



Australian Industry Questionnaire

Product: Aluminium extrusions

From: The People's Republic of China by Guangdong Jiangsheng Aluminium Co., Ltd and Guangdong Zhongya Aluminium Company Ltd, and the Kingdom of Thailand.

Period of Investigation: 1 October 2016 to 30 September 2017

Injury Analysis Period: From 1 October 2013

Response due by: 2 November 2017

Important note: The timeliness of your response is important. Please refer below for more information.

Investigation case manager: Tim King

Phone: +61 3 8539 2447

Fax: +61 3 8539 2499

E-mail: investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

Return completed questionnaire to: investigations3@adcommission.gov.au

OR

Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601
Australia

Attention: Director Investigations 3

DECLARATION

I believe that the information contained in this response is complete and correct.

Signature:

Name:

Position:

Company:

ABN:

Date:

A-1 Identity and communication.

Please nominate a person in your company for contact about the response:

Contact Name:	
Company and position:	
Address:	
Telephone:	
Facsimile:	
E-mail address:	
ABN:	

Alternative contact

Name:	
Position in company:	
Address:	
Telephone:	
Facsimile:	
E-mail address:	

If you have appointed a representative to assist with your response, provide the following details and complete Appendix A8 (Representation).

Name:	
Business name:	
Address:	
Telephone:	
Facsimile:	
E-mail address:	
ABN:	

A-2 Company information.

1. State the legal name of your business and its type (e.g. company, partnership, sole trader, joint venture). Please provide details of any other business names you use to manufacture/produce/sell the goods that are the subject of the investigation.

G James Extrusion Co Pty Ltd is the legal name of the business which is a company

2. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

[Internal organisation chart.]

3. List the major shareholders of your company. Provide the shareholding percentages for joint owners and/or major shareholders.
4. If your company is a subsidiary of another company list the major shareholders of that company.
5. If your parent company is a subsidiary of another company, list the major shareholders of that company.
6. Provide an outline diagram showing major associated or affiliated companies and your company's place within that structure (include the ABNs of each company).

[REDACTED]

[Current group structure.]

[Current Australian companies and ABNs.]

7. Are any management fees/corporate allocations charged to your company by your parent or related company?

[REDACTED]

[Administration fees]

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8. Identify and provide details of any relationship you have with an exporter to Australia or Australian importer of the goods.

[REDACTED]

[Information on relationship with exporter and volumes]

9. Provide a copy of all annual reports applicable to the data supplied in appendix A3 (Sales Turnover). Any relevant brochures or pamphlets on your business activities should also be supplied.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Relevant brochures or pamphlets for the business activities.]

[Relevant brochures or pamphlets for the business activities.]

[Business Performance Evaluation Reports]

The financial information has been broken down into quarters for the following periods:

- 1 October 2013 to 30 September 2014
- 1 October 2014 to 30 September 2015
- 1 October 2015 to 30 September 2016
- 1 October 2016 to 30 September 2017

10. Provide details of any relevant industry association.

[REDACTED]

[REDACTED]

[Relevant industry association.]

[Relevant accreditations.]

A-3 The imported and locally produced goods.

1. Fully describe your product(s) that are 'like' to the imported product:
 - Include physical, technical or other properties.
 - List this information for each make and model in the range.
 - Supply technical documentation where appropriate.
 - Indicate which of your product types or models are comparable to each of the imported product types or models. If appropriate, the comparison can be done in a table.

[Redacted]

[Redacted]

[Relevant industry association. G. James ISO9001 quality management system certification.]

[G. James extrudes both structural and architectural aluminium profiles for the domestic and commercial market and is capable of extruding profiles ranging from 100g - 15+ kilograms per metre in sizes up to 330mm widths in Architectural to structural grade 6000s series aluminium alloys including but not limited to 6060, 6063, 6106, 6005a, 6351 & 6082. Structural grade alloys in 6082 can be certified under DNV rules for use in ship building].

2. Provide a summary and a diagram of your production process.

[Redacted]

[Flow chart, identifying the flow of order enquiries converted to production of final product]

3. If your product is manufactured from both Australian and imported inputs:
 - describe the use of the imported inputs; and
 - identify that at least one substantial process of manufacture occurs in Australia (for example by reference to the value added, complexity of process, or investment in capital).

[Redacted]

[Portion of raw material imported. Remainder purchased domestically].

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A-4 The Australian market.

1. Describe the end uses of both your product and the imported goods.

Industry	Customer Channel	Product Group
Transport	Light Road Transport	████████████████████
Construction - Commercial	Heavy Road Transport	████████
Construction - Residential	Rail Transport	██████████
Construction - Housing	Marine Transport	██████████
Manufacturing	Air Transport	██████████
Mining & Energy	Furniture	██████████
Agriculture	Hospitality	██████████
Government	Industrial	██████
Education	Civil	██████████
Distributors	Architectural	██████████
General / Other	Machinery / Plant / Equipment	██████████
	Operations	██████████
	Public Utilities	██████████
	Federal Government	██████████
	State Government	██████████
	Local Government	██████████
	Tertiary Education	██████
	Secondary Education	██████████
	Primary Education	██████████
	Distributors / Resellers / Systems	██████████
	Glaziers - Replacements	██████████
	Glaziers - Shopfronts	██████████
	Glaziers - Facades	██████████
	Glaziers - Windows and Doors	██████████
	Shower Screen Manufacturer / Installer	██████
	Splash Back Manufacturer / Installer	██████
	Balustrades/Pool Fencing	██████
	Fabricators - Aluminium Windows	██████████
	Fabricators - PVC Windows	██████████
	Fabricators - Timber Windows	██████
	Architect	
	Builder - Multi Residential	
	Builder - Single Dwelling	
	Builder - Renovation / Maintenance	
	Interior Designer	
	Owner/Builder	
	Internal Fit outs	
	Shopfronts	
	Internal Partitioning	
	Glass Merchants	
	Graphics	
	Windscreen Manufacturer / Installer	

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	Signage Manufacturer / Installer	
	Other	

2. Generally describe the Australian market for the Australian and imported product and the conditions of competition within the overall market. Your description could include information about:

- sources of product demand;
- marketing and distribution arrangements;
- typical customers/users/consumers of the product;
- the presence of market segmentation, such as geographic or product segmentation;
- causes of demand variability, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
- the way in which the imported and Australian product compete; and
- any other factors influencing the market.

[REDACTED]

[REDACTED]

[REDACTED]

- [REDACTED]

[G.James identify segments both by market type and geography.]

[Information on sales employees, demand volatility and market segmentation]

3. Identify if there are any commercially significant market substitutes for the Australian and imported product.

As a commodity, aluminium will always face competition from such substitutes as differing steel (mild steel, stainless etc.), composite material, plastic / PVC and pre-fabricated products.

4. Complete appendix A1 (Australian production).

[REDACTED]

[Refer to Spreadsheet]

5. Complete appendix A2 (Australian market).

[REDACTED]

[Refer to Spreadsheet]

A-5 Company sales.

1. Complete appendix A3 (sales turnover).

[REDACTED]

[Refer to Spreadsheet]

2. Complete appendix A5 (sales of other production) if you have made any:
- internal transfers; or
 - domestic sales of like goods that you have not produced, for example if you have imported the product or on-sold purchases from another Australian manufacturer.

[REDACTED]

[Information regarding domestic sales of like goods of local and imported goods]

3. Complete appendix A4 (domestic sales).

[REDACTED]

[Reference to relevant section of submitted material]

4. If any of the customers listed at appendix A4 (domestic sales) are associated with your business, provide details of the association. Describe the price effect of the association.

[REDACTED]

[REDACTED]

[REDACTED]

[Breakdown of ownership structure.]

5. Attach a copy of distributor or agency agreements/contracts.

[REDACTED]

[REDACTED]

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[Conditions of contract of sale.]

[Another example of conditions of contract of sale].

6. Provide copies of any price lists.

[Redacted]

[External customer price list]

[Internal customer price list]

7. If any price reductions (for example commissions, discounts, rebates, allowances and credit notes) have been made on your Australian sales of like goods provide a description and explain the terms and conditions that must be met by the customer to qualify.
- Where the reduction is not identified on the sales invoice, explain how you calculated the amounts shown in appendix A4 (domestic sales).
 - If you have issued credit notes (directly or indirectly) provide details if the credited amount has **not** been reported appendix A4 (domestic sales) as a discount or rebate.

[Redacted]

[Information regarding price reductions, volumes and adjustments of trading terms]

9. Select two domestic sales in each quarter of the data supplied in appendix A4 (domestic sales). Provide a complete set of commercial documentation for these 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, and bank documentation showing proof of payment.

[Redacted]

[Refer Attachment]

A-6 General accounting/administration information.

1. Specify your accounting period.
- Financial Year Period - 01/07/YYYY to 30/06/YYYY

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2. Provide details of the address(es) where your financial records are held.
- **G. James Australia Pty Ltd, 1084 Kingsford Smith Drive, Eagle Farm QLD 4009**
3. Please provide the following financial documents for the two most recently completed financial years plus any subsequent statements:
- chart of accounts;
 - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
 - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods.

These documents should relate to:

1. the division or section/s of your business responsible for the production and sale of the goods covered by the investigation, and
 2. the company overall.
- **Refer to the attachment A6_3_a. This is a copy of the financial report as lodged with ASIC. This report, read in conjunction with the accompanying notes to the financial statements answers the bulk of the accounting methodologies that the questionnaire asks to be described.**



[Current general ledger reporting structure]

4. If your accounts are **not** audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.
- **Non-Applicable**
5. If your accounting practices, or aspects of your practices, differ from Australian generally accepted accounting principles, provide details.
- **Non-Applicable**
6. Describe your accounting methodology, where applicable, for:
- The recognition/timing of income, and the impact of discounts, rebates, sales returns warranty claims and intercompany transfers;
 - provisions for bad or doubtful debts;
 - the accounting treatment of general expenses and/or interest and the extent to which these are allocated to the cost of goods;

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- costing methods (eg by tonnes, units, revenue, activity, direct costs etc) and allocation of costs shared with other goods or processes;
- the method of valuation for inventories of raw material, work-in-process, and finished goods (eg FIFO, weighted average cost);
- valuation methods for scrap, by-products, or joint products;
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation and revaluation of fixed assets;
- average useful life for each class of production equipment, the depreciation method and depreciation rate used for each;
- treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items; and
- restructuring costs, costs of plant closure, expenses for idle equipment and/or plant shut-downs.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Information on the inventory systems including timing of updates for finished goods, purchases, sales and raw materials.] [Information on the conventional costing method used.] [Information on the inventory valuation method used for raw materials and finished goods. Information on how cost per unit is calculated.] [Information regarding how obsolete inventory and damaged or sub-standard goods are handled.] [Information on depreciate method and rates.] [Information regarding how foreign exchange risk is managed.] [Information on fees.]

7. If the accounting methods used by your company have changed over the period covered by the investigation please provide an explanation of the changes, the date of change, and the reasons.

- Non-Applicable

A-7 Cost information

1. Complete appendices A6.1 and A6.2 (cost to make and sell) for domestic and export sales.

[REDACTED]

[REDACTED]

[Clarification on how the data was prepared and level of detail.]

A-8 Injury

The principal indicators of injury are prices, volumes and profit effects – although not all of these must be evident. For this questionnaire, profit refers to amounts earned. Profitability is the ratio of profit to sales revenue.

1. Estimate the date when the material injury from dumped imports commenced.

G.James considers it suffered injury from the dumped exports prior to the investigation period, however, further injury has occurred in the 2016/17 year.

2. Complete appendix A7 (other injury factors).

[REDACTED]

[Refer to Spreadsheet – Appendix A7 - In summary, G.James considers it has experienced injury in the investigation period in the form of:

- Price suppression;
- Reduced profit;
- Reduced profitability; and
- Reduced attractiveness to reinvest.]

A-9 Link between injury and dumped imports.

To publish a dumping duty or countervailing duty notice there must be evidence of a relationship between the injury and the alleged dumping. It is not necessary that injury be shown for each economic indicator.

1. Identify from the data at appendix A2 (Australian market) the influence of the volume of dumped imports on your quarterly sales volume and market share.
2. Use the data at appendix A2 (Australian market) to show the influence of the price of dumped imports on your quarterly prices, profits and profitability provided at appendix A6.1 (costs to make and sell). If appropriate, refer to any price undercutting and price depression evident in the market.
3. Compare the data at appendix A2 (Australian market) to identify the influence of dumped imports on your quarterly costs to make and sell at appendix A6.1 (for example refer to changes in unit fixed costs or the ability to raise prices in response to material cost increases).
4. The quantity and prices of dumped imported goods may affect various economic factors relevant to an Australian industry. These include, amongst other things, the return on investment in an industry, cash flow, the number of persons employed and their wages, the ability to raise capital, and the level of investment in the industry. Describe, as appropriate, the effect of dumped imports on these factors and where applicable use references to the data you have provided at appendix A7 (other

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economic factors). If factors other than those listed at appendix A7 (other economic factors) are relevant, include discussion of those in response to this question.

5. Describe how the injury factors caused by dumping and suffered by the Australian industry are considered to be 'material'.
6. Discuss factors other than dumped imports that may have caused injury to the industry. This may be relevant to the investigation in that an industry weakened by other events may be more susceptible to injury from dumping.
7. This question is not mandatory. Where trends are evident in your estimate of the volume and prices of dumped imports, forecast their impact on your industry's economic condition. Use the data at appendix A2 (Australian market), appendix A6 (cost to make and sell), and appendix A7 (other economic factors) to support your analysis.

- **Pre-fabricated imports hurt the domestic markets. It is difficult for our customer to compete with input and labour costs of many Asian businesses, therefore they either face a downturn of work themselves, or import themselves. This in-turn hurts domestic aluminium extrusion supply.**

- **There is spare capacity in the market that extruders are trying to fill. This also leads to price discounting in an attempt to fill this volume.** [REDACTED]
[Information on Australia Industry Capacity]

- **Refer Australian Industry Questionnaire Spreadsheet_oct16_sep17 – appendix A9 (CTMS domestic Index). Note: this is an added worksheet to the original spreadsheet which indexes the trend since the first reporting period (p/e September 2014).**

[Information on how imports have impacted the domestic market.] [Information on capacity utilisation.] [Clarification of data provided.]

APPENDICES

Appendix A1	Australian Production
Appendix A2	Australian Market
Appendix A3	Sales Turnover
Appendix A4	Domestic Sales
Appendix A5	Sales of Other Production
Appendix A6.1	Cost to Make and Sell (& profit) Domestic Sales
Appendix A6.2	Cost to Make and Sell (& profit) Export Sales
Appendix A7	Other Injury Factors
Appendix A8	Authority to Deal With Representative