



Australian Government
Department of Industry,
Science and Resources

PUBLIC

Anti-Dumping Commission

Exporter Questionnaire

Qingyuan XinYueYa Aluminum Industry Co., Ltd.

Case number: 619

Product: Aluminium extrusions

From: The People's Republic of China

Review period: 1 January 2022 to 31 December 2022

Response due by: 4 May 2023 (extended to 8 May 2023)

Email enquiries to: investigations4@adcommission.gov.au

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

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

PUBLIC RECORD

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SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
Name: **Zhong Chaowen**
Position in the company: **General Manager of Sales**
Telephone: **+86-757-3729898**
E-mail address: [**personal email address**]
2. If you have appointed a representative, provide their contact details:
Name:
Address:
Telephone:
E-mail address:

Response: Not applicable.

In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where your company's financial records are held.

Response: The financial records of the Company are held at the address of the company: No.31 Qingsan Road, Shijiao Town, Qingcheng District, Qingyuan City, Guangdong Province, China.

4. Please provide the location of the where your company's production records are held.

Response: The production records of the Company are also held at the address of the company: No.31 Qingsan Road, Shijiao Town, Qingcheng District, Qingyuan City, Guangdong Province, China.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

Response: The production plant manufacturing the goods under consideration is at No.31 Qingsan Road, Shijiao Town, Qingcheng District, Qingyuan City, Guangdong Province, China.

A-2 Company information

1. What is the legal name of your business?

Response: The legal name of company is Qingyuan XinYueYa Aluminum Industry Co., Ltd.(hereinafter called "XinYueYa or the Company").

2. Does your company trade under a different name and/or brand? If yes, provide details.

Response: XinYueYa doesn't trade under a different name and/or brand.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Response: XinYueYa doesn't trade under a different name and/or brand.

4. Provide a list of your current board of directors and any changes in the last two years.

Response: The current board of directors are listed below:

Name of Directors	Position
[Director name]	President
[Director name]	Director
[Director name]	Director

There is no any changes in the last two years.

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
(a) A diagram showing the complete ownership structure and
(b) A list of all related companies and its functions

Response: XinYueYa is not part of a group, but XinYueYa is a joint-venture which is owned by [Shareholder names and percentage of ownerships]. One of the owners [parent company name] is only a holding company.

Please refer to Exhibit A-2-5: Ownership Structure.

6. Is your company or parent company publically listed?
If yes, please provide:
(a) The stock exchange where it is listed and
(b) Any principle shareholders¹
If no, please provide:
(a) A list of all principal shareholders and the shareholding percentages.

Response: Not applicable because XinYueYa and our parent company [parent company name] are all private companies and not publically listed.

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

Response: XinYueYa is a manufacturer of producing and selling aluminum extrusions with different finishes and aluminum formworks. XinYueYa sells the products in domestic market and overseas markets.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
(a) produce or manufacture
(b) sell in the domestic market
(c) export to Australia and
(d) export to countries other than Australia.

¹ Principal shareholders are those who are 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 company.

Response: XinYueYa performs the function of (a) (b) and (d) while (c) is not applicable.

9. Provide your company's internal organisation chart.

Response: Please refer to Exhibit A-2-9: Internal Organization Chart.

10. Describe the functions performed by each group within the organisation.

Response: The function performed by each group within the organisation has provided at Exhibit A-2-9.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Response: Please refer to Exhibit A-2-11: Company Brochure.

A-3 General accounting information

1. What is your financial accounting period?

Response: The accounting period is from January 1 to December 31.

2. Are your financial accounts audited? If yes, who is the auditor?

Response: XinYueYa's financial accounts were audited. The auditor is [company name].

3. What currency are your accounts kept in?

Response: XinYueYa keeps in CNY for accounting.

4. What is the name of your financial accounting system?

Response: The name of financial system is [accounting system name].

5. What is the name of your sales system?

Response: XinYueYa uses [accounting system name] Accounting Software for booking the accounts.

6. What is the name of your production system?

Response:: The name of production system is [production system name].

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Answer: The production system and accounting system are not connected directly. The monthly purchase data and production data are provided by the purchase department and production department to the financial department for recording the production data into accounting system.

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

Response: Not applicable since it is no any difference between the financial practice of the Company and the generally accepted accounting principles of China.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Response: Not applicable since there is no any changes to accounting practices over the last two years.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Response: Please refer to Exhibit A-4-1 for the audited financial statements of 2021 and 2022.

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

Response: The audited financial statements in Exhibit A-4-1 are complete sets of report which contains the audit management cover letter and detail audited financial notes/statements.

3. If the financial statements in A-4.1 are unaudited, provide for each company:
(a) the tax returns relating to the same period and
(b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Response: Not applicable because the financial statements in Exhibit A-4-1 are audited.

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
(a) the most recent financial year and
(b) the period.

Response: Not applicable because XinYueYa has no different profit centre.

5. If the period is different to your financial period, please provide:
(a) Income statements directly from your accounting information system covering the most recent financial period and the period or
(b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Response: Not applicable since the period is the same.

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Response: Please refer to Exhibit A-4-6 for the Trial Balance of Year 2022.

7. Please provide your company's chart of accounts (in Excel).

Response: Please refer to Exhibit A-4-7 for Chart of Accounts.

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B EXPORT SALES TO AUSTRALIA

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Response: Not applicable.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

Response: Not applicable.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Response: Not applicable.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Response: Not applicable.

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

Response: Not applicable.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

Response: Not applicable.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Response: Not applicable.

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Response: Not applicable.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the Customs Tariff (Anti-Dumping) Act 1975 . (Case managers: This dot point is only relevant for Continuation and Reviews where an exemption has been granted. This is not relevant for duty assessments even if an exemption is granted. For duty assessments, the exempted goods should not be included)
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, 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.

Response: Not applicable.

2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

Response: Not applicable.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts

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- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

Response: Not applicable.

If the documents are not in English, please provide a translation of the documents.

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

Response: Not applicable.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to the worksheet named “B-4 Upwards sales” in Exhibit B-4-1 for the reconciliation of sales to financial accounts.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response: Please refer to Exhibit B-4-2 for the required documents.

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

Response: Please refer to Exhibit B-4-2 for the required documents.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Not applicable. All the transactions of the goods were on [sales term] basis. It was no any direct selling expenses.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response: Not applicable. All the transactions of the goods were on [sales term] basis. It was no any direct selling expenses.

3. For any amount in the "B-5 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

Response: Not applicable. All the transactions of the goods were on [sales term] basis. It was no any direct selling expenses.

SECTION C EXPORTED GOODS & LIKE GOODS

The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

Response: Not applicable because XinYueYa didn't make any exportations to Australia during the period.

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
 - This list must be disclosed in the public record version of the response.

Response: Not applicable.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

Response: For all aluminium extrusions sold in domestic market, the International Alloy Designation System (IADS) alloy code for aluminium used in manufacture were [code] and the aluminium heat temper grade were [code].

Aluminium extrusions sold in domestic market were for different uses. But the aluminium extrusion finish can be classified into the following types: [types of products].

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
 - This list must be disclosed in the public record version of the response.

Response: Please refer to Exhibit C-2 List of MCCs of Domestic Sales.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
 - If yes:
 - (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
 - (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
 - (c) Provide a table of showing the product or SKU codes for each MCC.
 - If no:
 - (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Answer: XinYueYa dosen't have SKU but we put model name of each product on sales document, which has been reported in the spreadsheets.

SECTION D DOMESTIC SALES

If your company did not sell like goods on the domestic market during the review period, please contact the commission as soon as possible. You may be required to complete this section (and G-3) as it relates to export sales to third countries. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the commission in this regard.

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Response: In domestic market, customers place purchase orders to XinYueYa usually by fax or Email. After receiving orders from customers, XinYueYa will arrange production accordingly. All the sales in domestic market are made [sales term]. Invoice is issued by XinYueYa after payment is made. Payment is made either by cash on delivery or is prepaid.

[Explain the terms of sale in detail.]

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Response: Not applicable since there is no related customers.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Response: Not applicable since there is no price list.

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

Response: XinYueYa sells the good to its domestic customers directly and the distribution channel is the same for all the domestic customers, no matter whether it is a wholesaler or end-user. Prices are negotiated according to the market situation and do vary as a result of that but don't have consistent and distinct differences in prices between wholesalers or end-users.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

Response: Not applicable since there are no on-invoice discounts and off-invoice rebates.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Response: Not applicable since there are no credit or debit notes.

7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? You would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Response: Not applicable since the Company doesn't claim other sales date.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

Response: Please refer to Exhibit D-2-1: Domestic Sales.

2. Complete worksheet "D-2.2 domestic sales source" listing the source of the data used for each column in worksheet "D-2 domestic sales".

Response: Please refer to Exhibit D-2-2 for domestic sales source.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Response: Please refer to Exhibit D-3-1 for Domestic Sales Documents.

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

Response: Please refer to the invoice number in Exhibit D-2-1.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit B-4-1 Upward Sales.

2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response: For the supporting documents, please refer to Exhibit A-4-1 Audited financial statements and Exhibit B-4-2.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

Response: For the supporting documents, please refer to Exhibit A-4-1 for the Audited financial statements and Exhibit B-4-2.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

Answer: For normal practice in domestic market, customer made pre-payment before the product delivered.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Response: The main packing materials used in domestic sales were [material names] and accessory materials.

2. What is the packaging used for your export sales of the goods to Australia?

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market

- (c) Calculate the weighted average packaging cost for each model exported to Australia

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Response: No, all the domestic sales of like goods were sold at Ex-Works ("EXW").

2. What are the delivery terms of the export sales of the goods to Australia?

Response: Not applicable.

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

Response: Not applicable.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

Response: Not applicable.

5. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Response: Not applicable.

6. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

Response: Not applicable.

7. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Response: Not applicable.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Response: The Company does not offer commissions to customers.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Response: The Companies obliged to pay the VAT at the rate of 13% when it purchases the raw material and sale to domestic market.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response: Not applicable because all the domestic sales of like goods were sold at EXW.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response: Not applicable.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*² for more information.

Response: Not applicable.

² Available on the commission website

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

Response: Not applicable. XinYueYa had some third country sales, but we didn't have any sales to Australia during the review period.

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Response: Not applicable. No related customers in third countries.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Response: Not applicable since we don't claim other sales date.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit F-2-1 Third country sales.

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

Response: Please refer to Exhibit F-2-2 third country sales source.

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

Response: Not applicable.

SECTION G COST TO MAKE AND SELL

G-1. Production process

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

Response: Please refer to Exhibit G-1-1 for the production process.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Response: Not applicable since there are no related suppliers.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Response: Not applicable since the Companies don't use standard cost.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

Response: Not applicable since the Companies don't use standard cost.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

Response: Normally, the company uses process costing method.

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Response: We regard the entire factories as one cost centre in our business cost accounting system.

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

Response: XinYueYa's cost accounting system records production costs to the level of models of the goods. The models are [model names].

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

Response: Not applicable since there are no differences.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
 - (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Response: Not applicable.

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

Response: XinYueYa uses weighted average method valued for raw material and finished goods inventories.

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Response: The damaged product should be recycled to casting process. The company have no sub-standard goods.

10. What are the valuation methods for scrap, by products, or joint products?

Response: The scrap should be recycled to casting process. The company have no by products or joint products.

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Response: Not applicable.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Response: Please refer to Exhibit G-3-1 Domestic CTMS.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Response: Please refer to Exhibit G-3-2 Domestic CTMS source.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
 - Exclude any SG&A amount in respect of:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - any other income/expense not directly/indirectly related to the manufacture or sale of the goods or like goods
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit G-4-1 SG&A listing.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Response: Please refer to Exhibit G-4-2 Domestic SG&A calculation.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

Response: XinYueYa didn't make any exportations to Australia during the period, thus, this section concerning export sales to Australia is not applicable.

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

Response: XinYueYa allocates the raw material and supplementary materials based on production quantity if the goods is under the same product category with the same surface treatment.

XinYueYa allocates labour and manufacturing overhead base on the production volume of each model of product.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Response: Please refer to Exhibit G-3-1 Domestic CTMS.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

Response: The major raw material is aluminium ingot. XinYueYa also purchased small amount of aluminium bar as supplemental input in our production of the goods. .

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Not applicable.

3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Response: The major raw material is aluminium ingot. The weighted average percentage of aluminium ingot is about [percentage] as proportion of total cost to make.

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit G-7-4 for the Aluminium Ingots Purchase. Aluminium Ingot is the only raw material individually account for 10% or more of the total cost to make.

As required, we specify whether the supplier/producer/manufacture in Exhibit G-7-4 is a state-interested enterprise (SIE) or a private company. Please be noted that our major supplier of Aluminium Ingots during the review period was [company name] which is a [nature of company] company and we arranged the truck transportation of Aluminium Ingots from [location] to XinYueYa.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Response: The source of aluminium ingot purchase are VAT invoices which are listed in [9] of Exhibit G-7-4.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Response: Please refer to Exhibit G-7-6(a) for purchase documents of aluminium ingot and Exhibit G-7-6(b) for the purchase ledger which demonstrates the reconciliation of Exhibit G-7-4.

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Response: Not applicable because none of the suppliers are related to XinYueYa.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit G-8-1 for Upwards Cost.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Response: Please refer to Exhibit G-8-2 for Worksheets and Screenshot for supporting Upwards Cost.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

Response: Please refer to Exhibit G-8-2 for Worksheets and Screenshots for supporting Upwards Cost.

G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

Response: The financial department recorded production quantities base on the report from production department.

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

Response: The production department collects the monthly production data and reports to the financial department which then inputs the production quantities into the accounting system and calculated the product cost of each product. Please also refer to CTMS database in Exhibit G-3-1.

3. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales" and
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

Response: Not applicable. During the production stage, the company did not distinguish the sales destination of product.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

Response: Our production is normally based on the purchase orders.

5. What lead times are typically needed to adjust volumes of production for the goods?

Response: Lead times are according to our production schedule based on the purchase orders.

6. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

Response: No.

7. Confirm whether management reports are prepared on production costs. If yes:
- (a) specify how often these cost reports are prepared;
 - (b) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and
 - (c) specify to whom within the company these reports are provided; and
 - (d) provide copies of these reports for each month of the investigation period.

Response: Not applicable because we don't have management report.

Provide documentary evidence (such as internal documents) to support the responses made to questions G-9.1 to G-9.7(d) inclusive.

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements
 - (b) payment of taxes
 - (c) senior management representation within your business
 - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC
 - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)
 - (f) licensing
 - (g) restrictions on land use
 - (h) provision of loans or
 - (i) provision of grants, awards or other funds

Response: XinYueYa has interaction with the Government of China in the following activities:

- ✓ **Registration of the company and applying for the business license.**
- ✓ **Complying with the environmental protection requirements by government.**
- ✓ **Payment of taxes.**

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of China (either through direct ownership or through association).

Response: XinYueYa is a private joint-venture, it is not a SIE. As we reported in Section A that XinYueYa is owned by [shareholder names and their ownership]. One of the owners [shareholder name] is only a holding company which is also owned by [natural persons]. Please refer to Exhibit A-2-5: Ownership Structure.

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

Response: One of XinYueYa's shareholders is [shareholder name] which has the Board of Directors, they are [director names]

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

Response: [natural person] is the common board director between XinYueYa and [shareholder name].

4. 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 Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

Response: Not applicable because none of XinYueYa's members are affiliated with the Government of China at any level.

5. 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 yes, identify their name and title and indicate their position at the board level.

Response: Not applicable because none of XinYueYa's members are affiliated with the Government of China at any level.

6. 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 Government of China? If yes, identify any relevant government department(s) they are affiliated with.

Response: Not applicable because none of XinYueYa's Board of Directors or Board of Shareholders are appointed, managed or recommended by the Government of China.

7. 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 Government of China
 - employees of your business
 - foreign investors or
 - other (please specify)

Response: Please refer to Exhibit A-2-5: Ownership Structure.

8. Provide the details of any significant changes in the ownership structure of your business during the period.

Response: There was no change in the ownership structure of XinYueYa during the review period.

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

Response: Not applicable because no positions in XinYueYa are appointed or designated to act on behalf of Government of China authorities.

10. 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: There are no such requirements for private companies in China.

11. 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: Not applicable because XinYueYa is not a publicly-traded company.

12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

Response: Not applicable.

13. Who has the ability to reward, fire or discipline your business' senior managers?

Response: The general manager has the ability, by the authorization of the Board of Directors, to reward, fire or discipline your business' senior managers.

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

Response: Not applicable because none of XinYueYa's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce.

15. Provide the names and positions of your company's pricing committee.

Response: Not applicable because XinYueYa has no pricing committee.

H-3 Licensing

1. Provide a copy of your business license(s).

Response: Please refer to Exhibit H-3-1: Business License with translation.

2. Identify the Government of China departments or offices responsible for issuing the license(s).

Response: The government authority for issuing the business license is Market Supervision and Administration of Qingyuan City.

3. Describe the procedures involved in applying for the license(s).

Response: As to applying for the license, firstly, pre-approval of the company name to be registered in the license is needed; Secondly, apply to the Administration Bureau for Industry and Commerce for the registration with the certification of approval, a completed application form, articles of association and capital verification report. The authority will examine whether the documents are complete to decide whether to issue the license.

4. Describe any requirements or conditions that must be met in order to obtain the license(s).

Answer: According to Article 23 of Company Law of the P.R.C, the following conditions shall be fulfilled for the incorporation of a limited liability company:

- (1) the number of shareholders shall conform to the statutory number;**
- (2) the capital contributions of the shareholders shall reach the amount stipulated by articles of association;**
- (3) the shareholders shall have jointly formulated the articles of association of the company;**
- (4) the company shall have a name and an organizational structure established in compliance with the requirements for a limited liability company; and**
- (5) the company shall have a domicile.**

5. Describe and explain any restrictions imposed on your business by the business license(s).

Response: Once the business license is issued, the Company only can conduct the business activities within the business scope specified in the business license.

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

Response: In accordance with Regulations of the People's Republic of China for Controlling the Registration of Enterprises as Legal Persons, company may be penalized by warning, fine, confiscation of illegal earnings, suspension of business for consideration or withholding or revoking the Business License for Enterprise as a Legal Person.

7. Describe and explain any rights or benefits conferred to your business under the license(s).

Response: As answered above that XinYueYa has the rights to operate within the business scope under the business licence, other than that, we have no any additional rights or benefits in our business operation.

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

Response: In accordance with Article 29 of Regulations of the People's Republic of China for Controlling the Registration of Enterprises as Legal Persons, the registration authority may revoke the license: (1) concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration; (2) altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in registration; (3) failing to cancel registration according to the rules; (4) forging, altering, leasing, lending, transferring, selling or reproducing the Business License for Enterprise as a Legal Person or its duplicates without permission; (5) withdrawing or transferring capital, concealing assets or dodging liabilities; (6) engaging in illegal business operations.

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
 - a. what goods are produced
 - b. how the goods are produced
 - c. how levels of inputs such as raw materials, labour and energy are set and secured
 - d. how the use of your outputs, such as product mix, is determined and
 - e. how your business' profit is distributed.

Answer: Board of Directors make decisions on important matters concerning XinYueYa, such as the development directions, profit distribution, product mix, etc. Department managers decide specific matters, such as how the goods are produced, what levels of inputs are set and secured, etc., the General Manager supervises all the department managers.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

Response: Not applicable because there are no government offices/agencies involved, either directly or indirectly, in our decision-making about the manufacture, sale or purchase of aluminium extrusions products.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

Response: Not applicable.

4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

Response: No reports are periodically submitted by XinYueYa to the Government of China.

5. 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: Not applicable since XinYueYa has no source to get such document.

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

Response: Not applicable because XinYueYa has no any five-year plans or similar planning documents.

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

Response: Not applicable because XinYueYa had no such meetings held over the review period.

8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

Response: Not applicable because XinYueYa had no such meetings over the review period.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

Answer: Not applicable because XinYueYa wasn't debt funded.

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?

Response: Not applicable since XinYueYa did not use debt instrument over the last 5 years.

3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.

Response: Not applicable because XinYueYa has never get any benefit from concessional interest rates over the last 5 years.

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
 - a. explain what instruments were used
 - b. identify the type (e.g government guarantee) and provider of the security and
 - c. explain the reasons for raising the capital.

Response: Not applicable.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

Response: Not applicable.

6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

Response: Not applicable.

H-6 Government policy on the industry

1. Are there any GOC opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
 - a. copy of the documentation and a translation in English
 - b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Response: XinYueYa has no information about whether there was any GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the review period.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
 - industrial policy and guidance on the industry
 - market entry criteria for the industry
 - environmental enforcement for the industry
 - management of land utilization
 - the China Banking Regulatory Commission for the industry
 - investigation and inspection of expansion facilities
 - the section in the National Development and Reform Commission that is responsible for the industry and
 - import licensing for raw materials relating to the goods under consideration.

Response: To the best knowledge of XinYueYa, there is no such a specific GOC agency responsible for the administration of all GOC measures concerning the aluminium industry in the company located.

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

Response: Not applicable since XinYueYa did not play any role in the development of government's industrial plans and/or policies at all levels of government.

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

Response: Not applicable since XinYueYa did not provide information relating to assessments of the implementation of the plan, policy or measure.

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
 - a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Response: Not applicable.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

Response: There are no export taxes in relation to exports of aluminium extrusions.

2. What was the value-added tax rebate applicable to exports of the goods during the period?

Response: During review period, the rate of VAT rebate applicable to Aluminium extrusions is 13%. However, XinYueYa didn't make any export to Australia during the review period.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
 - a. a detailed chronological history of the value-added tax rebate rates
 - b. products affected
 - c. the effective dates of the rate changes
 - d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Response: There is no change to the VAT rebate applicable to aluminium exports in the last 5 years.

4. Are you aware of any tax changes being planned that would impact the industry?

Response: XinYueYa has no information regarding any tax change planned that would impact the aluminium extrusions sector.

H-8 Sales Terms

1. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

Response: [person name and position], who is authorized by the Board of Directors, is mainly responsible for sales terms, prices and other contract provisions.

2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

Response: Selling prices of goods under consideration are determined through equal negotiation between the seller and buyer. GOC did not involve in any pricing decision.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

Response: Not applicable since XinYueYa does not coordinate the selling prices or supply of aluminium extrusions with other domestic aluminium and aluminium product producers, any GOC departments.

4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

Response: Not applicable since XinYueYa doesn't provide aluminium extrusions price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

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

Response: Not applicable since XinYueYa doesn't provide aluminium extrusions price information/data to any other person at the provincial, regional or special economic zone level of government.

6. 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 because XinYueYa has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

Response: Not applicable because XinYueYa does not encounter any other restrictions, limitations, or other considerations imposed on our business.

8. Which organisation/business entity do you consider as the price leader of the goods?

Response: There is no price leader because the price of the goods varies due to the raw materials and market condition.

9. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

Response: As answered above that XinYueYa has no pricing committee.

10. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

Response: Not applicable.

11. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

Response: Please refer to the answer to Question H-8-1 above.

12. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

Response: Not applicable because XinYueYa has only one production facility in one location.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

Response: XinYueYa is not a member of any business or industry associations with the involvement of the GOC.

2. 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 Government of China concerning the industry.

Response: Not applicable.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions 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: XinYueYa doesn't make submissions to the Bureau of Statistics or any other government organization.

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

Response: Not applicable.

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

Response: Not applicable.

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

Response: Not applicable.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

Response: None of our production of aluminium extrusions is subject to any national/regional industrial policy or guidance.

2. Where applicable, how did your business respond to the policies/guidelines?

Response: Not applicable.

3. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, end use, etc.) to the sale of the goods and/or like goods that has been placed upon, or may be imposed, by the Government of China on your business.

Response: Not applicable.

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

Response: Please refer to Exhibit D-2-1 for the Domestic Sales which contains detail information of our domestic customers.

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

Response: No.

6. Does your business require an export licence? If yes, provide details.

Response: Not applicable because XinYueYa is not required an export license.

7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.

Response: Not applicable because there are no such restrictions.

8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

Response: Not applicable.

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

Response: Not applicable because there is no such concession.

H-12 Adding capacity and/or joint ventures

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

Response: There is no need to obtain any government approval for adding capacity. If there will be a new joint venture, it is a kind of new investment, it should go through the legal process of registration with the relative government agencies. XinYueYa didn't add any capacity or joint venture during the review period.

2. 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: The government has no right to request modifications in the terms of adding capacity and/or joint ventures without our permission in business as long as we operate under the laws.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

Response: XinYueYa has no related supplier of raw materials.

2. Do you purchase from State Invested Enterprises? If yes, provide a details.

Response: The majority of [raw material] that XinYueYa purchased was directly from private supplier/producer and rest of [raw material] were purchased from private middle traders during the review period.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

Response: All our suppliers are located in China.

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

Response: All the purchase prices were at normal market prices.

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criteria/conditions.

Response: XinYueYa purchases raw materials according to our production demand. The selection of a supplier takes into account of quality specification, stable supply, competing price and delivery time.

6. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

Response: Not applicable because our business has not been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
- Provide details including a description of the raw material imported, the supplier and country of origin.
 - Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - Are you eligible for a duty drawback? If yes, provide details.

Response: Not applicable because XinYueYa didn't import raw materials in the review period.

8. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
- Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Response: Not applicable.

SECTION I COUNTERVAILING

In the most recent Continuation inquiry into aluminium extrusions (Continuation inquiry 543) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	Yes
3	Provincial Scientific Development Plan Fund	Grant	Yes
4	Export Brand Development Fund	Grant	Yes
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant	Yes
6	Superstar Enterprise Grant	Grant	Yes
7	Research & Development (R&D) Assistance Grant	Grant	Yes
8	Patent Award of Guangdong Province	Grant	Yes
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant	Yes
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration	Yes
18	Preferential tax policies in the Western Regions	Tax	Yes
21	Tariff and VAT Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions	Yes
26	Innovative Experimental Enterprise Grant	Grant	Yes
29	Special Support Fund for Non-State-Owned Enterprises	Grant	Yes
32	Venture Investment Fund of Hi-Tech Industry	Grant	Yes
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	Yes
47	Preferential tax policies for high and new technology enterprises	Tax	Yes
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant	Yes
59	Processing trade special fund	Grant	Yes

PUBLIC

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
60	Trade insurance support fund	Grant	Yes
61	Enterprise employment fixed point monitoring work subsidy	Grant	Yes
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant	Yes
63	Reserve funds for enterprise development	Grant	Yes
64	High integrity enterprise award 2014	Grant	Yes
65	Jiangmen engineering technology research centre award	Grant	Yes
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant	Yes
67	Corporate remuneration survey subsidy	Grant	Yes
68	Energy saving project subsidy	Grant	Yes
69	Science and technology project subsidy	Grant	Yes
70	Provincial engineering and technology research centre 2016	Grant	Yes
71	Foreign trade development fund subsidy of Jiangmen City	Grant	Yes
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection	Grant	Yes
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant	Yes
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017	Grant	Yes
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial	Grant	Yes
77	Power consumption award for production and efficiency increase in December 2016	Grant	Yes
78	Integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)	Grant	Yes
79	Subsidy for invention patents	Grant	Yes
80	No. 269: Special project for technology reform- subsidy for technology reform	Grant	Yes
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant	Yes
82	2016 Award for brand value from Finance Bureau	Grant	Yes
83	Social security fund Guangzhou Social Insurance Fund	Grant	Yes
84	Patent supporting fund	Grant	Yes

PUBLIC

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
85	Unemployment fund Guangzhou Social Insurance Fund	Grant	Yes
86	Technology supporting fund	Grant	Yes
87	Special fund Industry technology development and research	Grant	Yes
88	Industry technology R&D fund	Grant	Yes
89	Technology innovation fund	Grant	Yes
90	Social security fund Zencheng City	Grant	Yes
91	2016 Jiangmen support fund for technology development	Grant	Yes
92	Funds for EFT16 technical reform	Grant	Yes
93	Funds for 2016 technical renovation	Grant	Yes
94	EFT provincial Industry and informatization special research expenses supplement fund	Grant	Yes
95	2017 Enterprise Compensation Survey Fund	Grant	Yes
96	VOCs treatment fund for the process of injection workshop	Grant	Yes
97	Economic investigation fund	Grant	Yes
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund	Grant	Yes
99	2017 Jiangmen Enterprise Major technology platform construction Fund	Grant	Yes
100	Receiving the payment from Taishan Finance Bureau	Grant	Yes
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund	Grant	Yes
102	Taishan High-integrity enterprise project fund	Grant	Yes
103	2017 Provincial Enterprise Research and Development Fund	Grant	Yes
104	Special funds for enterprises in large equipment manufacturing industry	Grant	Yes
105	2017 Provincial New enterprise Technology Reform Fund	Grant	Yes
106	Jiangmen supported science and technology development projects 2018	Grant	Yes
107	2018 special fund support project fund	Grant	Yes
108	Jiangmen municipal support science and technology development funds in 2019	Grant	Yes
109	Subsidy for employment of the disabled	Grant	Yes

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
110	Environmental Protection Subsidy from Nan'an City Dongtian Government	Grant	Yes
111	Electricity Incentive Reward for Promoting Industrial Enterprise to Increase Production and Increase Efficiency of April to June of 2018	Grant	Yes
112	Subsidy for Foreign Economic and Trade Enterprise of 2018	Grant	Yes
113	Fund for Natural Disaster Relief	Grant	Yes
114	Subsidy for Chief Technology Officer	Grant	Yes
115	Electricity Incentive Reward of Production Increase and Efficiency Increase for Eligible Enterprise of the First Quarter of 2019	Grant	Yes
116	Trade Promotion Fund of 2019	Grant	Yes
117	Subsidy from Guangzhou Industry and Information Technology Bureau	Grant	Yes

I-1 General

1. Complete the worksheet named "I-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit I-1: Company Turnover.

I-2 Provision of goods at less than adequate remuneration

1. What are the major raw materials used in the manufacture of the goods?

Response: The major raw material used in the manufacture of the goods are [raw materials].

2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

Response: XinYueYa did not receive any benefit under the above program during the review period.

3. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

Response: Please refer to Exhibit G-1-1 for production process for the goods.

4. Complete the worksheet named "I-2 Raw Material Purchases" for your purchases of raw materials

Response: Please refer to Exhibit I-2: Raw Material Purchases.

5. Did your business receive any reduction/reduced price for the purchase of these goods 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: No. XinYueYa didn't receive any reduction/reduced price for the purchase of these goods during the review period.

6. For all suppliers and manufacturers of raw materials listed in "I-2 Raw Material Purchases", provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE)

Response: Please refer to Exhibit I-2-6 for the supporting documents of ownership of the suppliers.

7. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of any assistance/benefits.

Response: Not applicable.

8. If your business purchased imported raw materials, 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: XinYueYa did not import raw materials during the review period.

I-3 Preferential tax policies

1. Complete the worksheet named "I-3 Income Tax"
 - This worksheet is a table of your company's income tax liability over the last three financial years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit I-3: Income Tax.

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Response: Please refer to Exhibit I-3-2 for XinYueYa's annual tax returns for year 2020, 2021 and 2022 with translation.

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Response: Please refer to Exhibit I-3-3 for XinYueYa's tax payment proofs for year 2020, 2021 and 2022.

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

Response: The general income tax rate is 25% during the previous two financial years.

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:
 - a. What tax rate did your company pay?
 - b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
 - c. What is the name of the program?
 - d. What is the name of the authority granting your company the reduced tax rate?
 - e. What is the eligibility criteria to benefit from the reduced tax rate?
 - f. Provide details of the application process
 - g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
 - j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Response: XinYueYa is a “High-tech Enterprise” that the Company enjoys the preferential income tax rate is [percentage]. As for the tax benefit from the reduced tax rate, please see the calculation chart below:

Year 2022 Review Period	Amount (RMB)	Tax rate	Income tax payable (RMB)
Taxable income	[amount]	[percentage]	[amount]
	[amount]	[percentage]	[amount]
Preferential Tax Benefit			[amount]

The amount of the taxable income is RMB [amount] at line No.23 in the tax return of year 2022. Please refer to Exhibit I-3-2 for the tax return of 2022 covering the review period. The benefit XinYueYa received under this tax program is RMB [amount] at line No. 26 in the tax return of year 2022.

I-4 Financial grants

1. Complete the worksheet named “I-4 Grants”
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response: Please refer to Exhibit I-4: Grants.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Response: Please refer to Exhibit I-4-2 for the screenshots of XinYueYa's non-operating income ledgers, extracted directly from our accounting system, for year 2020, 2021 and 2022.

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:
 - a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

Response: As we reported above that XinYueY received [grants description] during the review period. To our knowledge, the grants are not on program list. The subsidy names has been reported in Exhibit I-4: Grants.

4. For each of the grants listed in I-4.3:
 - a. What is the name of the grant?
 - b. What is the name of the authority providing the grant?
 - c. What is the eligibility criteria to receive the grant?
 - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - e. Provide details of the application process.
 - f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - j. Provide a copy of the accounting journal entries relating to the grant.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Response: As we reported above that XinYueY received [grants description] during the review period. The detail grants have been reported in Exhibit I-4: Grants. XinYueYa only has the payment proofs for the [number], please refer to Exhibit I-4-4 for the proof of payments with translation.

I-5 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

Response: XinYueYa has only one facility/business operation in Guangdong

Province.

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

Response: Not applicable, XinYueYa has reported all of the benefit or grants it received from the GOC in the questions above.

3. Indicate the location of the program by region, province or municipal level.

Response: Not applicable.

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

Response: Not applicable, XinYueYa has reported all of the benefit or grants it received from the GOC in the questions above.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

Response: Not applicable.

6. 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.

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

Response: Not applicable.

8. 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 Government of China in relation to the program.

Response: Not applicable.

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

Response: Not applicable.

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

Response: Not applicable.

11. 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.

12. 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.

13. 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.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?

Response: Not applicable.

16. If the program has been terminated, please provide details (including when and 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.

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-5 in relation to this programme.

SECTION J CHINESE MARKET

J-1 Prevailing conditions of competition in the Chinese market

1. Describe the Chinese market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the Chinese market which explains its main characteristics and trends over the past five years
 - (b) Provide the sources of demand for the goods in the Chinese market, including the categories of customers, users or consumers of the product
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
 - (d) Describe the factors that influence consumption/demand variability in the Chinese market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
 - (e) Describe any market segmentations in the Chinese market; such as geographic or product segmentations
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
 - (g) Describe the way in which Chinese produced goods and imported goods compete in the Chinese market
 - (h) Describe the ways that the goods are marketed and distributed in the Chinese market and
 - (i) Describe any other factors that are relevant to characteristics or influences on the Chinese market for the goods.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

Response: In general, the Chinese market can be characterised as a competitive market with many extruders manufacturing a wide range of various profiles. Demand in domestic market is mainly from the construction sectors. Residential and commercial construction activities could be the factors that influence consumption/demand variability in China.

2. Provide a diagram which describes the Chinese market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Chinese market.

Response: In Chinese market, the goods are sold through different sources, it could be through the distributor, wholesaler, retailer or direct sales to the end user.

3. Describe the commercially significant market participants in the Chinese market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
 - a description of the degree of integration (either vertical or horizontal) for each market participant and
 - an estimation of the market share of each participant.

Response: Not applicable because XinYueYa is not able to answer this question since we don't have information available to provide.

4. Identify the names of commercially significant importers in the Chinese market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Chinese market, if known.

Response: Not applicable because XinYueYa is not able to answer this question since we don't have information available to provide.

5. Describe the regulatory framework of the Chinese market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

Response: To the best knowledge of XinYueYa, there is no regulatory framework relating to the goods in the Chinese market, other than the normal business mechanisms.

6. Describe any entry restrictions for new participants into the Chinese market for the goods. Your response could include information on:
 - resource ownership
 - patents and copyrights
 - licenses
 - barriers to entry
 - import restrictions and
 - government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

Response: To the best knowledge of XinYueYa, there is no any entry restrictions for new participates into the Chinese market for the goods.

J-2 Goods in the Chinese market

1. Generally describe the range of goods offered for sale in the Chinese market. The description should include all like goods, including those produced by your company. Your description could include information about:
 - quality differences
 - price differences
 - supply/availability differences
 - technical support differences
 - the prevalence of private labels/customer brands
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.

Response: XinYueYa is not able to answer this question due to the lack of information available.

2. Describe the end uses of the goods in the Chinese market from all sources.

Response: To the best knowledge of XinYueYa , aluminium extrusions are used in variety of end use applications.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Chinese market. Rank these preferences or purchasing influencers in order of importance.

Response: It depends on the nature of the profile.

4. Identify if there are any commercially significant market substitutes in the Chinese market for the goods.

Response: XinYueYa is not aware of any known market substitutes in the Chinese market for the goods.

5. Have there been any changes in market or consumer preferences in the Chinese market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

Response: No.

J-3 Relationship between price and cost in the Chinese market

1. Describe the importance of the Chinese market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in the Chinese market and
 - (b) The proportion of your company's profit derived from sales of the goods in the Chinese market.

In responding to question 1 please provide evidence supporting calculations.

Response: Please refer to Exhibit I-1 for XinYueYa's sales turnover.

2. Is your organisation/business entity the price leader for the goods in the Chinese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

Response: No.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in the Chinese market. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

Response: XinYueYa does not operate with a product pricing strategy outline above.

4. Explain the process for how the selling prices of the goods for the Chinese market by your business are determined. Provide copies of internal documents which support how pricing is determined.

Response: As with most aluminium product markets, price is determined by taking into account the cost of aluminum ingot, plus the cost of conversion and other selling expenses. The conversion costs take into account the complexity of the profile, tight tolerances, size, finish, etc.

5. How frequently are your Chinese selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

Response: Prices vary according to the movement in prevailing primaryaluminium prices.

6. Rank the following factors in terms of their influence on your pricing decisions in the Chinese market, with the most important factor ranked first and the least important factor ranked last:
- Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]

Response: The ranking of top three factors are listed below:

- **Purchase price of raw materials**
- **Cost to make and sell the goods**
- **Volume of forward orders**

7. Describe the relationship between selling price and costs to make and sell in the Chinese market. Does your company maintain a desired profit margin for the goods?

Response: As explained above, price is determined by taking into account the cost of aluminum ingot, plus the cost of conversion and other selling expenses. No fixed profit margin is set, as profit is determined by the complexity of the profiles and market situation.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Chinese market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

Response: No, XinYueYa does not offer price reduction.

9. Do you offer bundled pricing in the Chinese market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

Response: No, XinYueYa does not offer bundled pricing.

10. Does the volume of sales to a customer or the size of an order influence your selling price in the Chinese market? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

Response: No.

11. Does your organisation/business entity use sales contracts in the Chinese market? If yes:
- What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - How frequently are sales contracts renegotiated?
 - How frequently are price reviews conducted between contracts?
 - Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

Response: XinYueYa has sales contracts or purchase orders in the Chinese market. For domestic sales information, please refer to Exhibit D-2 Domestic Sales.

12. Provide copies of any price lists for the goods used in the Chinese market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Chinese market.

Response: XinYueYa has no price list for the goods used in domestic market during the review period.

13. How do you differentiate pricing for different products/models of the goods in the Chinese market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

Response: As answered above that prices are differentiated between products and profiles, on the basis of products complexity, finish, alloy, etc.

14. Do you tier or segment your Chinese customers for the goods in terms of pricing? If yes, provide:
- a general description of how this is done
 - list the factors that influence pricing differentiation in different tiers or segments and
 - explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

Response: Not applicable because we don't tier or segment our Chinese customers for the goods in terms of pricing.

15. Do you sell the goods to related entities in the Chinese market? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

Where possible, provide copies of internal documents which support your claims in response to questions J-3.1(a) to J-3.15 inclusive.

Response: No.

J-4 Marketing and sales support in the Chinese market

1. How does your company market the goods in the Chinese market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

Response: XinYueYa has our own regular customers in domestic market, we have good quality of products with public praise.

2. Does your company conduct brand segmentation in the Chinese market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

Response: No.

3. Provide examples of your Chinese advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.

Response: Not applicable.

4. How many people are in your Chinese market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

Response: All employees including sales team are located in the company address reported in section A of this response. All staffs in sales team are remunerated by way of fixed salaries.

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Response: The purchase price of primary aluminium ingot and processing fee are the key parameters to establish pricing for the goods.

SECTION K AUSTRALIAN MARKET

Response: XinYueYa hasn't make any exportations to Australia so far, XinYueYa has no any market data concerning Australian market. Therefore, all the questions in this Section K are not applicable.

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
 - (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market and
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.
3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
 - a description of the degree of integration (either vertical or horizontal) for each market participant and
 - an estimation of the market share of each participant.
4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.
5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
 - resource ownership
 - patents and copyrights
 - licenses
 - barriers to entry
 - import restrictions and
 - government regulations (including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
 - quality differences
 - price differences
 - supply/availability differences
 - technical support differences
 - the prevalence of private labels/customer brands
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.
2. Describe the end uses of the goods in the Australian market from all sources.
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.
4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
5. Identify if there are any commercially significant market complements in the Australian market for the goods.
6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia and
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.

In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value

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pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]
7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
 - (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?

- (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.
12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.
13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.
14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done
 - (b) list the factors that influence pricing differentiation in different tiers or segments and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

K-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.
4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.