



Australian Government
Anti-Dumping Commission

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: **DATE**

Contact officer: Mick Kenna

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Anti-dumping Commission's website: www.adcommission.gov.au

Return completed questionnaire to: Anti-Dumping Commission
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 4

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: Export Department

Name: *Shaoling Pan*

Position in the company: *Manager of Export Department*

Address: *Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City, Guangdong Province, China*

Telephone: *86-757-85883338*

Facsimile number: *86-757-85897019*

E-mail address of contact person: *happy-gary@163.com*

Factory: Guang Ya Aluminium Industries Co., Ltd. ("Guang Ya")

Address: *Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City, Guangdong Province, China*

Telephone: *86-757-85883338*

Facsimile number: *86-757-85897019*

E-mail address of contact person: *happy-gary@163.com*

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: *W&H Law Firm*

Address: *16th Floor, Suite A, China Technology Exchange Building, No. 66 North 4th Ring West Road, Haidian District, Beijing, China*

Telephone: *+86 186-1298-7819*

Facsimile/Telex number: *+86 010-62684288*

E-mail address of contact person: *chenhong8009@163.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?

Response:

The legal name is Guang Ya Aluminium Industries Co., Ltd. ("Guang Ya").

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?

Response:

Guang Ya is a limited liability company.

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

Response:

No other business names were used to export and/or sell goods.

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

Response:

The shareholders of Guang Ya are Kuang Zhuozhen and Kuang Libing.

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

Response:

The percentages of two shareholders are stated as follows:

Kuang Zhuozhen: 70%

Kuang Libing: 30%

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.

Response:

The shareholders with 5% or more of the maximum amount of votes are: Kang Zhuozhen and Kuang Libing.

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

Response:

Guang Ya is not a subsidiary of another company since it just has two nature person shareholders.

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

Response:

Not applicable as Guang Ya is not a subsidiary of another company.

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

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Not applicable since GuangYa is not a subsidiary of another company.

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

Response:

Guangya is a limited liability company invested by two individuals and Guangya is a producer of aluminium products.

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:

Response:

Guangya performs all of the above functions in relation to the goods under consideration.

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.

Response:

*Please refer to **Exhibit 2. A-3.9** for the internal organisation chart of Guangya.*

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

Response:

*Please refer to **Exhibit3. A-3.10** for the list of Board of Directors.*

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

Response:

*Please refer to **Exhibit 4.A-3.11** for brochures of Guangya's business activities.*

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?

Response:

Just stated as the answer to question A.1, Guang Ya is located at the Nanhai District, Foshan City, Guangdong Province, then according to our knowledge, it is not operating 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.

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).

Response:

Not applicable since Guang Ya is not located in any form of area mentioned in the question A-3.12.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

A-4 General accounting/administration information

1. Indicate your accounting period.

Response:

The accounting period is from January 1 to December 31 of the calendar year.

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

Response:

Financial records are held in Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City, Guangdong Province, China.

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;

Response:

*Please refer to **Exhibit5. A-4.3.a** for the chart of accounts.*

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

Not applicable since there is no such kind of documents that are prepared and maintained in Guang Ya.

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.

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.

Response:

Please refer to question A-4.3.

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

Response:

There is no difference between Guangya's accounting practices and 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);

Response:

The inventory is divided into raw materials, finished products, unfinished products, work in process and so on, The price shall be determined according to the weighted average method when shipping inventories.

- 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);

Response:

The costs are allocated on the basis of production workshop, i.e. casting workshop, extrusion workshop, anodizing workshop, coating workshop, fabrication workshop and packing workshop.

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

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

There is no by product or joint products generated in the production process of the GUC. For the valuation of the scrap, please refer to the answer above.

- valuation and revaluation methods for fixed assets;

Response:

The fixed assets are valued by purchase price and the plants are valued by actual investment costs.

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

Response:

The average useful life for each class of production equipment is three to ten years and the depreciation method is straight-line-method. The depreciation rate is 9.5% to 31.67%.

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

Response:

Our company maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month. At the end of every month, the balance in foreign exchange account will be adjusted at the exchange rates published by the People's Bank of China on that day. Exchange differences are recorded in exchange gains or loss account of financial expense or capitalized into fixed asset or construction in progress.

- inclusion of general expenses and/or interest;

Response:

The general expenses and/or interest are booked according to the actual costs.

- provisions for bad or doubtful debts;

Response:

The Company has not provided bad or doubtful debts for the latest year.

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

Response:

Not applicable since there is no situation occurred during the period of review.

- costs of plant closure;

Response:

Not applicable since there is no situation occurred during the period of review.

- restructuring costs;

Response:

Not applicable since there is no situation occurred during the period of review.

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

Response:

Please refer to the answer above.

- effects of inflation on financial statement information.

Response:

The effects of inflation are not considered in the accounting practice of the Company.

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.

Response:

The accounting method of the Company has 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)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				

Response of Guang Ya --Public Version

Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

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.

Response:

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Exhibit 7. A-5: Income Statement.***

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				

Response of Guang Ya --Public Version

Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Response:

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Exhibit 8. A-6:** chart of turnover.*

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.

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).

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

There are two channels for sale of GUC in Guang Ya: the first one is that Guang Ya directly sold products to independent customer; the second one is that Guang Ya indirectly sold its products through its related trading company to an independent customer.

- (b) Therefore, as the result of direct price negotiations with the customers, the prices set are not subject to review by any governmental organization.

Response:

Guang Ya has complete authority over sale activities, the prices of transactions are not subject to review by any governmental organization.

- (c) 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.

Response:

Please refer to the answer to question a for each party and its function and there is no commission paid in Australia sales.

- (d) 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.

Response:

For sales under the term of FOB, the ownership has been transferred to the customers since shipment.

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

Response:

There is no such kind of agreement in Australian market.

- (f) 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.

Response:

Price negotiating process is as follows:

- 1) customers ask for quotation and provide a blueprint;***
- 2) provide quotation and blueprint back to customers;***
- 3) provide proforma invoice to customers;***
- 4) arrange production;***
- 5) arrange shipment;***
- 6) customers make payment;***

Response of Guang Ya --Public Version

- (g) 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).

Response:

Guang Ya is not related with any of the Australian customers.

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

Response:

Not applicable since there is no forward orders of the goods under consideration recently.

- 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.

Response:

Not applicable since there is just one channel in Australia which is distributor, however price would vary if there are different level of trade.

- 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.

Response of Guang Ya --Public Version

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*	Any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Response of Guang Ya --Public Version

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

There is no discount, rebate, allowance offered on export sales to Australia.

- 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.

Response:

There was no credit order issued to customers by Guang Ya during the period of review.

- 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)

Response:

Not applicable since the delivery terms is FOB (China Port).

- 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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

There are 6 production workshops which including casting workshop, extrusion workshop, anodizing workshop, coating workshop, fabrication workshops and packing workshops.

Types of products produced by Guang Ya are stated as the following:

Aluminium billet produced by casting workshop;

Mill finish produced by Extrusion workshop;

Anodizing Oxidation, Electrophoresis and Anodizing Polished produced by anodizing workshop;

Powder coating and paint coating produced by coating workshop;

Fabrication produced by fabrication workshops.

Products sold to Australia by Guang Ya during the period of review included Mill finish, Anodizing Oxidation, Anodizing Polished and Powder Coating.

- 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).

Response:

Please refer to answer to question C-1 above.

- 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

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

*Please refer to **Exhibit 4. A-3.11** Brochures on GuangYa Business Activities.*

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.

Response

Upon the customer's inquiry, Guang Ya negotiate regarding the price, quantity and the specification of the product concerned through telephone, email or fax with customer. Once the terms are mutually agreed, some customers signed contract with Guang Ya, some customers did not sign contract with Guang Ya. Guang Ya then would arrange for the production, as for most tractions, customer would pick up goods at Guang Ya's address.

There is no customer is associated with Guang Ya other than " Foshan Guang YA Doors & Windows Co.ltd".

- ### **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.

Response

Domestic selling prices vary according to a lot of factors like long-term customers or short-term customers, quantity of sale, and specific contract, particularly for volume, generally price to trading companies is a little lower than that to end users. Selling price will be almost same if end users' volume is almost same as trading companies.

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.

Response:

Guang Ya' sale department negotiates the price with its customers on the basis of the cost of production and price of raw material. The domestic customer lays purchase orders directly to Guang Ya. Upon the sales term is agreed, the company will arrange for production. Most of the transactions are made on EXW, so price does not include delivery cost, however small part of transaction were delivered to customers' location.

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

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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*	Any other 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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

There is no discount, rebate, allowance incurred in the domestic sale.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Firstly, Guang Ya takes total inland transportation expense for export sale for period of review, then get unit expense per Kg through dividing by the total quantity of export sale. Please be kindly noted that transportation expense of selling expense account is split into domestic transportation expense and export transportation expense.

This expense was recorded into the account of export sale expense under selling expense.

The reason why Guang Ya take this method is that it will be very burdensome to get exact amount for each transaction since there were too many transactions.

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.

- *Response:*

-

- *Firstly, Guang Ya takes custom fee for export sale for period of review, then get unit expense per Kg through dividing by the total quantity of export sale. Please be kindly noted that there was a separate account for custom fee for export sale.*

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.

- *Response:*
- *Credit is calculated on the basis of collecting period and short-term loan interest rate, collecting period is calculated by turnover and receivable account, the interest rate is determined by short-term loan contract. Please be kindly noted that this collecting period is calculated by account receivable for particular Australia customer since there is no clear payment term, so it is very difficult for Guang Ya to get each transaction's collecting days.*
-
- *The nature of the interest rates is short term borrowing in the currency concerned.*
-

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**'.

- *Response:*
- *In Guang Ya's accounting practice, packing cost allocated by quantity, so unit packing cost is same for different products, not to mention same products in different market. There is no adjustment for this item since packing is almost same for same products at home and abroad.*
-

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.

Response:

There is no commission occurred in Australia sales.

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.

Response:

There is no such kind of expense occurred in Australia sales.

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.

Response:

No other factors that affect the price comparability exist and require an adjustment.

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.

Response:

Guang Ya does not claim currency conversions adjustment.

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.

Response:

The quality, chemical composition, etc. are identical for goods sold to the domestic market and the Australian market, then there is no physical difference adjustment.

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.

Response:

Not applicable since price stated in the Exhibit 11.B-4 and Exhibit 14.D-4 is free of tax.

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.

Response:

- *Guang Ya just exported goods to Australian customers which are distributors, meanwhile domestic customers included distributor and end users. It is warranted to reduce domestic price due to the difference of level of trade, however it is not easy to quantify this difference.*
-

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 system¹, 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.

¹ 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.

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.

-
- *Response:*
- *Credit is calculated on the basis of collecting period and short-term loan interest rate, collecting period is calculated by turnover and receivable account, the interest rate is determined by short-term loan contract. Please be kindly noted that this collecting period is just for domestic sale, by using domestic sale turnover and account receivable for domestic sale.*

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

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.

Response:

Firstly, Guang Ya takes total inland transportation expense for domestic sale for period of review, then get unit expense per Kg through dividing by the total quantity of domestic sale. Please be kindly noted that transportation expense of selling expense account is split into domestic transportation expense and export transportation expense.

This expense was recorded into the account of domestic transportation expense under selling expense.

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.

Response:

There is no such kind fee incurred to domestic sale.

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”**.

- *Response:*
- *In Guang Ya’s accounting practice, packing cost allocated by quantity, so unit packing cost is same for different products, not to mention same products in different market. There is no adjustment for this item since packing is almost same for same products at home and abroad.*

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.

- *Response:*
- *There is no commission occurred in domestic sales.*

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.

- *Response:*
- *There is no such kind fee occurred in domestic sales.*

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*.

Response:

No other adjustment is claimed.

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.

Response:

There is no duplicate adjustment.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

There is no difference between sales to Australia and 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.

Response:

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Exhibit 18. G-1** for the spreadsheet of " 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.

Response:

- *Guang Ya's major accounting practices have been reported in its audited reports every year. Guang Ya's accounting department is required by the management to maintain a complete and reliable accounting system, which must generate various accounting information timely for the reference of management and shareholder. Guang Ya also retains the outside CPA to prepare its audited reports every year. Guang Ya records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method. No doubt, cost accounting information is reconciled to its financial statements, there will be some adjustments if auditors think there are some errors*
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.

Response:

Guang Ya does not use standard cost accounting system.

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

Response:

There is no significant or unusual cost variances occurred during the review period.

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

Response:

There are six profit/cost centres in the Company, i.e. casting workshop, extrusion workshop, adonizing workshop, coating workshop , fabricaterion workshop and packing workshop.

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.

Response:

There are six profit/cost centres in the Company, i.e. casting workshop, extrusion workshop, anodizing workshop, coating workshop , fabrication workshop and packing workshop.

Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. There is no other capital expenditure other than depreciation.

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

Response:

The accounting system of the Company records the costs of goods principally according to their finish, Mill finish, Anodizing Oxidation, Electrophoresis, Anodizing Polished, powder coating, paint coating and fabrication.

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

Response:

The costs are not valued different for the cost accounting purposes and for the 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.

Response:

Not applicable since there was no situation occurred during the period of review.

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.

Response:

Not applicable since there was no situation occurred during the period of review.

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.²

- 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.
- 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 2013	1 January 2014 – 31 March 2014
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				
Total Cost to Make				
Selling Costs				
Administration Costs				

² 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.

Response of Guang Ya --Public Version

Financial Costs				
Delivery Expenses				
Other Costs				
Unit Cost to Make and Sell				

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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				
Total Cost to Make				
Selling Costs				

Response of Guang Ya --Public Version

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

No difference in cost between goods sold to the domestic market and those sold for export for same kind product.

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.

Response:

Guang Ya does not apply standard costing method.

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.

Response:

There are no differences for the allocating method used to determine the unit cost and the method used by the company in prior practice.

G-8 Major raw material costs

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

Response:

The major raw material is aluminium ingot and aluminium billet.

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).

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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;

Response:

In its normal operations, Guang Ya isn't required reporting to GOC and all business decisions are decided by the senior managements of the company.

Except for regular taxation purpose, business license annual review, statistic Bureau submission and Environment pollution issue, Guang Ya doesn't have any interactions with the GOC in its business operation.

- b) payment of taxes;

Response:

Guang Ya is required to report tax to taxation authority in line with regulations and laws timely and pay tax in time.

- c) senior management representation within your business;

Response:

Guang Ya is a totally private company, so there is no senior management representation from any level of government.

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

Response:

Guang Ya has 100% authority over any business decisions as a totally private company, there is no any approval from any government.

- e) licensing;

Response:

*Guang Ya is required to obtain business license, please refer to **Exhibit 21 .H-1.1.e** for business license of Guang Ya.*

- f) restrictions on land use;

Response:

Guang Ya purchased the land use rights without being required to fulfil any special conditions.

Regarding the procedure by which the price of land use rights is established, the Company provides the following information: in accordance with applicable laws and regulations concerning land use rights and by taking into account the term of the land use right, land usage and fair price, the Company enters into negotiation with the local authority in charge of the land administration, signs the land use right contract, pays land use right granting fees and handles the formalities for obtaining of the land use right certificate. The fixation of the land price essentially takes the following elements into account: 1) the location of the land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).

g) provision of loans; or

Response:

Normally, the application and approval process through which Guang Ya went to receive the loans is the following:

The company submits its initial borrowing needs to different banks;

Based on the loan amount and cost proposals made by the banks, the company compares these proposals and selects the better offers, then the company implements its internal borrowing approval procedure pursuant to relevant rules of the company;

The company and the selected bank engage into negotiations on the loan contract;

After both parties have reached agreement over the loan contract, they will execute the internal procedures separately and sign the loan contract.

h) provision of grants, awards or other funds.

Response:

Normally, when situation of Guang Ya meets the requirement of some grants, and it thinks it is not difficult to obtain, then it will go through relevant procedure.

2. Business structure, ownership and management

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

Response:

Guang Ya is a totally private company from beginning to now.

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

Response:

Directors of Guang Ya are Kuang Zhuozhen, Kuang Libing and Yang Bohong.

Shareholders of Guang Ya are Kuang Zhuozhen and Kuang Libing.

As for director and shareholders of other related companies, GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact

its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

- 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)?

Response:

There is no director or shareholders affiliated with GOC within the knowledge of Guang Ya.

- 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.

Response:

There is no director or shareholders who is a representative of Chinese Communist party within the knowledge of Guang Ya.

- 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.

Response:

There is no director or shareholders who is appointed, managed or recommended by the GOC.

- 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).

Response:

The percentages of two shareholders are stated as follows:

Kang Zhuozhen: 70%

Kuang Libing: 30%

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

Response:

There is no any change in the ownership structure of Guang Ya during the review period.

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

Response:

There is position in Guang Ya during the review period, which is appointment to act on on behalf of 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.

Response:

Not applicable since Guang Ya is a totally private company.

- 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.

Response:

Guang Ya 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.

Response:

Not applicable since Guang Ya is not a publicly-traded company.

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

Response:

Directors and shareholders have such ability to fire or reward 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.

Response:

There is no senior manager 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.

Response:

Not applicable since there is no pricing committee in Guang Ya.

3. Licencing

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

Response:

*Please refer to **Exhibit 21. H-1.1.E** : business license of Guang Ya*

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

Response:

The business license of Guang Ya is issued by Foshan Administration for Industry and Commerce.

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

Response:

(1) to form a company, an application shall be filed for the pre-approval of the company name;

(2) a representative designated or an agent jointly authorized by all the shareholders shall apply for registration of incorporation to the company registration authority; and

(3) to submit relevant documents as requested by laws and regulations, such as application form of registration of incorporation, articles of association, capital verification report, identity of each shareholder, and certificate of company residence etc.

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

Response:

As a private company, Guang Ya describes all the requirements in application of business license of such company as following:

To incorporate a limited company, the board of directors of the company shall apply for registration of incorporation to the company registration authority. To apply for incorporating a limited company, an applicant shall submit the following documents to the company registration authority:

(1) a written application for registration of incorporation, which is signed by the legal representative of the company;

(2) articles of association of the company;

(3) a capital verification report issued by a legally formed capital verification institution;

(4) documents stating the names and residences of the directors, supervisors and managers and certificates of the relevant appointment, election or employment;

(5) an appointment document and a certificate of identification of the legal representative of the company;

(6) a notice of pre-approval of enterprise;

(7) a certificate of residence of the company; and

(8) any other document as required.

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

Response:

There is no restriction imposed on business license, Guang Ya could do any business within the scope of license.

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

Response:

The registration authority may, depending on the circumstances, issue a warning, impose a fine, confiscate illegal income, order the suspension of business operations

until the matter is rectified, or confiscate or revoke the business licence if the company acts outside the scope of the business license.

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

Response:

Any company intends to conduct business operations in China shall first acquire the business license. Enterprise legal person's business license is the proof that the enterprise has obtained the qualification of an enterprise legal person and to operate legally, and those companies who get such qualification can freely decide its operations.

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

Response:

The relevant Administration for Industry and Commerce, which issued the business license to the company, is the competent authority to revoke the business license. The types of legal requirements that would cause the license to be revoked mainly include:

- (1) dissolution after liquidation;*
- (2) bankruptcy;*
- (3) acquired the business license by falsification of the registered capital and the circumstance is serious;*
- (4) acquired the business license by false submissions or other fraudulent means and the circumstance is serious;*
- (5) a company fails to open business more than six months after its incorporation without good reasons, or ceases business operation for more than six months consecutively after opening business;*
- (6) where the business scope of a company to be modified includes any item which must be subject to approval according to a law, administrative regulation or decision of the State Council and such an approval is not acquired, if the company engages in the relevant business operation without the approval and the circumstance is serious;*
- (7) where a company fails to accept the annual inspection according to legal provisions and after the competent authority give a prescribed time limit, the company still fails to accept the annual inspection within the prescribed time limit;*
- (8) where a company forges, alters, leases, lends or transfers its business license and the circumstance is serious; and*
- (9) where a company engages in serious illegal activities in the name of the company, which compromises the national security or public interest.*

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

Response:

Guang Ya is a private company, and its authority and function is relatively simple, the Board of Directors is responsible for company's plan and significant strategy, meanwhile the general manager is responsible to carry out its plan.

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

Response:

Not applicable since there is no involvement of any GOC in the decision-making.

- 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.

Response:

Not applicable since there is no involvement of any GOC in these activities.

- 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.

Response:

Guang Ya does not have to report to GOC with regard to its normal business operations except the annual financial statements and tax application form to Tax Bureau, "Industry and Commerce Bureau" and "Statistics Bureau".

- 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.

Response:

Guang Ya is not able to provide such documents since it is just a private company, especially this kind of policy just focus on macro issues like economy increase rate and environment protection.

- 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).

Response:

Not applicable since Guang Ya has ever never developed any five-year plans or similar planning documents.

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

Response:

There is no minutes of Board Directors and Board of Shareholders as Guang Ya is a totally family companies with all shareholders being family members.

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

Response:

The price is generally decided by negotiation on a transaction basis with reference to the market situation. Thus, no such notes to business meeting concerning pricing exist.

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.

Response:

There is no any GOC opinions, directive, decrees and other documents like this concerning the aluminium industry which really affects Guang Ya's operation since it mainly address macro issue like environment protection policy within the knowledge of Guang Ya.

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.

Response:

Not applicable since there is no specific decree or directive which really affects Guang Ya's business. As far as Guang Ya's knowledge, these kinds documents just affect up-stream industry like electrolytic aluminium industry.

3. Other government approvals

Response of Guang Ya --Public Version

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.

Response:

There is no approval Guang Ya was required to obtain for investment in related to Aluminium.

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

Response:

There is no approval Guang Ya was required to obtain for investment in related to Aluminium.

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

Response:

Not applicable since there is no requirement of approval.

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

Response:

Not applicable since there is no requirement of approval.

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

Response:

Not applicable since there is no requirement of approval.

- 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.

Response:

Not applicable since there is no requirement of approval.

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?

Response:

Not applicable since there is no GOC of any level to contact Guang Ya for this issue.

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

Response:

Not applicable since there is no GOC of any level to contact Guang Ya for this issue.

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

Response:

Not applicable since there is no GOC of any level to contact Guang Ya for this issue, and Guang Ya has no such knowledge.

- 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).

Response:

The GOC's National Guideline has no binding force to the companies. It is just a guide in macro-economic level. With regard to the normal business operations, it has no impact and these companies are mainly operated and competed according the market situation.

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

Response:

Environment protection bureau will go to company to check whether it meets the requirements of environment protection.

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.

Response:

There is no any export quotas regarding aluminium extrusion.

- 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.

Response:

There was no any export quotas regarding aluminium extrusion during the review period.

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

Response:

Not applicable since there is no any export quotas regarding aluminium extrusion during the review period.

- 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.

Response:

There is no such target or limit regarding aluminium extrusion upon on Guang Ya.

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

Response:

There is no export license requirement for aluminium extrusion upon.

2. Taxation

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

Response:

There is no tax for export sale other than income tax for most products, but for some specific products, they are treated as domestic sale, and VAT tax is imposed upon.

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

Response:

The rebate rate is 13% during the review period.

- 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.

Response:

There is no change for VAT rebate in the last 5 years.

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

Response:

Guang Ya has no such news about tax change.

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.

Response:

As the sales terms are negotiated between the sales staff of the company and the customers, the sales manager will have a final confirmation to the sales conditions. If all the sales terms are acceptable, the contract will then concluded and the purchase order will be confirmed.

- 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.

Response:

As stated above, the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

- 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.

Response:

There is no any coordination of the selling prices with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron 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.

Response:

Guang Ya has never reported information regarding aluminium extrusions price to the GOC, other government officials or commercial/industry organisations.

- 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.

Response:

Please refer to the answer to the question above.

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.

Response:

Guang Ya is the member of Aluminium Extrusion Industry Association of Nanhai District in Foshan City, there is no involvement of GOC with the 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.

Response:

The purpose of association is to represent the interests and to protect the legitimate rights of its members, to serve for enterprises, industry and society, and to coordinate and establish self-disciplinary system in the aluminium industry. the function of association is to conduct industry surveys and researches so as to provide effective guidance or advice to its members, promotes the communication of management and technological information.

The membership is voluntary not compulsory.

6. Statistics submission/recording

- a) Indicate if your business makes submissions³ 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.

Response:

Guang Ya needs report economic data to Statistics Bureau every month, the purpose of this submissions is to help Statistics Bureau know the economic situation of relevant area. The type of information submitted is status of asset and profit.

- b) Provide a recent example of a submission that has been made to the Chinese Bureau of Statistics and/or any other government

³For example, monthly data relating to sales, production and costs.

organisation. For example, monthly data relating to sales, production and costs.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

No, Statistics Bureau just gathers economic data , there is no approval.

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

Response:

No, Statistics Bureau just gathers economic data , there is no feedbacks.

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?

Response:

There is a price difference in purchase price since the purchase price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

There is a price difference in purchase price among specific suppliers but there seem no difference between SOEs and non-SOEs.

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.

- 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)?

Response:

Custom duty rate is 5%, VAT duty rate is 17%.

- 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?

Response:

Guang Ya 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.

Response:

Not applicable since Guang Ya's production facilities just located in one region, that is Nanhai District, Foshan City.

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

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including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

Response:

Within knowledge of Guang Ya, there is no regional industrial policy affects its business other than environment protection policy.

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

Response:

Please refer to the answer to the question a.

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

Response:

Guang Ya has to make sure that requirements of environment protection should be met.

- 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.

Response:

Not applicable since there is no such restrictions.

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.

Response:

No price guideline or control imposed on Guang Ya by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

- 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.).

Response:

No price guideline or control imposed on Guang Ya by GOC since the purchasing price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

Not applicable since there is no such price guidance or control No price guideline or control 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.

Response:

There is no requirement of approval process for adding capacity and or joint venture.

- 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.

Response:

Not applicable since there is no requirement of approval process for adding capacity and or joint venture.

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 benefit⁴ 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.

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period since it is not a foreign invested Enterprises.

- **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period since it is not a foreign invested Enterprises.

- **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period since it is not a foreign invested Enterprises and not located at Pudong area of Shanghai.

- **Program 18 -** Preferential tax policies in the Western Regions

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period since it is not located 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)

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period.

- **Program 48:** Provincial government of Guangdong tax offset for R&D

Response:

Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period.

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

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.

Response:

General tax rate for enterprises in China during the review period was 25%.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

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.

Response:

Not applicable since Guang Ya's income tax rate 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.

Response:

Not applicable since Guang Ya's income tax rate is 25%.

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

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

8. Describe the application and approval procedures for obtaining a benefit under the program.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

10. Outline the fees charged to, or expenses incurred by your business for the purposes of receiving the program.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

11. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

15. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

16. To your knowledge, does the program still operate or has it been terminated?

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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**?

Response:

Guang Ya did receive benefits from the GOC under program 5,7, 26, 56 from Jan 2011 to 31 Mar 2014, and Guang Ya got 29 grants during the period in question, they are divided into 4 program in term of the nature of grants. And Guang Ya is of opinion that only grants received during the period of review(from April 1, 2013 to March 31, 2014) should be included as all grants belongs to re-occurring items.

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**?

Response:

Guang Ya did receive insurance fee refund from Jan 2011 to 31 Mar 2014.

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

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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).

Response:

Not applicable since most subsidy is in terms of Guang Ya instead of a specific product.

5. Describe the application and approval procedures for obtaining a benefit under the program.

Response:

Generally, Guang Ya should submit relevant application forms, then authority will check whether Guang Ya meets the requirement of grant.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Response:

It is very burdensome to collect expense incurred for these grants, and expense is always small, then Guang Ya decided to give up this claim.

8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Response:

Requirement of program 5(Matching Funds for International Market Development for SMEs) is stated as the following:

No illegal activities regarding tax, foreign currency and custom in the last 3years;

Total of Import and export not more than 45 million dollars;

Requirement of program 7 (Research & Development (R&D) Assistance Grant) is applicant made progress in the field of technology.

Requirement of program 56(PGOG special fund for energy saving technology reform) is that energy should be saved much after adopting new technology.

Requirement of program 26 (Innovative Experimental Enterprise Grant) is stated as the following:

Initiative innovation

Establishing famous-brand;

Establishing technology standard;

Requirement of "insurance fee refund" is that applicant has purchased export insurance and paid insurance fee.

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.

Response:

Eligibility for the program was not conditioned on the above mentioned criteria.

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.

Response:

Not applicable since most subsidy is in terms of Guang Ya instead of a specific product.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Response:

All subsidies were recorded in the account of "income from non-operation " according to the accounting principal.

13. To your knowledge, does the program still operate or has it been terminated?

Response:

Within knowledge of Guang Ya, these programs from which Guang Ya has received benefit still operate.

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.

Response:

Not applicable since these programs from which Guang Ya has received benefit still operate.

15. Identify the body responsible for administering the grant.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

Please be kindly noted that just subsidies received during the period of review should be used as calculating countervailing, other subsidies should not be included since these grants are not non-occurring items.

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.

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

3. Describe the application and approval procedures for obtaining a benefit under these programs.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

11. To your knowledge, do these programs still operate or have they been terminated?

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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?

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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).

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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.

Response:

Not applicable since Guang Ya did not imported equipment from foreign countries.

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?

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

2. Does your business purchase primary aluminium from SOEs?

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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.

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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.

Response:

Yes, Guang Ya imported raw material during the review period, but it is very small.

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.

Response:

There are mainly two reasons for purchasing imported raw materials over domestic produced raw materials, the first one is required by the customers and the other is the prices for the imported raw materials are lower than the domestic prices.

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.

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.

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

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.

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

3. Please describe the qualification and approval process that your company had to undertake to qualify for these loans.

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

4. What eligibility criteria did your company have to meet in order to qualify for this lending program?

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

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?

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

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.

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

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.

Response:

Not applicable since Guang Ya did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

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 benefit⁵ 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

Response:

Guang Ya and its related companies did not benefit from above programs since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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

Response:

The electricity and water are provided by the State Owned Enterprises.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the

⁵ Refer to the Glossary of Terms for a definition of benefit in this context.

competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- .
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.

Response:

Guang Ya and its related companies did not benefit from above programs since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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 benefit⁶ 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.

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).

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

2. Describe the application and approval procedures for obtaining a benefit under the program.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

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.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

⁶ Refer to the Glossary of Terms for a definition of benefit in this context.

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.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

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.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

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.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

10. To your knowledge, does the program still operate or has it been terminated?

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

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.

Response of Guang Ya --Public Version

Response:

Not applicable since Guang Ya did not receive any benefit from above programs.

**SECTION J – EXPORTER/PRODUCER’S
DECLARATION**

I hereby declare that.....(company)
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.

or

I hereby declare that.....(company)
did, during the assessment period, produce the goods under
consideration which were exported to Australia by another company
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 :.....

Signature :.....

**Position in
Company** :.....

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	✓
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"/> ✓

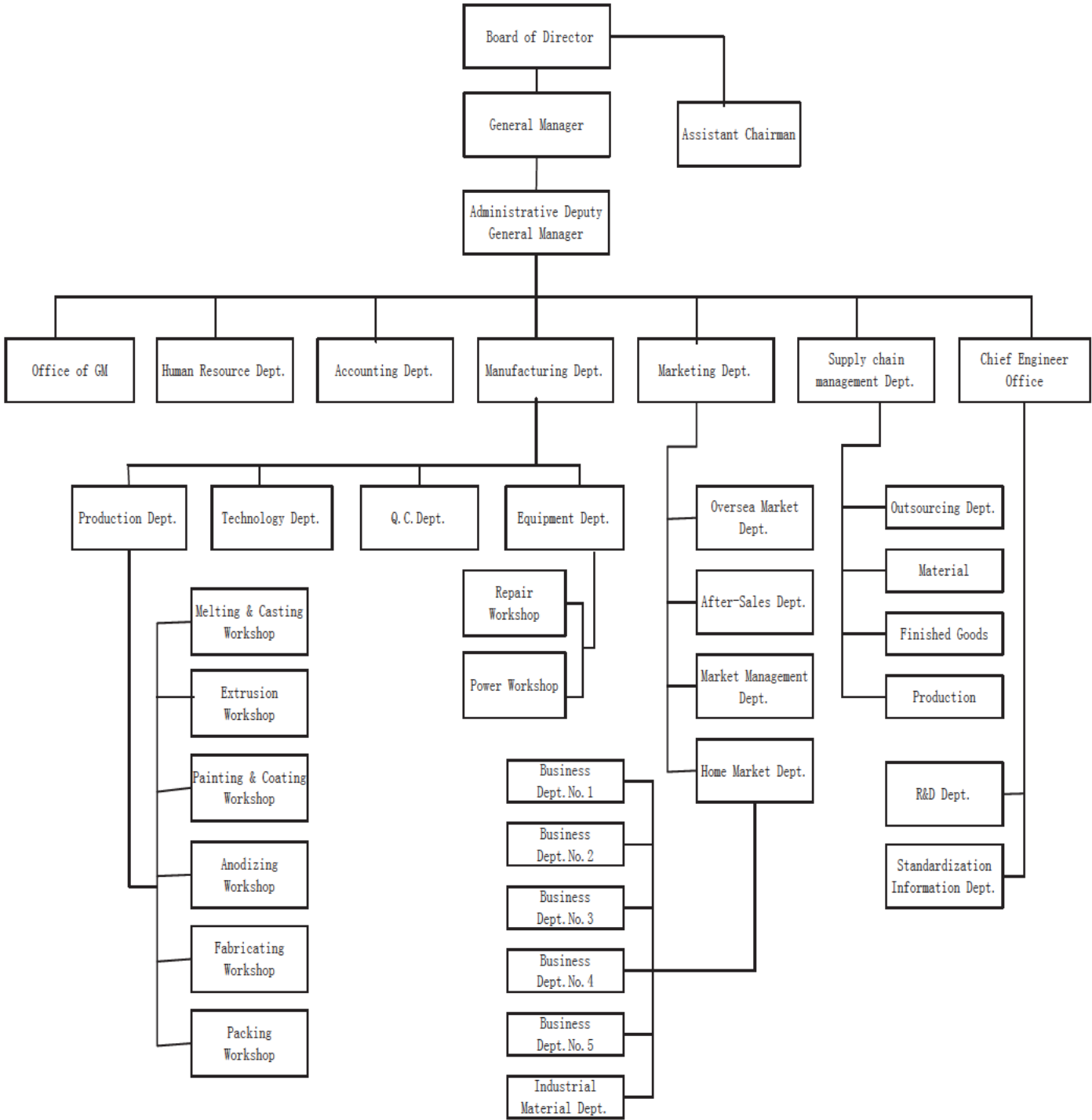
Response of Guang Ya --Public Version

INCOME TAX – income tax paid, exempted or refunded	<input type="checkbox"/> ✓
ALUMINIUM PURCHASES – average aluminium raw material purchase prices	<input type="checkbox"/> ✓

List of Exhibit

1. *Exhibit 2. A-3.9 internal organization chart of Guangya*
2. *Exhibit 3.A-3.10 list of Board of Directors*
3. *Exhibit 4.A-3.11 brochures of Guangya's business activities*
4. *Exhibit 5. A-4.3 chart of accounts*
5. *Exhibit 7.A-5 INCOME STATEMENT*
6. *Exhibit 8. A-6 Chart of turnover*
7. *Exhibit 18. G-1 .2 spreadsheet of production*
8. Exhibit 21. H-1.1.E business license
9. Section J Exporter's Declaration

GuangYa Operational Structure



GuangYa-List of Description of Operation Structure Function

Function Department	Description of Function
Office of GM	Daily office matters, including Secretary Program Working for General Manager
Human Resource Dept.	Hiring the staff, etc.
Accounting Dept.	Accounting for daily transaction record, making the collection or payment of the fund, preparing the accounting statements, etc.
Manufacturing Dept.	Including
Production Dept. Including:	
Melting & Cashing Workshop	Melting and Casting the pure aluminum
Extrusion Workshop	Extruding the aluminum into the shape called mill finish
Painting & Coating Workshop	Painting and coating the mill finish
Anodizing Workshop	Anodizing the mill finish
Fabricating Workshop	Punching the mill finish, etc.
Packing Workshop	Packing the finished aluminum extrusion
Q.C. Dept.	Quality inspection
Equipment Dept. Including	
Repair Workshop	Repairing the equipment
Power Workshop	Supplying the power
Marketing Dept. Including	
Oversea Market Dept.	Exporting the goods to overseas markets
After-sales Dept.	Rendering the after-sales service
Market Management Dept.	Collecting the market information and advertising
Home Market Dept.	Selling the products in the home markets
Supply chain management Dept.	Including
Outsourcing Dept.	Purching the raw material
Material Warehouse	Storing the raw material
Finished Goods Warehouse	Storing the finished goods
Production Delivery Program	Loading and delivering the products in the factory
Chief Engineer Office, Including	
R & D Dept.	Developing and improving the technology
Standardization Information Dept.	Standardizing the products information

Exhibit A-3.10 GuangYa Board of Directors

Guang Ya Aluminium Industries Co., Ltd. (“Guang Ya”)

Name	Position
Kuang Zhuozhen	Chairman of the Board of Directors
Kuang Libing	Director
Yang Bohong	Director, General Manager

广亚铝材

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电话: 0757 - 85883388 85883338
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E-MAIL: info@guangyaal.com



广亚铝材
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——实力构筑未来——

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中国名牌

国家免检

方圆认证

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<<< 企 业 文 化	EXCELLENT ENTERPRISE CULTURE	B	
<<< 质 量 监 控 体 系	QUALITY CONTROL SYSTEM	C	
<<< 强 大 的 生 产 体 系	POWERFULL PRODUCTION SYSTEM	D	
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GUANG YA Aluminum Co., LTD is one of the most famous and large-scale aluminum manufacturers in China. It is located in Nanhai, Foshan city, province of Guangdong, south China, occupying 260,000 sqm and owning RMB 600 million fixed assets. Presently, GUANG YA has more than 2000 employees, and it can manufacture 120,000 tons per annual. Up to now, GUANG YA has already been one of the aluminum industry leaders in China. And GUANG YA was titled as "the Key Architectural Aluminum Enterprise" by the Construction Ministry of State.

There are more than 30 extrusion production lines. Pressure of the presses is from 600 tons to 4000 tons. There are lots of

well equipped with quality inspection facilities. To ensure the best product to our customer, we can produce various aluminum alloys for architecture, industries and decoration, such as 6063, 6061, etc. We have more than 30 colors for anodizing profiles such as silver, Champagne, stainless, and brown.

Our polishing products (including mechanical polishing and chemical polishing) are widely used home and abroad and received good responses for their excellent surface finishing. AKZO NOBEL and PPG. Our powder and liquid supplier, provide us with high quality products and full set certificates, by which we produce powder coating finishing and fluorocarbon

coating finishing at excellent mechanical performance.

While being sold all over the country, our products are also prevailing at other areas such as HK, American, Australia, European Union, Middle-east, South Africa, Korea, Tai Wan, etc. Our export volume is standing on the top of aluminum manufacturers. In 2003, GUANG YA was awarded "Certificate For Product Quality Exemption From Surveillance Inspection" by the State General Administration of The People's Republic of China. In 2004, GUANG YA brand was officially recognized as a top brand in China, and famous brand in Guangdong province. In 2006, GUANG YA become to the high and new technology enterprise.

广亚铝业有限公司

位于富饶的珠江三角洲佛山市南海区，是珠三角众多铝材厂家中的一颗璀璨明珠！公司厂区占地面积 260,000 平方米，拥有固定资产 6 个亿，员工 2000 余人，铝型材年产能规模达 12 万吨，在规模上列属国内大型现代化铝型材制造企业之一，经国家建设部评定的“建筑铝型材定点生产企业”。

公司有 600—4000 吨挤压生产线 30 多条，关键生产设备数

量为 78 台套，主要检测仪器、设备配套齐全。可生产 6063、6061 等 10 多种合金牌号的建筑型材、工业型材和装饰型材，也可生产特殊合金牌号 and 特殊规格的铝型材产品；可生产银白、香槟、仿不锈钢、钛金、金黄、古铜、机械抛光、化学抛光、拉丝等 30 多种阳极氧化着色型材和电泳涂漆型材，还能生产各种颜色的粉末喷涂和氟碳喷涂型材，是阿克苏（AKZO）诺贝尔粉末涂料有限公司 D2000、D625、D25 超耐候粉末和 PPG 氟碳涂料的使用厂家。

公司产品除销往全国各地外，同时在香港、美国、澳大利亚设立了营销分公司，并在欧盟、中东、南非、韩国、台湾等国家和地区建立了销售网络，目前出口量在众多铝型材制造企业名列前茅。

不菲的业绩不仅赢得用户的好评，而且得到各级政府部门的肯定：2003 年荣获“国家质量免检产品”，2004 年被译为“中国名牌产品”、“广东著名商标”，2006 年被广东省科学技术厅评为“高新技术企业”。



犹如三个齿轮般“环环相扣”
Office standardization



整洁的办公场所
Office standardization



科学的管理
Management by scientific way



产品不断创新
Design new product continuously



适应市场变化
Meet requirements of marketing



形成巨大动力
Come into being huge power

广亚铝业有限公司 一贯倡导科学管理、产品创新及适应市场环境变化的综合性企业文化。企业文化的三个理念犹如三个连动的齿轮，产生出企业不断向前迈进的巨大动力。公司不断根据行业市场变化情况适时进行培训，以使每一位员工能够及时掌握生产经营的最新动态，从而适应当今竞争激烈的铝材行业，为企业发挥最大的能动性和创造力。多年来逐渐形成了具有广亚独有特点的企业文化体系！

Guang Ya always follows advanced management systems, creative product policies and enterprise culture to increase enterprise's competitiveness in the market and provide favorable work environment and training courses for every employee, by which we come into huge power and creative development ability.



广亚铝业有限公司 一贯倡导科学管理，是国内铝型材行业最早实现电脑化管理的企业之一，企业配备电脑300余台，采用世界最先进的企业资源计划系统——ERP系统，系统优化整合了企业资金流、信息流、物流流，从而极大地提高了全员劳动生产效率，降低生产成本，使企业在国内外市场竞争中更具竞争力。

广亚铝业有限公司 一贯倡导产品创新，除了不断地积极引进国内外先进技术和设备外，决策者还强调“以人为本、科技创新、诚信经营”的企业精神。企业广纳贤才，在科研、生产、管理方面都有一批高学历、具有多年丰富行业经验的项目带头人，公司职员中，留学生5名，研究生3名，本科生33名，大专生95名。其中具有高级职称者3名，中级职称者26名，初级职称者36名，技师20名。形成高效、稳定的企业管理体系，带领企业向管理科学化、企业信息化、营销全球化方向发展。丰富的人力资源，为广亚的长远发展奠定了坚实的基础。

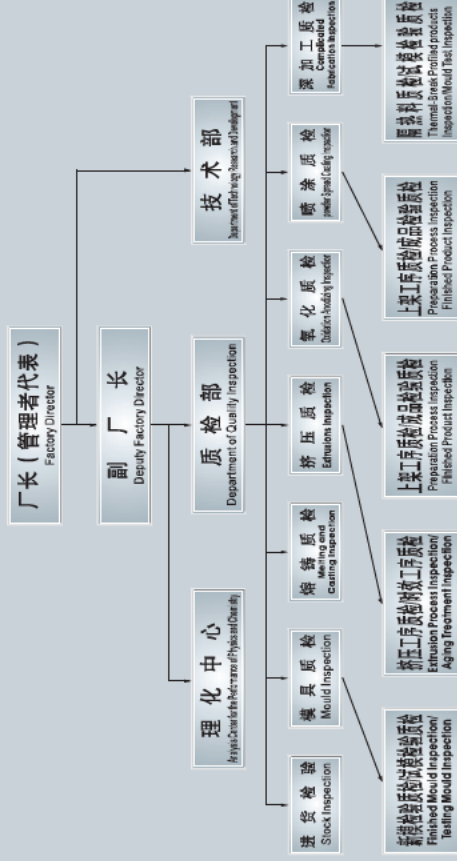
广亚铝业有限公司 在质量管理上，建立了ISO9001—2000质量管理体系，并通过国家方圆认证。先进的质量管理体系，全员的质量控制意识，严谨的质量管理队伍，为造精品铝材、创优工程提供了有力的保障。

Guang Ya always follows advanced management, equipped with more than 300 sets computers adopting international advanced enterprise source management software—ERP system, to optimize and unite the enterprise capital source, information source and material source, which help to greatly improving production efficiency, reducing production cost and making us to be successful in the competition.

Guang Ya always insists on product innovation, continually introducing advanced equipment from home and abroad, improving the employees' featuring ability. For these years, we had built up a well educated and experienced production team and a high efficient, steady enterprise system, leading Guang Ya develop to be a know-how, informational and global enterprise. We adopt ISO9001-2000 quality management system and bring up an excellent quality control team, which enable us to serve our customers at high quality.

质量管理结构图

The Structure Map of Quality Control System



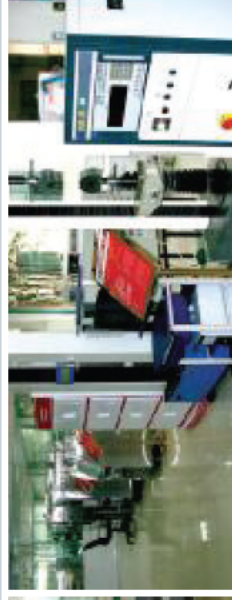
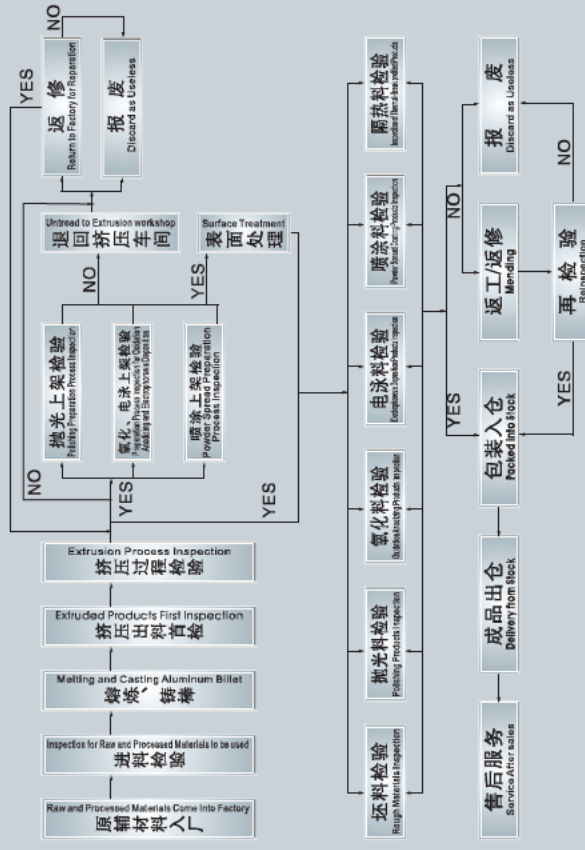
经营宗旨:
集四海技术精华，开创铝材行业新纪元。
Management tenet:
Utilize technology from home and abroad, to inaugurate a new aluminum industrial era.



经营方针:
设备完善、技术精良、产品优质、服务诚信。
Management guideline:
perfect facilities; advanced techniques; high quality products; excellent customer service.

质量管理流程图

Structure of Quality Control System



质量方针:
严格管理、狠抓质量，造精品铝材，创优质工程。
Quality guideline:
Scientific Management, Precise Quality Control, To Provide Products At High Quality.



中国名牌



国家免检



万国认证

REFINEMENT ALUMINIUM
《HIGH QUALITY PROJECTS》

实力构筑未来



▶▶ 月产2000吨的瑞士粉末喷涂型材生产线
Powder coating production line from Switzerland with
production capacity of 2000 tons per month

粉末喷涂系列

广亚铝业为追求更好、更强，从国外引进了多套国内少有的世界顶尖喷涂设备，其中英国产2条及瑞士产1条彩色静电粉末喷涂生产线，月产达2000多吨、1条月产4000吨的瑞士三氏立式油漆喷涂型材生产线，采用世界名牌阿克苏-红狮粉、ORICA粉等，并由厂家提供相应质保年限的“保证书”，其缤纷色彩为各种风格的建筑提供了广阔的选择空间。近期推出的耐候15年以上的氟碳粉末喷涂，一次成膜 $\geq 35\mu m$ ，其质量同二涂、三涂氟碳油漆相当，工艺环保、无溶剂污染，是一种前途广阔的新型产品！

POWDER COATING:

We have imported various advanced equipment from developed countries, with the capacity of 2000 tons per month, including 2 color static powder coating production lines made in England, 1 color static powder coating production line made in Switzerland. Our powder and liquid suppliers, AZKO NOBEL and ORICA, are experienced in the field, providing us colorful and different mechanical performance products to adapt various architectural styles and also assuring our powder/liquid coating products with excellent climate-resistance and durability. Our fluorocarbon powder coating finish is guaranteed 15 years durability, with 1 coating thickness more than $35\mu m$, the mechanical performance similar to 2 coating series and 3 coating series of fluorocarbon painting, without any pollution, which are new product series with wide development in future.

氟碳喷涂系列

广亚铝业在氟碳喷涂方面也卓有水准，建设了1条配备日本三氏立式氟碳喷涂型材生产线及1条月产4000吨的三氏立式氟碳喷涂型材生产线。采用美国PPG、Akzo Nobel等公司的氟碳漆，其表面超耐候性已得到行业的一致公认，特别适宜在各种恶劣环境中使用。

▶▶ 月产4000吨的三氏立式氟碳喷涂型材生产线
Vertical fluorocarbon coating production line from Japan with
production capacity of 4000 tons per month



▶▶ 年生产5000吨的瑞士幕墙隔热铝材生产线
Thermal-break profile production line made in
Switzerland with a capacity of 5000 tons per annum.

隔热系列

为适应市场不断细化的要求，跟进市场尖端潮流，广亚从瑞士进口两条年产5000吨穿条隔热铝材生产线和一条美国亚松产5000吨注塑隔热生产线，并按欧洲及美国隔热型材生产技术标准组织生产，采用德国进口尼龙隔热条及美国进口注胶原料，保证铝材的机械强度及耐温度变化性能，为节能、隔热、隔音门窗和幕墙工程提供理想的材料。

To meet various marketing's requirements, we have installed two nylon-bar inserting de bridge production lines made in Switzerland with capacity of 5000 tons per annum, and one latex-liquid pouring production line made in United States with capacity of 5000 tons per annum, production process according to Europe and US standard by nylon-bar made in Germany or latex-liquid materials made in US, to insure the our products performance of mechanism intension and anti-temperature. Our products are excellent materials for doors; windows and curtain walls to save energy; Thermal-break and sound insulation.



▶▶ 德国进口CNC机床深加工机
CNC

深加工系列

广亚深加工车间拥有电脑数控机床、德国生产的双头切割机及钻床、铆焊机 etc 具有世界先进水平水平的多种设备。可加工各类高档工业、装饰、家具用型材，还可根据客户要求提供优质的深加工服务。

The workshop possesses of digital computer control machine tools; incision machine tools and drill presses made in German, and other advanced equipments. The workshop is able to process various top grade products for decorative, industrial and furniture use purposes.



4000吨大型挤压机
4000 tons extruder

熔铸系统

拥有10台20吨大型熔铸炉及从美国引进技术的同水平热顶铸造机。

挤压系统

拥有台湾及欧洲进口的600—4000吨不等的各类挤压机30多台，年产量达10万多吨。并装备了良好的风淬、雾淬、水淬设备，以满足铝型材不同状态下的力学性能要求。同时还配备了素有德国高温铝的挤压机出料台、冷却料台等先进设备，减少制品的表面缺陷。并可生产宽度达350mm的各类系列型材（6063、6005、6061、6082、6060、7005、5052、5056等合金牌号），为企业上规模生产提供了强大的挤压基础！



Casting system:

The casting workstation is equipped with ten sets of 20 tons casting stoves and horizontal hot-top casting machines with US technology.

Extrusion System:

Possess of 600-4000 tons different various types extrusion machines altogether more than 30 sets, imported from Taiwan & Europe, with the production capacity of 100,000 tons per annum, to meet different mechanical performance requirements in different condition, and decreasing surface defects of products by the advanced equipment. We are capable of producing various extrusion shapes with maximum cross-section width of 350mm (aluminum alloy 6063、6005、6061、6082、6060、7005、5052、5056, etc.)



中国名牌



国家免检



万国认证



强大的电火花加工线
Powerful electric production line

模具生产

模具年生产50000套，采用国内外优质特精模具钢精心设计，先进的工艺，精湛的加工方法，先进生产设备，为满足客户的多系列要求，广亚从模具的设计、开发到制造均已实现电脑化管理，在设计上采用 CAD/CAM 模具开发系统，可满足客户的高难度、高精度的多种要求。

Mould Production

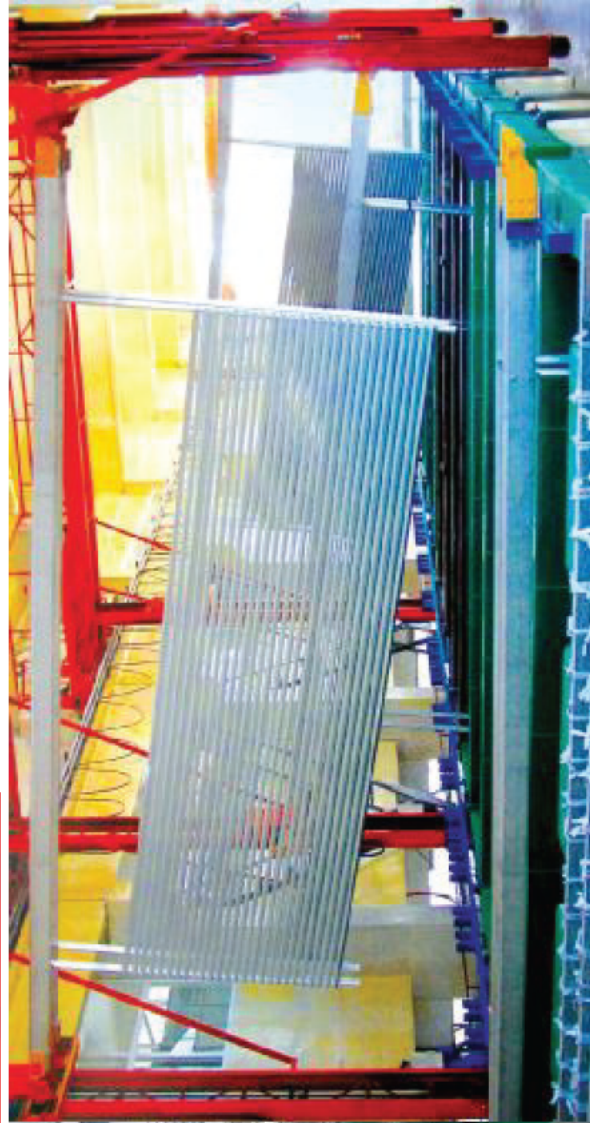
Using high quality mould-steel from domestic and abroad as raw material, introducing advanced technology to serve customer at high quality. The mould production line's with the production capacity of 50000 sets per annum. Nitriding system's with the production capacity of 700 tons per annum. We have adopted the computerized management in mould production process such as product designing, developing and manufacturing. We are able to meet different requirements of customers by CAD/CAM mould development system.



数控线切割加工线
Digital-control cutting line



电脑化管理模具房
Mould workshop managed by computer



进口电泳生产线
Electrolytic Deposition production line

氧化着色及电泳系列:

广亚铝业自成立以来就不断投入巨资于铝型材的表面处理方面，先后建有世界先进水准的2条氧化着色生产线（年产量达18000多吨）和1条台湾电泳涂装面处理生产线（年产量达5000多吨），并在前处理方面配备了化学抛光和机械抛光等设施，以获得如镜面、砂面、细面、带金属光泽的砂面、拉丝面等多种特殊表面形态，配以氧化着色所获得的银白色、仿不锈钢色、香槟色、古铜色、黑色等十多种颜色，使产品能够满足多种高级装饰的要求。其耐用期最高可达30年之久！

Oxidation anodizing and electrophoresis deposition series

Guang-Ya has invested continuously for improvement of products surface treatment techniques since it was established, now we have 2 advanced oxidation anodizing production lines with the capacity of 18000 tons per annum, and 1 electrophoresis deposition production line made in Taiwan with the capacity of 5000 tons per annum, in possession of mechanical polishing equipments and chemical polishing facilities to form different products surface, such as glass, sand, silk fabric, drawbench and other surface finishes. Oxidation anodizing color up production lines can produce different surface color products, such as silvery white, copy stainless steel, champagne, bronze-coloured, black, etc. Our products can meet multi-requirement of high standard decoration and can be used for 30 years if macromolecule acrylic acid pitch is spread on the electrophoresis surface.



综合铝材铝头
Various Shapes

氧化着色材

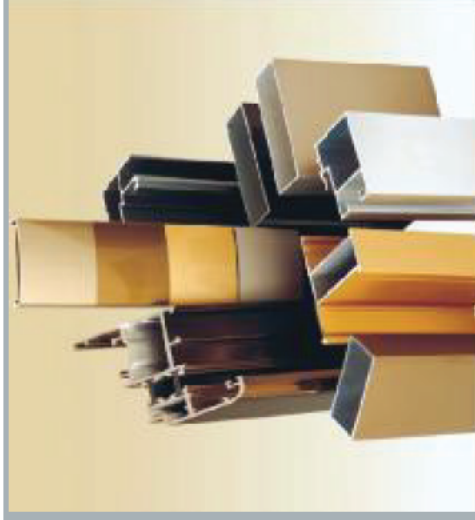
我公司近期建成了具有先进技术水平的光学、机械抛光铝型材表面抛生产线，表面亮丽可同不锈钢媲美，年产达8,000吨。近期开发的机械抛光、化学抛光电泳型材表面亮丽晶莹，是制作高档精密铝门窗、幕墙的首选。本公司积极配合各门窗厂、装修公司专门设计各种有特色的新窗型以满足高档次楼宇的需要。

We have introduced a chemical-polishing and mechanical finishing production line. The obtained finish has a fine, mechanical satin and excellent appearance, which is comparable to stainless steel and has been highly praised by our customers. Its output exceeds 8,000 tons annually.

超强电泳材

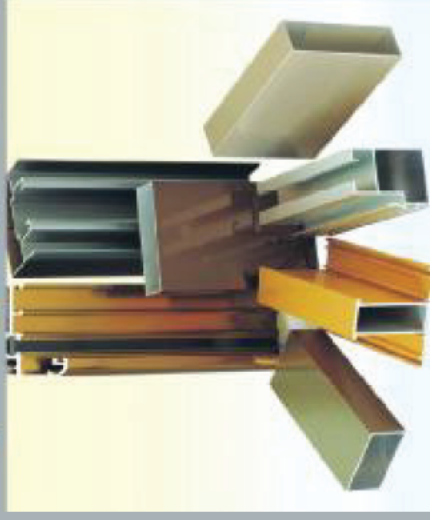
我公司的电泳漆产品已被国内外多家大型建筑工程采用，其漆膜质量可与日本“哈尼法”产品相媲美。在铝氧化膜微孔中注入丙烯酸树脂漆形成复合膜双重保护，使铝型材保持不褪色，特别适用于气候恶劣、酸雨较多的地区。实践证明，它有三十多年的耐久性。

The electrolytic deposition products have been adopted by several large construction projects domestically and overseas. The product is comparatively on a par with the Japanese standard of "Hani method". This double-protection of anodized and acrylic coating with prevention of discoloration and peel-off defects is designed for use in extreme weathered and coastal areas. In Japan, the electrolytic deposition finishing process has a tremendous track record of thirty-year durability.

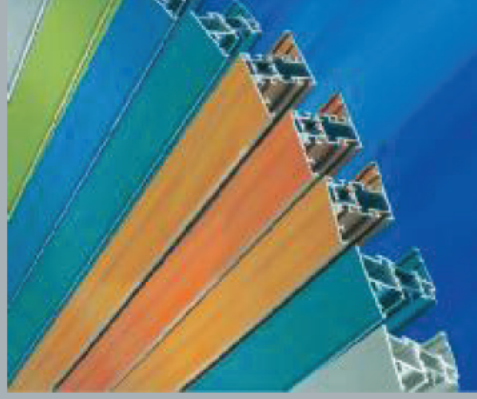


超强电泳铝材

Electrolytic Deposition profiled products



氟碳喷涂铝材
Fluorocarbon Coating



氟碳喷涂铝材
Fluorocarbon Coating



铝材深加工
Aluminum fabrication



粉末喷涂、氟碳喷涂铝材
Powder Spread Coating & Fluorocarbon Coating products



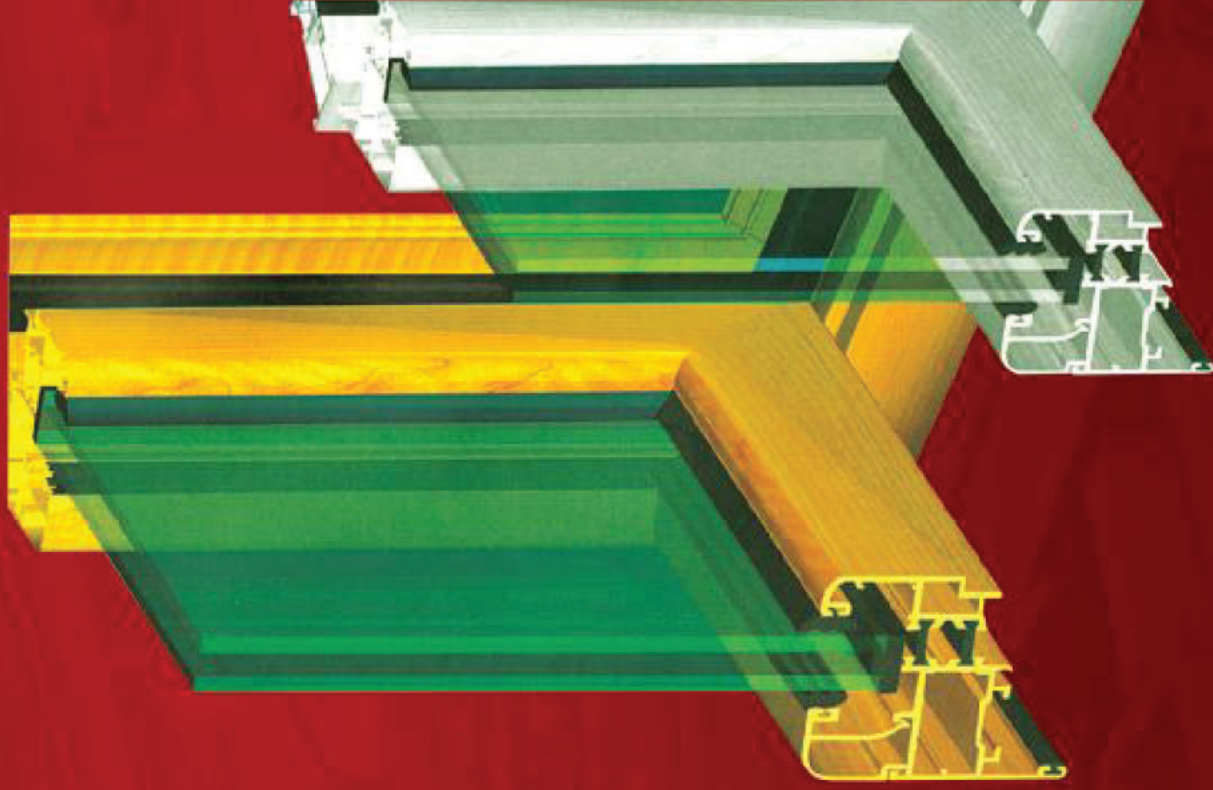
粉末喷涂铝材
Powder Spread Coating

粉末喷涂型材及氟碳喷涂型材

广亚铝业粉末喷涂采用世界名牌阿克苏—红狮粉、ORICA粉等，并由厂家提供相应耐候年限的“保证书”，其缤纷色彩为各种风格的建筑提供了广阔的选择空间。氟碳喷涂型材则采用美国PPG、Akzo Nobel等公司的氟碳漆，其表面超耐候性已得到行业的一致公认，特别适宜在各种恶劣环境中使用。近期推出的一致公认15年以上的氟碳粉末喷涂，一次成膜 $\geq 35\mu m$ ，其质量同二涂、三涂氟碳油漆相当，工艺环保、无溶剂污染，是一种前途广阔的新型产品！

Power coating & Fluorocarbon coating

Our powder and liquid suppliers AZKO NOBEL and PPG are experienced in the field, providing us colorful and different mechanical performance products to adapt various architectural style, which also guarantee our powder/liquid coating products with excellent climate-resistance and durability. Our fluorocarbon powder coating finishing is guaranteed 15years durability, with one coating thickness more than $35\mu m$, the mechanical performance similar to 2coating series and 3coating series of fluorocarbon painting, without any pollution; which is the new product with wide development in future.



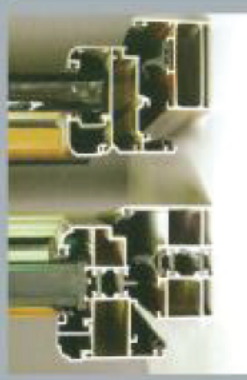
高效隔热铝材
Thermal-break products



精致工业材
Industrial aluminum profiled products



精致工业材
Industrial aluminum profiled products



高效隔热铝材
Thermal-break products

节能隔热材

本公司采用欧洲及美国隔热型材生产技术和标准组织生产，采用德国进口尼龙隔热条及美国进口注胶原料，从而保证了优良的机械强度和耐温度变化性能，为节能、隔热、隔音门窗和幕墙工程提供理想的材料。

Thermal break profiled

Production process according to Europe and US standard by nylon-bar made in Germany and latex-liquid materials made in US insure the our products performance of mechanism intension and anti-temperature. Our products are excellent materials for door; window and curtain wall to save energy; Thermal-break; sound insulation.



行业首批中国名牌企业证书
CHINA TOP BRAND



国家免检产品证书
Certificate for Product Exemption from Quality Surveillance Inspection



广东省著名商标
GUANGDONG FAMOUS TRADEMARK



方圆质量管理体系认证
ISO 9001:2000/GB/T 19001-2000
Quality Management System Certificate



产品质量认证证书 (氟碳漆喷涂)
Wrought Aluminum Alloy Extruded Profiles for Architecture (6063 T5 Fluorocarbon Finishing)



产品质量认证证书 (T5阳极氧化AA10)
Wrought Aluminum Alloy Extruded Profiles for Architecture (6063 T5 Anodized Colored/AA10)



产品质量认证证书 (粉末喷涂)
Wrought Aluminum Alloy Extruded Profiles for Architecture (6063 T5 Powder Coating)



产品质量认证证书 (电泳漆级)
Wrought Aluminum Alloy Extruded Profiles for Architecture (6063 T5 Electrocoat)



采用国际标准产品标志证书 隔热铝型材
International Standard Product Marking Certificate (Thermal-break profile)



采用国际标准产品标志证书 隔热铝型材
International Standard Product Marking Certificate (Thermal-break profile)



国家建设部定点生产企业证书
A Key enterprise which was authorized and recommended by Construction ministry of State in 1987

Exhibit A-4.3.a Chart of accounts

Code of account	科目名称	Chart of account
1001	库存现金	Cash
1002	银行存款	Bank Deposit
1012	其他货币资金	Other Moneytary Fund
1101	交易性金融资产	Trading financial assets
1121	应收票据	Note Receivable
1122	应收账款	Account Receivable
1123	预付账款	Prepayment
1221	其他应收款	Other Receivable
1403	原材料	Raw Material
1405	库存商品	Finshed Goods Inventory
1408	委托加工物资	Customers' Materials to Be Processed
1411	周转材料	Circulating materials
1511	长期股权投资	Long-term Equity Investment
1601	固定资产	Fixed Assets
1602	累计折旧	Accumulated Depreciation
1604	在建工程	Construction In Progress
1605	工程物资	Engineering Material
1606	固定资产清理	Disposal of Fixed Assets
1701	无形资产	Intangible Asset
1702	累计摊销	Accumulated Amortization
1801	长期待摊费用	Long-Term Prepaid Expense
2001	短期借款	Short-term Loan
2201	应付票据	Note Payable
2202	应付账款	Account Payable
2211	应付职工薪酬	Accrual Payroll
2221	应交税费	Tax and Expense Payable
2231	应付利息	Interest Payable
2241	其他应付款	Other Payable
2501	长期借款	Long-term Loan
2711	专项应付款	Special Payable
4001	实收资本	Paid in Capital
4101	盈余公积	Surplus Reserve
4103	本年利润	Current-Year Profit
4104	利润分配	Profit Distribution
5001	生产成本	Cost of Production
5101	制造费用	Factroy Overhead
5201	劳务成本	Labour cost
5301	研发支出	R&D Expenditure
6001	主营业务收入	Income from Main Business

6051	其他业务收入	Income from Other Business
6111	投资收益	Investment Gain
6301	营业外收入	Income from Non-Operation
6401	主营业务成本	Cost of Main Business
6402	其他业务成本	Cost of Other Business
6405	营业税金及附加	Business Tax and Surcharge
6601	销售费用	Selling Expense
6602	管理费用	Administration expense
6603	财务费用	Financial expense
6711	营业外支出	Expense from Non-operation
6801	所得税	Income tax
6901	以前年度损益调整	Adjustment of profit and loss of previous years

INSERT COMPANY NAME

INCOME STATEMENT

		Most recent co
		All products
		所有产品
Gross Sales (1)	毛销售收入	100.00
Sales returns, rebates and discounts (2)	销售退回、折扣	0.00
Net sales (3) = (1-2)	净销售收入	100.00
Raw materials (4)	原材料	0.00
Direct labour (5)	直接人工	0.00
Depreciation (6)	折旧	0.00
Manufacturing overheads (7)	制造费用	0.00
Other operating expenses (8)	其他营业费用	0.00
Total cost to make (9) = (4+5+6+7+8)	总的生产成本(销售成本)	90.57
	税金及附加	0.28
Operating income (10) = (3-9)	营业利润	9.15
Selling expenses (11)	销售费用	1.43
Administrative & general expenses (12)	管理费用	2.26
Financial expenses (13)	财务费用	4.20
SG&A expenses (14) = (11+12+13)	三项费用总和	7.89
	投资收益	0.03
Income from normal activities (15) = (10-14)	营业利润	1.29
Interest income (16)	利息收入	0.56
Interest expense (enter as negative) (17)	利息费用	3.50
Extraordinary gains/losses (enter losses as negative) (18)	营业外收入	0.02
Abnormal gains/losses (enter losses as negative) (19)	营业外支出	0.14
Profit before tax (20) = (15+16+17+18+19)	税前利润	1.16
Tax (21)	税收	0.29
Net profit (22) = (20-21)	净利润	0.87

Note: this is summarized on the basis of taking "Gross sales as 100

Completed financial	Review period	
	All products	GUC
GUC		
涉案产品	所有产品	涉案产品
100.00	100.00	100.00
0.00	0.00	0.00
100.00	100.00	100.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
90.77	91.01	91.20
0.28	0.26	0.26
8.96	8.74	8.54
1.43	1.38	1.38
2.26	2.30	2.30
4.20	3.92	3.92
7.89	7.60	7.60
0.03	0.03	0.03
1.09	1.16	0.97
0.56	0.65	0.65
3.50	3.66	3.66
0.02	0.05	0.05
0.14	0.13	0.13
1.16	1.08	1.08
0.29	0.29	0.29
0.87	0.79	0.79

SALES SUMMARY

		Most recent completed
		Volume
		数量
Total company turnover (all products)	总收入	100.00
domestic market	国内市场	78.74
exports to Australia	澳洲市场	4.01
exports to other countries	第三国市场	17.25
Turnover of the sector including the GUC	包含涉案产品部分	100.00
domestic market	国内市场	78.74
exports to Australia	澳洲市场	4.01
exports to other countries	第三国市场	17.25
Turnover of the GUC	涉案产品销售	100.00
domestic market	国内销售	78.74
exports to Australia	澳洲市场	4.01
exports to other countries	第三国市场	17.25

Note: this is summarized on the basis of taking "Total company turnover (all products)" 100kg and 100%

financial year (please	Review period	
Value	Volume	Value
金额	数量	金额
100.00	100.00	100.00
79.80	78.51	79.55
5.02	3.80	5.04
15.18	17.69	15.40
100.00	100.00	100.00
79.80	78.51	79.55
5.02	3.82	5.06
15.18	17.67	15.39
99.52	100.00	99.54
79.32	78.51	79.09
5.02	3.80	5.04
15.18	17.69	15.40

00 RMB

Exhibit G-1 .2 the spreadsheet of "Production"

		Previous completed financial year (please specify)	Most recent completed financial year (specify)
		2012年	2013年
A – Production capacity (e.g. kg, tonnes)*	产能	100.00	100.00
B – Actual production in volume (e.g. kg, tonnes)	实际产量(KG)	69.50	70.24
C – Capacity utilisation (%)	利用率		
(B/A x 100)			

Note: this is summarized on the basis of taking production capacity as 100kg .

Assessment period:1 April 2013 to 31 March 2014
2013 to 31 March 2014
100.00
75.00

企业法人营业执照

(副 本) (副本号:1-1)

注册号 440682000074165

名称 广业铝业有限公司

佛山南海区狮山镇官窑永安白沙桥东南侧

法定代表人姓名 邱焯珍

人民币壹亿叁仟陆佰零肆万捌仟捌佰伍拾柒元

人民币壹亿叁仟陆佰零肆万捌仟捌佰伍拾柒元

有限公司

經
咁
紀
團

加工、制造：铝型材，销售；铝制品（金属材料除外）；经营限制不
加箱金属，不贵锈钢及原本技术进出口的仪器商品（国外；
品，产需产品及禁止进口料、废钢出口业的商务品除本企设公单
自产所需件家）

贸易方式和配国式)

0-86868686

成 立 日 期 一九九六年八月二十七日

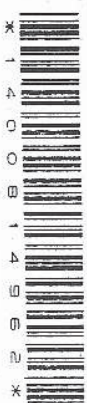
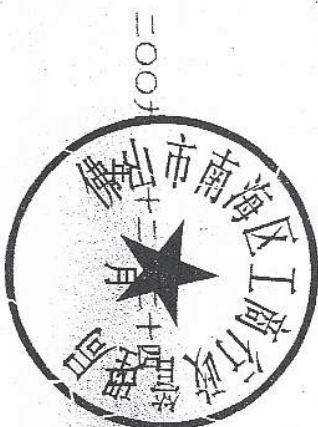
至长期
期限



年度检验情况

須知

1. 《企业法人营业执照》是企业法人资格和合法经营的凭证。
2. 《企业法人营业执照》分为正本和副本，正本和副本具有同等法律效力。
3. 《企业法人营业执照》正本应当置于住所的醒目位置。
4. 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
5. 登记事项发生变化，应当向公司登记机关申请变更登记，换领《企业法人营业执照》。
6. 每年三月一日至六月三十日，应当参加年度检验。
7. 《企业法人营业执照》被吊销后，不得开展与清算无关的经营活动。
8. 办理注销登记，应当交回《企业法人营业执照》正本和副本。
9. 《企业法人营业执照》遗失或者毁坏的，应当在公司登记机关指定的报刊上声明作废，申请补领。



Enterprise Legal Person

Business License

(Duplicate)

Registered Number: 440682000074165

Name: Guang Ya Aluminium Industries Co., Ltd.

Domicile: Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City

Legal representative: Kuang Zhuozhen

Registered Capital: RMB 136,048,857

Paid-up Capital: RMB 136,048,857

Company Type: Limited Liability Company

Business Scope: Production and operation of various aluminium extrusions, aluminium door and window products, aluminium products (aluminium pipe, aluminium furniture, aluminium sheet, aluminium wire, aluminium plate, aluminium foil and aluminium industrial products) stainless steel products, copperware and steel products (steel structure) (excluding product: involving export license); sale of products in domestic market and oversea market.

Operating period: From Aug 27, 1996 to

Establishing Date: Aug 27, 1996

Note

1. The business license is the evidence that corporation qualifies legal person and legal operation.
2. The business license contains original and duplicate, which have the same effects.
3. The original of the business license shall be kept in the visible place.
4. The business license can't be faked, altered, leased, borrowed and transferred.
5. If the registered items change, the corporation should apply for a change of certificate.
6. Registration Authority will conduct annual review from March 1 to June 30 every year.
7. If the business license revoked, the corporation can't operate the businesses any more.
8. Once revoked, the corporation should return the original and duplicate of the business license.
9. If destroyed or lost, the corporation should declare this in the nominated newspaper and apply for another.

Record of Annual Inspection

2008		
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Registration Authority: Guangdong Foshan Administration for Industry and Commerce

Enterprise Legal Person

Business License

(Duplicate)

Registered Number: 440600400002878

Name: Foshan Guangcheng Aluminium Co., Ltd.

Domicile: No.1, C Area, South Sanshui Science and Technology Industrial Park, Sanshui District, Foshan City

Legal representative: Yang Bohong
Registered Capital: USD 33,000,000
Paid-up Capital: USD 33,000,000

Company Type: Limited Liability Company (Joint Venture with investment of Taiwan/Hong Kong/Macao and Domestic investors)

Business Scope: Production and operation of various aluminium extrusions, aluminium door and window products, aluminium products (aluminium pipe, aluminium furniture, aluminium sheet, aluminium wire, aluminium plate, aluminium foil and aluminium industrial products) stainless steel products, copperware and steel products (steel structure) (excluding product: involving export license); sale of products in domestic market and oversea market.

Shareholder (Initiator): Guang Ya Aluminium Industries Co., Ltd.
Kong Ah International Company Limited

Operating period: From January 14, 1997 to January 13, 2012

Establishing Date: January 14, 1997

Note

1. The business license is the evidence that corporation qualifies legal person and legal operation.
2. The business license contains original and duplicate, which have the same effects.
3. The original of the business license shall be kept in the visible place.
4. The business license can't be faked, altered, leased, borrowed and transferred.
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Record of Annual Inspection

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Registration Authority: Guangdong Foshan Administration for Industry and Commerce

April 2, 2010

SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that, Guang Ya Aluminium Industries Co., Ltd. (company) 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

: Jie Hu

Signature

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Position in Company : General manager.

Date

: 14 Aug, 2014