Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: AR 704

Product: Steel corner beads & angles

From: China

Investigation period: 1 April 2025 to 31 March 2026 (the period)

Response due by: 1 July 2026

Email enquiries to: investigations3@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 accelerated review of steel corner beads & angles (the goods) exported to Australia from China

The commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether steel corner beads and angles are dumped. The commission will also use this information to determine whether steel corner beads and angles has been in receipt of countervailable subsidies over the period.

The commission will collect and use information in accordance with the commission's 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/or 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 submission. 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/or subsidy margin. The commission considers that the dumping margin and/or 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	X
Section B Export sales to Australia	X
Section C Exported goods & like goods	☐
Section D Domestic sales	☐
Section E Due allowance	☐
Section F Third country sales	☐
Section G Cost to make and sell	☐
Section H Particular market situation	X
Section I Countervailing	X
Section J Domestic Market	☐
Section K Australian Market	X
Error! Reference source not found.	X
Non-confidential version of this response	X

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	☐
B-2.2 Australian sales source	☐
B-4 Upwards sales	X
D-2 Domestic sales	☐
D-2.2 domestic sales source	☐
F-2 Third country sales	☐
F-2.2 third country sale source	☐
G-3 Domestic CTM	☐
G-3.2 domestic CTM source	☐
G-4.1 SG&A listing	☐
G-4.2 Dom SG&A calculation	☐
G-5 Australian CTM	☐
G-5.2 Australian CTM source	☐
G-7.2 Raw material CTM	☐
G-7.4 Raw material purchases	☐
G-8 Upwards costs	☐

G-10 Capacity Utilisation	☐
I-1 Company Turnover	X
I-3 Income Tax	X
I-4 Grants	☐

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:

Steel corner/finishing beading and angles, metallic coated, whether or not containing alloys, whether or not drilled, punched, perforated or expanded, of all angle types, of a base metal thickness up to and including 0.49 millimetres, of varying steel grades, with various leg profiles, at various widths and lengths.

Further information
Steel corner beading is a specialised building material used in construction to reinforce and protect the corners of walls where they meet. The most common types of steel corner beading/angles include:

- angled steel bead: used for regular internal joins where walls meet/intersect/connect with other walls and/or ceilings; and
- angled steel bead: used for regular external joins where walls meet/intersect/connect with other walls and/or ceilings.

Exclusions
Plastic and stainless steel corner beading and external render/texture beading is excluded from this application.

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.

Category	Sub-category	Identifier[1]	Sales data	Cost data
Coating type	Zinc coated	Z	Mandatory	Mandatory
	Zinc Aluminum coated	ZA		
	Zinc Magnesium coated	ZM		
	Aluminum Zinc coated	AZ		
	Aluminum Zinc Magnesium coated	AM		
	Other	B		
Coating mass	≤ 50 g/m²	1	Mandatory	Mandatory
	> 50 g/m² – ≤ 100 g/m²	2		
	> 100 g/m² – ≤ 200 g/m²	3		
	> 200 g/m² – ≤ 300 g/m²	4		
	> 300 g/m²	5		

[1] The codes detailed in the identifier column of the proposed table are used by interested parties to identify the characteristics of the goods as listed in the sub-categories.

Category	Sub-category	Identifier[2]	Sales data	Cost data
Base Metal Thickness (BMT)	≤ 0.25 mm	1	Mandatory	Mandatory
	> 0.25 mm – ≤ 0.30 mm	2		
	> 0.30 mm – ≤ 0.35 mm	3		
	> 0.35 mm – ≤ 0.40 mm	4		
	> 0.40 mm – ≤ 0.45 mm	5		
	> 0.45 mm – ≤ 0.49 mm	6		
Widest leg profile width	≤ 20 mm	A	Mandatory	Mandatory
	> 20 mm – ≤ 25 mm	B		
	> 25 mm – ≤ 30 mm	C		
	> 30 mm – ≤ 35 mm	D		
	> 35 mm – ≤ 40 mm	E		
	> 45 mm	F		
	Other	O		
Angle	90 degrees	90	Mandatory	Mandatory
	135 degrees	135		
	Other	O		
Length	< 1,800 mm	1	Mandatory	Not applicable
	≥ 1,800 mm – ≤ 3,600mm	2		
	> 3,600 mm	3		

In constructing an MCC, use a '-' between each category. For example: ZA-2-2-D-135-1

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.

Note:

Jinkai applied for this review in order to export GUC to Australia in the future. During the investigation period, Aoshi did not export Jinkai-produced GUC to Australia. To fully cooperate with this review, Aoshi nevertheless complete the questionnaire in its entirety and provide the necessary supporting evidence.

[2] The codes detailed in the identifier column of the proposed table are used by interested parties to identify the characteristics of the goods as listed in the sub-categories.

However, since Aoshi did not export GUC produced by Jinkai to Australia during the investigation period, nor did it export to third countries or engage in domestic sales, and as Aoshi is a pure trading company with no production activities of its own, questions related to Australian exports, third countries exports, domestic sales, and cost to make are all inapplicable. We have marked "not applicable" in the relevant sections.

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
   Name: [Commercially Sensitive Information: name of contact person]
   Position in the company: [Commercially Sensitive Information: position of contact person]
   Telephone: [Commercially Sensitive Information: phone number of contact person]
   E-mail address: [Commercially Sensitive Information: email of contact person]

2. If you have appointed a representative, provide their contact details:
   Name: JINGTIAN AND GONGCHENG
   Address: 39/F, CTF Finance Centre, No.6 Zhujiang East Road, Tianhe District, Guangzhou 510623, China
   Telephone: (86) 189 0120 5688
   E-mail address: luo.xinqu@jingtian.com

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

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

   ANSWER:

   The financial records are kept in Room A, 1201, No. 342, Shengtai Road, Shiqiao Street, Panyu District, Guangzhou City.

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

   ANSWER:

   Not applicable. The company is a pure trader and has no production.

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

   ANSWER:

   Not applicable. The company is a pure trader and has no production.

A-2 Company information

1. What is the legal name of your business?

   ANSWER:

   The legal name of the Company is GUANGZHOU AOSHI BUILDING MATERIALS CO., LTD (hereinafter referred to as "Aoshi" or "the Company").

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

   ANSWER:

   Aoshi does not trade under a different name or brand.

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

   ANSWER:

Aoshi was not known by a different legal or trading name.

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

ANSWER:

Aoshi has no board of directors. Aoshi only has an executive director, i.e., [Commercially Sensitive Information: name of executive director].

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

ANSWER:

Please refer ***Exhibit A-2.5.a*** for Aoshi's complete ownership structure and ***Exhibit A-2.5.b*** for a list of all related companies and its functions.

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (a) The stock exchange where it is listed and
   (b) Any principle shareholders[3]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

ANSWER:

Not applicable. The company is not listed. The company is totally owned by HUME PLASTERBOARD PTY LTD. (hereinafter referred to as "Hume"), and Hume is not listed either.

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

ANSWER:

Aoshi trades in building materials, including the goods under consideration (GUC), as well as non-GUC, such as light gauge steel stud and track.

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

ANSWER:

Aoshi had no sales or production of GUC during the IP.

9. Provide your company's internal organisation chart.

ANSWER:

[3] 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.

Please refer to ***Exhibit A-2.9*** for Aoshi's internal organisation chart.

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

ANSWER:

The functions of Aoshi's organization structure are as follows:

Chairman: Responsible for setting the company's strategic direction and making major decisions. Holds the authority to appoint and remove senior executives and supervises the overall development of the company.

Operations Director: Fully responsible for the company's sales and business operations. Implements the chairman's decisions and ensures that operational objectives are achieved.

Sales Department: Responsible for market development and customer management, including product sales, contract execution, etc.

Finance Department: Manages company funds, accounting, and financial reporting, providing financial support for business decision-making.

Administration Department: Handles administrative management and provides auxiliary support, including human resources, office management, security, and daily operational assistance, ensuring the smooth functioning of all departments.

Procurement Department: Responsible for sourcing products from external suppliers, ensuring supply chain stability and cost efficiency.

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

ANSWER:

Aoshi does not have brochures or promotional materials specifically prepared for steel corner beads and angles. However, in order to facilitate the Commission's investigation, Aoshi has specially prepared a catalogue illustrating its commonly sold steel corner products.

Please refer to ***Exhibit A-2.11*** for Aoshi's product catalog.

A-3 General accounting information

1. What is your financial accounting period?

ANSWER:

Aoshi's financial accounting period is from January 1 to December 31.

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

ANSWER:

According to Article 31 of Accounting Law, "Where a unit is subject to audit by certified public accountant in accordance with the provisions of the relevant laws and administrative regulations, the unit shall provide truthfully accounting vouchers, account books, financial and accounting reports and other accounting documents as well as the relevant information to the delegated accounting firm."

According to Article 6 of Announcement of the Enterprise Registration Bureau of the State Administration for Industry and Commerce on participating in the annual inspection on time for enterprises registered with the State Administration for Industry and Commerce , "The following companies should also submit audit reports: one-person limited liability companies, listed joint-stock companies, and companies engaged in finance, securities, and futures; companies engaged in insurance, venture capital, capital verification, evaluation, guarantee real estate brokerage, entry-exit intermediary, expatriate Labor intermediary, enterprise Companies registered as agents; companies whose registered capital has not been paid in full by instalments; and companies that have falsely declared registered capital, made false capital contributions, or evaded capital contributions within three years . The audit report submitted can be an audit report for the company's finances, or an audit report for the profit and loss statement of the company's annual balance sheet."

Aoshi does not belong to any companies mentioned above that should prepare audited reports. Therefore, it only prepares and provides unaudited financial statements.

3. What currency are your accounts kept in?

ANSWER:

The account is kept in by Chinese Yuan (CNY).

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

ANSWER:

The name of Aoshi's financial accounting system is [Commercially Sensitive Information: name of financial system].

5. What is the name of your sales system?

ANSWER:

Aoshi has no separate sales system. Sales information are recorded in financial accounting system [Commercially Sensitive Information: name of financial system].

6. What is the name of your production system?

ANSWER:

Aoshi has no production. This question is not applicable.

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

ANSWER:

As Aoshi's financial accounting and sales systems are all using [Commercially Sensitive Information: name of financial system], this question is not applicable.

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

ANSWER:

The accounting practices of Aoshi does not differ with generally accepted accounting principles ("GAAP") in China. Aoshi's accounting practices are consistent with the GAAP of China.

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

ANSWER:

There has been no change to Aoshi's accounting practices and/or 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.
   ANSWER:

   As explained above, the Company has no audit reports. Please see ***Exhibit A-4.1.a*** and ***Exhibit A-4.1.b*** for financial statements for 2024 and 2025.

   The Company has no related companies involved in the production and sale of the goods; therefore, we only provide Aoshi's financial statements.

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

   Not applicable, the Company has no audit reports.

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

   Please refer to ***Exhibit A-4.3.a*** for tax returns of the same period.

   Please refer to ***Exhibit A-4.3.b*** for the reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

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

   As Aoshi only maintains one profit centre, this question is 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.
   ANSWER:

   Aoshi's financial accounting period is from January 1 to December 31, which is different from the period. Please refer to ***Exhibit A-4.5.a*** and ***Exhibit A-4.5.b*** for the income statements identified 2025, and April 1 of 2025~ March 31 of 2026.

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

   Please refer to ***Exhibit A-4.6.a ~Exhibit A-4.6.b*** for the trial balance (in Excel) covering the period and 2025.

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

   Please refer to ***Exhibit A-4.7*** for the chart of accounts (in Excel).

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

SECTION B
EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

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

   ANSWER:

   Not applicable.

   Jinkai applied for this review in order to export GUC to Australia in the future. During the investigation period, Aoshi did not export Jinkai-produced GUC to Australia. To fully cooperate with this review, Aoshi nevertheless complete the questionnaire in its entirety and provide the necessary supporting evidence.

   However, since Aoshi did not export Jinkai-produced GUC to Australia during the investigation period, the question is not applicable.

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

   ANSWER:

   Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

   ANSWER:

   Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

   ANSWER:

   Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

   ANSWER:

   Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes,

provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”
    - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
    - You must provide this list in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.
    - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

B-3 Sample export documents

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

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

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

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

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

ANSWER:

Not applicable. Aoshi did not export Jinkai-produced GUC to Australia during the investigation period.

B-4 Reconciliation of sales to financial accounts

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

   ANSWER:

   Please refer to ***Appendix B-4 Upwards sales***. Please note during the period, the company had no export or domestic sales of GUC or like goods produced by Jinkai, so the data relevant to GUC is zero.

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

   ANSWER:

   Please refer to ***Exhibit B-4.2*** for all documents required to complete "B-4 Upwards sales" 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.

   ANSWER:

   All hard coded amounts sources and notes are indicated in "B-4 Upwards sales" in red font.

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.

Answer:

This part is not applicable. During the period, the company had no export or domestic sales of GUC or like goods produced by Jinkai.

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.

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.

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.

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.

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.

SECTION D
DOMESTIC SALES

Answer:

This part is not applicable. During the period, the company had no domestic sales of GUC or like goods produced by Jinkai.

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

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.

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

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.

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.

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.

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

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.

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”.

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.

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.

D-4 Reconciliation of sales to financial accounts

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

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

2. Please provide all documents, 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.

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 <u>and</u>
   - highlight or annotate the amount shown in the source document <u>and</u>
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

SECTION E
DUE ALLOWANCE

Answer:

This part is not applicable. During the period, the company had no export or domestic sales of GUC or like goods produced by Jinkai.

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:

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

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

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

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?

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?

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?

E-2 Packaging

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

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

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

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?

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

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?

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?

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?

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?

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?

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.

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?

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

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

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
   - An adjustment will only be made where there is evidence that the difference affects price comparability.
   - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*[4] for more information.

[4] Available on the commission website

SECTION F
THIRD COUNTRY SALES

Answer:

This part is not applicable. During the period, the company had no 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.

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.

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.

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.

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”.

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.

SECTION G
COST TO MAKE AND SELL

Answer:

This section is not applicable. Aoshi only acted as a trader. Aoshi is not involved in any production activities.

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.
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.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
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.
3. Briefly explain your cost accounting practices (e.g. job costing, process costing).
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.
5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
7. Has your company engaged in any start-up operations in relation to the goods? If yes:
   (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
   (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.
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)?
9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
10. What are the valuation methods for scrap, 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

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.

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”.

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
   - This worksheet lists <u>all</u> 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.
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.
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.

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.
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”.

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

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.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-7.2 Raw material CTM” for these raw materials.
   - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
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.
4. For each raw material identified in G-7.3 which individually account for <u>10% or more</u> 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.
5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.
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.
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.

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.
2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
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 <u>and</u>
   - highlight or annotate the amount shown in the source document <u>and</u>
   - provide the account number and sub-account number (if applicable) at column E of the worksheet.

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.

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

G-10 Capacity Utilisation

1. 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.
2. Explain how the production capacity and capacity utilisation has been calculated.
3. 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 review period?
   (c) What is the average period of time that inventory is retained (describe how this is calculated)?
4. 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.
5. 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.
6. 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.

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

ANSWER:

Aoshi should file the financial statements to the taxation authorities so that the authorities can calculate and review the amount of taxes that should be levied on Aoshi.

(b) payment of taxes

ANSWER:

Aoshi should pay income tax, value-added tax and other applicable taxes to the taxation authorities.

(c) senior management representation within your business

ANSWER:

The senior management of Aoshi has no involvement with the GOC. Aoshi is a private owned company.

(d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC

ANSWER:

As a private company, Aoshi is not supervised by the State-owned Assets Supervision and Administration Commission (SASAC) or anybody under the control of SASAC.

(e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)

ANSWER:

As a private company, AOHSI makes its own business decisions, no government department/office is involved.

(f) Licensing

ANSWER:

Aoshi has obtained a Business license under Chinese Law and is free to operate under laws and regulations without government intervention.

(g) restrictions on land use

ANSWER:

Please kindly note the there's no special restriction on the land use of Aoshi since its establishment.

(h) provision of loans or

ANSWER:

Please note that Aoshi didn't receive any preferential loans since its establishment.

(i) provision of grants, awards or other funds

ANSWER:

Please note that Aoshi didn't receive any grants or funds during the investigation period.

H-2 Business structure, ownership and management

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

ANSWER:

Aoshi is not an SOE or SIE. It's a 100% privately owned by a foreign-invested company.

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

ANSWER:

The lists of Board of Directors and Board of Shareholders of Aoshi and all related entities/companies are as follows:

Company Name	Board of Directors	Board of Shareholders
Aoshi	[Commercially Sensitive Information: Directors' name]	[Commercially Sensitive Information: Shareholders' name]
HUME PLASTERBOARD PTY LTD.	[Commercially Sensitive Information: Directors' name]	[Commercially Sensitive Information: Shareholders' name]
[Commercially Sensitive Information: related entities/companies' name]	[Commercially Sensitive Information: Directors' name]	[Commercially Sensitive Information: Shareholders' name]
[Commercially Sensitive Information: related entities/companies' name]	[Commercially Sensitive Information: Directors' name]	[Commercially Sensitive Information: Shareholders' name]

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

ANSWER:

The common director and officer between Aoshi and its related companies is [Commercially Sensitive Information: Directors' name], the chairman of the whole group.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

ANSWER:

Please kindly note that no member of Aoshi and its related companies is a representative, employee or otherwise affiliated with the GOC.

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

ANSWER:

Please kindly note that there's no representative from the CCP in Aoshi and all other related entities.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

ANSWER:

No member of Aoshi or any other entities related to Aoshi is appointed or recommended by the GOC.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China
- employees of your business
- foreign investors or
- other (please specify)

ANSWER:

The only shareholder of Aoshi is Hume, an Australian company and ultimately owned by a foreign investor, [Commercially Sensitive Information: Directors' name].

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

ANSWER:

Please kindly note that there was no significant change in the ownership structure of Aoshi during the period.

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

ANSWER:

Please kindly note that no management position is appointed or designated to act on behalf of government authorities.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

ANSWER:

Please note that there are no such requirements in law or practice.

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

ANSWER:

Aoshi is not a publicly-traded company, thus this question is not applicable.

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

ANSWER:

Aoshi is not a publicly-traded company, thus this question is not applicable.

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

ANSWER:

The director, [Commercially Sensitive Information: Directors' name] has the right to reward, fire or discipline 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.

ANSWER:

Please note that there is no manager from Aoshi holding positions in any GOC departments, organizations, associations or Chambers of Commerce.

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

ANSWER:

Please note that Aoshi has no pricing committee, price is determined by Aoshi's financial department based on cost and profit margin.

H-3 Licensing

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

ANSWER:

Please refer to **Exhibit H-3.1** for the business license of Aoshi and its English translation.

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

ANSWER:

The State Administration for Market Regulation of Panyu District, Guangzhou is responsible for issuing Business License.

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

ANSWER:

In general, the procedure to apply for a license is to apply with materials set forth below:

- A letter of application issued by the legal representative;
- Certificate of a representative of shareholders or an agent jointly appointed by shareholders;
- A copy of the Articles of Association;

- Certificate for the place of operation;
- Certificate of property;
- Identity of the legal representative;
- Certificate of investment verification;
- Letter of appointment of the chairman and managers, their names, identity, residence, and name of the company.

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

   ANSWER:

   No particular requirement or condition must be met to obtain the license.

   Aoshi could obtain the business license as long as it meets the general requirements and conditions as stated in the Company Law of the People's Republic of China:

   - the number of shareholders constitutes a quorum;
   - the company has capital contributions in compliance with the articles of association of the related company, which are subscribed for by all shareholders;
   - the articles of association are formulated collectively by shareholders;
   - the company has a name and an organizational structure that complies with the requirements for limited liability companies; and
   - the company has a domicile.

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

   ANSWER:

   The Business License indicates that a company is incorporated under the relevant laws and has duly obtained a "legal entity" status. No restrictions are imposed on activities specified and performed by a company.

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

   ANSWER:

   If a company wishes to expand its business scope, it must notify the Administration for Market Regulation, where the company is registered. Suppose a company expands its business scope without informing the local Administration for Market Regulation. In that case, the administration will stop it according to the law and confiscate illegal income. If the company's behavior violates criminal law, the company shall be investigated for criminal responsibility according to the law.

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

   ANSWER:

   As seen from the copy of the Business License submitted, Aoshi has the right to deal with [Commercially Sensitive Information: business scope].

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

   ANSWER:

Suppose a company is involved in illegal activities, goes bankrupt, engages in fraudulent business practices, forges document, alters the Business License or transfers, lends or rents the Business License, etc. In that case, the State Administration for Market Regulation can revoke the Business License.

H-4 Decision-making, planning and reporting

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

    ANSWER:

    The decision-making process is, in general, done by the Operations Director. Usually, business decisions are made based on the market situations, costs and other related information.

    Please kindly note that Aoshi does not produce any goods, questions a-c are not applicable.

    The labour force is normally secured from the labour market based on mutual needs.

    The use of outputs, such as product mix is determined by the Operations Director.

    Profit is distributed following Aoshi's articles of association.

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

    ANSWER:

    There is no government involvement in the decision-making process respecting marketing and sale of steel corner bead and angle products.

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

    ANSWER:

    Please note that no government department/office is involved, either directly or indirectly, in manufacturing, selling or purchasing steel corner bead and angle products.

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

    ANSWER:

    Aoshi needs to report its annual report information in the China National Enterprise Credit Information Publicity System every year, which is operated by the State Administration for Market Regulation.

    Moreover, Aoshi needs to submit the enterprise income tax return and VAT application form to the relevant tax authorities.

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

ANSWER:

As a private company, Aoshi does not have copies of any Provincial/City Five Year Plans.

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

ANSWER:

No, Aoshi has no Five-year Plans.

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

ANSWER:

Aoshi didn't hold a Board of Directors meeting over the investigation period. In addition, as mentioned above, Aoshi has no Board of Shareholders.

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

ANSWER:

Aoshi doesn't hold company meetings to make pricing decisions on the goods under consideration. As mentioned above, the decision-making process is orally done by the Operations Director based on the market, costs and related information.

H-5 Financial and investment activities

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

ANSWER:

Please note that Aoshi is not debt funded.

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

ANSWER:

Please kindly note that Aoshi has had no debt over the last 5 years.

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

ANSWER:

Please kindly note that Aoshi has had no debts/loans over the last 5 years, so this question is 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.

ANSWER:

Please note that Aoshi has not raised any capital using the issuance of shares, preferential shares, rights issues, bonds, warrants, debentures, sub-ordinate loans, and other debt and equity instruments in the last 5 years.

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

ANSWER:

Aoshi does not have policies on how cash reserves are to be invested.

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

ANSWER:

Please note that Aoshi has not invested in either government or non-government debt securities (including bonds, quasi-government bonds).

H-6 Government policy on the industry

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

ANSWER:

As a 100% private and foreign-invested enterprise, Aoshi is unaware of any documents concerning the steel corner beads and angles industry.

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

ANSWER:

Aoshi doesn't know if there is any industrial policy or guidance on the steel corner beads and angles industry.

- market entry criteria for the industry

ANSWER:

Aoshi is not aware of any such entry criteria for the steel corner beads and angles industry.

- environmental enforcement for the industry

ANSWER:

Since Aoshi does not produce any products, Aoshi is not aware of any such environmental enforcement for the steel corner beads and angles industry.

- management of land utilization

ANSWER:

The mandate of the Land and Resources Bureau is universal in its region. It does not focus on the steel corner beads and angles industry sector or insofar, as Aoshi is aware, any other manufacturing sector.

Guangzhou Municipai Planning and Natural Resources Bureau

Website: https://ghzyj.gz.gov.cn/

Tel: +86 020 8333 6546

- the China Banking Regulatory Commission for the industry

ANSWER:

Since Aoshi has had no debt/loan, Aoshi is not aware of this authority, and Aoshi doesn't have knowledge if CBRC regulates any industrial sector.

- investigation and inspection of expansion facilities

ANSWER:

Aoshi is not aware of such authority.

- the section in the National Development and Reform Commission that is responsible for the industry and

ANSWER:

Aoshi has not dealt with such authority and is unaware of any NDRC responsibility for steel corner beads and angles industry.

- import licensing for raw materials relating to the goods under consideration.

ANSWER:

Since Aoshi does not produce any products, Aoshi is not aware of any such import licensing for raw materials of steel corner beads and angles.

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

ANSWER:

Please kindly note that Aoshi is a private company and does not play any role in developing the government's industrial plans and policies at all levels of government. Aoshi does not provide information for or request inclusion in any plans, policies, or measures.

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

ANSWER:

Aoshi does not provide information relating to assessments of the implementation of the plan, policy or measure.

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

ANSWER:

Please note that Aoshi is not designated by the Government of China as “pillar,” “encouraged,” “honourable,” or any other designation.

H-7 Taxation

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

ANSWER:

No, there wasn’t any export tax on the exports of steel corner beads and angles during the investigation period.

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

ANSWER:

The value-added tax (VAT) rebate rate applicable to steel corner beads and angles was 13% during the investigation period.

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

ANSWER:

The value-added tax (VAT) rebate applicable to the goods under consideration under HS Code [Commercially Sensitive Information: HS code] was 13% since March 17, 2020, no changes occurred in the last 5 years.

The products covered under HS Code [Commercially Sensitive Information: HS code] are: [Commercially Sensitive Information: HS code information].

Please refer to the **Exhibit H-7.3** for the Chinese and English versions of the Government of China notices regarding applicable tax rebate rates.

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

ANSWER:

Aoshi is not aware of any such tax changes being planned.

H-8 Sales Terms

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

   ANSWER:

   The Operations Director and salesmen are responsible for establishing sales terms, prices and other contract provisions in Aoshi.

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

   ANSWER:

   Usually, selling prices are made by the Operations Director based on the market situations, company costs and the negotiation between Aoshi and buyers.

   Please kindly note that there is not any Government of China involvement in Aoshi' pricing decisions, nor any government guidance pricing.

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

   ANSWER:

   Please kindly note that Aoshi does not coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments, this question is not applicable.

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

   ANSWER:

   Aoshi is not required and did not submit information/data to GOC, other government officials or commercial/industry organizations which report on the industry. The tax related information and company annual reports information/data submitted to the local authorities is for general purposes requested by law.

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

   ANSWER:

   Please note that Aoshi never submits any price data to any other person at the provincial, regional or special economic zone level of government.

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

   ANSWER:

   No. Aoshi has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organizations.

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

ANSWER:

No. Aoshi has not encountered any other restrictions, limitations, or other considerations imposed on its business.

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

ANSWER:

Since Aoshi does not engage in the domestic market, Aoshi has no idea which organisation/business entity is the price leader of the goods.

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

ANSWER:

No. Aoshi does not have a pricing committee in respect of the goods, the prices are made by the Operations Director of Aoshi.

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

ANSWER:

Aoshi does not have a pricing committee in respect of the goods, so this question is 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.

ANSWER:

The Operations Director and salesmen are responsible for establishing sales terms, prices and other contract provisions for the sale of the goods in Aoshi.

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

ANSWER:

Aoshi does not have production facilities of the GUCs, so this question is not applicable.

H-9 Industry associations

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

ANSWER:

Please note that Aoshi is not a member of any industry association.

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business.

Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

ANSWER:

Aoshi is not a member of any industry association, so this question is not applicable.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

   ANSWER:

   Aoshi reports company report to the National Enterprise Credit Information Publicity System every year, which is operated by the State Administration for Market Regulation, in accordance with the requirements of Chinese regulations. The purpose of submitting a company annual report is to better understand the company's whole picture.

   Also, Aoshi submits enterprise income tax return and VAT refund return to the relevant tax authorities. The purpose of submitting tax data is to review whether the company is legally paying taxes.

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

   ANSWER:

   Please refer to **Exhibit H-10.2** for the sample of company annual report submitted to the National Enterprise Credit Information Publicity System, and refer to **Exhibit A-4.3a** for the tax returns.

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

   ANSWER:

   No, the authorities don't approve or assess Aoshi's submission.

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

   ANSWER:

   No, the authorities don't provide feedback on Aoshi's submission.

H-11 Production/output

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

   ANSWER:

   Please kindly note that Aoshi does not produce any goods, so Aoshi does not aware of any such guidance.

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

   ANSWER:

Aoshi does not aware of any such guidance, so this question is not applicable.

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

ANSWER:

Please note that Aoshi is not aware of such restrictions.

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

ANSWER:

Please note that Aoshi is not engaged in domestic market, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods, so Aoshi does not aware of any such restrictions and/or conditions.

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

ANSWER:

Aoshi is not required for an export license for all of its business.

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

ANSWER:

Aoshi is not aware of such restrictions and limits.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods, so this question is not applicable.

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

ANSWER:

No, Aoshi doesn't benefit from any concession on the purchase of any utility services, Aoshi purchased the utility services at market price level.

H-12 Adding capacity and/or joint ventures

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

ANSWER:

As a 100% foreign invested trading company, Aoshi does not aware such approval process on adding capacity and/or joint ventures.

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

ANSWER:

As a 100% foreign invested trading company, Aoshi does not aware if the government have the right to request modifications in terms of adding capacity and/or joint ventures.

H-13 Raw materials

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Aoshi and its related companies does not sell any of the raw materials used to manufacture steel corner beads and angles, or sell the semi-processed goods, so this question is not applicable.

SECTION I
COUNTERVAILING

The following programs are being investigated:

Category	Program number	Program name
Provision of goods at less than adequate remuneration	20	Hot rolled steel provided by government at less than fair market value
	677-1	Galvanised steel provided by government at less than fair market value
Preferential tax policies	13	Preferential Tax Policies in the Western Regions
	14	Tariff and VAT Exemptions on Imported Materials and Equipment
	29	Land Use Tax Deduction
	35	Preferential Tax Policies for High and New Technology Enterprises
	36	Local Tax Bureau Refund
	37	Return of Farmland Use Tax
	38	Return of Land Transfer Fee
	39	Return of Land Transfer Fee From Shiyou
Financial grants	2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'
	5	Matching Funds for International Market Development for Small and Medium Enterprises
	6	Superstar Enterprise Grant
	7	Research & Development (R&D) Assistance Grant
	8	Patent Award of Guangdong Province
	15	Innovative Experimental Enterprise Grant
	16	Special Support Fund for Non State-Owned Enterprises
	17	Venture Investment Fund of Hi-Tech Industry
	18	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
	19	Grant for key enterprises in equipment manufacturing industry of Zhongshan
	21	Water Conservancy Fund Deduction
	22	Wuxing District Freight Assistance
	27	Huzhou City Quality Award
	28	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
	30	Wuxing District Public Listing Grant
	31	Anti-dumping Respondent Assistance
	32	Technology Project Assistance
	34	Balidian Town Public Listing Award
	40	Dining lampblack governance subsidy of Jinghai County Environmental Protection Bureau
	41	Discount interest fund for technological innovation
	42	Energy conservation and emission reduction special fund project in 2015

Category	Program number	Program name
	43	Enterprise famous brand reward of Fengnan Finance Bureau
	44	Government subsidy for construction
	45	Infrastructure Construction Costs Of Road In Front Of No.5 Factory
	46	New Type Entrepreneur Cultivation Engineering Training Fee Of Jinghai County Science And Technology Commission
	47	Subsidy for Coal-Fired Boiler of Fengnan Subtreasury
	48	Subsidy for Coal-Fired Boiler Rectification
	49	Subsidy for District Level Technological Project
	50	Subsidy For Pollution Control Of Fengnan Environmental Protection Bureau
	51	Subsidy from Science and Technology Bureau of Jinghai County
	52	Subsidy of Environment Bureau transferred from Shiyou
	53	Supporting fund for exhibition from Hongqiao District Commerce Commission
	54	Government subsidy for job stability
	55	Commercial Committee Support Fund
	56	Tianjin Municipal Bureau of Commerce July 2018-December 2018
	57	Aiding fees for cases of technology information collection
	58	Patent supporting fund from Science and Technology Bureau of Jinghai District 2019
	60	Subsidy for patent from Science and Technology Bureau Fengnan District, Tangshan City
	61	Subsidy for Energy collection from the Tangshan Quality and Technology Supervision Bureau
	62	Award to the Patent Innovation from Science and Technology Bureau Fengnan District
	64	Awards to technology innovation from Bureau of Industry and Information Technology Fengnan District
	65	Awards to "Well-Known Trademarks" from Hebei Province Market Supervision administration Bureau
	66	Grant for Technology ERP
	590-1	Hebei Province Quality Awards
	611-30	Equity injection
	611-31	Environmental Protection Grant
	611-32	High and New Technology Enterprise Grant
	611-33	Independent Innovation and High-Tech Industrialisation Program
	611-34	VAT refund on domestic sales by local authority
	611-35	Environmental Prize
	611-36	Jinzhou District Research and Development Assistance Program
	611-37	Enterprise support fund

I-1 General

1. Complete the worksheet named “I-1 Company turnover”

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

ANSWER:

Please refer to **Appendix I-1 Company turnover**.

I-2 Provision of goods at less than adequate remuneration

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, so this question is not applicable.

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

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, and there are no such contractual agreements between SIE and Aoshi with reference to the granting and receipt of any assistance/benefits.

3. If your business purchased imported raw materials, explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

ANSWER:

Please kindly note that Aoshi does not produce any goods nor purchase any raw materials, and there are no such contractual agreements between SIE and Aoshi with reference to the granting and receipt of any assistance/benefits.

I-3 Preferential tax policies

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

ANSWER:

Please refer to **Appendix I-3 Income Tax** for detailed information.

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

ANSWER:

Please refer to **Exhibit I-3.2** for the annual tax return for the last three financial years of Aoshi in Chinese and English version.

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

ANSWER:

For 2023 and 2024, Aoshi's corporate income tax payable was [Commercially Sensitive Information: tax payable of Aoshi], and therefore [Commercially Sensitive Information: tax payable information of Aoshi]. Accordingly, [Commercially Sensitive Information: tax payable information of Aoshi]. Please refer to **Exhibit I-3.2** for the tax returns for 2023 and 2024.

For 2025, please refer **Exhibit I-3.3** for the tax payments and related reconcile form.

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

ANSWER:

The general tax rate for enterprises in China during the previous two financial years was 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?

ANSWER:

The income tax rate applied to Aoshi was [Commercially Sensitive Information: tax rate of Aoshi] during 2025, and 25% during 2024.

    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?

ANSWER:

No, the reduction was not 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?

ANSWER:

The name of the program is [Commercially Sensitive Information: tax program name].

    d. What is the name of the authority granting your company the reduced tax rate?

ANSWER:

The Ministry of Finance of the People's Republic of China is responsible for formulating relevant documents, while the authority granting Aoshi the reduced tax rate is State Taxation Administration.

    e. What is the eligibility criteria to benefit from the reduced tax rate?

ANSWER:

The eligibility criteria to benefit from the reduced tax rate is that the enterprise should be recognized as [Commercially Sensitive Information: tax program information].

A [Commercially Sensitive Information: tax program information] refers to an enterprise engaged in industries that are not restricted or prohibited by the state, and that simultaneously meets all of the following three conditions:

(1) [Commercially Sensitive Information: tax program information];

(2) [Commercially Sensitive Information: tax program information];

(3) [Commercially Sensitive Information: tax program information].

f. Provide details of the application process

ANSWER:

Once the enterprise is recognized as a [Commercially Sensitive Information: tax program information], it can obtain a preferential income tax rate at the time of tax filling.

g. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.

ANSWER:

As a recognized [Commercially Sensitive Information: tax program information], it is not required to file an application form to obtain the preferential income tax rate.

According to Article 4 of *Announcement of the State Administration of Taxation* on Issuing the Revised Measures for Handling Enterprise Income Tax Preferences that effected on April 25, 2018:

"*Enterprises shall adopt the handling methods of 'making independent judgment, declaring for enjoyment and retaining the relevant materials for future reference' when enjoying EIT Preferences. An enterprise shall, according to its operating condition and related tax provisions, independently determine whether it meets the conditions required for EIT Preferences. Those who meet the conditions may independently calculate the tax deductions or exemptions according to the time listed in the Catalog, and enjoy tax incentives by filing enterprise income tax returns.*"

h. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

ANSWER:

As answered in question I-3.5.g, Aoshi does not have such application form, Aoshi enjoyed tax incentives by filing its income tax returns, for tax returns of Aoshi, please refer to **Exhibit I-3.2** for detailed information.

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.

ANSWER:

Please kindly note that Aoshi does not have such confirmation, there is a directory of [Commercially Sensitive Information: tax program information] on the Chinese National Government Service Platform, where can check whether a company is a [Commercially Sensitive Information: tax program information] or not. If identified as a [Commercially Sensitive Information: tax program information], it can enjoy preferential tax rates.

Please refer to **Exhibit I-3.5.i** for the screenshot of the directory.

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

ANSWER:

There are no such fees charged to, or expenses incurred by Aoshi for purposes of receiving this program.

I-4 Financial grants

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

ANSWER:

There are no such grants received by Aoshi, this question and **worksheet I-4 Grant** are not applicable.

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

ANSWER:

Please refer to Aoshi's other business income ledgers extracted directly from Aoshi's accounting system for 2024, 2025 and the IP in **Exhibit I-4.2.a,** refer to non-operating income ledgers in **Exhibit I-4.2.b**.

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

ANSWER:

Please note that there is no such grant received by Aoshi, so this question is not applicable.

The Commission may note that Aoshi's non-operating income ledger includes a small amount recorded as a refund of personal income tax withholding service fees.

This refund arises from the administrative service fee paid to the company for withholding and remitting employees' personal income tax on their behalf. Under Chinese tax practice, the relevant personal income tax is borne by the employees rather than the company, and the tax authorities provide a service fee refund to the withholding agent for performing such tax withholding obligations.

Accordingly, this amount is not a government grant, subsidy, or financial assistance provided to the company, but merely a reimbursement of the service fee associated with the company's role as a tax withholding agent. Therefore, it is unrelated to any countervailable subsidy program.

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 from. If the documents are not in English, please provide a translation of the documents.
    g. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
    h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
    i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
    j. Provide a copy of the accounting journal entries relating to the grant.
    k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

ANSWER:

Please note that there is no such grant listed in I-4.3, so this question is not applicable.

I-5 Other Programs

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

ANSWER:

Please note that Aoshi does not produce any products, the sales offices and the place of operations of Aoshi are located in Guangdong Province.

The related [Commercially Sensitive Information: related company information].

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

ANSWER:

Aoshi is not aware of any programs of the Government of China, any of its agencies or any other authorized body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire.

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

ANSWER:

This question is not applicable. Aoshi is not aware of any programs of the Government of China, any of its agencies or any other authorized body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire.

4. Indicate the type of program, for example:
    - the provision of grants, awards or prizes
    - the provision of goods or services at a reduced price (e.g. electricity, gas, transport)

- the reduction of tax payable including income tax and VAT
- reduction in land use fees
- loans from Policy Banks at below-market rates or
- any other form of assistance.

ANSWER:

This question is not applicable. Aoshi is not aware of any programs of the Government of China, any of its agencies or any other authorized body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire.

Thus, the questions below are not applicable.

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

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

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.

SECTION J
DOMESTIC MARKET

ANSWER:

Please kindly note that Aoshi does not engage in domestic steel corner beads and angles market, the following questions regarding domestic market are not applicable.

The products supplied to the Australian market differ substantially from those sold in the domestic Chinese market in terms of specifications, technical standards, and application systems. As a result, the Australian products cannot be directly compared with products sold domestically. Accordingly, it is not possible to provide meaningful information on domestic competition in relation to the GUC.

J-1 Prevailing conditions of competition in the domestic market

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

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

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

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

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

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

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

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

J-2 Goods in the domestic market

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

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

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

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

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

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

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

   In responding to question 1 please provide evidence supporting calculations.

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

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

these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

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

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

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:

   - Competitors' prices
   - Purchase price of raw materials
   - Cost to make and sell the goods
   - Level of inventory
   - Value of the order
   - Volume of the order
   - Value of forward orders
   - Volume of forward orders
   - Customer relationship management
   - Supplier relationship management
   - Desired profit
   - Brand attributes
   - Other [please define what this factor is in your response]

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

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

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

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

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
    (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
    (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
    (c) How frequently are sales contracts renegotiated?
    (d) How frequently are price reviews conducted between contracts?
    (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
    (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

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

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

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

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

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

J-4 Marketing and sales support in the domestic market

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

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

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

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

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

SECTION K
AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
    (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years

ANSWER:

Over the past five years, the Australian market for steel corner beads and angles has shown steady growth, with an average annual increase of around [Commercially Sensitive Information: market information] percent in market capacity.

Prices in this market have largely followed the fluctuations of raw material costs, particularly steel. In addition, the prosperity of the Australian real estate and construction sectors has been a key driver behind the expansion of demand for the GUCs.

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

ANSWER:

The primary source of demand for steel corner beads and angles in Australia comes from the real estate and construction industry. Customers are mainly building contractors, construction companies, and related distributors.

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

ANSWER:

As Aoshi is the Chinese subsidiary of its Australian parent company, it supplies the goods exclusively to Hume in Australia. Accordingly, Aoshi does not have access to detailed information regarding the breakdown of sales revenue by categories of customers or end users in the Australian market.

    (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production

ANSWER:

Demand for the goods in Australia is primarily influenced by the performance of the real estate and construction sectors.

In recent years, the sustained prosperity of the Australian real estate market has been the main driver of increased consumption of the goods.

Also, prices of raw materials (such as steel) and general economic conditions may also have an indirect impact, but overall the expansion of the real estate industry remains the most significant factor contributing to market growth.

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

ANSWER:

The Australian market for the goods is primarily concentrated in coastal regions and major developed cities, where construction activity is most intensive.

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

ANSWER:

The main demand for the goods is concentrated in Sydney and Melbourne, where construction activity is most intensive.

However, as Aoshi is the Chinese subsidiary of the Australian parent company, it does not have access to detailed sales revenue data of the parent company in Australia. Accordingly, we are unable to provide an estimated proportion of sales revenue by geographic market segment.

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

ANSWER:

Australian-manufactured and other imported goods compete primarily on the basis of product quality, available specifications and sizes, and delivery times.

Products that meet the required technical standards and can be supplied promptly are more competitive in the Australian market. These factors are the main considerations for customers when selecting suppliers of steel corner beads and angles.

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

ANSWER:

The goods are marketed primarily through the Australian parent company, which maintains a showroom to display the products. Distribution is mainly to wholesalers and distributors, who then may supply the products to construction companies, contractors, and other end users in the Australian market.

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

ANSWER:

Please note that there are no such factors that are relevant to characteristics or influences on the market for the goods in Australia.

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

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

ANSWER:

Please refer to **Exhibit K-1.2** for the diagram.

3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
   - names of the participants

- the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
- a description of the degree of integration (either vertical or horizontal) for each market participant and
- an estimation of the market share of each participant.

ANSWER:

Please note that as Aoshi is the Chinese subsidiary of its Australian parent company and does not directly engage in sales within the Australian market, it does not have access to detailed information regarding commercially significant market participants at any level of trade in Australia.

Accordingly, Aoshi is unable to provide a list of such participants for the investigation period.

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

ANSWER:

Aoshi supplies the goods exclusively to its Australian parent company, Hume. As Aoshi does not engage in sales to other importers in the Australian market, it does not have access to information regarding the names, market shares, source countries, or levels of trade of other commercially significant importers.

Accordingly, Aoshi is unable to provide this information for the investigation period.

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

ANSWER:

In Aoshi's view, there is no such regulatory framework, this question is not applicable.

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).

ANSWER:

In Aoshi's view, there is no such entry restrictions, so this question is not applicable.

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

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
   - quality differences
   - price differences
   - supply/availability differences
   - technical support differences

- the prevalence of private labels/customer brands
- the prevalence of generic or plain labels
- the prevalence of premium labels and
- product segmentation.

ANSWER:

Aoshi's products supplied to the Australian market are of high quality and are available in a wide range of specifications and sizes. The goods can be delivered within relatively short lead times. In terms of technical support, Aoshi understands there are no significant differences compared to other suppliers.

The products are sold under the Hume's brand, which is the Australian parent company's label. Aoshi does not have access to detailed information regarding other aspects of the market, including the prevalence of private labels, generic or plain labels, premium labels, or product segmentation.

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

ANSWER:

The goods, including those supplied by Aoshi and other sources, are primarily used in the construction industry. They are applied in building projects for purposes such as wall finishing, corner protection, and other related construction activities.

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

ANSWER:

The key product attributes that influence purchasing decisions in the Australian market are, in order of importance: (1) Product Quality; (2) Specifications and Sizes.

Other factors such as technical support, or brand are considered less significant based on Aoshi's understanding.

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

ANSWER:

In the Australian market, the commercially significant substitutes for the goods include PVC corner beads, which are lower-priced alternatives, and stainless steel corner beads, which are higher-priced alternatives. Note that other types of corner beads and angles outside the scope of this investigation are not considered relevant substitutes.

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

ANSWER:

Based on Aoshi's understanding, there are no commercially significant market complements for the goods in the Australian market.

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

ANSWER:

Aoshi does not have direct involvement in sales within the Australian market and, therefore, does not have access to information regarding any changes in market or consumer preferences for the goods over the past five years.

K-3 Relationship between price and cost in Australia

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

   ANSWER:

   Aoshi does not engage in domestic sales of the GUC, so the proportion of Aoshi's sales revenue derived from sales of the goods in Australia is 100%.

   Please note that during the IP, Aoshi did not export the GUC produced by Jinkai to Australia.

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

   ANSWER:

   During the IP, Aoshi does not export the GUC produced by Jinkai to Australia, this question is not applicable.

   In responding to question 1 please provide evidence supporting calculations.

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

   ANSWER:

   Aoshi does not directly participate in the pricing of goods in the Australian sales market, as pricing decisions in the sales market are made by its Australian parent company. Therefore, Aoshi does not have information on whether it is a price leader or on the identity of the price leader in the market.

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

   ANSWER:

   The nature of Aoshi's product pricing is primarily based on the company's own cost structure and desired profit margins, rather than the pricing approaches listed in the questionnaire (such as market penetration, inventory clearance, product positioning, price taker, or price maker).

   The pricing strategy employed is cost-based pricing, with sale prices set to purchase price and achieve target profitability.

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

   ANSWER:

Aoshi determines its sales prices for the Australian market based on the purchase price, its operating costs, and the target profit margin.

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

ANSWER:

Aoshi has not conducted formal reviews of its selling prices in the Australian market. Prices are determined based on the purchase prices, operating costs, and the target profit margin. The determination of prices is made by the Operations Director.

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

ANSWER:

a. Purchase price of the GUC
b. Cost to sell the goods
c. Desired profit
d. Value of the order
e. Volume of the order
f. Value of forward orders
g. Volume of forward orders
h. Level of inventory
i. Brand attributes
j. Customer relationship management
k. Supplier relationship management

7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

ANSWER:

Since Aoshi did not sell the GUC produced by Jinkai to Australia during the IP, this question is not applicable.

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

ANSWER:

Aoshi does not offer price reductions in the Australian market, so this question is not applicable.

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

ANSWER:

Aoshi does not offer bundled pricing in the Australian market, so this question is not applicable.

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

ANSWER:

This question is not applicable, as Aoshi sells exclusively to its Australian parent company, Hume.

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?

ANSWER:

Yes, Aoshi uses sales contracts in the Australian market, all sales revenue come from contracted sales.

(b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?

ANSWER:

No, Aoshi did not offer exclusivity contracts.

(c) How frequently are sales contracts renegotiated?

ANSWER:

There won't be any renegotiation after the sales contract is signed, except for that there is huge change in product price.

(d) How frequently are price reviews conducted between contracts?

ANSWER:

Since the purchase price of Aoshi's goods vary from order to order, the sales price to Hume is correspondingly adjusted for each transaction. In this sense, price reviews are conducted on a per-transaction basis, rather than at fixed intervals.

(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.

ANSWER:

There won't be any renegotiation after the sales contract is signed, except for that there is huge change in product price.

(f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

ANSWER:

Yes, if there is a big change of costs to sell varies to certain extent, there is a possibility to review price.

(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

ANSWER:

Aoshi only has one customer, i.e. its parent company, Hume. Please note that since Aoshi did not sell the GUC produced by Jinkai to Australia during the IP, Aoshi is unable to provide such contract.

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

ANSWER:

Please note that Aoshi does not have any price lists for the goods used in the Australian market, so this question is not applicable.

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

ANSWER:

As Aoshi does not manufacture the goods, the sales prices of different products primarily depend on Aoshi's respective purchase prices. The company distinguishes product pricing based on product specifications and models.

There are no significant differences in selling costs across different product categories. Consequently, variations in sales prices among different products are driven mainly by differences in purchase prices.

Internal documents supporting this explanation are not available, as pricing is determined directly in accordance with procurement costs.

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

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

ANSWER:

This question is not appliable, as Aoshi only has one Australian customer.

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

ANSWER:

No, since the producer for this case is Jinkai, Aoshi did not sell the goods produced by Jinkai to related entities in Australia, this question is not applicable.

K-4 Marketing and sales support in the Australian market

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

ANSWER:

Aoshi itself does not engage in marketing activities in the Australian market. All marketing and promotion are undertaken by Hume in Australia. Hume's marketing strategy emphasizes the superior quality, reliability, and availability of the goods, which serve as the core value propositions to its customers in the construction sector.

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

ANSWER:

No, Aoshi does not conduct brand segmentation in the Australian market for the goods, this question is not applicable.

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

ANSWER:

This question is not applicable, since Aoshi have not conducted advertising of the goods nor promotion campaigns over the past 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.

ANSWER:

Aoshi's sales team responsible for the Australian market consists of [Commercially Sensitive Information: staff members] staff members, all of whom are based in Guangzhou, China.

Their remuneration generally comprises a fixed base salary plus performance-based pay. The performance component is linked to sales performance, but there are no formal internal policy documents specifically describing the performance indicators.

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

ANSWER:

In Aoshi's case, sales personnel are not directly provided with independent parameters to determine product pricing during negotiations. All pricing decisions are determined by the Operations Director based on the purchase price of the products, operating costs, and a reasonable profit margin. There are no internal documents available regarding this process.