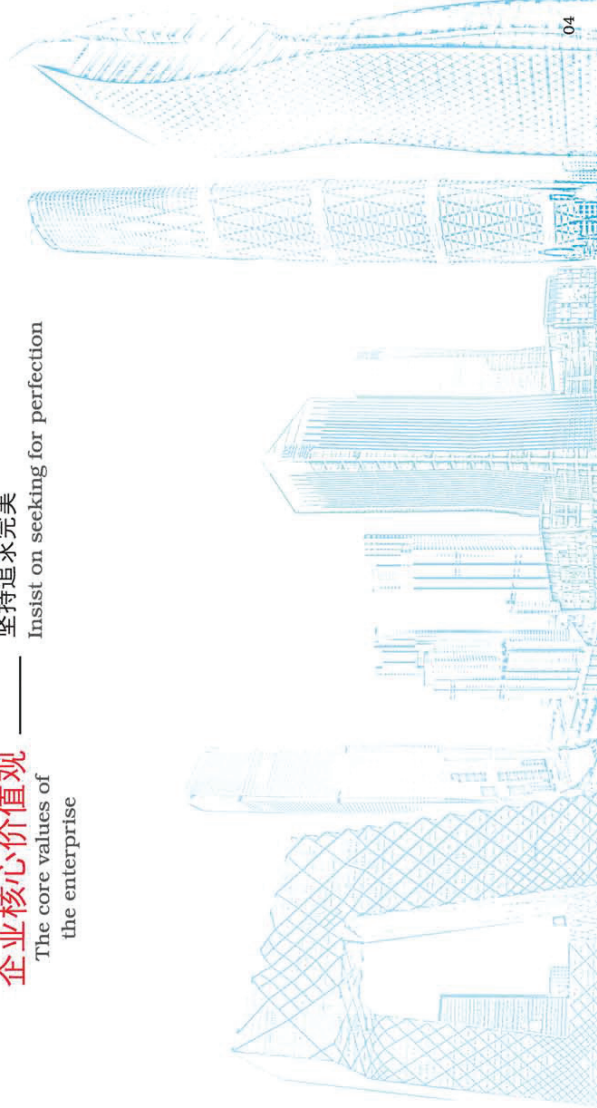
To become the first brand of Chinese aluminum industry and build a hundred years of JMA.

## 企业核心价值观

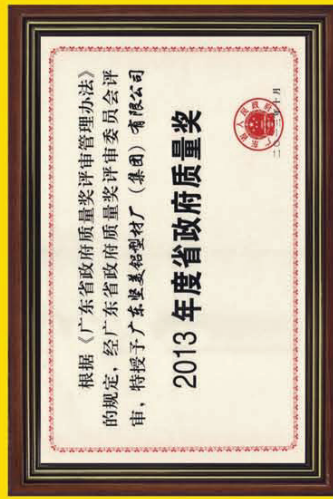
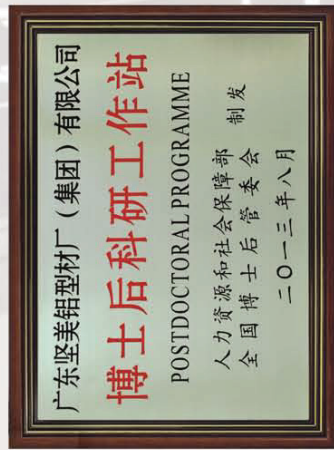
The core values of the enterprise

坚持追求完美

Insist on seeking for perfection









机械装备与国际水平接轨  
Mechanical Equipment In Line With International Level



熔铸车间 Melting Workshop

熔铸设备:拥有当今国外先进的方排同水平热顶浇铸铝棒生产线21座。  
Melting equipments:21 advanced hot top billet casting production lines.



模具设计中心 Design Center of Mould



模具加工车间 Casting Workshop



9000吨挤压机  
9000 ton Extruding press

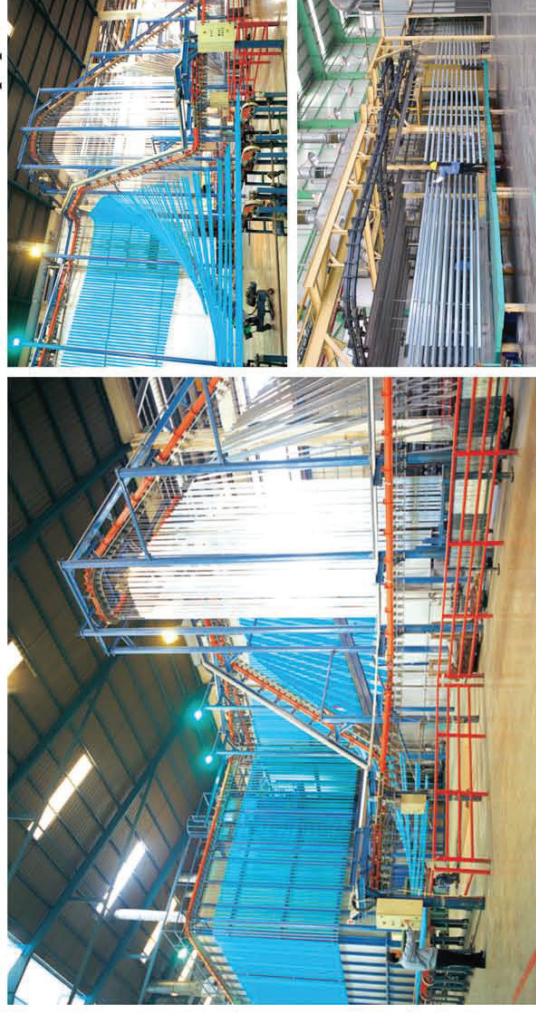
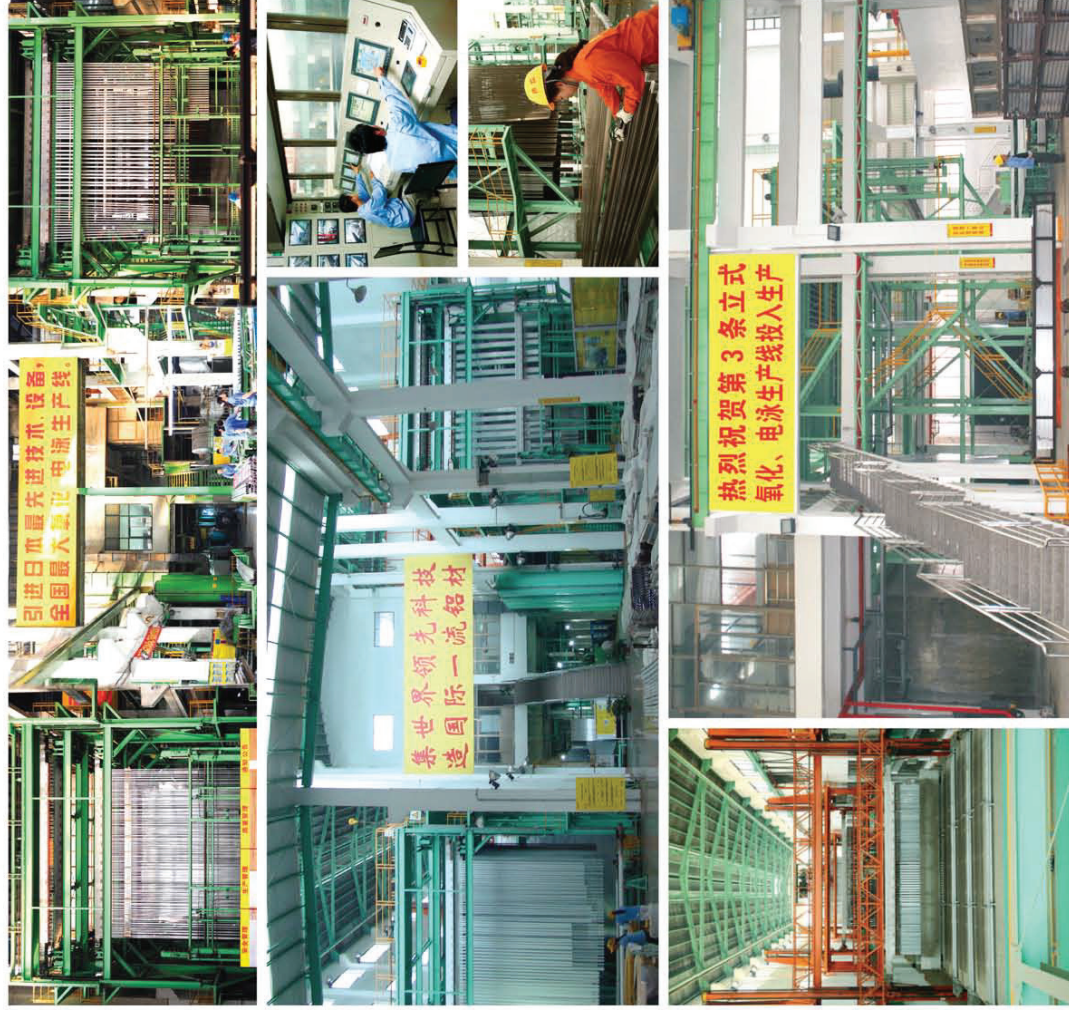
## 挤压生产线 EXTRUDING PRODUCTION LINE

设备:挤压设备拥有多款规格型号的挤压机50台, 3000-9000吨挤压机3台, 600-2350吨挤压机47台。  
Extruding equipments:50 extruding machines of various specification,3000-9000 ton extruding line:3, 600-2350 ton extruding line:47.

产品特性:采用燃气加热棒温度实现梯度加热, 均匀, 采用先进的离线, 在线淬火设备, 可生产2XXX系列, 5XXX系列, 7XXX系列等多种铝合金, 并且匹配了三牵引装置, 可生产外圆 $\phi 720\text{mm}$ 的各种轨道交通、工业及建筑用大断面型材。  
Characteristics:Heating the billet by gas-burning evenly and quickly, cooling the profile by balanced intensive cooling system, it can produce aluminum alloy of 2XXX, 5XXX, 7XXX series and so on. Equipped with triplicate pulling system, it can produce different kinds of big size of industrial profiles with CCD 720 mm used for traffic, electronic, building etc.



氧化、电泳生产线  
VERTICAL ANODIZING & ELECTROPHORESIS PRODUCTION LINE FROM JAPAN  
氧化电泳设备(共6条): 立式阳极氧化电泳生产线4条; 卧式阳极氧化电泳生产线2条。  
Anodizing and Electrophoresis Equipments: Vertical Anodizing and Electrophoresis Production Line: 3: Horizontal Anodizing and Electrophoresis Production Line: 2.



粉末喷涂车间 Powder Coating Plant

### 粉末喷涂(多彩)生产线

#### POWER COATING PRODUCTION LINE

粉末喷涂设备: 粉末喷涂卧式电泳生产线三条; 立式电泳生产线六条。

Powder Coating Equipments: Horizontal Powder Coating Production line: 3; Vertical Powder Coating Production line: 6.

产品标准: GB5237.4-2008 欧洲Qualicoat; 工艺特性: 全套引进瑞士金马、意大利喷涂设备。

产品特性: 产品附着力好, 耐酸雨及耐碱, 与外墙装饰融为一体, 时尚、高雅。

Product standards: GB5237.4-2008 and Qualicoat of Europe Technical characteristics: Advanced power coating

production lines imported from Switzerland and Italy.

Product characteristics: high adhesiveness and good resistance to acid rain and alkali. Elegant and modern in decoration.



氟碳喷漆车间 PVDF Painting Plant

### 氟碳喷漆生产线

#### PVDF PAINTING PRODUCTION LINE

氟碳喷漆设备: 氟碳喷漆卧式电泳生产线五条; 氟碳喷漆立式电泳生产线一条。

PVDF Painting Equipments: Horizontal PVDF Painting Production line: 5; Vertical PVDF Painting Production line: 1.

产品标准: GB5237.5-2008; 工艺特性: 全套引进日本三井喷涂设备。

产品特性: 产品附着力好, 经得起各种气候腐蚀, 不会因酸雨、颜色不均匀、颜色不均匀、颜色不均匀。

Product standards: GB5237.5-2008; Technical characteristics: full set of Randburg PVDF painting line from Japan.

Product characteristics: With good adhesion, high resistance against any climatic corrosion, no dirt accumulation, sharp color, it is the best surface treatment at present.



## 隔热型材生产设备 (共12条)

### THERMAL BREAK PROFILE PRODUCTION EQUIPMENTS

成套引进瑞士MULLER (慕勒) 穿条隔热型材设备生产线8条; 成套引进美国注胶隔热型材设备生产线2条; 木纹生产线2条。

Total 12 lines, Thermal Break Production line of Bar-Insertion from Switzerland MULLER; 8 Thermal Break Production line of Full-debridge From USA; 2, Wood Grain Production lines; 2.



隔热穿条车间 Thermal Break Plant of bar-insertion



木纹生产线 Wood-effect Coating Production



自动包装生产线 Automatic Packing Production Line



深加工车间 Fabrication Workshop

## 机械设备

### Mechanical Equipment

自动化立体仓主要参数:

货位数: 9979个

承载负荷: 1.5吨

输送机速度: 2-16m/min

堆垛机运行速度: 120m/min

小车运行速度: 120m/min

Main parameter of automatic 3D

Storehouse:

Quantity of goods allocation: 9979

Bearing Load: 1.5 tons

Conveyor speed: 2-16m/min

Running speed of stacker: 120m/min

The car running speed: 120m/min



智能穿梭车 Shuttle Car



自动化立体仓 Automatic 3D Storehouse



智能成品仓库  
Intelligent Warehouse





光谱仪  
Spectrum analyzer



横截面尺寸扫描仪  
Dimension-scan apparatus



组合铝合金建筑模板系统  
Combined Construction Formwork  
System of Aluminium Alloy



动车车体技术合作项目  
Power Car Technology Cooperation  
Project of JMA



铝质天桥  
bridge

## 国家和行业标准制定领军企业 National and Industry Standard Constitution Leader Enterprise

坚美全程代表国家参与 ISO 28340:2013《铝及铝合金阳极氧化复合膜》产品标准提案和制定，共历时6年，承担30多项实验任务，提供上万个试验数据，为我国掌握国际标准制定权和话语权作出突出的贡献。

JMA representatives participate in constituting ISO 28340:2013 "anodized aluminum and aluminum composite film" product standards and the development of the proposal on behalf of State. Total of eight years, JMA bears more than 30 experimental tasks and has made outstanding contributions for China's grasp of international standards formulate and voice by providing tens of thousands of test data.

坚美主导和参与国家及行业标准82项，其中主导起草16项

JMA led and participated in 82 national and industry standards, thercinto led the drafting of 16 international standards.



2005年 日本——国际首次讨论会议  
2005 Japan - First discussion meeting  
for international standards



2011年 法国——国际讨论会议  
2011 France - Discussion meeting for  
international standards



2012年 德国——国际标准最终审定会议  
2012 Germany - Finalization meeting for  
international standards

坚美公司历年技术研究开发项目及注册专利：

- ◆ “十二五”科技支撑计划典型地区应用建筑节能外窗系统；低能耗玻璃外窗系统研究开发（项目编号：2006BA502B06；2011BA04B04-02）
- ◆ 新型隔热铝型材产品（列入广东省高新技术产品）
- ◆ 60型隔热外平开隔热铝合金窗（列入国家重点新产品）
- ◆ “十一五”国家科技支撑计划重点项目“环境友好型建筑材料与产品研发”（课题五）（项目编号：2006BA02B06）
- ◆ “十二五”国家科技支撑计划项目“先进铝加工技术研究开发”中的“大断面复杂截面铝型材挤压工程化技术研究”（课题三）（项目编号：2007BA368B03）
- ◆ 国家建筑节能计划项目：“铝合金大截面长棒加热节能技术创新与应用”（项目编号：2007EA78001-6）
- ◆ 国家工信部项目：铝型材节能减排信息化系统的研发与应用
- ◆ 广东省产学研结合项目：和谐号CRH5型城际列车用新材料的研制与开发（项目编号：2011A090200104）
- ◆ 广东省战略性新兴产业核心技术攻关计划项目：铝型材表面处理废水零排放工艺装备研发与应用（项目编号：2011A032302001）
- ◆ 广东省重大科技专项计划项目：节能环保型高效熔炼炉的开发应用（项目编号：2010A080407001）
- ◆ 广东省重大科技专项计划项目：铝加工节能降耗及三废资源化关键技术开发与示范（项目编号：2010A080407001）
- ◆ 国家发明专利：铝合金熔炼过程消除烟尘粉尘技术与装置（专利号：ZL200710028228.1）
- ◆ 铝合金百叶遮阳技术的研发与应用（获国家专利，列入国家重点新产品、广东省重点新产品）
- ◆ 遮阳型幼系列外平隔热铝合金窗（列入广东省高新技术产品）
- ◆ 象牙白彩色电泳漆铝合金型材（列入广东省重点新产品）

- JMA technical R&D project and patent over these years:
- ◆ “Twelve Fifth” science and technology supporting plan: research and development of application of architectural outer window system and low energy consumption of glass window system in typical area (Project No.: 2006BA502B06; 2011BA04B04-02)
- ◆ New super-weathering aluminum alloy products (included in the high-tech products in Guangdong Province)
- ◆ 60 series sunshade open-out insulated aluminum alloy windows (Included in the national key new product)
- ◆ Major project of “Eleven fifth” national technical supporting plan “Research and Development of Environmental Friendly Architecture Material and Production” (task fire) (project NO.: 2006BA02B06)
- ◆ Major project of “Eleven fifth” national technical supporting plan “Large cross-section complicated cross section aluminum alloy profiles extrusion engineered technology research” of “Advanced aluminum fabrication technology R&D” (task three) (project NO.: 2007BAE39B03)
- ◆ The National Spark Program project: Innovation and application of aluminum alloy ingot long bar heating furnace energy saving technique (Project number: 2007EA780016)
- ◆ The National Industry and Information department project: Development and application of information system for aluminum energy-saving & emission reduction
- ◆ Guangdong Province Produce-Learn-Research combined projects: R&D of harmony type of CRH6 intercity train in new materials (Project number: 2011A090200104)
- ◆ Guangdong Province strategic emerging industry of core technology research projects: Development and application of the technology and equipment for waste water zero discharge in aluminum anodizing finish (Project number: 2011A032302001)
- ◆ Guangdong Province science and technology special program project: Application of energy saving and environmental protection type of high efficiency smelting furnace (Project number: 2010A080407001)
- ◆ Guangdong Province science and technology special program project: Key technology development and demonstration of energy saving and waste reducing in aluminum processing (Project number: 2010A080407003)
- ◆ National Invention patents: Smoke prevention and dust control engineering technology and device during aluminum alloy smelting process (Patent No.: ZL200710028228.1)
- ◆ Aluminum alloy lower sunshade technology R&D (awarded national patent, listed as national and Guangdong province major new product)
- ◆ Sunshade type of 60 series aluminum casement thermal break window (Listed in Guangdong Province high-tech products)
- ◆ Ivory color tint electrophoresis aluminum alloy profiles (listed as Guangdong province major new product)



## 坚美精神——正气和諧 关爱员工 高效创新 追求卓越

JMA SPIRIT—HONESTY AND HARMONY, CARING FOR STAFF, HIGH EFFICIENCY AND CREATIVITY, PURSUING EXCELLENCE

公司倡导“正气和諧、关爱员工、高效创新、追求卓越”精神，设定人力资源发展培训计划，定期进行管理提升培训和活动，培养出来具备专业、真诚、团结、拼搏等素质的人才，同时为员工创造一个倍受关怀、和谐协调的工作和生活环境，使员工在为公司作出贡献的同时可以提升自我，实现自我。

JMA is well acquainted with use of talent and is deeply aware of importance of team construction, therefore the excellent talents cultivated by the company are characterized by speciality, sincerity, solidarity and struggling. The regular training or campaigns held by the company has not only maintained the advance nature of personnel but also create a concerned and harmonious working environment for employees so as to realize and upgrade their values while making contribution to the company.



坚美铝业集团20周年暨新办公楼落成庆典  
The Celebration of JMA Aluminium Group 20th Anniversary and the New Office Building Completion



坚美狮山新厂大桥通车仪式  
Opening Ceremony of JMA Shishan New Factory



佛山高新区创建广东省名牌带动战略示范区启动仪式  
THE LAUNCHING CEREMONY OF GUANGDONG PROVINCE'S FAMOUS BRAND DRIVEN STRATEGY DEMONSTRATION ZONE CREATED BY FOSHAN HI-TECH ZONE



我司参加创省名牌示范区启动仪式并作品牌建设经验介绍  
JMA participates in the Launching Ceremony of Guangdong Province's Famous Brand Driven Strategy Demonstration Zone and shares the experience of brand building.

坚美铝业集团20周年员工聚餐  
The 20th Anniversary Party of JMA Aluminium (Group)



坚美2013年元旦联欢活动  
2013 New Year's Day Celebration of JMA



参加南海区慈善会(大沥镇)助学金发放仪式  
To participate in the charity (Nanshai District, Dali town) grants granting ceremony



参加“一切为了孩子”助学活动  
In "all for the children of student" activities



南海区九运会“坚美之光”大型开幕式文体表演  
"JMA light" large opening style of the ninth Sports Meeting in Nanshai District



坚美参加第八届佛山市安全生产知识竞赛  
JMA participates in the 8th Foshan Production Safety Knowledge Competition



坚美铝业集团20周年庆典员工和经销商参观新办公楼  
The staff and distributors visited the new office building in The 20th Anniversary of JMA Aluminium (Group)



# 全球十座至高地标建筑，五座选用坚美铝材

828m

坚美铝材

648m

坚美铝材

632m

坚美铝材

541m

539m

坚美铝材

484m

坚美铝材

508m

510m

441m

迪拜  
哈利法塔  
2010年

中国深圳  
平安国际金融中心  
在建

中国  
上海中心  
在建

美国  
世贸中心一号楼  
2013年

中国  
广州东塔  
在建

韩国  
釜山乐天塔楼  
在建

中国  
台北101大楼  
2003年

中国  
上海环球金融中心  
2007年

中国  
香港国际商业中心  
2008年

中国  
广州西塔  
2009年

BURJ KHALIFA TOWER,  
DUBAI, 2010

PINGAN IFC,  
SHENZHEN CHINA,  
UC

SHANGHAI CENTER  
BUILDING,  
SHANGHAI CHINA, UC

ONE WORLD  
TRADE CENTER,  
AMERICA, 2013

GUANGZHOU  
EAST TOWER,  
GUANGZHOU  
CHINA, UC

BUSAN LOTTE  
TOWN TOWER,  
KOREA, UC

TAIPEI 101,  
TAIWAN CHINA,  
2003

SWFC,  
SHANGHAI CHINA,  
2007

ICC HK,  
HONGKONG CHINA,  
2008

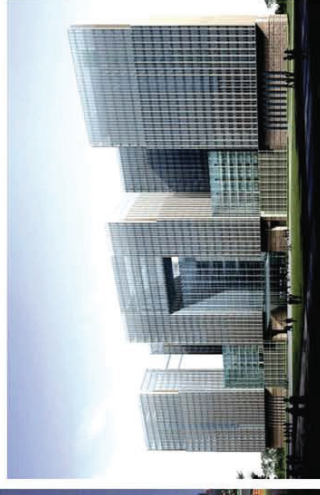
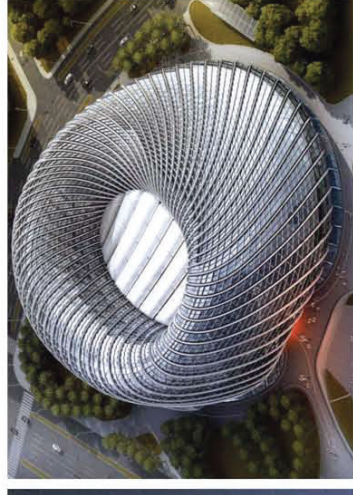
GUANGZHOU IFC,  
GUANGZHOU CHINA,  
2009





1	2	3
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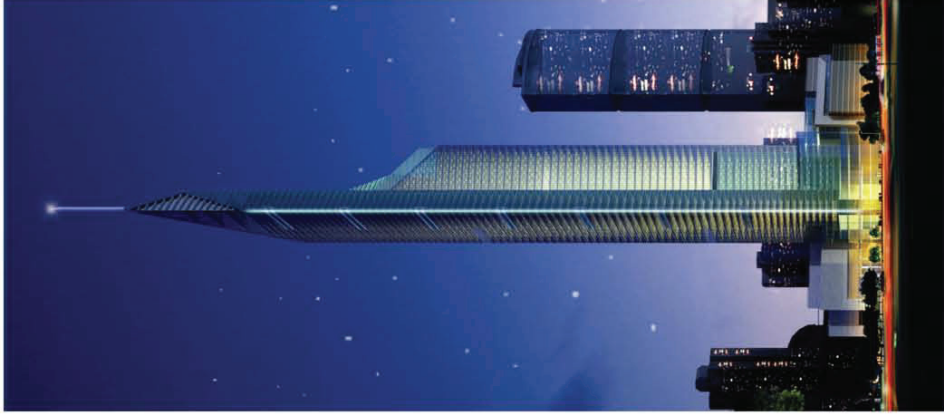
- 1、人民大会堂门窗改造工程  
Great Hall Of The People  
Of Beijing
- 2、军博大楼门窗改造工程  
Military Museum Building
- 3、国家博物馆门窗改造工程  
National Museum Building



1	2	3
4		

- 1、中央电视台新台址  
(楼高: 234米, 总建筑面积55万平方米)  
CCTV New Center
- 2、凤凰国际传媒中心  
Phoenix International Media  
Center
- 3、中国石油大厦  
China Petroleum Building
- 4、中国工商银行总行  
Head Office of Industrial and  
Commercial Bank of China  
(ICBC)





1. 美国Stadium Place商务大厦 Stadium Place West Seattle, America
2. 阿联酋阿布扎比国际机场 Abu Dhabi International Airport
3. 日本东京邮政大楼 Marunouchi 2 Chome (JP TOWER), Japan
4. 科威特国民银行总部大楼 National Bank of Kuwait headquarters building
5. 迪拜大厦 Dubai Tower, UAE
6. 新加坡滨海湾金沙综合娱乐城 Marina Bay Sand Integrated Resort, Singapore
7. 澳洲 Darling Walk, Australia

1	2	5	6
3	4	7	





# 营业执照

(副本) (副本号:1-1)

注册号 440682000144918

名称 广东坚美铝型材厂(集团)有限公司  
类型 有限责任公司(自然人投资或控股)  
住所 佛山市南海区大沥凤池工业区

法定代表人 潘杜泉

注册资本 人民币壹亿伍仟万元

成立日期 1993年07月09日

营业期限 长期

经营范围 经营本企业和本企业成员企业自产产品及相关技术的出口业务,生产、科研所需辅材料、机械设备、仪器仪表、零配件及相关技术的进出口业务,本企业的进料加工和“三来一补”业务(按[99]外经贸政审函字第1928号文经营);加工、制造、安装:铝型材,不锈钢型材,铝合金门窗及配件,铜型材,塑料型材,塑料门窗及配件;房地产咨询策划;销售:装饰材料、建筑材料、五金交电、机械电器设备、化工产品(不含化学危险品及剧毒品);水暖设备销售及安装;房屋拆迁;房地产开发、经营;物业租售;物业管理;建筑工程施工;室内水电安装。(依法须经批准的项目,经相关部门批准后方可开展经营活动。)



登记机关



# Business License

(Counterpart) (Number: 1-1)

Registration Number: 440682000144918

**Name:** Guangdong JMA Aluminium Profile Factory (Group) Co., Ltd.

**Type:** Limited liability company (invested or controlled by individuals)

**Domicile:** Fengchi Industrial Area, Dali Town, Nanhai District, Foshan City

**Legal representative:** Pan, Duquan

**Registered Capital:** RMB 150,000,000

**Establishment date:** July 9, 1993

**Operation term:** Long-term

**Business Scope:** Export of self-made products and related technologies of the company and its member enterprises, import and export of materials, mechanical equipment, instruments and meters, parts and spares and technologies related to production and scientific research, processing with imported materials as well as the business of “three forms of OEM and compensation trades” (subject to No. 1928 Document of [99] WJMZSH); processing, manufacturing and assembling of aluminum extrusions, stainless steel materials, aluminum alloy doors and windows and parts and spares, copper and plastic materials, and plastic doors and windows and parts and spares; real estate consulting and planning; sales of decorative materials, construction materials, hardware and electrical equipment, chemicals (not including chemical hazard and toxic product); selling and installing watering and heating equipment, removing of house; developing and operating of real estates, leasing, property management, building engineering construction and water and electricity installation.

Registration authority: Administration for Industry and Commerce  
of Nanhai District, Foshan City (Seal)

July 7, 2014