



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

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"/>
Exporter's declaration	<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	<input checked="" type="checkbox"/>
D-2.2 domestic sales source	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
F-2.2 third country sale source	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-3.2 domestic CTM source	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-5.2 Australian CTM source	<input checked="" type="checkbox"/>

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G-7.2 Raw material CTM	<input checked="" 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		

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		>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: [Huang Ruiniu](#)

Position in the company: [Vice General Manager](#)

Telephone: [REDACTED]

E-mail address: tiffanybroad@163.com

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

Name: [AllBright Law Offices](#)

Address: [9,11,12/F, Shanghai Tower No.501, Yincheng Middle Road, Pudong New Area, Shanghai, 200120 P.R.China](#)

Telephone: [REDACTED]

E-mail address: Mr. Stone Shi: stoneshi@allbrightlaw.com

Ms. Tianhanlu: tianhanlu@allbrightlaw.com

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

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

[The intersection of Bihua 4th Road and Hualiang Road, Baishi Village, Zhongshan City, Guangdong Province, China](#)

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

[The intersection of Bihua 4th Road and Hualiang Road, Baishi Village, Zhongshan City, Guangdong Province, China](#)

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

[The intersection of Bihua 4th Road and Hualiang Road, Baishi Village, Zhongshan City, Guangdong Province, China](#)

A-2 Company information

1. What is the legal name of your business?

[Broad Windows and Doors and Curtain Wall System Co., Ltd](#)

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

[No.](#)

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

[No.](#)

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

[Our company does not have a board of directors but an executive director instead. Our company's current executive director is Mr. CHENG KWOK WANG, who has held this position for more than 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

Yes.

Please refer to:

- Annex A-2.5(a) for a diagram showing our company's complete ownership structure; and
- Annex A-2.5(b) for a list of all related companies and its functions.

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.

No. Mr. CHENG KWOK WANG holds 98% of the equity.

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.

1) The overall nature of the business: Industrial production, primarily comprising the manufacturing, processing and trading of doors and windows.

2) Details of the products: Our company specializes in the engineering and fabrication of high-performance, project-specific Aluminium Windows and Doors (AWD) and Curtain walls products related building envelope components. Our goods consist of bespoke systems. Our goods include, but are not limited to: Awning Windows, Fixed Windows, Sliding Doors, Awning doors, Curtain walls, Balustrades, Decorative Fins/Trims, and Louvres. Our products exported to Australia primarily target medium and large-sized property developers and Class 2 builders.

3) The market our company sells to: Global market, specifically including Australia, the United States, Brazil, the Philippines, Sri Lanka, Somalia, and Israel.

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.

(a) Production/Manufacture: by our company, namely, Broad Windows and Doors and Curtain Wall System Co., Ltd.

(b) Domestic Sales: No domestic Sales by our company and related companies.

(c) Export to Australia: by our two Hong Kong trading companies, namely, Broad Windows & Facade Limited and Broad Facade International Limited.

(d) Export to Other Countries: also by the aforementioned Hong Kong companies specified in the above (c).

9. Provide your company's internal organisation chart.

Please refer to Annex A-2.9.

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.

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

Please refer to Annex A-2.10.

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

Yes. Please refer to A-2.11.

A-3 General accounting information

1. What is your financial accounting period?

January 1st - December 31st

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

During the investigation period, our company's financial accounts were unaudited. Our company's financial accounts prior to 2024 were audited by Guangdong Zhengyue Certified Public Accountants Firm.

Additionally, the annual tax audit for the year 2024 was conducted by Zhongshan Junwei Tax Service Co., Ltd.

3. What currency are your accounts kept in?

Chinese Yuan (RMB, Renminbi)

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

Yonyou System

5. What is the name of your sales system?

Simple System

6. What is the name of your production system?

Simple 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.

Please refer to [redacted].

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

No difference.

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

No change.

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.

Please refer to [REDACTED].

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.

The 2024-2025 financial statements of our related companies in A-4.1 are audited. Please refer to Annex [REDACTED].

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.

(a) Please refer to [REDACTED].

(b) Please refer to Annex [REDACTED].

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.

No separate profit centers have been established.

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.

Please refer to Annex [REDACTED].

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

Please refer to Annex [REDACTED].

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

Please refer to Annex [REDACTED].

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

Please refer to Annex B-1.1.

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?

Our company invoice our customers for goods exported to Australia in USD and AUD. Our company receives US dollar payments from clients globally, including some clients in Australia. AUD is established for certain Australian clients to facilitate direct payment in local currency, avoiding intermediate exchange costs.

- (a) Yes, our clients make payments to our corresponding foreign currency accounts based on the invoice currency. Our customers remit payments in AUD or USD directly into our denominated offshore account held in Hong Kong. These funds are subsequently utilised for the procurement of imported raw materials or transferred to our mainland operational accounts to cover production costs.
 - (b) No. We do not currently utilise financial derivatives or forward exchange contracts to hedge against currency fluctuations. We manage exchange rate risks through strategic pricing during the tender stage and by maintaining natural hedges through foreign currency accounts.
 - (c) In our accounting, the exchange rate is determined based on the midpoint rate published by the People's Bank of China (PBOC). The rate is updated on the first day of each month (Monthly Fixed Rate) to record all foreign currency invoices and receivables. Any difference between this recorded rate and the actual rate at the time of settlement is accounted for as "Exchange Gain or Loss" in our financial statements.
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.

Yes.

[REDACTED]

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

No.

Due to the highly bespoke, "Engineer-to-Order" nature of our products, our company does not maintain a standard price list. Each project is quoted individually based on its specific architectural drawings, engineering requirements, and material specifications. Prices are determined through a competitive tendering process rather than a fixed price list.

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.

Yes, our export selling prices vary according to the distribution channel.
The price difference is based on real differences in trade levels, specifically the functions performed by different entities in the distribution chain.

[REDACTED]

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.

[REDACTED]

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.

No. Our company did not issue any financial credit or debit notes to Australian customers during the investigation period.

[REDACTED]

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.

- (a) No.
- (b) Not applicable. The company accepts the Commission's default position of using the 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.

Please refer to [redacted].

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".

Please refer to [redacted].

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.

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.

Please refer to [redacted].

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.
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.
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.

Please refer to [redacted].

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.

Please refer to [REDACTED].

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.

Please refer to [REDACTED].

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.

Not applicable.

During the investigation period, our company did not sell any like goods on the domestic market.

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.

Not applicable.

During the investigation period, our company did not sell any like goods on the domestic market.

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.

Please refer to [REDACTED].

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

We have no sales within the domestic market as defined by the questionnaire.

Sales made to clients based in the domestic market are ultimately destined for export to Australia.

Therefore, this question is not applicable to our company.

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.

As noted above, our company has no domestic sales as defined in this questionnaire.

Accordingly, this question is not applicable.

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

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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".

Not applicable.

We hereby confirm that there were no domestic sales of the goods under investigation (aluminum alloy doors and windows as defined by the scope of this investigation) during the entire investigation period from 1 July 2024 to 30 June 2025. Therefore, the "D-2 Domestic Sales" worksheet is not applicable to our company, and we have no data to report in this section.

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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Not applicable.

We hereby confirm that there were no domestic sales of the goods under investigation (aluminum alloy doors and windows as defined by the scope of this investigation) during the entire investigation period from 1 July 2024 to 30 June 2025. Therefore, the "D-3 Sample domestic sales documents" worksheet is not applicable to our company, and we have no data to report in this section.

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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation period.

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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation period.

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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation period.

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:

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

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

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

Please refer to [redacted].

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?

No.

Our company has no short term borrowings or an overdraft facility denominated in our local currency.

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?

[redacted]

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?

(a) No.

(b) No.

E-2 Packaging

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

Our company has no domestic sales as defined in this questionnaire. Accordingly, this question is not applicable.

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

Wooden box or iron box.

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences

As noted above, our company has no domestic sales as defined in this questionnaire. Accordingly, this question is not applicable.

- (b) Calculate the weighted average packaging cost for each model sold on the domestic market

Not applicable.
Our company has no domestic sales as defined in this questionnaire.

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

Please refer to the AR column in the B-2 form.

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?

As noted above, our company has no domestic sales as defined in this questionnaire. Accordingly, this question is not applicable.

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

FOB/CIF/DDU

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?

The inland transport reported in Sheet B-2 are actual and based on our company's records. The inland transport is included in the export sales price and allocated to each model by area in square meters.

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?

Port handling and other export charges reported in Sheet B-2 are actual and based on our company's records. Port handling and other export charges are included in the export sales price and allocated to each model by area in square meters.

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?

The ocean freight cost reported in Sheet B-2 are actual and based on our company's records. The ocean freight cost is included in the export sales price and allocated to each model by area in square meters.

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?

The marine insurances reported in Sheet B-2 are actual and based on our company's records. The marine insurance is included in the export sales price and allocated to each model by area in square meters.

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?

The delivered duty paid reported in Sheet B-2 are actual and based on our company's records. The delivered duty paid is included in the export sales price and allocated to each model by area in square meters.

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.

Our company has no domestic sales as defined in this questionnaire.

Our company do not provide sales commissions for export sales of the goods.

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?

- VAT on domestic sales: Our company has no domestic sales as defined in this questionnaire, therefore tax liability of domestic sales is not applicable and also unknown to our company.

- VAT on export sales: The policy is export tax exemption and refund of input VAT paid domestically, so in effect no VAT is on export sales.

- VAT surcharges on export sales: Exist in our company's export operations. VAT surcharges on export sales are calculated based on the exempted portion of export VAT credits with a combined rate of 10%, comprising city maintenance and construction tax (5%), education surcharge (3%) and local education surcharge (2%).

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

- VAT on domestic sales: Our company has no domestic sales as defined in this questionnaire, therefore VAT accounted for in our company's records in relation to domestic sales is not applicable to our company.

- VAT on export sales: exclusive of VAT. That means VAT is not recorded as a separate accounting entry because the rate of value-added tax (VAT) for exports as shown in the tax authority system is 0%. In the accounting records, export sales revenue is directly recorded by debiting accounts receivable and crediting main business revenue.

- VAT surcharges on export sales: VAT surcharges on export sales are recorded by debiting "Taxes and Surcharges" and crediting "Taxes Payable".

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

Yes, the export sales of the goods and/or like goods are eligible to the VAT refund scheme. The export VAT refund rate is 13%.

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

Not applicable. Our company does not use any imported materials in production.

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

As noted above, our company has no domestic sales as defined in this questionnaire. Accordingly, this question is not applicable.

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

No other direct selling expenses are incurred in relation to export sales of the goods to Australia, with all direct selling expenses already fully disclosed in Spreadsheet B-2.

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.

No, there are no other adjustments required to ensure a fair comparison between the export price and the normal value.

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.

No.

Our company maintains a consistent and standardized global export sales process. The sales procedures, terms, and practices (including but not limited to inquiry handling, quotation, order confirmation, pricing methodology, contract execution, payment terms, and delivery arrangements) for all export markets, including Australia and any third countries, are substantially the same as those described in Section B-1.1.

We do not apply differentiated or country-specific sales processes that would affect price comparability.

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.

No, none of the third country customers is related to our company.

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.

Our company accepts the date of invoice as the appropriate date of sale for all export transactions, including sales to Australia and third countries.

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.

Please refer to [redacted].

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".

Please refer to [redacted].

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.

There are no material differences in sales to third countries which may affect their comparison to export sales to Australia.

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.

Please refer to Annex G-1.1.

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.

No, none of our suppliers is related to our company.

G-2 Cost accounting practices

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

Our 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.

Not applicable. Our company does not use standard costs.

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

[REDACTED]

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.

No. Our company does not have different cost centres in our cost accounting system.

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

[REDACTED]

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

No, there are no such differences.

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

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)?

Weighted average method.

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

Damaged or sub-standard goods generated during production are valued based on their net realizable value, which represents the market fair value of scrap materials such as waste aluminum that is ultimately sold off.

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

Scrap, by-products, and joint products generated during production are valued based on their net realizable value. The valuation is based on a fair market value assessment, that is, at a rate of 85% of the previous day's market price for scrap aluminum materials.

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

No.

There are no such fees/allocations charged to our company by our parent or related company.

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.

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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".

Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation 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.

Please refer to [REDACTED].

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.

Our company has no domestic sales as defined in this questionnaire.
Accordingly, this question is not applicable.

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.

Please refer to [REDACTED].

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.

Please refer to [REDACTED].

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.

Please refer to [REDACTED].

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”.

Please refer to [redacted].

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

[redacted]

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.

Please refer to [redacted].

G-7 Major raw material costs

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

The major raw material used in the manufacture of the goods is Aluminum materials and glass.

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.

No.

Our company is not an integrated company and does not produce raw materials in-house. In addition, our company does not exercise control over any company which produces any raw materials for the production of the goods.

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.

Please refer to [redacted].

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.

Please refer to [redacted].

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

Please refer to [redacted].

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.

[redacted]

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.

No, none of the suppliers in "G-7.4 Raw material purchases" is related to our company.

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.

Please refer to [redacted].

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.
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.

Please refer to [redacted].

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.

Please refer to Annex G-9.1.

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.

Please refer to [redacted].

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".

- (a) Not applicable. Our company has no domestic sales as defined in this questionnaire in investigation period.
- (b) No difference.

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?

The production volume and product mix of the products are determined based on customer orders. The factors influencing these decisions mainly include market positioning, production equipment, technical support, stability of raw material supply, and the cost of production line switching, etc.

Production volume and product mix are determined per order, as each customer order specifies the quantities and models required.

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

As the goods of our company are customized products, the lead time to adjust production volumes typically depends on the order frequency and production scheduling. Deliveries are made on a weekly basis according to customer orders.

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.

Please refer to [redacted].

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

[redacted]

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)?

[redacted]

(c) The average period of time that inventory is retained is 69 days. The calculation process is as follows: First, the average inventory balance for 2025 is calculated as (beginning inventory of RMB 42,488,549.01 per the 2025 financial statements + ending inventory of RMB 27,148,441.83 per the 2025 financial statements) / 2 = RMB 34,818,495. Then, the average period of time that inventory is retained, which is inventory turnover days, is calculated as (2025 average inventory balance of RMB 34,818,495 × 360) / 2025 operating revenue per the financial statements of RMB 181,336,314 = 69 days. All data sources are from the 2025 financial statements of our company.

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.

Yes, there have been significant changes and upgrades to both the capital equipment and manufacturing technology employed by our company over the last five years.

To enhance production efficiency, improve precision, and increase overall capacity, we have invested in a range of new, advanced machinery. These upgrades have substantially modernized our production line for aluminum doors and windows.

Key new equipment includes:

- Precision Single-Head Miter Saws: To improve the accuracy and quality of cutting processes.
- Column Cantilever Sucker Machines: For improved handling of materials.
- Electric Glass Suction Lifters: To enhance safety and efficiency in glass handling and installation.
- Three-Axis CNC Machining Centers: To automate complex machining tasks with high precision.
- CNC Three-Axis High-Speed Machining Centers: To significantly increase processing speed and throughput for intricate components.
- Forklifts: To upgrade internal logistics and material handling capabilities.

The acquisition of this new technology, particularly the CNC machining centers, has been pivotal in substantially increasing our production capacity and maintaining competitiveness in the global market. These investments reflect our commitment to technological advancement and operational excellence.

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.

Please refer to [REDACTED].

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.

None.

[REDACTED]

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
 - (a) Submit regular reports on business operations and finances to relevant departments (China's Market Supervision Administration, Customs, the National Bureau of Statistics, and tax authorities) in accordance with the law, ensuring transparency and compliance of information.
 - (b) Comply with tax obligations in accordance with the law and support the development of the national economy and society.
 - (c) No.
 - (d) No.
 - (e) No.
 - (f) Obtain the necessary industry licenses in accordance with the law to ensure that business activities are legal and compliant.
 - (g) Use the land in accordance with the law and abide by the national land management policies.
 - (h) Provide regular business data to the bank.
 - (i) No.

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).

Our company is neither state-owned enterprises nor state-invested enterprises. Our company is a private enterprise.

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

(1) Our company does not have the Board of Directors. The Executive Director of our company is Mr. CHENG KWOK WANG. The shareholders of our company are Mr. CHENG KWOK WANG (98%) and Ms. Zeng Ruiyu (2%).

(2) Neither of our related companies has the Board of Directors. The Executive Director of Broad Windows & Facade Limited is Mr. CHENG KWOK WANG. The Executive Director of Broad Facade International Limited is also Mr. CHENG KWOK WANG. The shareholder of Broad Windows & Facade Limited is Mr. CHENG KWOK WANG (100%). The shareholders of Broad Facade International Limited are Mr. CHENG KWOK WANG (70%) and Mr. YUSUP SHAPKAT (30%).

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

The common director and officer between our company and the related companies is Mr. CHENG KWOK WANG. Mr. CHENG KWOK WANG's position in these three companies is the Executive Director and CEO/General Manager.

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.

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.

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.

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)

Shareholding ratio: Mr. CHENG KWOK WANG 98%, Ms. Zeng Ruiyu 2%.

Mr. CHENG KWOK WANG and Ms. Zeng Ruiyu are not affiliates, representatives, agencies or otherwise representatives of the Government of China.

Mr. CHENG KWOK WANG and Ms. Zeng Ruiyu are employees of our company.

Mr. CHENG KWOK WANG is an Australian investor, Ms. Zeng Ruiyu is an Australian and Hongkong investor.

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

There were no changes in the ownership structure during the period.

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

No.

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.

No.

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.

Our company is not a publicly-traded / listed company.

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

Our company is not a listed company.

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

General Manager.

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.

No.

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

No pricing committee.

H-3 Licensing

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

Please refer to Annex H-3-1.

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

Zhongshan Municipal Market Supervision and Administration Bureau.

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

1) Submit the application for the enterprise name to the local market supervision bureau for review;

2) Submit the application for establishment registration: application form, articles of association, shareholders' resolution, proof of registered address, etc.

3) After the application materials are approved by the market supervision bureau, the "Business License" can be obtained.

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

1) The business entity to be established (such as a company, individual business, etc.) must engage in activities that are not prohibited by laws and administrative regulations and must also comply with the national industrial policies.

2) It is necessary to determine the specific type of market entity.

3) The investors/shareholders must possess full capacity for civil conduct.

4) All investors, legal representatives, senior managers, etc. are required to undergo real-name authentication.

5) Compliant with the stipulated registered capital.

6) Draft the company's articles of association or agreement.

7) There is a fixed and legal production and operation site.

8) To determine the business scope, it is necessary to refer to the "National Economic Industry Classification" for proper expression.

9) The company needs to establish organizational structures that comply with legal regulations, such as the shareholders' meeting, the board of directors (or an executive director), the board of supervisors (or a supervisor) (if any), and the management team. The responsibilities of each of these bodies should be clearly defined in the company's charter.

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

At present, business activities that exceed their business scope in China are generally valid, unless they are in industries or fields that require prior approval.

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

At present, businesses that exceed their business scope in China are generally valid, unless they are in industries or fields that require prior approval.

The "Regulations on the Administration of Market Entities Registration" stipulates that engaging in business activities that require a license without proper registration is considered illegal. Possible sanctions for such violations include warnings, fines, confiscation of illegal income, suspension of business or revocation of the business license in serious cases, personal liability including fines for responsible individuals, and criminal liability in cases involving public safety or financial order.

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

1) Legal civil entity status and operating rights: From the date of obtaining the business license, an enterprise officially becomes a legal person with civil rights capacity and civil conduct capacity. This means that the enterprise can conduct business activities in its own name.

2) The right to legally own and use the enterprise name: The enterprise has the exclusive right to the officially registered name within the prescribed area and this right is protected by law.

3) The right to conduct general business activities within the approved business scope: The enterprise has the right to independently engage in business activities within the scope of operations specified in the business license, under the legal framework.

4) Rights to open bank accounts, apply for loans, and have seals made: With the business license, enterprises can open a basic corporate deposit account at the bank, which serves as the core account for fund transactions; they can apply for business loans from financial institutions; and they can legally have the company's official seal, financial seal, and contract seal, etc., engraved.

5) The right to file lawsuits and defend itself in court, seeking legal protection: As independent legal entities or subjects, enterprises can become litigants and use legal means to safeguard their contractual rights and interests, intellectual property rights, or to hold others accountable for infringement.

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

(1) Submitting false documents to obtain registration;

(2) No business operations for an extended period without any valid reason;

(3) Operating beyond the permitted scope and the circumstances are serious.

(4) Engaging in illegal business activities, seriously disrupting the market order, or causing major social hazards.

The department with the authority to revoke business licenses: The market supervision department.

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:
- what goods are produced
 - how the goods are produced
 - how levels of inputs such as raw materials, labour and energy are set and secured
 - how the use of your outputs, such as product mix, is determined and
 - how your business' profit is distributed.

(a) Business Department, Budget Department, General Management Office.

(b) Planning Department, Production Department.

(c) Purchasing Department, Planning Department, Administrative Department

(d) Design Department, Business Department, Budget Department, Planning Department, Production Department.

(e) General Management Office.

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

No.

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.

No.

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.
 - 1) Tax Bureau: Tax Return Forms, Corporate Income Tax Return Forms, Financial Statements.
 - 2) Statistics Bureau: Total industrial production and sales value as well as output of major products.
 - 3) Market Supervision Bureau: Annual Inspection Report.
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.

"Outline of the 14th Five-Year Plan for National Economic and Social Development and Long-Range Objectives for 2035 of Guangdong Province".

Please refer to Annex H-4.5 "14th Five-Year Plan" (2021-2025).

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).

No.

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

Our company does not have such minutes.

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

Our company does not have such notes.

H-5 Financial and investment activities

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

Yes.

[REDACTED]

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

[REDACTED]

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

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.

No.

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

Yes.



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).

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:

- copy of the documentation and a translation in English
- 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.

No.

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.

Our company is not aware.

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?

No.

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

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.

- 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.

No.

H-7 Taxation

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

Yes. Although there is no separate export customs duty as shown in the tax authority system, export sales are subject to a VAT surcharge, which effectively functions as an export tax on the goods during the period.

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

During the inspection period, the value-added tax rebate rate applicable to exports of the goods is 13%. Namely, all VAT will be refunded and, in the meantime, certain VAT surcharges will still be collected.

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.

No change.

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

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.

Mr. CHENG KWOK WANG, Ms. Wang Ping, Mr. YUSUP SHAPKAT.

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.

The selling price of the goods is fully determined by the enterprise with complete pricing autonomy. This is mainly conducted through cost-based pricing, where the price is determined by adding a target profit to the product cost (including direct materials, labor, etc.).

The government does not participate in our company's pricing decisions.

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.

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.

Apart from the necessary information provided to the Market Supervision Administration, Customs, the National Bureau of Statistics, and tax authorities as mentioned above, our company does not provide information or data to any other government departments, government officials or commercial/industry organisations, including those outside of China, which report on the industry.

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

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.

No.

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

No.

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

The upstream aluminum profile giant has extended its business to the downstream door and window processing industry, exerting a significant influence.

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.

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.

Not applicable.

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

General Manager.

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.

No.

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.

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.

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.

Yes, data was submitted to the National Bureau of Statistics, the National Bureau of Tax, and the Market Supervision Bureau.

The government collects data on enterprises' finances, production, and investment, and calculates key macroeconomic indicators such as gross domestic product (GDP), industrial added value, and price indices (CPI/PPI), in order to assess the economic situation and formulate and adjust macro-control policies including fiscal and monetary policies.

Ensure that the enterprise complies with tax laws, labor laws, environmental protection regulations, etc. The data also provides clues and evidence for anti-monopoly, fair competition reviews, etc.

Type of information submitted:

(1) Basic identity information, unified social credit code, company name, address, industry classification, registration type, etc.

(2) Financial and operational data, balance sheet, income statement, cash flow statement.

(3) Production and business data: production volume/sales volume, product inventory, service revenue, order status, energy consumption, etc.

(4) Human resources data: number of employees, total salary, social security payment status, personnel composition, etc.

(5) Investment and asset data: Fixed asset investment, intangible assets, research and development expenditure, etc.

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.

Please refer to [redacted].

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

At present, data submission is mainly accomplished through the "network direct reporting" system. Enterprise financial or statistical personnel log in to the dedicated platforms of the National Bureau of Statistics or local statistical bureaus, fill in and submit the verified electronic reports online.

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

Yes, the personnel from the supervisory authority have a process of inquiry, verification and correction to ensure the authenticity, accuracy and completeness of the data.

(1) Verification Inquiry: "Report Inquiry Letter": This is the most formal and common written feedback document. The inquiry letter will clearly indicate the questionable indicators, data, and logical relationships, and stipulate that the enterprise must provide a written response within the specified time (usually several working days).

(2) Through phone or online communication, for minor or obvious typing errors, professional staff of the institution may directly verify and confirm with the enterprise personnel via phone calls or the built-in messaging and email functions of the reporting platform.

(3) Statistical Enforcement Inspection Notice: When there are significant discrepancies in the data, if the enterprise fails to provide clear responses or if there are suspected violations, the statistics bureau may issue a notice to conduct on-site statistical enforcement inspections of the unit.

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?

No. Unrestricted.

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

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.

No.

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.

Not applicable.

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.

There is no limit on quantity, and the quality will strictly comply with the requirements of the client's market.

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

Yes.

An export enterprise must obtain the "Customs Declaration Unit Registration Certificate" issued by Customs and possess an enterprise customs code in order to engage in import and export activities.

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.

No restrictions.

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

Yes, there have been changes in the production capacity utilized in the manufacturing of the goods over the last five years, with capacity increasing year by year.

[REDACTED]

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?

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.

No approval is required.

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.

Not applicable.

H-13 Raw materials

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

No.

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

No.

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

No.

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

There are differences. The prices vary depending on the different brands of suppliers.

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.

Purchases of the raw materials based on price comparison. Select suppliers from the company's qualified list whose delivery time and quality meet the requirements and whose prices are relatively lower.

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.

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.

No imported raw materials.

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.

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

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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

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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

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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.

Please refer to [\[redacted\]](#).

I-2 Provision of goods at less than adequate remuneration

- 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).

None of them are state-owned investment enterprises.

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.

Not applicable.

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.

Not applicable. No imported materials.

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.

Please refer to [redacted].

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.

Please refer to [redacted].

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.

Please refer to [redacted].

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?

Corporate income tax rate 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.

- (a) 15%.
- (b) Yes, it is related.
- (c) Tax incentives for high-tech enterprises.
- (d) Guangdong Provincial Department of Science and Technology.

Guangdong Provincial Finance Department.

State Taxation Administration of Guangdong Province.

(e) Application for High-tech Enterprise:

There are materials related to intellectual property rights (such as certificates, payment receipts, etc.);

There are materials related to the research and development activities (such as project proposal, final report, etc.);

There are materials related to technology transfer (a list of recent technology transfer achievements, relevant contracts, test reports, etc.);

There are materials related to the management level of the R&D organization (such as R&D organization management system, R&D investment accounting system, industry-university-research cooperation agreements, etc.);

The audited financial accounting reports for the past three fiscal years (including balance sheets, income statements, and cash flow statements);

Special Audit Report: Prepared by an accredited intermediary firm, covering the R&D expenses for the past three accounting years;

The annual enterprise income tax return forms (main table and attached tables) for the past three accounting years;

Description of the situation regarding the scientific and technical personnel.

(f) Please refer to Annex I-3-5f: "High-tech Enterprise Application Procedure".

(g) Our company filled in the information through the "High-tech Enterprise Recognition" portal on the website, and there is no blank form available for download.

(h) Please refer to [redacted].

(i) Please refer to Annex I-3.5i.

(j) Application for high-tech: Certification fee, auditing fee, and patent fee total ¥451,820.

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.

Our company didn't receive financial grants from the government over the period plus the two preceding years.

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.

Please refer to [redacted].

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.

Our company did not receive financial grants from the government.

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.

Our company did not receive financial grants from the government.

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).

Our company has one operation site only, which is in Zhongshan, 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.)

Our company is not aware of any subsidy programs administered by the Chinese government of any level that benefit manufacturers of the goods.

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

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.

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.

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).

Not applicable.

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

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.

Not applicable.

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

Not applicable.

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

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.

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.

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.

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.

Not applicable.

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

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.

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).

(a) To be the best knowledge of our company, over the past five years, the domestic market for aluminum doors and windows within the real estate project segment may have undergone a fundamental shift from cost-centric, high-volume procurement to a model emphasizing technical compliance, performance, and integrated solutions.

(b) Our company cannot provide detailed information as we do not participate in or target this market. Our lack of operational presence and sales focus in China means we do not have direct knowledge of customer categories, users, or consumers in the domestic market.

(c) Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

(d) As our business does not target the domestic Chinese market. We therefore cannot provide a description.

(e) As our business does not target the domestic Chinese market. We therefore cannot provide a description.

(f) Not applicable.

(g) As our business does not target the domestic Chinese market. We therefore cannot provide a description.

(h) As our business does not target the domestic Chinese market. We therefore cannot provide a description.

(i) As our business does not target the domestic Chinese market. We therefore cannot provide a description. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

As our business does not target the domestic Chinese market. We therefore cannot provide a description.

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.

As our business does not target the domestic Chinese market. We therefore cannot provide a description.

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.

As our business does not target the domestic Chinese market. We therefore cannot provide a description.

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.

As our business does not target the domestic Chinese market. We therefore cannot provide a description.

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.

As our business does not target the domestic Chinese market. We therefore cannot provide a description.

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

No. We have not any statistics to analysis.

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable.

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]

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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?

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.).

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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.

Not applicable. We hereby confirm that no production of the goods under investigation by our company during the investigation period (1 July 2024-30 June 2025).

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

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

(a) Overall Description, Main Characteristics and Trends (Past Five Years)

The Australian market for Aluminium Windows and Doors (AWD) is highly mature and strictly regulated. Over the past five years, the primary trend has been an increased focus on energy efficiency, culminating in the NCC 2022 update which significantly raised thermal performance requirements. This has shifted demand from standard frames to thermally broken systems and double glazing. Additionally, the market has seen regional divergence, with Queensland showing robust growth driven by population shifts and infrastructure preparation for the 2032 Olympics, despite national headwinds like high interest rates.

(b) Sources of Demand (Categories of Customers/Users)

Demand is primarily driven by the construction sector. Key categories include:

- Tier-1 and Tier-2 Commercial Builders: For high-rise residential and commercial developments.
- Specialized AWD Sub-contractors/Installers: Who manage the fenestration packages for medium-sized projects.
- Residential Developers: For large-scale housing estates.

(c) Estimated Proportion (%) of Sales Revenue

- Major Builders (Tier-1/Tier-2): Approximately 21%
- Specialized Sub-contractors: Approximately 79%

(d) Factors Influencing Consumption/Demand Variability

- Government Regulation: The National Construction Code (NCC) and Australian Standards (AS2047/ AS1288) are the strongest drivers.
- Seasonal Fluctuations: Mild slowdowns during the Australian winter (June-August) and the extended Christmas/New Year shutdown in the construction industry.
- Economic Factors: Mortgage interest rates directly impact "new starts" in the residential sector.

- Technological Developments: Rapid adoption of "Low-E" glass technologies.

(e) Market Segmentations

The market is segmented by Project Type:

- Commercial/High-Rise: High-specification, engineered-to-order (our primary segment).
- Residential/Standard: Volume-based, standard sizes (often serviced by local retail-focused fabricators).

Geographically, the market is concentrated in the Eastern Seaboard (NSW, VIC, and the booming QLD market).

(f) Estimated Proportion of Sales Revenue from Market Segments

- Commercial/High-Rise Project Segment: 98.5%
- House village Segment: 1.5%

Please refer to [REDACTED].

(g) Competition between Australian Manufactured and Imported Goods

Competition is multi-dimensional and intensive. The Australian industry is dominated by vertically integrated domestic manufacturers such as G.James Glass & Aluminium, Bradnam's Windows & Doors, and Ventora (Stegbar). These local participants maintain a strong competitive advantage in the "Volume Residential" and "Immediate Replacement" markets due to their extensive local distribution networks, shorter lead times, and established after-sales presence.

In contrast, our products and other high-quality imports compete primarily in the "Bespoke Project Sector." Our competitive edge is not merely based on price, but on our ability to provide integrated engineering solutions and high-capacity production that aligns with China's mature industrial supply chain. We offer technical customization (such as specific acoustic and thermal performance) that meets or exceeds Australian Standards (AS2047/AS4284) at a price point that remains competitive despite significant international logistics and compliance costs.

(h) Marketing and Distribution

Our goods are marketed via Direct B2B Technical Tendering. We engage directly with project estimators from builder and architects. Distribution is project-specific; goods are shipped in containers directly to the construction site or the subcontractor's warehouse for immediate installation. We do not use retail distribution or showrooms.

(i) Other Relevant Factors

The high cost of local labor in Australia makes fully-assembled imported window systems attractive for large-scale projects, as it reduces the on-site labor requirement for builders.

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.

Market Structure Flow:

- Level 1: Manufacturers (Domestic & International Exporters)
- Level 2: Distribution / Direct Sales (B2B Tendering)
- Level 3: End Users (Tier-1,2 Builders & Developers)

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.

Commercially Significant Market Participants:

Name of Participant	Level of Trade	Degree of Integration	Estimated Market Share
Ventora(Stegbar/Je Id-Wen)	Manufacturer/Retailer	Vertically Integrated (Extrusion to Installation)	Significant
Bradnam's Windows & Doors	Manufacturer/Fabricator	Vertically Integrated (Extrusion & Showrooms)	Significant
G.James Glass & Aluminium	Manufacturer	Vertically Integrated (Extrusion & Fabrication)	Significant
Various Importers	Importer/ Distributor	Horizontal (Focus on Project Sourcing)	Moderate

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.

Major Tier-1&2 builders often act as the "Importer of Record" for specific projects or use specialized sourcing firms.

Significant Importers: Various project-based entities sourcing from China, Vietnam, and Malaysia.

Our Role: We export directly to reputable Australian builders who manage the import process for their specific construction sites.

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.

The Australian AWD market is governed by:

- Product Standards: AS2047 (Windows and external glazed doors in buildings) and AS1288 (Glass in buildings - selection and installation). All our exports are tested to meet or exceed these standards.
- Building Code: The NCC (National Construction Code) which dictates energy efficiency (Section J) and fire safety.
- Taxation:10% GST.
- Competition Policy: Overseen by the ACCC, ensuring fair trading and consumer protection.

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.

- **Technical Barriers (High):** A new entrant must have products tested and certified by NATA-accredited laboratories to meet AS2047. This is a costly and time-consuming process.
- **Relationship Barriers:** Tier-1&2 builders require a proven track record of "DIFOT" (Delivery In Full On Time) and project experience.
- **Government Regulations:** Strict adherence to NCC energy ratings means manufacturers must have advanced engineering capabilities (e.g., thermal break technology).
- **Anti-Dumping Measures:** The existence of anti-dumping duties themselves acts as a significant entry and operational barrier for many exporters.

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.

The Australian market offers a comprehensive range of Aluminium Windows and Doors (AWD), varying significantly in technical complexity and application.

- **Quality & Technical Differences:** The market is bifurcated into standard residential products (non-thermally broken, single-glazed) and high-performance commercial systems (thermally broken, double or triple-glazed). Our products focus on the high-performance end, ensuring strict compliance with AS2047 and AS4284.

- **Price Differences:** Prices correlate directly with the Model Control Code (MCC) and engineering specifications. Locally manufactured premium brands like Stegbar or Bradnam's often carry a price premium due to high local labor costs. Our goods are priced competitively by leveraging China's manufacturing efficiencies while maintaining equivalent or superior material quality.

- **Supply/Availability:** Domestic manufacturers offer shorter lead times for standard stock items. However, for large-scale, customized project orders, international exporters like our company provide more reliable high-volume supply capabilities.

- **Labels and Branding:** The market is dominated by Premium Labels (established Australian brands). There is a low prevalence of generic or private labels in the commercial project sector, as builders prioritize the technical reputation and certification (e.g., AGWA membership) of the supplier.

- **Product Segmentation:** The market is segmented into Residential (Standard), Commercial (High-end), and Industrial (Heavy duty). We exclusively target the Commercial/High-end project segment.

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

The primary end use is for the building envelope in construction. Specifically:

- Multi-residential developments: High-rise apartments and medium-density townhouses (our primary end-use).
 - Commercial buildings: Offices, retail centers, and institutional buildings (schools/hospitals).
 - Renovations: High-end residential retrofitting for improved energy efficiency.
- The goods provide structural integrity, weatherproofing, thermal insulation, and aesthetic value to the building.

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.

Purchasing decisions in the Australian project market are driven by risk mitigation and regulatory compliance. The ranking is as follows:

(1) Technical Compliance (AS2047/AS4284/AS1288): This is the absolute prerequisite. Beyond passing NATA accredited laboratory tests, products must be certified by an Australian Registered Professional Engineer to meet state-specific statutory requirements:

- Victoria (VIC): Requirement for a Regulation 126 (Reg. 126) Certificate of Compliance, issued by a registered Category-specific Engineer, to verify that the design and performance meet the Victorian Building Regulations.

- Queensland (QLD): Requirement for a Form 15 (Compliance Certificate for Building Design or Specification), signed by a Registered Professional Engineer of Queensland (RPEQ), ensuring the product is fit for the specific site conditions (e.g., wind loads/cyclone regions).

(2) Energy Efficiency Ratings (U-Value/SHGC): Essential for meeting the National Construction Code (NCC 2022) energy targets. Builders prioritize suppliers who can provide Section J compliance reports.

(3) Project-specific Customization: Ability to meet architectural designs and specific acoustic/fire-rating requirements.

(4) Price-to-Value Ratio: Total project cost-effectiveness, ensuring high performance at a competitive manufacturing cost.

(5) Reliability of Lead Times: Crucial for maintaining the construction schedule.

(6) After-sales Support: Local technical assistance during the installation phase and long-term warranty reliability.

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

There are limited substitutes that can match aluminium's structural performance in high-rise applications, but alternatives include:

- uPVC Windows/Doors: Increasing in the residential sector for thermal performance, but less common in high-rise due to structural limitations.
- Timber Frames: Preferred for specific aesthetic/traditional designs but requires higher maintenance.

- Steel Frames: Used for specific fire-rated or industrial-look requirements, though significantly more expensive.
5. Identify if there are any commercially significant market complements in the Australian market for the goods.

Key market complements include:

- Glass and Glazing Services: Specialized glass (Low-E, laminated) is a critical component of the finished AWD product.
 - Hardware and Fittings: Locks, rollers, and handles (often sourced from global brands like Whitco or Interlock).
 - Installation Services: Local subcontractors who install the factory-assembled units.
 - Sealants and Flashings: Necessary for the integrated waterproofing of the building envelope.
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.

Yes, there has been a profound shift in preferences driven by Environmental and Regulatory changes:

- Shift to High Performance: Following the NCC 2022 update, there is a marked preference for Thermally Broken Aluminium and Insulated Glass Units (IGU) to meet lower U-value requirements.
- Acoustic Requirements: Increased urbanization has led to higher demand for high-decibel (dB) rated windows in residential towers near transport hubs.
- Preference for Integrated Solutions: Builders now prefer "factory-glazed" and "fully-assembled" systems to minimize expensive on-site labor and reduce quality risks.
- Supply Chain Diversification: Post-COVID, builders prefer suppliers with robust production capacity to avoid delays caused by local labor shortages in Australia.

K-3 Relationship between price and cost in Australia

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

In responding to question 1 please provide evidence supporting calculations.

The Australian market is a vital strategic pillar for our export operations. It provides a stable and consistent volume of high-specification, project-based orders that align with our advanced manufacturing capabilities.

- (a) Proportion of sales revenue: Approximately 92.22% of our total company revenue is derived from the Australian market.
- (b) Proportion of profit: Approximately 91.81% of our total company profit is derived from sales to Australia.

Please refer to [REDACTED].

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.

Our organisation is not a price leader in the Australian market; rather, we operate as a Price Taker. The price leadership in the Australian Aluminium Windows and Doors (AWD) market is firmly held by large-scale, vertically integrated domestic manufacturers, most notably G.James Glass & Aluminium, Bradnam's Windows & Doors, and Ventora (Stegbar/Jeld-Wen).

These domestic giants dominate the market through their extensive local infrastructure, including primary aluminium extrusion plants, national showroom networks, and captive installation teams. Their "Price Maker" status is derived from this high level of vertical integration and significant market share, which allows them to set the benchmark for prevailing market prices.

Market prices established by these domestic leaders are generally substantially higher than our export prices. This price differential is primarily a reflection of the domestic industry's high structural costs, including significant local skilled labor rates, extensive retail overheads, and the logistics of maintaining a national physical presence. As a project-specific exporter, we must align our quotations with the competitive environment defined by these domestic benchmarks while reflecting the cost efficiencies of our own manufacturing processes.

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.

Our product pricing is based on Product Positioning as a high-quality, compliant, and cost-efficient international supplier. Our primary pricing strategy is:

- (1) Cost-Plus Pricing (ranked 1st)
- (2) Value Pricing (ranked 2nd)

We do not engage in market penetration or predatory pricing. Our prices are built from the actual cost of production plus a sustainable profit margin.

Please refer to [REDACTED].

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.

Prices are determined through a Technical Tender Process:

- (1) Review of architectural drawings and performance schedules (Energy/Acoustic).
- (2) Calculation of material requirements (Aluminium weight, glass area, hardware).
- (3) Application of current raw material spot prices. Please see the website of Nanhai Aluminum, Foshan: <https://global.lvdingjia.com/en>
- (4) Addition of fabrication labor, factory overheads, and administrative costs.
- (5) Addition of a standard target profit margin and logistics costs (FOB/CIF).

Please refer to [REDACTED].

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.

Selling prices are reviewed on a Per-Project basis. Since every order is bespoke, there is no fixed price list. A review is initiated if:

- (i) The customer changes project specifications; or

- (ii) There is a significant fluctuation (>5%) in the market price of the raw material or other cost like sea freight during the bidding phase.

Persons involved: Sales Manager, Estimate Manager, and General Manager (GM).

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]

(1) Cost to make and sell the goods (Direct reflection of production efficiency)

(2) Purchase price of raw materials (Primarily aluminium ingot spot prices)

(3) Risk Management (Exchange Rate & Ocean Freight):

Exchange Rate Risk: As contracts are often denominated in AUD or USD, fluctuations in the CNY exchange rate significantly impact the actual realized revenue.

Ocean Freight Volatility: Given the project-based nature and long lead times, the risk of surging sea freight costs must be factored into the initial tender to protect margins.

(4) Desired profit

(5) Value of the order

(6) Volume of the order

(7) Competitors' prices

(8) Customer relationship management

(9) Brand attributes

(10) Supplier relationship management

(11) Value/Volume of forward orders

(12) Level of inventory (Minimal influence as we produce-to-order)

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.

There is a direct and transparent relationship between our selling price and the cost to make and sell. Our company maintains a strict policy to achieve a target profit margin for every project. We do

not accept projects that fall below our minimum sustainable margin unless there are exceptional strategic reasons (which was not the case during the IP).

Please refer to [REDACTED].

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.

Our pricing is project-based and determined through direct negotiation with the customer. We maintain a fixed-price approach and do not provide arbitrary discounts or post-sale adjustments.

If a customer expresses concern about our quoted price, we do not simply offer a discount. Instead, we review the project specifications and explore potential cost optimizations through a collaborative consultation process with the customer.

Specifically, we may:

a) Optimize the design or configuration of the products to improve manufacturability and reduce waste.

b) Adjust the scope of supply (e.g., proposing alternative delivery terms) to align with the customer's budget.

Any price adjustment that results from this process is based on a genuine change in the cost to make and sell—specifically, a reduction in input costs due to the revised project scope or specifications. We do not reduce prices without a corresponding change in costs.

We do not have a formal "discount policy" because such practices are not part of our business model.

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.

[REDACTED]

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.

Yes, order volume influences the price. Larger projects allow for economies of scale in raw material procurement, management cost and optimized production runs, which reduces the per-unit "Cost to Make." These cost savings are partially shared with the customer through a slightly lower unit price.

Please refer to [REDACTED].

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.

- (a) Proportion: 100% of our sales are under project-specific sales contracts. We do not perform "spot sales."
- (b) Exclusivity: No, we do not use exclusivity contracts.
- (c) Renegotiation: Contracts are rarely renegotiated, typically only if the building design changes.
- (d) Price reviews between contracts: Not applicable, as each project is a standalone contract.
- (e) Price reviews within contracts: Yes, if there is a "Variation" request by the builder or a pre-agreed "Rise and Fall" clause related to raw material indices.
- (f) Cost changes: Yes, if material costs spike significantly, we engage the customer for a price adjustment under the variation clauses.
- (g) Customers: [Please list Australian customer names during the investigation period and prepare scanned copies of the two largest contracts]

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.

We do not use price lists because our goods are 100% customized for specific construction projects. Prices are transparently based on the specific engineering requirements of each tender.

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.

Our pricing is determined based on the project-specific information provided by the client, and the specs for each project is different. Strictly following the "cost-plus reasonable profit" principle. Key Reasons for Pricing Differences are as follows:

[REDACTED]

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.

Yes.

We undertake almost exclusively commercial projects rather than residential projects. We tier our Australian customers based on project scale and credit reliability.

- (a) Tier-1 builders with high-volume, repeat-business potential may receive a slightly more competitive margin.
- (b) The factors that influence pricing differentiation are project complexity, payment terms, and historical relationship.
- (c) The cost to make is our pricing floor for all projects of different tiers, while selling costs are allocated per unit; high-volume Tier-1 projects allow us to spread Selling & Administration costs over more units, resulting in a lower per-unit cost, which enables us to offer a more competitive margin while maintaining overall profitability. Accordingly, high-volume Tier-1 builders with strong repeat-business potential are typically offered more favorable pricing.

No internal documents are maintained in our company.

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.

No, we do not sell to related entities in Australia. All transactions are conducted at Arm's Length with independent third-party customers.

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.).

[REDACTED]

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.

No, we do not conduct brand segmentation. We operate under our single corporate identity. In the Australian project market, the reputation of the manufacturer and the technical performance of the product are more significant than consumer-facing brand tiers. All sales are categorized under our primary brand, which represents professional-grade, project-specific AWD systems.

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.

[REDACTED]

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.

We do not maintain a physical sales office or a local sales team within Australia. Our Australian market is serviced by our International Sales Department based in China.

- Team Composition: 3 dedicated account managers
- Remuneration: They are paid a base salary plus a performance bonus
- Performance Indicators (KPIs): The bonus is not based on high-volume/low-price sales.

Instead, KPIs are focused on:

- (i) Project profitability (ensuring sales meet minimum margin thresholds)
- (ii) Customer satisfaction and retention
- (iii) Accuracy of technical specifications

No internal documents are maintained in our company.

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.

Our sales staff are strictly governed by Cost-based Parameters rather than market-share targets.

[REDACTED]

EXPORTER'S DECLARATION

I hereby declare that Broad Windows and Doors and Curtain Wall System 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 : **Huang Ruiniu**

Signature : *Huang Ruiniu*

Position in **Vice General Manager**

Company :

Date **2026/3/14**

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APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

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

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried

	by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the commission over which importations of the goods are examined.

Like goods

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

Normal value

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

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

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

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

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

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

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

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where

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

Selling, general and administration expenses (SG&A)

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

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

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