



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"/>

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		

		>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: [REDACTED]
Position in the company: **Vice Marketing Manager**
Telephone: [REDACTED]
E-mail address: [REDACTED]

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

Australian counsel:

Name: **Mr. John Bracic**
J.Bracic & Associates Pty Ltd
Address: **PO Box 3026, Manuka, ACT 2603**
Telephone: **+61 499 056 729**
E-mail address: **john@jbracic.com.au**

Chinese counsel:

Name: **Mr. Fumao HU (Marco)**
Partner & Attorney at law, Beijing Dacheng Law Offices, LLP (Chongqing)
Address: **27-29, Tower A, Guohua Finance Center, 9 Juxianyan Plaza, Jiangbeizui, Jiangbei District, Chongqing, China**
Telephone: **+86 135 2023 7767**
E-mail address: fumao.hu@dentons.cn
shubin.ran@dentons.cn
hui.shao@dentons.cn
yinghan.yan@dentons.cn
xiangnan.guo@dentons.cn

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 financial records of Guangdong Kete Facadetech Co., Ltd. are held at located at No. 6, Chengyou Road, Danzao Town, Nanhai District, Foshan City, Guangdong province, China during the investigation period.

But in December 2025, the company changed its registration address to a new address Building 2, No. 66, Heyi Road, Yanghe Town, Gaoming District, Foshan City, Guangdong province, China and the company will move to the new address in 2026.

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

The financial records of Guangdong Kete Facadetech Co., Ltd. are held at located at No. 6, Chengyou Road, Danzao Town, Nanhai District, Foshan City, Guangdong province, China during the investigation period.

But in December 2025, the company changed its registration address to a new address Building 2, No. 66, Heyi Road, Yanghe Town, Gaoming District, Foshan City, Guangdong province, China and the company will move to the new address in 2026.

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

The production plant manufacturing the goods is located at No. 6, Chengyou Road, Danzao Town, Nanhai District, Foshan City, Guangdong province, China during the investigation period.

But the company will move to the new address in 2026 and the plant will also move to the new address mentioned above. The old plant will stop production then.

A-2 Company information

1. What is the legal name of your business?

The legal name of the company is Guangdong Kete Facadetech Co., Ltd. (hereinafter referred to as “Guangdong Kete” or “The company”).

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

Yes. From its establishment Sep. 2007 to April 2017, the company registration name was Foshan Kete Aluminium Products Co., Ltd, and then in April 2017, the company changed its name to Guangdong Kete Facadetech Co., Ltd., the name of which was used since then including the investigation period.

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

Yes. From its establishment Sep. 2007 to April 2017, the company registration name was Foshan Kete Aluminium Products Co., Ltd, and then in April 2017, the company changed its name to Guangdong Kete Facadetech Co., Ltd., the name of which was used since then including the investigation period.

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

The current board of directors and changes in the last two years are as follows:

Current board of directors	Board of directors between Jun. 2024 and Jul. 2023	Board of directors between Jun. 2023 and Jul. 2022
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

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

Please refer to [Exhibit A-2.5 Group Corporate Structure](#) for the ownership structure with all the related companies and their 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. Please refer to [Exhibit A-2.5 Group Corporate Structure](#) for the all principal shareholders and the shareholding percentages

¹ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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.

Guangdong Kete Facadetech Co., Ltd. (<https://www.gdkete.cn>) was founded in 2007 and offers services in engineering certification, supply, and delivery of aluminum curtain walls and window walls domestically and for exports to Australia, New Zealand Southeast Asia and other countries.

Guangdong Kete specializes in the research and production of unit-type doors and windows, primarily used in the commercial construction sector. This type of door and window system draws inspiration from unitized curtain wall technology. Its core feature lies in prefabrication: all components of a window system—including frames, mullions, glass, and casement windows—are assembled into a complete unit within the factory. The finished unit is then transported to the construction site and installed as a whole into the building opening, much like assembling building blocks.

Unit-type doors and windows differ fundamentally from the “system windows” commonly found in the residential market. The latter refers to products that have undergone systematic design and performance optimization of each component. While they can be installed using the unit-type method, they are more often assembled using traditional on-site installation techniques.

For the specific products, please refer to [Exhibit A-2.7 Company Brochure](#) for the details.

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

Guangdong Kete purchases raw materials such as aluminium profiles, glass, and aluminium plates, and processes them into customized aluminium windows and doors based on design specifications.

In the domestic market, Guangdong Kete sells its products either to traders or directly to end customers.

For exports to Australia, Guangdong Kete also involves two channels: one is through [REDACTED], and the other is through [REDACTED]. Exports to all other countries are handled directly by Guangdong Kete.

9. Provide your company's internal organisation chart.

Please refer to [Exhibit A-2.9 Internal Organization](#) for the details.

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

Please refer to the second page of [Exhibit A-2.9 Internal Organization](#) for the details.

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

Please refer to [Exhibit A-2.7](#) for the company brochure.

A-3 General accounting information

1. What is your financial accounting period?

The accounting period is the same as the calendar year, i.e. from 1 January to 31 December.

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

Yes. The auditor is [REDACTED].

3. What currency are your accounts kept in?

The accounts are kept in Chinese RMB.

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

The financial accounting system is Kingdee ERP system.

5. What is the name of your sales system?

The sales system is also Kingdee ERP system.

6. What is the name of your production system?

The company did not deploy a production system.

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

The accounting system and sales system are the same system.

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

The accounting practices of the company do not differ from the generally accepted accounting principle in China.

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

There are no changes to the accounting practices and policies over the last two years.

A-4 Financial Documents

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

Please consult [Exhibit A-4.1 Audit Reports](#) for the company's audited annual reports for the year of 2023 and 2024.

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

Please consult [Exhibit A-4.1 Audit Reports](#) for the auditor's letter and the audited financial statement.

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.

Not applicable. All the financial statements are audited.

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:

- (a) the most recent financial year and
- (b) the period.

Not applicable.

- 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 [Exhibit A-4.5 Income Statements](#) covering the most recent financial period and the period.

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

Please consult [Exhibit A-4.6 Trial Balance](#) for the details.

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

Please refer to [Exhibit A-4.7 Chart of Accounts](#) for the information.

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

There are two channels that Guangdong Kete exports its products (GUC) to Australian customers. The first channel is that Guangdong Kete sells GUC [REDACTED]. The second channel is that Guangdong Kete sells GUC [REDACTED].

For the first sales channel:

- (a) [REDACTED]
- (b) [REDACTED]
- (c) [REDACTED]
- (d) [REDACTED]
- (e) [REDACTED]
- (f) [REDACTED]
- (g) [REDACTED]

For sales channel through [REDACTED]:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Confidential terms and conditions of export sales]

Please refer to [Exhibit B-1.1 Sales Channel to Australia diagram](#) for summary of the above descriptions.

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?

The Australian sales are made in [REDACTED] and [REDACTED]. Forward contracts were not used to lock in the foreign exchange rate relating to the export sales. Guangdong Kete's accounting system adopts the median exchange rate published by the State Administration of Foreign Exchange prevailing on the first working day of each month.

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.

There is one related Australian customer, [REDACTED]. For the details on how the selling price is set, please refer the reply to question B-1.1.

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

Not applicable. Guangdong Kete does not use a price list. For the details on how the selling price is set, please refer the reply to question B-1.1.

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.

Not applicable. The selling prices do not vary according to different distribution channels.

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.

Not applicable. Guangdong Kete did not provide on-invoice discounts and/or off-invoice rebates to any customer.

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.

Not applicable. Guangdong Kete did not issue any credit or debit notes (directly or indirectly) to the customer.

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:
- Are you claiming a date other than the invoice date as the date of sale?
 - 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.

Guangdong Kete agrees to use the date of invoice to determine the date of sale.

B-2 Australian sales listing

- 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 the worksheet "B-2 Australian sales" for the information.

- 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 check the worksheet "B-2.2 Australian sales source" for the information.

B-3 Sample export documents

- 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.

Please refer to [Exhibit B-3.1 Export Samples](#) for the documents related to two largest invoices by value.

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 [Exhibit B-3.1 Export Samples](#) for the annotation and reconciliation.

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.

Please refer to the spreadsheet B-4 for upwards sales reconciliation.

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.

For the source data used to complete spreadsheet B-4, such as 6001 main operating income subledger, golden tax sales listing, ERP customs declaration listing, please refer to [Exhibit B-4.1 upwards sales reconciliation worksheet](#).

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 the spreadsheet B-4 for details.

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.

As we answered above, the windows and doors produced by Guangdong Kete are mostly unit-type doors and windows for commercial constructions. This type of door and window systems are usually assembled into a complete unit within the factory. The finished unit is then transported to the construction site and installed as a whole into the building opening. So generally speaking, the models exported to Australia are mostly pre-assembled windows and doors.

To be specific, on the design drawings, Guangdong Kete assigns numbers to doors and windows based on floor and room, and proceeds with production and delivery according to these door/window numbers. For example, a window number [REDACTED] reported in spreadsheet B-2 (column name as "product code") refers to [REDACTED] and their specific descriptions were also listed in spreadsheet B-2 from window door type, height, width, glaze, safety (from column CO to column CW in spreadsheet B-2) that were detailed enough for MCC coding.

In MCC Category 3 (Type)-description column in B-2, we can see that a single door/window number may encompass multiple window type combinations, such as fixed windows combined with awning windows, fixed windows combined with louvre windows, or even combinations of doors and windows, for example, sliding doors combined with louvre windows, fixed windows combined with casement doors. Additionally, there are door and window types not covered by the MCC coding rules, such as casement doors, casement windows, and folding doors. To fully reflect all window and door types within a single door/window number, we have assigned codes to each individual type present in a combined unit. We have also supplemented the door and window types not included in the MCC 3 CATEGORY. For example, a combination of a fixed window and an awning window is coded as AFW-AAW under the MCC 3 CATEGORY, a fixed window and louvre window combination is coded as AFW-ALW, and a sliding door and louvre window combination is coded as ASD-ALW. For details regarding how to code MCC Category 1 (Door/Window) and MCC Category 3 (Type), please refer to the spreadsheets [B-2 MCC Category 1](#) and [B-2 MCC Category 3](#) we have submitted.

Similarly, as can be seen in column CU and CW in spreadsheet B-2, a single door/window number may contain different glaze types and safety types. For example, in the window number [REDACTED] we just mentioned, we can see from the design drawings that the glaze types include both Single and Insulated glaze, and the safety types include Toughened, Laminated, and Ceramic Fritted glass. Therefore, to cover all glaze types, we have coded them under MCC Category 7 (Glaze) as SG-IG. For the safety types, we have coded them under MCC Category 9 (Safety) as TG-LM-CF (where CF is a newly added code representing Ceramic Fritted). For specific details on the glaze and safety types for products exported to Australia, along with their corresponding MCC codes, please refer to the spreadsheets [B-2 MCC Category 7 \(Glaze\)](#) and [B-2 MCC Category 9 \(Safety\)](#).

In addition, we added MCC Category 10-Aluminum sheet in MCC coding to represent aluminum sheets if they are included in a certain door/window number.

For MCC height and width codes, the height and width for each door/window numbers were provided in column CR and CS of spreadsheet B-2, and codes were prepared according to the rules. The same works for the rest of the codes as MCC Category 2 (Assembly), MCC Category 6 (Thermal Break) and MCC Category 8 (Coating).

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 see the list of MCCs of the goods exported to Australia that pivoted from spreadsheet B-2:

MCC-CLEAN [COLUMN S]

D-FA-ALW-H5-W2-TB-IG-C-TG
 D-FA-ASD-H2-W1-NTB-IG-C-TG
 D-FA-ASD-H2-W1-NTB-IG-C-TG-LM
 D-FA-ASD-H3-W1-NTB-SG-C-TG
 D-FA-ASD-H4-W1-NTB-IG-C-TG
 D-FA-ASD-H4-W1-NTB-IG-C-TG-LM
 D-FA-ASD-H4-W1-NTB-IG-C-TG-LM-HS
 D-FA-ASD-H4-W1-NTB-IG-C-TG-LM-HS-CF
 D-FA-ASD-H4-W1-TB-IG-C-TG
 D-FA-ASD-H4-W1-TB-IG-C-TG-LM-HS
 D-FA-ASD-H4-W2-NTB-IG-C-TG
 D-FA-ASD-H4-W2-NTB-IG-C-TG-LM
 D-FA-ASD-H4-W2-TB-IG-C-TG-LM-HS
 D-FA-ASD-H4-W4-NTB-IG-C-TG
 D-FA-ASD-H5-W1-NTB-IG-C-TG
 D-FA-ASD-H5-W1-NTB-IG-C-TG-ALS
 D-FA-ASD-H5-W1-NTB-IG-C-TG-CF
 D-FA-ASD-H5-W1-NTB-IG-C-TG-LM
 D-FA-ASD-H5-W1-NTB-IG-C-TG-LM-HS
 D-FA-ASD-H5-W1-NTB-IG-C-TG-LM-HS-ALS
 D-FA-ASD-H5-W1-NTB-SG-C-TG-LM-HS
 D-FA-ASD-H5-W1-TB-IG-C-TG
 D-FA-ASD-H5-W1-TB-IG-C-TG-LM-HS
 D-FA-ASD-H5-W2-NTB-IG-C-TG
 D-FA-ASD-H5-W2-NTB-IG-C-TG-ALS
 D-FA-ASD-H5-W2-NTB-IG-C-TG-LM
 D-FA-ASD-H5-W2-NTB-IG-C-TG-LM-HS
 D-FA-ASD-H5-W2-NTB-SG-C-TG-LM-HS
 D-FA-ASD-H5-W2-TB-IG-C-TG-LM-HS
 D-FA-ASD-H5-W3-TB-IG-C-TG-LM-HS
 D-FA-ASD-H5-W4-NTB-IG-C-TG
 D-FA-ASD-H6-W1-NTB-IG-C-TG
 D-FA-ASD-H6-W1-NTB-SG-C-TG-LM-HS
 D-FA-ASD-H6-W2-NTB-IG-C-TG
 D-FA-AUD-H5-W1-NTB-IG-C-TG
 D-FA-AUD-H5-W2-NTB-IG-C-TG
 D-FA-CAD-H2-W1-NTB-SG-C-TG
 D-FA-CAD-H2-W1-NTB-SG-C-TG-LM
 D-FA-CAD-H2-W1-NTB-SG-C-TG-LM-HS
 D-FA-CAD-H3-W1-NTB-IG-C-TG
 D-FA-CAD-H3-W1-NTB-NG-C-NG

D-FA-CAD-H3-W1-NTB-SG-C-TG
D-FA-CAD-H3-W1-TB-IG-C-TG-LM-HS
D-FA-CAD-H3-W2-TB-IG-C-TG-LM-HS
D-FA-CAD-H4-W1-NTB-IG-C-TG
D-FA-CAD-H4-W1-NTB-IG-C-TG-HS
D-FA-CAD-H4-W1-NTB-IG-C-TG-LM-HS
D-FA-CAD-H4-W1-NTB-NG-C-NG
D-FA-CAD-H4-W1-NTB-SG-C-TG
D-FA-CAD-H4-W1-NTB-SG-C-TG-LM-HS
D-FA-CAD-H4-W1-TB-IG-C-TG-LM-HS
D-FA-CAD-H4-W2-TB-NG-C-NG
D-FA-CAD-H4-W3-NTB-IG-C-TG
D-FA-CAD-H5-W1-NTB-IG-C-TG
D-FA-CAD-H5-W1-NTB-IG-C-TG-HS
D-FA-CAD-H5-W1-NTB-IG-C-TG-HS-ALS
D-FA-CAD-H5-W1-NTB-IG-C-TG-LM
D-FA-CAD-H5-W1-NTB-IG-C-TG-LM-HS
D-FA-CAD-H5-W1-NTB-SG-C-TG
D-FA-CAD-H5-W1-NTB-SG-C-TG-LM-HS-ALS
D-FA-CAD-H5-W1-TB-IG-C-TG-LM-HS
D-FA-CAD-H5-W1-TB-IG-C-TG-LM-HS-ALS
D-FA-CAD-H5-W2-NTB-IG-C-TG-HS
D-FA-CAD-H5-W2-NTB-IG-C-TG-LM
D-FA-CAD-H5-W2-NTB-IG-C-TG-LM-HS
D-FA-CAD-H5-W2-NTB-SG-C-TG
D-FA-CAD-H5-W3-NTB-IG-C-TG
D-FA-CAD-H5-W3-NTB-IG-C-TG-LM-HS
D-FA-CAD-H6-W1-NTB-IG-C-TG
D-FA-FLD-H5-W1-NTB-IG-C-TG
D-FA-FLD-H5-W1-NTB-IG-C-TG-ALS
D-FA-FLD-H5-W1-NTB-IG-C-TG-LM
W|D-FA-AFW-ALW-CAD-H5-W1-NTB-IG-C-TG-ALS
W|D-FA-AFW-ALW-CAD-H6-W1-NTB-IG-C-TG-HS-ALS
W|D-FA-AFW-ALW-CAD-H6-W1-NTB-IG-C-TG-LM-HS-ALS
W|D-FA-AFW-ALW-CAD-H6-W2-NTB-IG-C-TG-HS-ALS
W|D-FA-AFW-ALW-CAD-H6-W2-NTB-SG-C-TG-LM-HS-ALS
W|D-FA-AFW-ALW-CAD-H6-W3-NTB-SG-C-TG-LM-HS-ALS
W|D-FA-AFW-ASD-H4-W1-NTB-IG-C-TG
W|D-FA-AFW-ASD-H5-W1-NTB-IG-C-TG
W|D-FA-AFW-ASD-H5-W1-NTB-IG-C-TG-LM-HS-ALS
W|D-FA-AFW-ASD-H5-W2-NTB-IG-C-TG
W|D-FA-AFW-ASD-H5-W2-NTB-IG-C-TG-LM-HS-ALS
W|D-FA-AFW-ASD-H6-W2-NTB-IG-C-TG-LM-HS
W|D-FA-AFW-CAD-H3-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H3-W1-NTB-SG-C-TG
W|D-FA-AFW-CAD-H4-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H4-W1-NTB-SG-C-TG
W|D-FA-AFW-CAD-H4-W1-NTB-SG-C-TG-LM
W|D-FA-AFW-CAD-H5-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H5-W1-NTB-IG-C-TG-ALS
W|D-FA-AFW-CAD-H5-W1-NTB-IG-C-TG-HS
W|D-FA-AFW-CAD-H5-W1-NTB-IG-C-TG-LM
W|D-FA-AFW-CAD-H5-W1-NTB-SG-C-TG
W|D-FA-AFW-CAD-H5-W1-NTB-SG-C-TG-LM

W|D-FA-AFW-CAD-H5-W1-NTB-SG-IG-C-TG-LM-CF
W|D-FA-AFW-CAD-H5-W1-TB-IG-C-TG-LM-HS
W|D-FA-AFW-CAD-H5-W2-NTB-IG-C-TG
W|D-FA-AFW-CAD-H5-W2-NTB-IG-C-TG-LM-HS
W|D-FA-AFW-CAD-H5-W2-TB-IG-C-TG-LM-HS
W|D-FA-AFW-CAD-H5-W3-TB-IG-C-TG-LM-HS
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W|D-FA-AFW-CAD-H6-W1-NTB-IG-C-TG-LM
W|D-FA-AFW-CAD-H6-W1-NTB-SG-C-TG-LM-HS-ALS
W|D-FA-AFW-CAD-H6-W1-NTB-SG-IG-C-TG-LM-CF-ALS
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W|D-FA-AFW-CAD-H6-W2-NTB-IG-C-TG-LM
W|D-FA-AFW-CAD-H6-W2-NTB-SG-C-TG
W|D-FA-AFW-CAD-H6-W2-NTB-SG-C-TG-LM-HS
W|D-FA-AFW-CAD-H6-W3-NTB-IG-C-TG
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W|D-FA-AFW-CAD-H6-W3-NTB-IG-C-TG-LM
W|D-FA-AFW-CAD-H6-W3-NTB-SG-C-TG-LM-HS-ALS
W|D-FA-ALW-CAD-H5-W1-NTB-IG-C-TG-ALS
W|D-FA-ALW-CAD-H5-W1-NTB-IG-C-TG-LM-HS-ALS
W|D-FA-ALW-CAD-H5-W2-NTB-IG-C-TG
W|D-FA-ALW-H5-W1-NTB-IG-C-TG
W|D-FA-ALW-H5-W1-TB-IG-C-TG
W|D-FA-ALW-H5-W2-TB-IG-C-TG
W|D-FA-ASD-ALW-H4-W1-NTB-IG-C-TG-ALS
W|D-FA-ASD-ALW-H4-W1-NTB-IG-C-TG-LM
W|D-FA-ASD-ALW-H5-W1-NTB-IG-C-TG
W|D-FA-ASD-ALW-H5-W1-NTB-IG-C-TG-ALS
W|D-FA-ASD-ALW-H5-W1-NTB-IG-C-TG-LM
W|D-FA-ASD-ALW-H5-W1-TB-IG-C-TG
W|D-FA-ASD-ALW-H5-W1-TB-IG-C-TG-LM-HS
W|D-FA-ASD-ALW-H5-W1-TB-IG-C-TG-LM-HS-ALS
W|D-FA-ASD-ALW-H5-W2-NTB-IG-C-TG-LM
W|D-FA-ASD-ALW-H5-W2-TB-IG-C-TG
W|D-FA-ASD-ALW-H5-W2-TB-IG-C-TG-LM-HS
W|D-FA-ASD-ALW-H5-W2-TB-IG-C-TG-LM-HS-ALS
W|D-FA-ASD-ALW-H6-W2-TB-IG-C-TG
W-FA-AAW-ALW-H2-W1-NTB-IG-C-TG
W-FA-AAW-ALW-H2-W1-NTB-IG-C-TG-ALS
W-FA-AAW-ALW-H2-W1-NTB-IG-C-TG-LM-HS-ALS
W-FA-AAW-ALW-H2-W2-NTB-IG-C-TG-ALS
W-FA-AAW-ALW-H3-W1-NTB-IG-C-TG-ALS
W-FA-AAW-ALW-H3-W2-NTB-IG-C-TG-ALS
W-FA-AAW-ALW-H5-W1-NTB-IG-C-TG-ALS
W-FA-AAW-ALW-H5-W1-NTB-IG-C-TG-LM-HS-ALS
W-FA-AAW-ALW-H5-W2-NTB-IG-C-TG-ALS
W-FA-AAW-H1-W1-NTB-IG-C-TG
W-FA-AAW-H1-W1-NTB-IG-C-TG-CF
W-FA-AAW-H1-W1-NTB-IG-C-TG-LM
W-FA-AAW-H1-W1-NTB-SG-C-TG-LM-HS
W-FA-AAW-H1-W1-NTB-SG-C-TG-LM-HS-ALS
W-FA-AAW-H1-W1-TB-IG-C-TG
W-FA-AAW-H1-W1-TB-IG-C-TG-HS
W-FA-AAW-H1-W1-TB-IG-C-TG-LM-HS

W-FA-AAW-H1-W2-NTB-IG-C-TG-LM
W-FA-AAW-H1-W2-NTB-SG-C-TG-LM-HS
W-FA-AAW-H1-W2-TB-IG-C-TG
W-FA-AAW-H2-W1-NTB-IG-C-TG
W-FA-AAW-H2-W1-NTB-IG-C-TG-HS
W-FA-AAW-H2-W1-NTB-IG-C-TG-LM
W-FA-AAW-H2-W1-NTB-IG-C-TG-LM-HS
W-FA-AAW-H2-W1-NTB-SG-C-TG-LM-HS
W-FA-AAW-H2-W1-TB-IG-C-TG-HS
W-FA-AAW-H2-W1-TB-IG-C-TG-LM-HS
W-FA-AAW-H2-W2-NTB-IG-C-TG
W-FA-AAW-H3-W1-NTB-SG-C-TG-LM-HS
W-FA-AAW-H3-W1-TB-IG-C-TG-LM-HS
W-FA-AAW-H4-W1-NTB-SG-C-TG-LM-HS
W-FA-AAW-H5-W1-NTB-IG-C-TG
W-FA-AAW-H5-W1-TB-IG-C-TG
W-FA-AFW-AAW-ALW-H3-W1-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H3-W2-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H4-W2-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG-ALS
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG-HS-ALS
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG-LM-HS
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H5-W1-TB-IG-C-TG
W-FA-AFW-AAW-ALW-H5-W1-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H5-W2-NTB-IG-C-TG
W-FA-AFW-AAW-ALW-H5-W2-NTB-IG-C-TG-ALS
W-FA-AFW-AAW-ALW-H5-W2-NTB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H5-W2-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H6-W1-NTB-IG-C-TG-ALS
W-FA-AFW-AAW-ALW-H6-W1-NTB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H6-W2-NTB-IG-C-TG-ALS
W-FA-AFW-AAW-ALW-H6-W2-NTB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-ALW-H6-W3-NTB-IG-C-TG-ALS
W-FA-AFW-AAW-H1-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H1-W1-NTB-IG-C-TG-HS-ALS
W-FA-AFW-AAW-H1-W1-NTB-SG-C-TG
W-FA-AFW-AAW-H1-W1-NTB-SG-C-TG-LM
W-FA-AFW-AAW-H1-W1-NTB-SG-C-TG-LM-HS
W-FA-AFW-AAW-H1-W1-TB-IG-C-TG-HS-ALS
W-FA-AFW-AAW-H2-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H2-W1-NTB-IG-C-TG-CF
W-FA-AFW-AAW-H2-W1-NTB-IG-C-TG-HS-ALS
W-FA-AFW-AAW-H2-W1-NTB-SG-C-TG
W-FA-AFW-AAW-H2-W1-NTB-SG-C-TG-LM
W-FA-AFW-AAW-H2-W1-NTB-SG-C-TG-LM-HS
W-FA-AFW-AAW-H2-W1-TB-IG-C-TG-HS-ALS
W-FA-AFW-AAW-H2-W1-TB-IG-C-TG-LM-HS
W-FA-AFW-AAW-H2-W1-TB-IG-C-TG-LM-HS-ALS
W-FA-AFW-AAW-H2-W2-NTB-SG-C-TG
W-FA-AFW-AAW-H3-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H3-W1-NTB-SG-C-TG-LM-HS
W-FA-AFW-AAW-H3-W1-TB-IG-C-TG-HS

W-FA-AFW-AAW-H3-W1-TB-IG-C-TG-HS-ALS
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W-FA-AFW-AAW-H3-W1-TB-IG-C-TG-LM-HS-ALS
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W-FA-AFW-H6-W1-NTB-SG-C-TG-LM
W-FA-AFW-H6-W1-NTB-SG-C-TG-LM-HS
W-FA-AFW-H6-W1-NTB-SG-C-TG-LM-HS-ALS
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 W-FA-AFW-H6-W2-NTB-IG-C-TG-HS
 W-FA-AFW-H6-W2-NTB-IG-C-TG-HS-ALS
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 W-FA-ALW-H1-W4-NTB-NG-C-NG-ALS
 W-FA-ALW-H5-W1-NTB-IG-C-TG
 W-FA-ALW-H5-W1-NTB-NG-C-NG-ALS
 W-FA-ALW-H5-W1-TB-NG-C-NG-ALS
 W-FA-ALW-H5-W3-NTB-NG-C-NG-ALS
 W-FA-ALW-H5-W4-NTB-NG-C-NG-ALS
 W-FA-ALW-H6-W1-NTB-NG-C-NG-ALS
 W-FA-ALW-H6-W2-NTB-NG-C-NG-ALS
 W-FA-ALW-H6-W3-NTB-NG-C-NG-ALS
 W-FA-ASW-AFW-ALW-H5-W2-NTB-IG-C-TG-ALS
 W-FA-ASW-H1-W1-NTB-IG-C-TG
 W-FA-ASW-H1-W2-NTB-SG-C-TG-LM
 W-FA-ASW-H1-W3-NTB-IG-C-TG
 W-FA-ASW-H2-W1-NTB-IG-C-TG
 W-FA-ASW-H2-W1-NTB-IG-C-TG-LM
 W-FA-ASW-H2-W1-NTB-SG-C-TG-LM-HS
 W-FA-ASW-H3-W1-NTB-SG-C-TG-LM-HS
 W-FA-ASW-H5-W1-NTB-IG-C-TG-LM
 W-FA-ASW-H5-W1-NTB-SG-C-TG
 W-FA-ASW-H5-W1-NTB-SG-C-TG-LM
 W-FA-ASW-H5-W1-NTB-SG-C-TG-LM-HS
 W-FA-ASW-H5-W2-NTB-IG-C-TG
 W-FA-ASW-H5-W2-NTB-SG-C-TG
 W-FA-CAW-H1-W1-NTB-IG-C-TG

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.

The categories of aluminum alloy door and window products sold in the domestic market are generally similar to those of the products in question exported to Australia. Firstly, they are also divided into doors and windows. Secondly, depending on the contract requirements, they can feature either a thermal break structure or a non-thermal break structure, but they are basically supplied with painting. In terms of "Safety" descriptions, the products are mainly classified into tempered glass, laminated glass, ceramic frit glass, and float glass, among others. Of course, there are also cases where no glass is included. Regarding the

"Glaze" descriptions, they are primarily divided into insulated glass units and laminated glass, among other types.

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.

Please see the list of MCCs of like goods sold on the domestic market that pivoted from spreadsheet D-2:

MCC-clean

D-FA-ASD-ALW-H5-W2-TB-IG-C-TG-ALS
D-FA-ASD-ALW-H5-W3-TB-IG-C-TG-ALS
D-FA-ASD-ALW-H5-W4-TB-IG-C-TG-ALS
D-FA-ASD-ALW-H5-W5-TB-IG-C-TG-ALS
D-FA-ASD-H3-W4-NTB-IG-C-F-ALS
D-FA-ASD-H3-W4-NTB-IG-C-TG
D-FA-ASD-H3-W4-NTB-SG-C-TG
D-FA-ASD-H4-W2-NTB-IG-C-TG
D-FA-ASD-H4-W3-NTB-IG-C-TG
D-FA-ASD-H4-W3-TB-IG-C-TG
D-FA-ASD-H4-W4-NTB-IG-C-TG
D-FA-ASD-H4-W5-NTB-IG-C-TG
D-FA-ASD-H5-W2-NTB-IG-C-TG
D-FA-ASD-H5-W2-TB-IG-C-TG
D-FA-ASD-H5-W3-NTB-IG-C-F-ALS
D-FA-ASD-H5-W3-NTB-IG-C-TG
D-FA-ASD-H5-W3-TB-IG-C-TG
D-FA-ASD-H5-W4-NTB-IG-C-TG
D-FA-ASD-H5-W4-TB-IG-C-TG
D-FA-ASD-H5-W5-NTB-IG-C-TG-ALS
D-FA-ASD-H5-W5-TB-IG-C-TG
D-FA-ASD-H6-W4-TB-IG-C-TG
D-FA-ASD-H6-W5-TB-IG-C-TG
D-FA-CAD-H2-W1-NTB-SG-C-TG-LM
D-FA-CAD-H3-W1-NTB-IG-C-TG
D-FA-CAD-H3-W1-NTB-SG-C-TG
D-FA-CAD-H3-W2-NTB-IG-C-TG
D-FA-CAD-H4-W1-NTB-IG-C-TG
D-FA-CAD-H4-W1-NTB-SG-C-TG
D-FA-CAD-H5-W1-TB-IG-C-TG
W|D-FA-AFW-CAD-H4-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H4-W2-NTB-IG-C-TG
W|D-FA-AFW-CAD-H4-W3-NTB-IG-C-TG
W|D-FA-AFW-CAD-H4-W4-NTB-IG-C-TG
W|D-FA-AFW-CAD-H5-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H5-W1-TB-IG-C-TG
W|D-FA-AFW-CAD-H5-W1-TB-IG-C-TG-ALS
W|D-FA-AFW-CAD-H5-W4-NTB-IG-C-TG
W|D-FA-AFW-CAD-H5-W5-NTB-IG-C-TG
W|D-FA-AFW-CAD-H6-W1-NTB-IG-C-TG
W|D-FA-AFW-CAD-H6-W2-NTB-NG-C-NG
W|D-FA-AFW-CAD-H6-W3-NTB-IG-C-TG

W|D-FA-AFW-CAD-H6-W4-NTB-NG-C-NG
W-FA-AAW-ALW-H2-W1-TB-IG-C-TG-ALS
W-FA-AAW-H1-W1-NTB-IG-C-TG
W-FA-AAW-H1-W1-NTB-IG-C-TG-ALS
W-FA-AAW-H1-W1-NTB-NG-C-NG
W-FA-AAW-H1-W2-NTB-IG-C-F-ALS
W-FA-AAW-H1-W2-NTB-IG-C-TG
W-FA-AAW-H1-W2-NTB-SG-C-TG-LM
W-FA-AAW-H1-W3-NTB-SG-C-TG-LM
W-FA-AAW-H2-W1-TB-IG-C-TG
W-FA-AAW-H4-W1-TB-IG-C-TG
W-FA-AAW-H5-W1-TB-IG-C-TG
W-FA-AAW-H5-W2-TB-IG-C-TG
W-FA-AAW-H6-W1-TB-IG-C-TG
W-FA-AFW-AAW-ALW-H5-W1-NTB-IG-C-TG
W-FA-AFW-AAW-ALW-H5-W1-TB-IG-C-TG-ALS
W-FA-AFW-AAW-ALW-H6-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H1-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H1-W2-NTB-IG-C-TG
W-FA-AFW-AAW-H2-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H2-W2-NTB-IG-C-TG
W-FA-AFW-AAW-H2-W2-NTB-SG-C-TG-LM
W-FA-AFW-AAW-H3-W1-NTB-IG-C-TG
W-FA-AFW-AAW-H3-W3-NTB-IG-C-TG
W-FA-AFW-AAW-H3-W4-NTB-IG-C-TG
W-FA-AFW-AAW-H4-W1-TB-IG-C-TG
W-FA-AFW-AAW-H4-W3-NTB-IG-C-TG
W-FA-AFW-AAW-H5-W1-TB-IG-C-TG
W-FA-AFW-ALW-H2-W1-TB-IG-C-TG-ALS
W-FA-AFW-ALW-H2-W2-TB-IG-C-TG-ALS
W-FA-AFW-ALW-H5-W1-NTB-IG-C-TG
W-FA-AFW-ALW-H5-W1-TB-IG-C-TG-ALS
W-FA-AFW-ALW-H5-W1-TB-IG-C-TG-CF-ALS
W-FA-AFW-ALW-H5-W3-TB-IG-C-TG
W-FA-AFW-ALW-H5-W3-TB-IG-C-TG-ALS
W-FA-AFW-ALW-H6-W1-NTB-IG-C-TG
W-FA-AFW-CAW-H1-W1-NTB-IG-C-TG
W-FA-AFW-CAW-H1-W1-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H1-W2-NTB-IG-C-TG
W-FA-AFW-CAW-H1-W2-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H1-W3-NTB-IG-C-TG
W-FA-AFW-CAW-H1-W3-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H1-W4-NTB-IG-C-TG
W-FA-AFW-CAW-H1-W4-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H1-W5-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W1-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W2-NTB-IG-C-TG
W-FA-AFW-CAW-H2-W2-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W3-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W3-TB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W4-NTB-IG-C-F-ALS

W-FA-AFW-CAW-H2-W4-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H2-W5-NTB-IG-C-F-ALS
W-FA-AFW-CAW-H2-W5-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H3-W1-TB-IG-C-TG-ALS
W-FA-AFW-CAW-H3-W2-NTB-IG-C-TG
W-FA-AFW-CAW-H3-W2-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H3-W3-NTB-IG-C-TG
W-FA-AFW-CAW-H3-W3-NTB-IG-C-TG-LM
W-FA-AFW-CAW-H3-W5-NTB-IG-C-TG
W-FA-AFW-CAW-H3-W5-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W1-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W1-TB-IG-C-TG
W-FA-AFW-CAW-H4-W1-TB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W2-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W2-TB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W3-NTB-IG-C-TG
W-FA-AFW-CAW-H4-W3-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W4-NTB-IG-C-TG
W-FA-AFW-CAW-H4-W4-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W5-NTB-IG-C-F-ALS
W-FA-AFW-CAW-H4-W5-NTB-IG-C-TG
W-FA-AFW-CAW-H4-W5-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H4-W5-NTB-IG-C-TG-LM
W-FA-AFW-CAW-H5-W1-NTB-IG-C-TG
W-FA-AFW-CAW-H5-W1-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H5-W1-TB-IG-C-TG
W-FA-AFW-CAW-H5-W1-TB-IG-C-TG-ALS
W-FA-AFW-CAW-H5-W2-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H5-W3-NTB-IG-C-F-ALS
W-FA-AFW-CAW-H5-W3-NTB-IG-C-TG
W-FA-AFW-CAW-H5-W3-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H5-W4-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H5-W5-NTB-IG-C-F-ALS
W-FA-AFW-CAW-H5-W5-NTB-IG-C-TG
W-FA-AFW-CAW-H5-W5-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H6-W1-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H6-W3-NTB-IG-C-TG-ALS
W-FA-AFW-CAW-H6-W4-NTB-IG-C-TG-ALS
W-FA-AFW-H1-W1-NTB-IG-C-TG
W-FA-AFW-H1-W1-TB-IG-C-TG
W-FA-AFW-H1-W2-NTB-IG-C-TG
W-FA-AFW-H1-W3-NTB-IG-C-TG
W-FA-AFW-H1-W4-NTB-NG-C-NG
W-FA-AFW-H2-W1-NTB-IG-C-TG
W-FA-AFW-H2-W1-NTB-NG-C-NG
W-FA-AFW-H2-W1-TB-IG-C-TG
W-FA-AFW-H2-W3-NTB-IG-C-TG
W-FA-AFW-H2-W5-NTB-IG-C-TG
W-FA-AFW-H3-W1-TB-IG-C-TG
W-FA-AFW-H3-W2-NTB-IG-C-TG
W-FA-AFW-H4-W1-NTB-IG-C-TG

W-FA-AFW-H4-W1-TB-IG-C-TG
W-FA-AFW-H4-W2-NTB-IG-C-TG
W-FA-AFW-H4-W2-TB-IG-C-TG
W-FA-AFW-H4-W3-NTB-IG-C-TG
W-FA-AFW-H5-W1-NTB-IG-C-TG
W-FA-AFW-H5-W1-TB-IG-C-TG
W-FA-AFW-H5-W2-TB-IG-C-TG
W-FA-AFW-H5-W3-TB-IG-C-TG
W-FA-AFW-H5-W4-NTB-IG-C-TG
W-FA-AFW-H6-W1-TB-IG-C-TG
W-FA-AFW-H6-W2-NTB-IG-C-TG
W-FA-AFW-H6-W2-TB-IG-C-TG
W-FA-AFW-H6-W3-NTB-IG-C-TG
W-FA-AFW-H6-W3-TB-IG-C-TG
W-FA-AFW-H6-W4-TB-IG-C-TG
W-FA-AFW-H6-W5-NTB-NG-C-NG
W-FA-ALW-CAW-H2-W1-TB-IG-C-TG-ALS
W-FA-ALW-H1-W1-NTB-NG-C-NG
W-FA-ALW-H1-W1-TB-NG-C-NG-ALS
W-FA-ALW-H1-W2-NTB-NG-C-NG
W-FA-ALW-H1-W3-NTB-NG-C-NG
W-FA-ALW-H2-W2-NTB-NG-C-NG
W-FA-ALW-H3-W3-NTB-NG-C-NG
W-FA-ALW-H4-W3-NTB-NG-C-NG
W-FA-ALW-H6-W3-NTB-NG-C-NG
W-FA-ASW-AFW-H1-W2-NTB-IG-C-TG-ALS
W-FA-ASW-AFW-H4-W4-NTB-IG-C-TG-ALS
W-FA-ASW-AFW-H5-W2-TB-IG-C-TG-ALS
W-FA-ASW-H1-W1-NTB-IG-C-TG
W-FA-ASW-H1-W1-NTB-IG-C-TG-ALS
W-FA-ASW-H1-W3-TB-IG-C-TG-ALS
W-FA-ASW-H2-W1-NTB-IG-C-TG-ALS
W-FA-CAW-H1-W1-NTB-IG-C-TG
W-FA-CAW-H1-W1-NTB-IG-C-TG-ALS
W-FA-CAW-H1-W1-NTB-NG-C-NG
W-FA-CAW-H1-W2-NTB-IG-C-TG
W-FA-CAW-H1-W2-NTB-IG-C-TG-ALS
W-FA-CAW-H1-W2-NTB-NG-C-NG
W-FA-CAW-H2-W1-NTB-IG-C-TG
W-FA-CAW-H2-W1-NTB-IG-C-TG-ALS
W-FA-CAW-H2-W1-NTB-NG-C-NG
W-FA-CAW-H2-W2-NTB-IG-C-TG
W-FA-CAW-H2-W2-NTB-NG-C-NG
W-FA-CAW-H3-W2-NTB-NG-C-NG
W-FA-CAW-H4-W1-NTB-IG-C-TG-ALS
W-FA-CAW-H4-W5-NTB-IG-C-TG-ALS

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.

As mentioned above, Guangdong Kete assigns numbers to doors and windows based on floor and room project-wise, and proceeds with production and delivery according to these door/window numbers. For example, a window number [REDACTED] reported in spreadsheet B-2 (column name as "product code") refers to [REDACTED].

But MCC codes can not be simply identified by door/window numbers. We used door/window numbers to look through design drawings, and listed all the descriptions that were necessary for MCC coding in spreadsheet B-2.

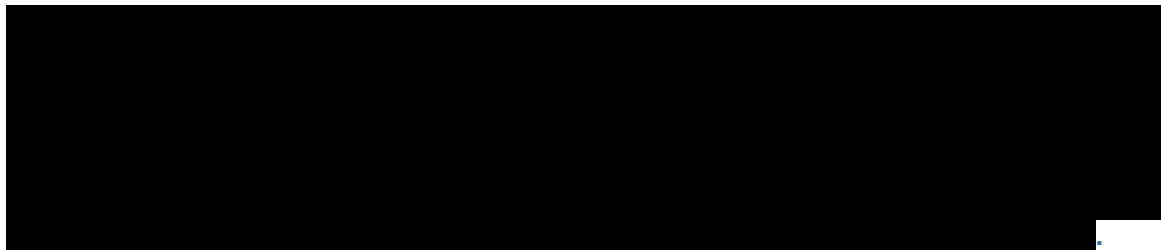
The specific descriptions for each door/window number from window door type,height, width,glaze,safety were listed from column CO to column CW in spreadsheet B-2, and MCC codes were made based on these descriptions. For the method used to construct MCC, please refer to [spreadsheets B-2 MCC Category 1, B-2 MCC Category 3 ,B-2 MCC Category 4&5, B-2 MCC Category 7&9, D-2 MCC 1&3, D-2 MCC 4&5,and D-2 MCC 7&9.](#)

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

For the domestic sales, Guangdong Kete sells its products directly to unrelated customers either as end users or traders. For the domestic sales process, it is similar to Australian sales process:



[Confidential terms and conditions of domestic sales]

The company invoices the customers by VAT invoices, and the customers will pay the company according to the payment terms agreed in the sales contracts.

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.

No, there is no domestic customers related to Guangdong Kete.

Guangdong Kete does not use price list and all the price is basically determined based on actual price of raw materials and negotiation with customers.

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

Not applicable. The company does not use price list.

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

No, domestic selling prices do not vary according to the distribution channel.

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.

No, Guangdong Kete did not provide on-invoice discounts and/or off-invoice rebates to any customer.

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.

No, Guangdong Kete did not issue any credit or debit notes (directly or indirectly) to the domestic customers.

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.

Guangdong Kete agrees with the Commission in using the invoice date as the date of sale.

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.

Please check the worksheet D-2 for domestic sales listing.

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".

Please refer to the worksheet D-2.2 for domestic sales source.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
- Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment, 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.

Please refer to [Exhibit D-3.1 DM Samples for domestic sales documents](#).

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

Please check each sample folder in [Exhibit D-3.1](#) for the reconciliation details.

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.

Please refer to the worksheet B-4.

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.

For the source data used to complete spreadsheet B-4, such as 6001 main operating income subledger, golden tax sales listing, ERP customs declaration listing, please refer to [Exhibit B-4.1 upwards sales reconciliation worksheet](#).

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.

Please refer to the worksheet B-4 for details.

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:

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

We calculated payment terms project-wise, based on accounts receivable and above formula. Please refer to [Exhibit E-1.1 Payment terms calculation](#) for the details.

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?

Yes. Regarding the interest rate of the short-term borrowings, please refer to worksheet I-5 Preferential Loans for the details.

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?

Yes, interest income for 2024 is only [REDACTED] and for the investigation period is [REDACTED]. The interest rate is set according to LPR published by the central bank of China.

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?

No, the company had no interest earning deposits or other cash product denominated in foreign currency.

E-2 Packaging

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

Generally speaking, in terms of product packaging itself, the surface of doors and windows is covered with [REDACTED], and the corners are [REDACTED] to avoid scratches and bumps. Additional [REDACTED] are used on hardware and profile edges for key impact prevention.

For transportation packaging, doors and windows are usually placed vertically, separated by [REDACTED] sometimes to prevent mutual compression. A [REDACTED] is used externally for protection, [REDACTED] to ensure overall strength. The bottom is equipped with [REDACTED] as a supporting base, and horizontally

strapped with [REDACTED] to firmly fix the panels to the frame, preventing shaking during transportation.

Please refer to [Exhibit E-2.1 Picture of standard packing](#) for the demonstration of types of packaging we used in the domestic and export market.

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

Generally speaking, in terms of product packaging itself, the surface of doors and windows is covered with [REDACTED], and the corners are [REDACTED] to avoid scratches and bumps. Additional [REDACTED] are used on hardware and profile edges for key impact prevention.

For transportation packaging, doors and windows are usually placed vertically, separated by [REDACTED] sometimes to prevent mutual compression. A [REDACTED] is used externally for protection, [REDACTED] to ensure overall strength. The bottom is equipped with [REDACTED] as a supporting base, and horizontally strapped with [REDACTED] to firmly fix the panels to the frame, preventing shaking during transportation.

Please refer to [Exhibit E-2.1 Picture of standard packing](#) for the demonstration of types of packaging we used in the domestic and export market.

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

There are no differences for packaging between domestic and export sales.

Regarding the packaging cost for each model sold on the domestic market and exported to Australia, please refer to [Table G-3 Domestic CTM](#) and [G-5 Australian CTM](#) for the details.

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?

No, domestic sales reported in D-2 are in terms of EXW.

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

The delivery terms for sales from Guangdong Kete to Australian customers vary by transaction, primarily encompassing [REDACTED], [REDACTED], and [REDACTED]. Please refer to the worksheet B-2 Australia Sales for the information.

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 was reported based on the actual settlement price with logistic agency.

Please refer to [Exhibit E-3.3 Export expenses](#) for how inland freight and port charges were reported in B-2.

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?

The port handling fees was reported based on the actual settlement price with logistic agency.

Please refer to [Exhibit E-3.3 Export expenses](#) for how inland freight and port charges were reported in B-2.

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 was reported based on the actual settlement price with logistic agency.

Please refer to [Exhibit E-3.3 Export expenses](#) for how ocean freight cost were reported in B-2.

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 insurance was reported based on the actual settlement price with logistic agency.

Please refer to [Exhibit E-3.3 Export expenses](#) for how marine insurance were reported in B-2.

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?

Not applicable. As stated, the applicable trade terms are [REDACTED], [REDACTED], and [REDACTED]. Therefore, under these terms, Guangdong Kete is not responsible for paying import duties.

For trade terms in [REDACTED], Guangdong Kete only pays for customs clearance fees, which was reported based on the actual settlement price with logistic agency in B-2. Please refer to [Exhibit E-3.3 Export expenses](#) for source data..

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.

No commissions are provided for domestic sales and export sales.

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

During the period, the VAT rate is 13% and refund rate is 13% for the GUC.

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

There are no other direct selling expenses incurred in relation to domestic sales.

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

There are no other direct selling expenses incurred in relation to Australian sales.

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 claimed.

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.

Compared the sales processes to any third country and to Australia, the sales processes to third countries are basically similar to the process described on B-1.1.

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.

There is one related company for third country sales, which is [REDACTED].

Guangdong Kete negotiates contracts directly with final customers. The selling price is determined by costs of all materials, labor, transportation, and other costs. .

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.

Guangdong Kete agrees with the commission in using the invoice date as the date of sale.

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 the worksheet F-2 for third country sales.

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

Please consult the worksheet F-2.2 for the information on third country sales source.

F-3 Differences in sales to third countries

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

In fact, sales to Australia and third countries are largely the same for Guangdong Kete, with the only minor distinction being the applicable trade terms: Trade terms: sales to Australia can be concluded under [REDACTED], [REDACTED], whereas the trade terms of the sales to third countries are also in [REDACTED].

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 [Exhibit G-1.1 Production Process](#) for the information.

The production process is mainly divided into eight steps, including cutting, assembling, sealant application, QC, debugging, packing, finished product and delivering.

1. [REDACTED]
2. [REDACTED]
3. [REDACTED]
4. [REDACTED]
5. [REDACTED]
6. [REDACTED]
7. [REDACTED]
8. [REDACTED]

Besides, the aluminum scrap is generated during the production process. There are no by-products resulting from the production process.

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

Yes. [REDACTED], [REDACTED], and [REDACTED] are related to Guangdong Kete which provides the goods to Guangdong Kete as raw materials to manufacture the goods under consideration.

For Aluminium profile, the quantity of the goods purchased by Guangdong Kete from [REDACTED], accounts for [REDACTED]% of the total. From [REDACTED], it accounts for [REDACTED]% of the total.

For glass, it accounts for [REDACTED]% purchased from [REDACTED].

G-2 Cost accounting practices

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

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

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

Not applicable.

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

Our company primarily serves end-users who are real estate developers, engaging directly with construction site projects. To align with the actual situation, the company calculates costs based on individual projects. Specifically, each engineering project is treated as a cost center. The actual raw material costs, such as aluminum profiles and glass, incurred by each project are collected monthly. For labor and manufacturing expenses, the total costs are accumulated at the company level and then evenly allocated to each project based on output, which refers to the finished product area.

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.

Please refer to the answer to point 3 above.

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

To the level of engineering project, rather than the product specificity.

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

No.

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

The company has not engaged in start-up operations during the investigation period.

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)?

Inventories are valued at actual cost when stocked in. When raw materials, finished goods and other inventories are stocked out, the method of valuation is weighted average.

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

For products that are damaged or have defects during the production process, the company will rework them entirely until they meet the required standards. It is rare for products to be completely scrapped. If a product is fully scrapped, the aluminum materials removed will be sold as scrap.

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

Aluminum scrap will be sold externally, and the actual market price obtained from such sales will be used to offset production costs.

No by products or joint products.

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

No.

G-3 Cost to make on domestic market

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

Please refer to spreadsheet G-3 Domestic CTM.

As explained in question G-2.3, our company primarily serves end-users who are real estate developers or contracting party of the construction project, engaging directly with construction site projects. To align with the actual situation, the company calculates costs based on individual projects.

The distinctive feature of engineering projects is that

[REDACTED]

Additionally,

[REDACTED]

To avoid this situation, when completing spreadsheets G-3 Domestic CTM and G-5 Australian CTM, we use the project as the unit and do not break down costs by quarter. Instead, we report the total production costs incurred for the project and the total actual finished product output over the entire survey period. This approach minimizes cost distortions caused by the unique characteristics of engineering projects.

However, in the working file of [Exhibit G-8.6 Cost Worksheet for G-3 & G-5](#), we have submitted the monthly production costs for each engineering project for reference.

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".

Please refer to the spreadsheet G-3.2 domestic CTM source.

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 the worksheet G-4.1 SG&A listing.

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

Please refer to the worksheet G-4.2 Domestic SG&A calculation.

It is worth noting that the company uses projects as cost centers for calculating production costs. Since there are no identical project names between the Australian market and the Chinese market, calculating the unit SG&A for each project based on domestic project names would make it impossible to match with the G-5 Australian CTM. Therefore, we recommend using the total average SG&A expenses of all domestic projects as the basis for calculation.

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 the worksheet G-4.3 Upwards SG&A.

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

Please refer to worksheet G-4.1 SG&A listing for the details.

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 spreadsheet G-5 Australia CTM.

As explained in question G-2.3, our company primarily serves end-users who are real estate developers or contracting party of the construction project, engaging directly with construction site projects. To align with the actual situation, the company calculates costs based on individual projects.

The distinctive feature of engineering projects is that

[REDACTED]

Additionally,

[REDACTED]

To avoid this situation, when completing spreadsheets G-3 Domestic CTM and G-5 Australian CTM, we use the project as the unit and do not break down costs by quarter. Instead, we report the total production costs incurred for the project and the total actual finished product output over the entire survey period. This approach minimizes cost distortions caused by the unique characteristics of engineering projects.

However, in the working file of [Exhibit G-8.6 Cost Worksheet for G-3 & G-5](#), we have submitted the monthly production costs for each engineering project for reference.

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 the worksheet G-5.2 Australian CTM source.

G-6 Cost allocation method

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

Our company primarily serves end-users who are real estate developers, engaging directly with construction site projects. To align with the actual situation, the company calculates costs based on individual projects.

Specifically, each engineering project is treated as a cost center. The actual raw material costs, such as aluminum profiles and glass, incurred by each project are collected monthly. For labor and manufacturing expenses, the total costs are accumulated at the company level and then evenly allocated to each project based on output, which refers to the finished product area.

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 [Exhibit G-8.6 Cost Worksheet for G-3 & G-5](#), in which we have submitted the monthly production costs for each engineering project.

G-7 Major raw material costs

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

The major raw materials used in the manufacture of the goods is aluminium profiles 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.

Not applicable.

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

Please refer to worksheet G-3 for information.

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 the worksheet G-7.4 for the information.

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 the worksheet G-7.4 for the information.

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.

Please refer to Exhibit G-7.6 Raw Material Samples for the raw material purchase documents and reconciliation details.

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.

The supplier named as [REDACTED], [REDACTED], [REDACTED], and [REDACTED], are related to Guangdong Kete. And the purchase price is based on the market price.

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 spreadsheet G-8 Upwards costs for the information requested.

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.

Please refer to Exhibit G-8.6 Cost Worksheet for G-3 & G-5, Exhibit A-4.6 Trial Balance, Exhibit A-4.1 Audit Reports for the demonstration that the cost listings in G-3 and G-5 are complete.

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 [Exhibit G-8.6 Cost Worksheet for G-3 & G-5](#), [Exhibit A-4.6 Trial Balance](#), [Exhibit A-4.1 Audit Reports](#) for the demonstration that the cost listings in G-3 and G-5 are complete.

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.

The assembly or sealing workshop will manually record the actual production quantity. This data is then summarized monthly and submitted to the accounting department for cost calculation.

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.

The production department will report the production quantity to the accounting department on monthly basis. The accounting department then will rely on such report to calculate the cost.

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".

No such 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?

Since the opening area for each room in a project is fixed, the products manufactured must be consistent with the dimensions specified in both the design drawings. Therefore, the production workshop staff determine the final area of each finished product by referencing the area of each opening indicated in the drawings provided by the company's technical department, combined with the actual production dimensions.

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

Not applicable.

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 the worksheet G-10 Capacity Utilisation.

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

Our production capacity, such as sawing and assembly, relies more on manual labour than on machinery. Consequently, the scale of production depends on the volume of orders.

Therefore, we report the actual production quantity as the designed capacity.

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)?

The company does not have a special space for warehousing. Generally, the company coordinates in real-time with customers regarding their actual construction progress and schedules production and delivery efficiently. Once production is completed, shipments are typically arranged promptly into containers. However, there may be instances where a project suddenly halts, leading to an accumulation of inventory for that specific project. So far, there has been no situation where the production workshop could not accommodate the products.

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.

No, there is no change in the type of capital and technology utilized by Guangdong Kete.

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.

Not applicable since all the primary inputs such as aluminium profiles and glass were purchased rather than self-produced.

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.

No such significant investments during the investigation period.

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

Guangdong Kete has little interaction with the GOC other than normal administrative dealings such as filing tax returns, applying for business licence and etc.

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).

Guangdong Kete is neither a state-owned nor state-invested enterprise (SIE).

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

For the board of directors of the company and its related companies, please refer to [Exhibit H-2.2 Board of Directors](#) for the names.

For the board of shareholders of the company and the related business, please refer to [Exhibit A-2.5 Group Corporate Structure](#) for the details.

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

Please refer to [Exhibit H-2.2 Board of Directors](#) for the information of the common directors and officers.

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)

Not applicable. Please refer to [Exhibit A-2.5 Group Corporate Structure](#) for the shareholding information of the company.

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

There is no significant change in the ownership structure of Guangdong Kete during the period.

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

Not applicable.

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 requirement in law or in practice require government representation at any level of the business of Guangdong Kete.

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.

Not applicable.

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

Not applicable.

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

The company or, to be more specific, the board of directors of the company have the power to manage the senior managers.

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

No, none of the company's senior managers hold positions with Government.

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

Not applicable.

H-3 Licensing

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

Please refer to [Exhibit H-3.1 Business License](#).

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

Please refer to [Exhibit H-3.1 Business License for the registration authority](#).

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

Firstly, the company needs to apply for registration, which can be processed either online or at the registration office. The main materials required for application include application for company registration (filing), articles of association of the company, copy of shareholders' ID cards, lease agreement for the company domicile, and notice of enterprise name verification.

Then, the authority will review these materials and issue a "Notice of Registration" or "Notice of Non-registration" to the company after the review. The review process is very efficient and only takes 1-2 days.

After receiving the "Notice of Registration", the company can visit the registration office and pick up the business license.

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

Any company established in accordance with the Company Law of the PRC is eligible to obtain the business license.

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

Guangdong Kete can only engage in the business activities in the scope of business stated in the business license.

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

If any of the items stated in the business license is changed, the company shall apply for the modification of the registration, and the registration authority shall replace the old business license.

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

The business license is only for registration purpose. No benefits or rights conferred to the business license.

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

The business license can be revoked for any of the circumstances outlined in the relevant provisions of Regulation of the People's Republic of China on the Administration of the Registration of Market Entities (the Registration Regulation) and the Company Law.

According to Article 40 of the Registration Regulation, "where a market entity is registered by the submission of false materials or concealing important facts by other fraudulent means (emphasis added, the natural person, legal person or any other organization affected by the false registration of the market entity may apply to the registration authority for revoking the registration of the market entity. The registration authority shall, after accepting the application, conduct investigation in a timely manner. If false registration of a market entity is ascertained upon investigation, the registration authority shall revoke the registration of the market entity...."

H-4 Decision-making, planning and reporting

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

The Board of Shareholders is primarily responsible for deciding the above-mentioned issues.

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

Not applicable.

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.

Not applicable.

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

Not applicable.

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.

Guangdong Kete is not aware of the existence of such documents.

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

No. No such business plans are developed.

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

There are no 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.

There are no such minutes.

H-5 Financial and investment activities

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

Not applicable.

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

Not applicable.

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

Not applicable.

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. No such capital raised.

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

No. No such capital raised.

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. No such investment in debt securities.

H-6 Government policy on the industry

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

No. No such decisions relevant to the industry during the period.

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

Guangdong Kete has no details of responsible government departments.

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

Not applicable.

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

No. No such information provided.

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

No. Guangdong Kete have no such designation.

H-7 Taxation

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

No. Not aware of any such export taxes.

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

13%.

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

Not applicable. There is not any changes in the last 5 years.

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

No. Not aware of any planned tax changes.

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.

The sales manager of the company.

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 government has no involvement in the pricing decisions of the company.

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

No. Selling prices and supply of goods are not coordinated with other domestic producers or Government.

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.

No. No information is provided to Government.

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

No. No price data is provided to any level of Government.

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

No. No such price guidance or controls exist.

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

No. No such restrictions imposed.

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

Guangdong Kete has no knowledge of the existence of such organization or entity.

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. No such pricing committee exists.

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.

All the sales terms, prices or other terms in the contracts are negotiated between Guangdong Kete and its customers. There is no such person who can authorize contract provisions.

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.

Not applicable.

H-9 Industry associations

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

Guangdong Kete is a member of the Guangdong Door & Window Association.

Guangdong Kete, as the Supply Chain Vice President Unit of the Guangdong Door & Window Association, actively participates in enterprise visits and industry exchange activities organized by the association, such as hosting members to visit its production base and attending industry salons. The Chinese government's involvement in the association is

primarily reflected in the supervision by the registration management authority (Guangdong Provincial Department of Civil Affairs), policy transmission by the business guidance unit (such as the Guangdong Federation of Industry and Commerce), and support for the association to take the lead in formulating industry standards and building a government-enterprise bridge to promote standardized industry development. It is noteworthy that the association and the government only provide guidance on industry-related policies, while Guangdong Kete's internal operational management, strategic decisions, and product pricing are independently determined based on the market environment, its own positioning, and internal governance mechanisms, and the association and the government have no right to intervene. The association's work focuses on building an exchange platform, promoting technical cooperation, and facilitating industry self-discipline, aiming to serve the healthy development of the industry as a whole, without participating in or interfering with Guangdong Kete's market-oriented autonomous actions.

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.

This membership is completely voluntary. Joining the Guangdong Door & Window Association helps strengthen exchanges between enterprises, promote information sharing, and achieve market and industry norms.

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.

No. No submissions made to Bureau of Statistics.

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.

Not applicable.

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

Not applicable.

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

Not applicable.

H-11 Production/output

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

No. Production is not subject to such policy or guidance. Production depends on the customer's order volume.

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.

Not applicable.

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

Please refer to [Exhibit H-11.4 List of domestic customers](#) for the details.

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.

No. No such restrictions exist.

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

No. No such restrictions exist.

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. No such restrictions exist.

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

There are no changes in the production capacity over these years.

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. No benefits received on purchase of utility services.

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.

Not applicable.

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.

No. Government does not possess such right.

H-13 Raw materials

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

Yes. [REDACTED], [REDACTED] and [REDACTED] are related to Guangdong Kete which provides the goods to Guangdong Kete as raw materials to manufacture the goods under consideration.

For Aluminium profile, the quantity of the goods purchased by [REDACTED] accounts for [REDACTED]%. From [REDACTED] it accounts for [REDACTED]%. For glass, it accounts for [REDACTED]% purchased from [REDACTED].

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

No. All the supplier are not State Invested Enterprises.

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

Not applicable. All the suppliers are based in China.

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

Price differences between suppliers are affected by factors such as time of order, quality specification and etc.

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

Guangdong Kete purchases raw materials according to its production schedules. The considerations in selection of a supplier include price offers, delivery time, quality specification and payment terms.

Purchases are not made by tender.

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. No direct or indirect price guidance or controls exist with respect to raw material inputs.

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

- 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.

Not applicable. All the raw materials are purchased from domestic market. Please refer to answer to G-7.4 for the information for the details including a description of the raw material imported, the supplier and country of origin.

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.

Yes. Please refer to answer to G-7.4 for the information.

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

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 the worksheet I-1 for the company turnover.

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).

Please refer to the website <https://www.qcc.com/> and consult the part of shareholder information for the SIE information.

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. Guangdong Kete purchased all raw materials from domestic market.

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 the worksheet I-3 for the details of income tax.

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

Please refer to [Exhibit I-3.2 Income Tax Return](#) for the annual Income tax reports of the last three financial years of 2022, 2023 and 2024.

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

Not applicable. In income tax reports submitted in [Exhibit I-3.2 Income Tax Return](#), the Amount of income tax payable for the last three is [REDACTED]. So the company is not required to pay income tax

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?

The general tax rate for Guangdong Kete 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.

Guangdong Kete was certified as a High and New Technology Enterprise (HNTE) in 2022. In accordance with relevant regulations, it is entitled to a preferential corporate income tax rate of 15% for the period from 2022 to 2025.

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.

Please refer to the worksheet I-4 for the information.

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 consult [Exhibit I-4.2.1 6051 other business income Subledger](#) and [Exhibit I-4.2.2 6301 non-operating income subledger](#) for the supporting documents of grants we reported.

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.

Please refer to the worksheet I-4 for the information.

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.

Guangdong Kete has no information regarding the criteria, application or operation of the grants reported in the worksheet I-4. The accounting records only demonstrate the amount and names of the grants received.

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).

Basically in Foshan City, 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.)

Not applicable.

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.

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.
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).
7. Describe the application and approval procedures for obtaining a benefit under the program.
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.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
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.
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.
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.

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

From Question I-5.5 to I-5.16, none of the questions are 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

The Chinese market is highly competitive because many manufacturers are operating there.

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

Demand is mainly from the construction sector.

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

Almost the entire sales revenue is from construction sector.

- (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

Residential and commercial construction activities are the major factor influencing demand variability.

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

Not applicable.

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

Not applicable.

- (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market

Not applicable.

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

Please refer to answer D-1.1 for domestic sales ways.

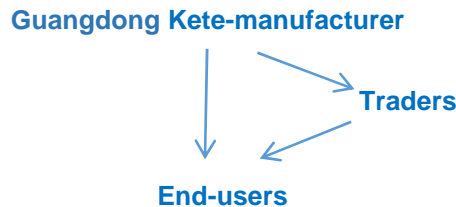
- (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

Not applicable.

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

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

The participants in the market include manufacturers, trader and end users. For Guangdong Kete as a manufacturer, its customers are both traders and end-users.



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.

There are too many market participants to list, and each participant has a different degree of relevance in their local or regional market.

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.

Guangdong Kete has no knowledge of importer details.

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.

There is no regulatory framework relating to the goods in the Chinese market, other than normal business administrative mechanisms.

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.

Guangdong Kete is not aware of any market entry restrictions.

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.

Guangdong Kete is less likely to provide such information about the entire Chinese market. But for those goods produced and sold by Guangdong Kete, please refer to [Exhibit A-2.7 Product Brochure](#).

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

The goods are used in a wide variety of end use applications. Including (1) Residential use: widely applied in balcony enclosure windows, interior and exterior doors and windows of ordinary residences and villas; (2) Public and commercial buildings: used for glass curtain walls, floor-to-ceiling windows, and various types of commercial doors in places such as office buildings, shopping malls, and hospitals; (3) Industrial and specialized scenarios: applied in the basic enclosure of factories and warehouses, as well as in special fields like sunrooms and public transportation facilities.

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.

It depends on the nature and specification of the goods. The key attributes are types of aluminum profiles and glass, width and height of finished products, performance of doors and windows, etc. The order of importance will be determined by each individual customer based on their requirements.

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

Not aware of any commercially significant market substitutes.

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.

There are no known changes in consumer preference.

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.

Please refer to the worksheet I-1 for Guangdong Kete's sales turnover.

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.

Although Guangdong Kete is a company with a large production capacity, it is not the price leader for the goods in the Chinese market as there are other strong competitors and it is not possible for Guangdong Kete to know other competitors' prices in the domestic market.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in 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.

Guangdong Kete does not operate with a product pricing strategy outlines above.

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.

As with most Aluminium Windows and Doors products, prices primarily depend on the cost of the aluminum profiles and glass, processing energy consumption, and the complexity of the manufacturing process. In addition, the packaging costs, labor costs, and regional transportation costs are also key considerations in pricing. The company regularly adjusts its pricing dynamically based on market supply and demand and customer purchase volumes.

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.

Prices basically vary alongside the changes in the prevailing aluminum profiles and glass' prices.

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]

The major factors are "[REDACTED]", "[REDACTED]" and "[REDACTED]".

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?

As explained earlier, selling price mainly depends on costs to make. No fixed profit margin is set, as profit and price are determined according to the complexity of Aluminium Windows and Doors products.

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.

Guangdong Kete does not offer price reductions.

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.

Guangdong Kete does not offer bundled pricing.

10. Does the volume of sales to a customer or the size of an order influence your selling price in the 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.

There is no fixed relationship between sales volume or order volume and selling price in domestic market. The selling price is determined by a variety of factors, including the cost of raw materials, customer demand, market conditions, and competitor pricing, rather than being based on specific pricing documents. Additionally, Guangdong Kete does not enforce a strict minimum order quantity.

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

Guangdong Kete signs sales contracts with domestic customers on transaction-by-transaction basis.

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.

No price lists exist as prices are determined individually for each transaction.

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.

As mentioned earlier, the price differences between different products stem from factors such as their complexity, nature, and specifications, etc.

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

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

Guangdong Kete does not differentiate customers in terms of pricing.

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.

Guangdong Kete sells the goods to related entities, and the price setting shows no difference to that of the unrelated sales.

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.).

Guangdong Kete sells its products mostly to its regular customers. New or potential customers can learn the company and the products from the company's website: www.gdkete.cn.

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.

Guangdong Kete does not conduct brand segmentation in the Chinese market for the goods.

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.

The company's brochure and its website are the examples for customers to learn the goods.

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.

Guangdong Kete's sales department for domestic sales of GUC has approximately [REDACTED] sales personnel located in Foshan City, Guangdong Province.

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.

Purchase prices of aluminum profiles and glass and processing fees are the key parameters in establishing pricing for the goods.

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

The Australian market situation is similar to the Chinese market, which is very competitive as there are many related products manufacturing.

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

Demand is mainly from the construction sector.

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

Almost the entire sales revenue is from construction sector.

- (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

Residential and commercial construction activities are the major factor influencing demand variability.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Please refer to answer B-1.1 for the information.

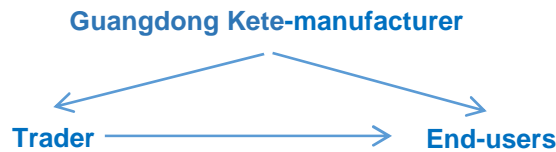
- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

Not applicable.

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

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

The participants in the market include manufacturers, trading companies, and end users. For Guangdong Kete as a manufacturer, its customers are basically trading company and end-users .



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.

There are too many market participants to list, and each participant has a different degree of relevance in their local or regional market.

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

Guangdong Kete has no knowledge of importer details.

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.

As far as Guangdong Kete is aware, the GUC are not subject to any special regulatory framework. The generally applicable laws concerning competition, taxation and sales contracts apply to the GUC.

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.

Anti-dumping investigations is notable import restrictions.

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.

Guangdong Kete is less likely to provide such information about the entire Australian market. But for those goods produced and sold by Guangdong Kete, please refer to [Exhibit A-2.7 Company Brochure](#).

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

The goods are used in a wide variety of end use applications. Including (1) Residential use: widely applied in balcony enclosure windows, interior and exterior doors and windows of ordinary residences and villas; (2) Public and commercial buildings: used for glass curtain walls, floor-to-ceiling windows, and various types of commercial doors in places such as office buildings, shopping malls, and hospitals; (3) Industrial and specialized scenarios: applied in the basic enclosure of factories and warehouses, as well as in special fields like sunrooms and public transportation facilities.

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.

It depends on the nature and specification of the goods. The key attributes are types of aluminum profiles and glass, width and height of finished products, performance of doors and windows, etc. The order of importance will be determined by each individual customer based on their requirements.

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

There are no known market substitutes.

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

There are no known market complements.

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.

There are no known changes in consumer preference.

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.

Please refer to the worksheet I-1 for Guangdong Kete's sales turnover.

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.

Although Guangdong Kete is a company with a large production capacity, it is not the price leader for the goods in the Australian market as there are other strong competitors.

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.

Guangdong Kete does not operate with a product pricing strategy outlines above.

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.

As with most Aluminium Windows and Doors products, prices primarily depend on the cost of the aluminum profiles and glass, processing energy consumption, and the complexity of the manufacturing process. In addition, the packaging costs (including the packaging box), labor costs, and transportation costs are also key considerations in pricing. The company regularly adjusts its pricing dynamically based on market supply and demand and customer purchase volumes.

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.

Prices basically vary alongside the changes in the prevailing aluminum profiles and glass' prices.

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]

The major factors are "[REDACTED]", "[REDACTED]" and "[REDACTED]".

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.

As explained earlier, selling price mainly depends on costs to make. No fixed profit margin is set, as profit and price are determined according to the complexity of Aluminium Windows and Doors products.

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.

Guangdong Kete does not offer price reductions.

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.

Guangdong Kete does not offer bundled pricing.

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.

There is no fixed relationship between sales volume or order volume and selling price in Australian market. The selling price is determined by a variety of factors, including the cost of raw materials, customer demand, market conditions, and competitor pricing, rather than being based on specific pricing documents. Additionally, Guangdong Kete does not enforce a strict minimum order quantity.

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.

Guangdong Kete signs sales contracts with Australian customers on project basis.

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.

No price lists exist as prices are determined individually for each transaction.

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.

As mentioned earlier, the price differences between different products stem from factors such as their complexity, nature, and specifications, etc.

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.

Guangdong Kete does not differentiate customers in terms of pricing.

- 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.

For the transactions between Guangdong Kete and [REDACTED]

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.).

Guangdong Kete market the goods in the Australian market by emphasising their superior quality, reliability of supply, and long term efficiencies for the customers.

- 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.

Guangdong Kete does not conduct brand segmentation in the Australian market for the goods.

- 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.

Guangdong Kete did not undertake any Australian advertising over the last five years.

- 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.

Guangdong Kete's sales department for Australian sales of GUC has approximately [REDACTED] sales personnel located in Foshan City, Guangdong Province.

- 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.

Purchase prices of raw materials and processing fees are the key parameters in establishing pricing for the goods.

EXPORTER'S DECLARATION

I hereby declare that.....(company)
have completed the attached questionnaire and, having made due inquiry, certify that the
information contained in this questionnaire is complete and correct to the best of my
knowledge and belief.

Name :.....

Signature :.....

Position in

Company :.....

Date :.....

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.



EXPORTER'S DECLARATION

I hereby declare that Guangdong Kete Facadetech 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 :Mr. FENG Shengzhang

Signature : 冯盛章

Position in

Company :General Manager

Date :March 8, 2026



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