



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 691

Product: Aluminium Windows and Doors

From: The People's Republic of China

Investigation period: 1 July 2024 to 30 June 2025 (the period)

Response due by: 16 February 2026 (**extended to 16 March 2026**)

Email enquiries to: investigations1@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.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an investigation into aluminium windows and doors exported to Australia from the People's Republic of China.

The commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether Aluminium windows and doors is dumped. The commission will also use this information to determine whether aluminium windows and doors has been in receipt of countervailable subsidies over the period.

The Commission will collect and use information in accordance with its [Collection and Use of Information Policy](#).

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin and a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily assessed dumping margin and subsidy margin. The commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format contact the commission as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Section I Countervailing	<input checked="" type="checkbox"/>
Section J Domestic Market	<input checked="" type="checkbox"/>
Section K Australian Market	<input checked="" type="checkbox"/>
错误!未找到引用源。	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-2.2 Australian sales source	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
D-2 Domestic sales Answer: No domestic sales during the period.	<input type="checkbox"/>
D-2.2 domestic sales source Answer: Not applicable.	<input type="checkbox"/>
F-2 Third country sales Answer: No third country sales during the period.	<input type="checkbox"/>
F-2.2 third country sale source Answer: Not applicable.	<input type="checkbox"/>
G-3 Domestic CTM Answer: Not applicable.	<input type="checkbox"/>
G-3.2 domestic CTM source Answer: Not applicable.	<input type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>

G-4.2 Dom SG&A calculation Answer: Not applicable.	<input type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-5.2 Australian CTM source	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM Answer: Not applicable.	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>
I-1 Company Turnover	<input checked="" type="checkbox"/>
I-3 Income Tax	<input checked="" type="checkbox"/>
I-4 Grants	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and in receipt of countervailable subsidies, are:

Aluminium windows and doors, whether fully or partially assembled, including their frames, panels, and sashes, with or without glass, whether or not thermally broken, whether or not including hardware, up to the following dimensions:

- *for window assemblies or partial assemblies (including window frames, panels and sashes), up to and including 3.0 metres high and up to and including 4.0 metres wide; and*
- *for door assemblies or partial assemblies (including door frames, panels and sashes), up to and including 3.0 metres high and up to and including 7.0 metres wide.*

Further Information

“Fully assembled” refers to a complete window or door unit in which all frames and the applicable panels and/or sash are joined together to form a complete and functional window or door assembly, whether or not glazed, whether or not thermally broken, whether or not including hardware.

“Partially assembled” refers to a fabricated aluminium frame, panel, or sash assembly that is supplied individually or connected to other frame, panel, or sash assemblies, where the combination does not yet form a complete window or door unit, whether or not glazed, whether or not thermally broken, whether or not including hardware.

Exclusions

Excluded are curtain wall products

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

Item	Category	Sub-category	Identifier	Sales Data	Cost Data
1	Door/Window	Door	D	Mandatory	Mandatory
		Window	W		
2	Assembly	Fully Assembled	FA	Mandatory	Optional
		Partially Assembled	PA		
3	Type	Sliding window	ASW	Mandatory	Optional
		Fixed window	AFW		
		Awning window	AAW		
		Sliding door	ASD		
		Stacker door	ASTD		
		Louvre window	ALW		
		Other door	AOD		
		Other window	AOW		
4	Height millimetres (mm)	Up to and including 1,543	H1	Mandatory	Optional
		>1,543 up to and including 1,820	H2		

		>1,820 up to and including 2,100	H3		
		>2,100 up to and including 2,400	H4		
		>2,400 up to and including 3,000	H5		
5	Width (mm)	Up to and including 1,210	W1	Mandatory	Optional
		>1,210 up to and including 1,810	W2		
		>1,810 up to and including 2,410	W3		
		>2,410 up to and including 3,610	W4		
		>3,610 up to and including 7,000	W5		
6	Thermal break	Thermally broken	TB	Mandatory	Optional
		Not thermally broken	NTB		
7	Glaze	Single	SG	Mandatory	Optional
		Insulated unit	IG		
		Other material	OM		
		No glass	NG		
8	Coating	Coated	C	Mandatory	Optional
		Not coated	NC		
		Other material	OM		
		No glass	NG		
9	Safety	Toughened	TG	Mandatory	Optional
		Laminated	LM		
		Float	F		
		Other material	OM		
		No glass	NG		

In constructing a MCC, use a "-" between each category. For example: W-FA-AAW-H2-W3-NTB-IG-NC-F is a fully assembled awning window of height greater than 1,543mm and up to and including 1,820mm and width greater than 1,810mm and up to and including 2,100mm, not thermally broken, with insulated unit glaze, not coated and containing float glass.

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:
Position in the company:
Telephone:
E-mail address:

Answer:

Name: [Sensitive]
Position in the company: [Sensitive]
Telephone: [Sensitive]
E-mail address: [Sensitive]

2. If you have appointed a representative, provide their contact details:

Name:
Address:
Telephone:
E-mail address:

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.

Answer:

Name: Beijing Guantao Law Firm
Mr. Jing Meng
Address: 28/F, Beijing International Finance Center (IFC), 8 Jianguomenwai Avenue,
Chaoyang District, Beijing 100022, China
Telephone: +86-13911079901
E-mail address: mengjing@guantao.com

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

Answer:

The financial records are held at Factory 2-3/Building No.4, Intelligent Manufacturing Industrial Park XingZhongChuang (Huangniugu), Boai Road, Shishan Town, Nanhai District, Foshan City, Guangdong Province.

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

Answer:

The production records are held at Factory 2-3/Building No.4, Intelligent Manufacturing Industrial Park XingZhongChuang (Huangniugu), Boai Road, Shishan Town, Nanhai District, Foshan City, Guangdong Province.

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

Answer:

Factory 2-3/Building No.4, Intelligent Manufacturing Industrial Park XingZhongChuang (Huangniugu), Boai Road, Shishan Town, Nanhai District, Foshan City, Guangdong Province.

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name is Guangdong Yuanjiang Facade Co., Ltd. (hereinafter referred to as “Yuanjiang” or “Company”)

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

Answer:

No.

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

Answer:

The Company was known by Foshan Shangmu Door Window Curtain Wall Co., Ltd. (Chinese name: 佛山市尚慕门窗幕墙有限公司) and Foshan Yuanjiang Facade Co., Ltd. (Chinese name: 佛山市远江幕墙有限公司) before the investigation period. The Company changed its legal name to Guangdong Yuanjiang Facade Co., Ltd. in May 2024. See below for details:

Period	English Name	Chinese Name
2017-07-11 to 2024-04-23	Foshan Shangmu Door Window Curtain Wall Co., Ltd.	佛山市尚慕门窗幕墙有限公司
2024-04-24 to 2024-05-13	Foshan Yuanjiang Facade Co., Ltd.	佛山市远江幕墙有限公司
2024-05-14 to present	Guangdong Yuanjiang Facade Co., Ltd.	广东省远江幕墙有限公司

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

Answer:

Yuanjiang has only one executive director [Sensitive]. There is no change 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

Answer:

Please refer to Attachment A-2.5 for the diagram showing the complete ownership structure and functions of all related companies.

6. Is your company or parent company publicly listed?

If yes, please provide:

- (c) The stock exchange where it is listed and
- (d) Any principle shareholders¹

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

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.

Answer:

No.

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.

Answer:

Yuanjiang is a producer. The products manufactured and sold by the Company include curtain wall, wall windows, and aluminium windows and doors ("AWDs") for residential buildings and commercial buildings.

The self-produced products are exported to Australia only. The Company does not sell windows or doors in domestic market or third country market. [Information about exports of PUC to Australian market.]

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.

Answer:

Yuanjiang neither sold the PUC in the domestic market nor exported the PUC to countries other than Australia during the investigation period. During the period, Yuanjiang exported the PUC to Australia via a domestic intermediary. See below for requested information of the intermediary:

Name: [Sensitive] ("Intermediary" or "[Sensitive]")
Address: [Sensitive]

9. Provide your company's internal organisation chart.

Answer:

Please refer to [Attachment A-2.9](#) for the Company's internal organisation chart and functions performed by each group within the organisation.

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

Answer:

Please refer to [Attachment A-2.9](#) for the requested information.

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

Answer:

Please refer to [Attachment A-2.11](#) for the Company brochure.

A-3 General accounting information

1. What is your financial accounting period?

Answer:

The Company's financial accounting period is from January 1st to December 31st of each calendar year.

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

Answer:

Yuanjiang's financial accounts are audited.

The auditor of 2023 financial accounts is [Sensitive].

The auditor of 2024 financial accounts is [Sensitive].

The Intermediary's financial accounts are not audited.

3. What currency are your accounts kept in?

Answer:

The accounts are kept in Chinese Yuan (CNY or RMB).

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

Answer:

The name of financial accounting system is YIQI Software.

5. What is the name of your sales system?

Answer:

Not applicable, the Company does not have sales system.

6. What is the name of your production system?

Answer:

Not applicable, the Company does not have production system.

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:

Not applicable. The Company only has financial 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.

Answer:

The Company's accounting practices are in accordance with China's generally accepted accounting practices.

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

Answer:

Not applicable. The Company's accounting practices and/or policies have not changed 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.

Answer:

Please refer to [Attachment A-4.1-1](#) for audit reports of Yuanjiang for 2023 and 2024.

Yuanjiang exported the PUC to Australia via a related intermediary during the period. Please refer to [Attachment A-4.1-2](#) for its financial statements for 2023 and 2024.

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.

Answer:

Not applicable. The Company does not have audit management letter.

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.

Answer:

Not applicable to Yuanjiang, as the Company has audit report for years 2023 and 2024.

The Company provides the income tax returns of its intermediary for years 2023 and 2024 at [Attachment I-3.2](#). Please refer to [Attachment A-4.3](#) for the reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns for this intermediary.

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.

Answer:

No. The Company does not maintain different profit centres.

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.

Answer:

Please refer to [Attachment A-4.5-1](#) for quarterly income statements of Yuanjiang directly from accounting system covering financial period 2024 and the period.

Please refer to [Attachment A-4.5-2](#) for quarterly income statements of the intermediary directly from accounting system covering financial period 2024 and the period.

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

Answer:

Please refer to [Attachment A-4.6](#) for the trial balance of Yuanjiang and the intermediary covering the period and year 2024.

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

Answer:

Please refer to [Attachment A-4.7](#) for the chart of accounts of Yuanjiang and the intermediary.

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

SECTION B EXPORT SALES TO AUSTRALIA

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

Answer:

- (a) Yuanjiang uses company brochure to do the marketing.
 - (b) [Sensitive information regarding how Yuanjiang conducts the price determination and/or negotiation process.]
 - (c) The Australian customer places the order on a project-by-project basis.
 - (d) [Sensitive information regarding how Yuanjiang conducts the order process and lead time.]
 - (e) The delivery term is FOB. Yuanjiang arranges the shipment according to requirement of the customer.
 - (f) [Sensitive information regarding how Yuanjiang conducts the invoicing process.]
 - (g) [Sensitive information regarding payment terms and process.]
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?

Answer:

The Company invoices its Australian customers in Chinese Yuan (CNY or RMB).

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.

Answer:

No.

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

Answer:

All PUC exported to Australia are customized products. The Company did not use price lists. The prices were determined through individual negotiation project by project. Yuanjiang generally determines the price of each specification of door and window listed in the purchase order, [Sensitive information regarding factors Yuanjiang considers to determine the price.]

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.

Answer:

No. The Company has only one distribution channel in Australian market.

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.

Answer:

No.

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.

Answer:

No.

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:
- (a) Are you claiming a date other than the invoice date as the date of sale?
 - (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. 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.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

Answer:

The Company uses the date of commercial invoice date as the date of sale.

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.
 - 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.

Answer:

Please refer to [Worksheet B-2 Australian sales](#).

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".

Answer:

Please refer to [Worksheet B-2.2 Australian sales source](#).

B-3 Sample export 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, remittance advice 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)

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

Answer:

Please refer to [Attachment B-3.1](#) for two sets of documents related to Australian sales.

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.

Answer:

Please refer to last column of [Worksheet B-2.2](#).

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.

Answer:

Please refer to [Worksheet B-4 Upwards sales](#).

2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
 - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
 - Sales of the goods under consideration and other sales (e.g. non-goods or services)
 - Domestic, Australian and third country sales of the goods under consideration

- If the documents include spreadsheets, all formulas used must be retained
- There must not be any balancing amounts. All amounts must be supported by source documents.

Answer:

Please refer to [Attachment B-4.2](#) for supporting worksheets for sales reconciliation.

3. For all amounts 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.

Answer:

Please refer to [Worksheet B-4 Upwards sales](#) and [Attachment B-4.2](#).

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.

Answer:

All PUC exported to Australia are customized products. The PUC exported to Australia during the period covered both windows and doors with various dimensions in different types. It is therefore difficult to give full description of all PUC exported to Australia. The Company has assigned the MCC to each specification of the PUC throughout the questionnaire response.

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.

Answer:

Please refer to [Attachment C-1.2](#) for a list of MCCs of the goods exported to Australia during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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:

Not applicable. The Company does not use product codes or stock keeping unit codes. The Company identifies the MCC by reviewing each specification indicated on the [Sensitive information regarding the name of source documents used to identify the MCC.]

SECTION D DOMESTIC SALES

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

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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:

- (a) Are you claiming a date other than the invoice date as the date of sale?
- (b) If you are claiming a date other than the invoice date as the date of sale, why does this date best reflect the material terms of sale? Provide evidence to support your claim. 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.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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".

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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, remittance advice and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

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

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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.
2. Please provide all documents and worksheets, 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.
 - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
 - Sales of the goods under consideration and other sales (e.g. non-goods or services)
 - Domestic and third country sales of the goods under consideration
 - If the documents include spreadsheets, all formulas used must be retained
 - There must not be any balancing amounts. All amounts must be supported by source 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.

Answer:

Not applicable. The Company has completed B-4.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
 - Calculating the average accounts receivable over the period for that customer.
 - This is usually calculated by summing the average monthly accounts receivable (opening plus closing divided by 2) over the period and dividing it by 12.
 - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
 - Calculating the accounts receivable turnover over the period for that customer using the formula:

$$\frac{\text{Net sales revenue over the peirod}}{\text{Average accounts receivable}}$$

- Calculating the average credit period for that customer using the formula:

$$\frac{365}{\text{Accounts receivable turnover}}$$

Answer:

The Company did not sell the PUC on the domestic market during the period.

The Company calculates the average accounts receivable over the period for its Australian customer per the instruction above. Please refer to Attachment E-1.1.

2. 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?

Answer:

The Company has short term borrowings denominated in CNY. The average interest rate is [Sensitive information regarding the average of interest rates].

3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

Answer:

Not applicable. The Company does not have term deposits or other cash product denominated in CNY.

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - (a) 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?
 - (b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Answer:

Not applicable. The Australian customer did not pay the Company into a foreign currency denominated account during the period.

E-2 Packaging

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

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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

Answer:

The packaging used for Australian sales includes protection film and paper protection and EPE Foam. Yuanjiang does not report this because the packaging cost is recorded in the manufacturing cost and the Company had no domestic sales of PUC during the period.

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

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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?

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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

Answer:

The delivery term of the Australian sales is FOB.

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?

Answer:

The inland transport, port handling and other export charges are reported based on actual amount of expenses incurred for each shipment and allocated to each transaction by sales value. Please refer to [Attachment E-3.3](#).

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?

Answer:

The inland transport, port handling and other export charges are reported based on actual amount of expenses incurred for each shipment and allocated to each transaction by sales value. Please refer to [Attachment E-3.3](#).

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?

Answer:

Not applicable. The delivery term of the Australian sales does not include ocean freight.

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?

Answer:

Not applicable. The delivery term of the Australian sales does not include marine insurance.

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?

Answer:

Not applicable. The delivery term of the Australian sales does not include delivered duty paid.

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.

Answer:

The Company did not sell the PUC on the domestic market during the period.

The Company did not provide sales commissions for Australian sales during the period.

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?

Answer:

Not applicable. There is no difference in tax liability between domestic and export sales.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?

Answer:

Not applicable. There are no other direct selling expenses incurred by the Company in relation to export sales of the goods to Australia.

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 and supporting documentation.
 - 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.

Answer:

No.

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.

Answer:

Not applicable. The Company did not export the PUC to third countries during the 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.

Answer:

Not applicable. The Company did not export the PUC to third countries during the period.

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.

Answer:

Not applicable. The Company did not export the PUC to third countries during the period.

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.

Answer:

Not applicable. The Company did not export the PUC to third countries during the period.

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".

Answer:

Not applicable. The Company did not export the PUC to third countries during the period.

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.

Answer:

Not applicable. The Company did not export the PUC to third countries during the period.

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.

Answer:

Please refer to [Attachment G-1.1](#) for the production process flowchart.

The same production facilities are also used to produce the Non-GUC which include curtain wall, and windows and doors with higher or wider meters. No by-products are generated from production of PUC. The scrap generated from the production process is scrap aluminium profiles.

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.

Answer:

No.

G-2 Cost accounting practices

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

Answer:

The Company's cost accounting system is based on actual costs.

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.

Answer:

Not applicable. The Company does not use standard costs.

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

Answer:

The Company gathers raw materials cost, auxiliary materials cost, accessory cost, labor cost, manufacturing overhead cost on monthly basis, and then attributes all costs to all finished goods which including both PUC and Non-PUC. [Sensitive information regarding the Company's cost accounting practices in normal business.]

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.

Answer:

No.

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

Answer:

[Sensitive information regarding the Company's cost accounting practices in normal business.]

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

Answer:

No.

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.

Answer:

No.

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)?

Answer:

The Company does not have work-in-progress account. Weighted average method is used for valuation 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?

Answer:

Damaged or sub-standard goods are not valued separately. The damaged and sub-standard goods are sold as scrap.

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

Answer:

There are no by products or joint products. The Company sells the scrap and records as sales revenue. [Sensitive information regarding the Company's practice on cost of scrap.]

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

Answer:

No.

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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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".

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
 - finance expenses
 - taxes and surcharges (except income/profit tax).
 - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
 - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
 - export sales
 - products that are not the goods under consideration.
 - 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.

Answer:

Please refer to [Worksheet 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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Worksheet G-4.3 Upwards SG&A.

4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year.

Answer:

Please refer to Attachment G-4.4.

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.

Answer:

Please refer to Worksheet G-5 Australian CTM.

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".

Answer:

Please refer to Worksheet G-5.2 Australian CTM source.

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

Answer:

[Sensitive information regarding the Company's cost accounting practices in normal business.] The Company did not sell the PUC on the domestic market during the period. For reporting purposes in Worksheet G-5, the Company used the following allocation method:

[Sensitive information regarding the allocation method used in Worksheet G-5.]

For more details, please see Attachment G-8.2.

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.

Answer:

The Company did not sell the PUC on the domestic market during the period. The export MCC with the largest production volume over the period is [Sensitive].

Please refer to Attachment G-8.2 for worksheets demonstrating the allocation method described in G-6.1.

G-7 Major raw material costs

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

Answer:

The major raw materials used in the manufacture of the goods are aluminium profiles, glass, glass silicone, aluminum sheet, and galvanized plate.

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.

Answer:

No.

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.

Answer:

See below table for the weighted average percentage of each raw material cost as a proportion of total cost to make:

Cost item	Percentage
Aluminium profiles	[Sensitive]
Glass	[Sensitive]
Glass silicone	[Sensitive]
Aluminum Sheet	[Sensitive]
Galvanized plate	[Sensitive]

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.

Answer:

Please refer to [Worksheet G-7.4 Raw materials purchases](#).

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

Answer:

Please refer to [last two column of Worksheet G-7.4 Raw materials purchases](#).

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.

Answer:

Please refer to [Attachment G-7.6-1](#) for two largest invoices by value and payment proof.

Please refer to [Attachment G-7.6-2](#) for trial balances for raw materials. The total value listed in [Worksheet G-7.4](#) listing is reconciled to the data shown in trial balances.

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.

Answer:

No.

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.

Answer:

Please refer to [Worksheet G-8 Upwards costs](#).

2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
 - For example, worksheets showing how you identified and categorised the cost to make:
 - the goods under consideration and other costs (e.g. non-goods or tolling services)
 - Domestic, Australian and third country goods under consideration
 - If the documents include spreadsheets, all formulas used must be retained.
 - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.

Answer:

Please refer to **Attachment G-8.2** for the supporting documents and worksheets for worksheet G-8.

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.

Answer:

The requested documents are provided at Attachment G-8.2.

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.

Answer:

[Sensitive information regarding the Company’s cost accounting practices in capturing the production quantities.]

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.

Answer:

The Company uses following steps to record production quantities each month:

[Sensitive information regarding the Company’s cost accounting practices in relation to production quantities.]

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”.

Answer:

The Company did not sell the PUC on the domestic market during the period.

The reasons for the differences between the production quantities reported at worksheet “G-5 Australian CTM” and the sales volumes reported at worksheet “B-2 Australian sales” are:

[Sensitive information regarding explanation on the difference between production quantities and sales quantities.]

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?

Answer:

[Sensitive information regarding the Company's cost accounting practices in determining the production quantities.]

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

Answer:

The Company determines the production volumes and flexibly adjusts the delivery time according to [Sensitive information regarding the adjustment].

G-10 Capacity Utilisation

- Please complete the worksheet named "G-10 Capacity Utilisation". 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.

1. Explain how the production capacity and capacity utilisation has been calculated.

Answer:

Please refer to Worksheet G-10 Capacity Utilization. The Company uses the following formula to calculate the capacity:

Production capacity = [Sensitive information regarding the calculation formular]

2. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
 - (a) What is the capacity of these facilities?
 - (b) What was the monthly amount of inventory maintained during the investigation period?
 - (c) What is the average period of time that inventory is retained (describe how this is calculated)?

Answer:

The Company has warehousing facilities for all goods. As all products manufactured during the investigation period were made to order, that is, customized products, there is no excess inventory.

3. 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.

Answer:

No.

4. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

Answer:

The production facility came into operation in 2017.

5. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

Answer:

The significant investments in the past five years include:

[Sensitive information regarding the investment.]

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

Answer:

Both Yuanjiang and the Intermediary are privately-owned companies. Generally, their interaction with the Government of China includes:

- (a) file tax returns (enterprise income tax, VAT, stamp duty, etc.) and make payments;
- (b) apply for business license;
- (c) receive government grants which are described in following responses.

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 GOC (either through direct ownership or through association).

Answer:

Not applicable. Both Yuanjiang and the Intermediary are privately-owned companies.

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

Answer:

Yuanjiang has only one executive director [Sensitive information regarding the name of director]. Yuanjiang's Board of Shareholders is:

- (a) [Sensitive information regarding the name of shareholder]; and
- (b) [Sensitive information regarding the name of shareholder]

The Intermediary has only one executive director [Sensitive information regarding the name of director].

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

Answer:

Yuanjiang's executive director [Sensitive information regarding the name of director] also serves the executive director of the Intermediary.

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.

Answer:

No.

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.

Answer:

No.

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.

Answer:

No.

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)

Answer:

Please refer to Attachment A-2.5 Affiliation Diagram. Both Yuanjiang and the Intermediary are privately-owned companies.

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

Answer:

There are no significant changes in the ownership structure of the business during the period.

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

Answer:

No positions within the Company are appointments or designated to act on behalf of GOC 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.

Answer:

There are no requirements in law and in practice to have government representation at any level of the Company.

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.

Answer:

Not applicable. Neither Yuanjiang nor the Intermediary is a publicly-traded company.

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

Answer:

Not applicable.

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

Answer:

The executive director has the ability to reward, fire or discipline 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.

Answer:

No.

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

Answer:

Not applicable. The Company does not have pricing committee.

H-3 Licensing

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

Answer:

Please refer to [Attachment H-3.1](#) for business licenses of Yuanjiang and the intermediary.

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

Answer:

The business license was issued by Foshan Nanhai District Market Supervision and Administration Bureau.

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

Answer:

The procedures are as follows:

- (a) Apply for company name approval;**
- (b) Fill in registration application form, provide articles of association, shareholders' information, senior management, business scope, domicile etc.;**
- (c) Submit to Foshan Nanhai District Market Supervision and Administration Bureau for registration.**

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

Answer:

Pursuant to China's Company Law and registration regulations, the following conditions should be met in order to obtain the license:

- (a) The company shall have compliant business name;
- (b) The company shall provide domicile for its business;
- (c) The company shall complete the registration of its business scope;
- (d) The legal representative of company shall have full civil capacity and no disqualifying circumstances (e.g., criminal records, credit violations).

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

Answer:

If the Company acts or operates within the scope of the business license, there are no restrictions imposed on the business by the business license.

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

Answer:

If the Company acts outside the scope of business license, the registration authority may, depending on the circumstances, impose following sanctions:

- (a) Order it to make corrections;
- (b) Impose a fine;
- (c) Confiscate illegal income;
- (d) Order the suspension of business operations; or
- (e) Revoke the business license.

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

Answer:

The business license confers the company the rights to operate legally within the business scope.

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

Answer:

Pursuant to China's Company Law and registration regulations, the business license can be revoked under one or more of the following circumstances:

- (a) Where any market entity is approved for registration of a market entity by submitting false materials or concealing any important fact by any other fraudulent means, the registration authority shall order it to make corrections, confiscate its illegal gains, and impose a fine of more than 50,000 yuan but less than 200,000 yuan on it; in case of serious circumstances, it shall be subject to a fine of more than 200,000 yuan but less than 1 million yuan, and its business license shall be revoked.
- (b) Where any market entity that is subject to the system of registration of paid-up registered capital is approved for registration of market entity by falsely declaring its registered capital, the registration authority shall order it to make corrections and impose a fine of more than 5% but less than 15% of the falsely declared registered capital on it; in case of serious circumstances, its business license shall be revoked.

- (c) Where any market entity fails to go through the formalities for registration of change in accordance with the Administrative Regulation of the People's Republic of China on the Registration of Market Entities, the registration authority shall order it to make corrections; if it refuses to do so, it shall be subject to a fine of more than 10,000 yuan but less than 100,000 yuan; in case of serious circumstances, its business license shall be revoked.
- (d) Where any market entity forges, alters, leases, lends or transfers its business license, the registration authority shall confiscate its illegal gains and impose a fine of less than 100,000 yuan on it; in case of serious circumstances, a fine of more than 100,000 yuan but less than 500,000 yuan shall be imposed on it, and its business license shall be revoked.

The Foshan Nanhai District Market Supervision and Administration Bureau has the authority to revoke the license.

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:

The executive director (also serves as the general manager) is primarily responsible for making decisions related to issues above. The profit is distributed according to the shareholders' resolution.

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

Answer:

Not applicable. There is no GOC input into the decision-making process respecting the Company's manufacture, marketing and sale of the goods.

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.

Answer:

Not applicable. There is no government departments/offices that are involved, either directly or indirectly, in the Company's manufacture, sale or purchase of the goods.

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.

Answer:

Not applicable. There are no reports that must be submitted to the Government of China periodically by the Company.

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.

Answer:

The Company is not aware of the existence of such documents.

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).

Answer:

No.

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

Answer:

The Company does not have board of directors. The Company did not hold a meeting of board of shareholders over the period.

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

Answer:

The Company does not have such company meetings where pricing decisions on the goods under consideration have been made over the period. The price is basically decided by negotiation with customers project by project.

H-5 Financial and investment activities

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

Answer:

The major lender is [Sensitive information regarding the name of lender].

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

Answer:

The average rate of interest paid by the Company on all debt instruments over the last 5 years is [Sensitive information regarding the interest rate].

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

Answer:

No.

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.

Answer:

No.

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

Answer:

No.

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).

Answer:

No.

H-6 Government policy on the industry

1. Are there any Government of China 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.

Answer:

There are no such GOC opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the 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.

Answer:

The Company has no details of responsible government departments.

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?

Answer:

The Company does 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?

Answer:

No.

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.

Answer:

No.

H-7 Taxation

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

Answer:

No.

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

Answer:

During the period, Yuanjiang exported the PUC to Australia via a domestic intermediary. The value-added tax rebate rate applicable to exports of the PUC during the period was 13%.

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.

Answer:

No.

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

Answer:

No.

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.

Answer:

The executive director (also serves as the general manager) authorises the sales terms, prices and other contract provisions for the sale of the goods.

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.

Answer:

The government is not involved in the pricing decisions of the Company.

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.

Answer:

No.

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.

Answer:

Except for the taxation purpose, the Company does not provide information or data to the Government of China, other government officials or commercial/industry organizations.

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

Answer:

No.

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

Answer:

No.

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

Answer:

No.

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

Answer:

The Company has no knowledge of such organization or business.

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.

Answer:

No.

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.

Answer:

Not applicable. The Company does not have a pricing committee.

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

Answer:

The executive director (also serves as the general manager) authorises the sales terms, prices and other contract provisions for the sale of the goods.

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.

Answer:

Not applicable.

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.

Answer:

No.

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.

Answer:

No.

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.

Answer:

To Foshan Bureau of Statistics:

Report the company's financial status, including total assets, sales value, operation cost, profit, VAT etc. on a monthly basis.

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.

Answer:

Please refer to [Attachment H-10.2](#) for a sample submission during the period.

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

Answer:

No.

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

Answer:

No.

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?

Answer:

No.

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

Answer:

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.

Answer:

Not applicable. There are no restrictions to the sale of good and/or like goods that may be imposed by the Government of China.

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.

Answer:

The Company did not sell the like goods on domestic market during the period.

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.

Answer:

No.

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

Answer:

No.

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.

Answer:

No.

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

Answer:

All products manufactured are made to orders. Yuanjiang increased its production capacity over the last 5 years. Please refer to response to Question G-10.5.

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?

Answer:

No.

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.

Answer:

Not applicable. Add new capacity and/or joint ventures are based on the decisions of the company itself. No approval process is required by the government.

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.

Answer:

No.

H-13 Raw materials

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

Answer:

No.

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

Answer:

No.

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

Answer:

Not applicable.

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

Answer:

Yes. The price differences are affected by factors such as time of order, quality specifications, processing fee, etc.

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 criterions/conditions.

Answer:

[Sensitive information regarding how Yuanjiang purchases raw materials and selects a supplier, determine the purchase price.]

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.

Answer:

No.

7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:

- a. Provide details including a description of the raw material imported, the supplier and country of origin.
- b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
- c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
- d. Are you eligible for a duty drawback? If yes, provide details.

Answer:

Not applicable. The Company did not import raw materials during the 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?

- a. 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.
- b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Answer:

No.

SECTION I COUNTERVAILING

The following programs are being investigated.

Program No	Name	Type
1	Provincial-level Special Project for Promoting High-Quality Economic Development (Direction of Promoting Foreign Trade Development) to Promote the Enrolment of Export Credit Insurance Project Support Funds, Sanshui District Economic and Science and Technology Promotion Bureau	Grant
2	Collection of subsidies, subsidies for anti-dumping litigation fees, Foshan Municipal Bureau of Commerce	Grant
3	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
4	Collection of subsidies for the China Patent Award and the Guangdong Patent Award, Foshan Municipal Market Supervision Bureau	Grant
5	Provincial Scientific Development Plan Fund	Grant
6	Project acceptance, carry forward government special subsidy	Grant
7	Export Brand Development Fund	Grant
8	Social security subsidy for one-time job expansion	Grant
9	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant
10	Superstar Enterprise Grant	Grant
11	Patent Award of Guangdong Province	Grant
12	Training Program for Rural Surplus Labour Force Transfer Employment	Grant
13	Preferential tax policies in the Western Regions	Tax
14	VAT Refunds or Exemptions for the Domestically Purchased Machinery, Equipment and Construction Materials Used for the Production of Exported Goods and the Construction of Production Facilities in the Export Processing Zone	Tax
15	Tariff and VAT Exemptions on Imported Materials and Equipment	Tax
16	Innovative Experimental Enterprise	Grant
17	Export Seller's Credit for High- and New-Technology Products by China EXIM Bank	Preferential Loans
18	Special Support Fund for Non-State-Owned Enterprises	Grant
19	Venture Investment Fund of Hi-Tech Industry	Grant

20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
21	Awards to Enterprises whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"	Grant
22	Technical Renovation Loan Interest Discount Fund	Grant
23	National Innovation Fund for Technology Based Firms	Grant
24	Innovative Small and Medium-Sized Enterprise Grants	Grant
25	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax
26	Grant - Patent Application Assistance	Grant
27	Grant - Provincial Foreign Economy and Trade Development Special Fund	Grant
28	Grant - Special Supporting Fund for Commercialization of Technological Innovation and Research Findings	Grant
29	PGOG special fund for energy saving technology reform	Grant
30	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant
31	International Market Fund for Small and Medium Sized Export Companies	Grant
32	Processing trade special fund	Grant
33	Trade insurance support fund	Grant
34	Enterprise employment fixed point monitoring work subsidy	Grant
35	Grant - Special Fund for Fostering Stable Growth of Foreign Trade	Grant
36	Special funds for provincial enterprises to transfer and upgrade equipment	Grant
37	Reserve funds for enterprise development	Grant
38	Jiangmen engineering technology research centre award	Grant
39	Special Fund for the Key Projects in the Cultural Innovation Industry by Shunyi District Local Government	Grant
40	Corporate remuneration survey subsidy	Grant
41	Subsidy for the Technology Development	Grant
42	Energy saving project subsidy	Grant
43	Awards for the Contributions to Local Economy and Industry Development	Grant
44	Science and technology project subsidy	Grant
45	Provincial engineering and technology research centre 2016	Grant
46	Foreign trade development fund subsidy of Jiangmen City	Grant
47	Technical renovation project with environmental protection	Grant

48	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant
49	Integration of informationization and industrialization management system (Note changed from market development due to information provided from Goomax)	Grant
50	Subsidy for invention patents	Grant
51	No. 269: Special project for technology reform - subsidy for technology reform	Grant
52	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant
53	Award for Excellent Enterprise	Grant
54	Social security fund Guangzhou Social Insurance Fund	Grant
55	Patent supporting fund	Grant
56	Unemployment fund Guangzhou Social Insurance Fund	Grant
57	Technology supporting fund	Grant
58	Special fund Industry technology development and research	Grant
59	Industry technology R&D fund	Grant
60	Technology innovation fund	Grant
61	Social security fund Zengcheng City	Grant
62	Medium Size and Small Size Enterprises Development Special Fund	Grant
63	Funds for EFT16 technical reform	Grant
64	EFT provincial Industry and informatization special research expenses supplement fund	Grant
65	VOCs treatment fund for the process of injection workshop	Grant
66	Special Development Fund for Beijing Cultural Innovation Industry	Grant
67	Economic investigation fund	Grant
68	Supporting Fund for Becoming Publicly Listed Company	Grant
69	Receiving the payment from Taishan Finance Bureau	Grant
70	Taishan High-integrity enterprise project fund	Grant
71	Brand Development Fund by Shunyi District Local Governments	Grant
72	Special funds for enterprises in large equipment manufacturing industry	Grant
73	Loan Subsidy for the Curtain Wall Technology Renovation Projects by Beijing Governments	Grant
74	Subsidy for employment of the disabled	Grant
75	Environmental Protection Subsidy from Nan'an City Dongtian Government	Grant
76	Fund for Natural Disaster Relief	Grant
77	Supporting Fund for Science and Technology Expenses by Zengcheng Local Governments	Grant

78	Subsidy for Chief Technology Officer	Grant
79	Supporting Fund for the Development from Guangzhou Local Governments	Grant
80	Electricity Incentive Reward of Production Increase and Efficiency Increase for Eligible Enterprise of the First Quarter of 2019	Grant
81	Subsidy from Guangzhou Industry and Information Technology Bureau	Grant
82	Export Assistance Grant	Grant
83	Research & Development (R&D) Assistance Grant	Grant
84	Supporting fund provided to Service Outsourcing Enterprises for the Establishment of their Brands and the Acquisition of their International Qualification Accreditations	Grant
85	Supporting Fund provided by Shenyang Municipal Government to the Enterprises to Maintain the Employment Level	Grant
86	Supporting Fund and Interest Assistance provided by Zengcheng Municipal Government to the Research and Development Projects accredited at Guangzhou Municipal Level, Guangdong Provincial Level and National level	Grant
87	Liaoning High-Tech Products & Equipment Exports Interest Assistance	Grant
88	Income Tax Refund for Re-investment of FIE Profits by Foreign Investors	Tax
89	Corporate Income Tax Reduction for New High-Technology Enterprises	Tax
90	Exemption of Tariff and Import VAT for the Imported Technologies and Equipment	Tax
91	Reduction, Exemption or Refund of Land Use Fees, Land Rental Rates and Land Purchase/Transfer Prices	Tax
92	Subsidy Pass-Through from the Purchase of Aluminium Extrusions	Subsidy pass through
93	Reward fund for enterprises absorbing the poverty population for employment across provinces	Grant
94	One-time labor service subsidy for enterprise interprovincial labor service cooperation	Grant
95	Provincial-level reward of green factory	Grant
96	Settlement subsidy for college graduates	Grant
97	Tax regulation allowing additional tax credits for R&D expenses	Tax credit
98	Science and technology fund subsidy Assistance	Grant
99	Assistance from Taishan city to encourage investment and support economic transformation and development	Grant
100	Guangdong Social Insurance Fund Administration	Grant
101	Assistance for training of new apprenticeship system in enterprises	Grant

102	Funds for energy conservation and clean production	Grant
103	Assistance for stable employment treatment	Grant
104	Subsidy of maintenance of employment stability	Grant
105	Deferred payment of income tax	Grant
106	Funds for foreign trade and economic development from central government (matters for coping with trade frictions)	Grant
107	Special funds for the research and industrialization project of environmental protection and energy saving low temperature curing polyester powder coatings	Grant
108	Patented Technology Transaction Funding	Grant
109	Development of Private Economy and Micro, Small and Medium Enterprises at Provincial Level for High Quality Development	Grant
110	New employee allowance (Sanshui District)	Grant
111	Supporting enterprises to purchase credit products and services, Foshan Municipal Bureau of Commerce	Grant
112	Intellectual Property Funding - Reward for High-value Invention Patents, Foshan Municipal Bureau of Science and Technology	Grant
113	Intellectual Property Funding - Domestic Authorized Invention Patent Subsidy	Grant
114	Intellectual Property Funding - Patent Transformation and Utilization Funding	Grant
115	Veterans tax benefits	Tax
116	Tax handling fee refund	Grant
117	Scientific research fund for introducing postdoctoral work, Human Resources and Social Security Bureau	Grant
118	Subsidy to support purchases of credit products and services program, Foshan City Bureau of Commerce	Grant

I-1 General

- 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.

Answer:

Please refer to [Worksheet I-1 Company Turnover](#).

I-2 Provision of goods at less than adequate remuneration

1. For all suppliers and manufacturers of raw materials listed in “I-2 Raw Material Purchases” or “G-7.2 Raw material CTM”, provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE).

Answer:

By reviewing public information on internet (like Qichacha or Tianyancha) in China, the Company can identify whether or not the supplier is a State Invested Enterprise (SIE). And such information is available to the commission during verification.

2. 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.

Answer:

Not applicable. There are no contractual agreements with the SIE with reference to the granting and receipt of any assistance/benefits.

3. 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.

Answer:

Not applicable. The Company did not import raw materials during the 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.

Answer:

Please refer to Worksheet 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.

Answer:

Please refer to Attachment I-3.2 for the income tax returns of its intermediary for years 2022, 2023 and 2024.

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.

Answer:

The proof of tax payments is included in Attachment I-3.2. The reconciliation between tax return and tax payment is provided at the last page of English translation of tax payment.

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?

Answer:

The general income tax rate for enterprises during the previous two financial years is 25%.

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.

Answer:

According to Yuanjiang's tax returns for years 2022, 2023 and 2024, [Sensitive information regarding Yuanjiang's taxable income.] [Sensitive information regarding Yuanjiang's income tax payment.]

See below for answers related to the intermediary:

- a. The intermediary paid the income tax at a preferential income tax rate of [Sensitive] in year 2022 and [Sensitive] in years 2023 and 2024.
- b. No.
- c. Name of the program: Announcement on Relevant Tax Policies for Further Supporting the Development of Micro and Small-sized Enterprises and Individually Owned Businesses.
- d. Name of the authority granting the reduce tax rate: State Taxation Administration.
- e. Eligibility criteria:
 - enterprises engaging in industries which are not restricted or prohibited;
 - the annual taxable income amount does not exceed CNY 3 million;
 - the staff headcount does not exceed 300; and
 - the total amount of assets does not exceed CNY 50 million.
- f. There is no separate application process. When enterprise files income tax return online and identifies itself as a Micro and Small-sized Enterprise, the tax filing system automatically calculates the exemption of income tax and fills in the amount in Line 26 of tax return.
- g. The income tax return is filed online. There is no blank application form.
- h. Please refer to the tax return included in Attachment I-3.2.
- i. There is no confirmation or other correspondence from the authority.
- j. There are no fees charged to the intermediary.

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.

Answer:

Please refer to Worksheet I-4 Grant. All financial benefits received are recorded in ledger “Non-operating income”.

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.

Answer:

Please refer to Attachment I-4.2-1 for non-operation come ledger of Yuanjiang and the Intermediary. Please note that not all non-operating income are financial grants.

Please refer to Attachment I-4.2-2 for other business income ledger of Yuanjiang. Yuanjiang does not have other business income for years 2023 and 2024. And the intermediary does not have other business income ledger.

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.

Answer:

Please refer to Worksheet I-4 Grant. All grants received are recorded in ledger “Non-operating income”.

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.

Answer:

Please refer to Attachment I-4.4 for the details of the grants.

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).

Answer:

The Company only has business operations 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.)

Answer:

Please refer to Worksheet I-4 Grant. Except the data reported in worksheet I-4, the Company is not 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.

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

Answer:

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.

Answer:

Not applicable.

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.

Answer:

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).

Answer:

Not applicable.

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

Answer:

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.

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

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.

Answer:

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.

Answer:

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.

Answer:

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.

Answer:

Not applicable.

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

Answer:

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?

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.

Answer:

Not applicable.

SECTION J DOMESTIC MARKET

J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years
 - (b) Provide the sources of demand for the goods in the domestic 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 domestic 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 domestic 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 domestically produced goods and imported goods compete in the domestic market
 - (h) Describe the ways that the goods are marketed and distributed in the domestic market and
 - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

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

2. Provide a diagram which describes the domestic 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 domestic market.
3. Describe the commercially significant market participants in the domestic 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 domestic 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 domestic market, if known.
5. Describe the regulatory framework of the domestic 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 domestic 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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period. Thus, the Company does not know the prevailing conditions of competition in the domestic market.

J-2 Goods in the domestic market

1. Generally, describe the range of goods offered for sale in the domestic 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.
2. Describe the end uses of the goods in the domestic market from all sources.
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.
4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
5. Have there been any changes in market or consumer preferences in the domestic 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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

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

1. Describe the importance of the domestic 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 domestic market and
 - (b) The proportion of your company's profit derived from sales of the goods in the domestic market.

In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the domestic 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 pricing, penetration pricing, bundle pricing, etc.) in the domestic 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.

4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your domestic 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 domestic 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 domestic market. Does your company maintain a desired profit margin for the goods?
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic 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 domestic 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 your selling price in the domestic 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.
11. Does your organisation/business entity use sales contracts in the domestic 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. Provide a complete translation of the documents.
12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.
13. How do you differentiate pricing for different products/models of the goods in the domestic 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 domestic 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 the domestic 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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

J-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic 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 domestic 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 domestic 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.
4. How many people are in your domestic 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.
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.

Answer:

Not applicable. The Company did not sell the PUC on the domestic market during the period.

SECTION K AUSTRALIAN MARKET

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

Answer:

The PUC is primarily used for residential and commercial buildings. Residential buildings include new constructions as well as renovations and replacements of existing buildings. Commercial buildings have significantly different requirements regarding the price, delivery time, compliance, and installation capabilities of door and window systems.

Over the past five years, the demand for the PUC in the Australian market has been affected by following factors:

- 1) Significant fluctuations in the construction cycle of new residential and commercial buildings;
- 2) Rising interest rates exerting downward pressure on the demand for new buildings;
- 3) Strengthened regulations and energy efficiency requirements driving upgrades for the PUC.

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product

Answer:

The sources of demand for the goods in Australia include:

- 1) Direct customers: Residential Developers/General Contractors/Builders; Commercial/Public Building General Contractors and Subcontractors; Door and Window Installation Companies.
- 2) End-users: Property owner; Landlords/Property Investors; Property Management Associations.

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)

Answer:

The Company has no access to such information.

- (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

Answer:

The factors are the actual consumption and demand of direct customers and end-users.

- (e) Describe any market segmentations in Australia; such as geographic or product segmentations

Answer:

The market can be divided into individual dwelling residential market and commercial façade market.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)

Answer:

The Company has no access to such information.

- (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market

Answer:

The Applicant Ventora Group Pty Ltd primarily supplies the PUC to the individual dwelling residential market and not to the commercial façade market. Thus, the PUC for the commercial façade market does not compete with the goods of the Applicant.

- (h) Describe the ways that the goods are marketed and distributed in the Australian market and

Answer:

There are several distribution channels in Australian market:

[Sensitive information regarding the channel of marketing.]

- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

Answer:

The Company is not aware of other factors.

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.

Answer:

Please refer to the response to question 1 above.

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.

Answer:

The Company is not aware of detailed information on the significant market participants in the Australian market.

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.

Answer:

The Company has no access to such information.

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.

Answer:

The Company understands that the regulatory framework in the Australian market includes National Construction Code, AS 2047 (Windows and External Glazed Doors in Buildings), AS/NZS 4284 (Building Facade Testing), AS 1288 (Glass in Buildings), AS 1170 (Structural Design Actions), Energy Efficiency Standards (NCC 2022).

The Company has no access to above regulations.

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.

Answer:

The Company understands that there are below entry restrictions for new participants into the Australian market for the PUC:

- 1) **resource ownership**
 - **AWDs manufacturers typically rely heavily on system suppliers. New participants who cannot secure stable system authorizations or aluminium profile supplies will face significant barriers to entry the AWDs market.**
 - **It is difficult for new participants to establish a stable team with AS2047/AS1288 installation capability within a short period of time.**
- 2) **patents and copyrights**
 - **System suppliers hold significant intellectual property rights over system profiles, thermal break materials, hardware interfaces, etc. If new participants use similar systems, they must either pay royalties or independently develop their own systems—options that entail high costs, long development cycles, and substantial testing expenses.**
 - **AS2047/AS1288/NATA reports are copyrighted. New participants cannot rely on others' reports and must conduct their own testing.**
- 3) **licenses**
 - **Different states have varying licensing requirements for door and window installation companies and personnel. New participants must comply with the construction contracting regulations in each state; otherwise, they are not permitted to engage in installation or project work.**

4) barriers to entry

- **High compliance costs:** To enter the Australian AWDs market, the following must be completed:
 - Full performance testing in accordance with AS2047
 - Glass compliance under AS1288
 - Wind pressure calculations based on AS1170
 - Safety marking and labelling requirements
 - WERS energy efficiency rating (influenced by NCC 2022 H6)The total cost for these tests and certifications can range from AUD 200,000 to 500,000+, placing significant financial pressure on new participants.
- In the Australian door and window industry, the relationships between builders and fabricators are well-established, making it difficult for new participants to secure project opportunities. Without a local track record of performance, new participants face significant challenges in obtaining medium-to-large-scale projects.
- **Technical capability and systemic barriers:** Projects require shop drawings, wind load calculations, façade engineering endorsement, on-site quality assurance (including watertightness tests and wind pressure tests). The technical barriers are higher than those in most other countries.

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.

Answer:

The goods exported by the Company are customized products. The Company is not aware of the range of goods offered for sale in Australian market.

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

Answer:

New Construction: Detached houses, townhouses, low/mid/high-rise apartments
Renovations: Replacements, extensions, energy efficiency upgrades
Commercial/Public Buildings: Offices, schools, hospitals, hotels, retail stores, etc.
Industrial applications: Warehouse/factory lighting and ventilation
High-Performance specialized applications: BAL (Bushfire Attack Level), acoustics, high energy efficiency, façade systems – subject to project-specific requirements

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.

Answer:

The preferences or purchasing influencers in order of importance are:
[Sensitive information regarding the key factors the Company considers to sales in the Australian market.]

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

Answer:

No.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

Answer:

The commercially significant market complements in the Australian market for the goods include:

- 1) Glass (especially IGU / Low-E)
 - 2) Hardware (locks, rollers, hinges)
 - 3) Sealing systems (gaskets, sealants)
 - 4) Aluminium profiles for system
 - 5) Installation materials (fixings, brackets, flashing tape)
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.

Answer:

No.

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

Answer:

[Sensitive information regarding the proportion of sales revenue from sales in Australia.]

- (b) The proportion of your company's profit derived from sales of the goods in Australia.

Answer:

[Sensitive information regarding the profit from sales 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.

Answer:

No. The Company does not know who are price leaders in Australian market.

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 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.

Answer:

All PUC exported to Australia are customized products. The prices were determined through individual negotiation project by project. Yuanjiang generally determines the price of each specification of door and window listed in the purchase order, [Sensitive information regarding factors Yuanjiang considers to determine the price.]

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.

Answer:

The prices were determined through individual negotiation project by project. Yuanjiang generally determines the price of each specification of door and window listed in the purchase order, [Sensitive information regarding factors Yuanjiang considers to determine the price.] The quotation form is provided in Attachment B-3.1.

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.

Answer:

The PUC exported to Australia are customized products. The Australian selling prices are determined project by project.

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]

Answer:

The factors in terms of their influence on the pricing decisions in the Australian market are: [Sensitive information regarding the key factors the Company considers important to sales in the Australian market.]

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.

Answer:

The Australian selling prices are determined project by project. [Sensitive information regarding the relationship between selling price and costs to make and sell in the Australian market.]

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.

Answer:

No.

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.

Answer:

No.

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.

Answer:

Yes. The greater the quantity, the lower the costs to make and sell.

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.

Answer:

No. The Australian selling prices are determined project by project.

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.

Answer:

The goods are customized products. The Company does not use price lists for the goods used in the Australian market during the investigation period.

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.

Answer:

The Company does differentiate pricing for different models of the goods in the Australian market because different models have different costs.

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.

Answer:

No.

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.

Answer:

No.

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.).

Answer:

Yuanjiang uses company brochure to do the marketing. Yuanjiang is able to supply customized products.

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.

Answer:

No.

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.

Answer:

Please refer to [Attachment A-2.11 Company brochure](#)

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.

Answer:

There are [Sensitive] people in Australian sales team and they are in Foshan city. [Sensitive information regarding how the sales team is remunerated.]

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.

Answer:

[Sensitive information regarding the information provided to sales staff to establish pricing for the goods.]

Exporter's declaration

I hereby declare that Guangdong Yuanjiang Facade Co., Ltd. have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire is complete and correct to the best of my knowledge and belief.

Name : _____

Signature : _____

Position in _____

Company : Executive Director _____

Date : 8 March 2026 _____

