Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter verification report

Verification and case details

Company verified	Guangdong Yuanjiang Facade Co., Ltd		
Case number	691		
Initiation Anti-Dumping Notice (ADN)	2025/115		
The goods under consideration	Aluminium windows and doors		
Case type	Dumping and Subsidy Investigation		
Location	Factory 2-3/Building No.4, Intelligent Manufacturing Industrial Park XingZhongChuang (Huangniugu), Boai Road, Shishan Town, Nanhai District, Foshan City, Guangdong Province.		
Verification meeting dates	04/05/2026	to	06/05/2026
Inquiry period	1/07/2024	to	30/06/2025

This report details the findings and recommendations of a verification team in the Anti-Dumping Commission.

This report may not reflect the Anti-Dumping Commission's final position.

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1 ABOUT THIS REPORT

The Anti-Dumping Commission (the commission) issued a questionnaire that sought exporter data and information for Dumping and Subsidy Investigation 691 (case 691) into aluminium windows and doors exported from the People's Republic of China (China) during the inquiry period.

Guangdong Yuanjiang Facade Co Ltd (Yuanjiang Facade), an exporter of the goods from China, submitted a questionnaire response.

The commission met with Yuanjiang Facade to verify the response and assessed the reliability of the information.

The commission has reviewed the information submitted by Yuanjiang Facade. This report details the commission's verification findings and recommendations about Yuanjiang Facade for case 691.

A finding made in this verification report (verification finding) and verification recommendations (verification recommendations) are made in the context of this verification only. These verification findings and verification recommendations may be referred to and relied on in the Statement of Essential Facts and Final Report for case 691.

In this report, unless otherwise stated:

- all **sections** cited are from the ***Customs Act 1901*** **(Cth)**
- all **regulations** cited are from the ***Customs (International Obligations) Regulation 2015*** **(Cth)**
- the term **ADN** refers to **Anti-Dumping Notice**.

The commission details its process and findings in the verification work program at **Confidential attachment 1**.

2 KEY OUTCOMES

Dumping margin	Cannot yet calculate a dumping margin
Subsidy margin	0.0%
Export price method	269TAB(1)(a)
Normal value method	269TAC(2)(c)
Adjustment method	Cannot yet determine if section 269TAC(8) or 269TAC(9) price adjustments should apply
Sales data complete, relevant and accurate?	Yes
Cost data complete, relevant and accurate?	Yes, with material revisions
Subsidy data complete, relevant and accurate?	Yes, with material revisions

3 VARIABLE FACTORS

3.1 About this chapter

This chapter details the commission's recommendations about how to set the variable factors used to calculate the rates of dumping and countervailable subsidy for goods that Yuanjiang Facade produced or sold.

Australian customs law sets out different ways to calculate variable factors based on the facts available.

This chapter summarises the commission's recommendations about how to set:

- an **export price**
- a **normal value**
- a **dumping margin**
- a **subsidy margin**.

More information on what variable factors are and how the commission determines variable factors is in **Non-Confidential Appendix 1**.

3.2 Export price

The commission recommends setting an export price for Yuanjiang Facade under section 269TAB(1)(a).

Under this section, an export price is the price paid by the importer to the exporter less transport and other costs arising after exportation.

To ensure a consistent FOB delivery term across all sales, the commission adjusted ex-works (EXW) transactions by adding the weighted averaged inland transport and port handling costs to the EXW invoice value. This converted EXW sales to an FOB basis for the purposes of calculating the export price.

Confidential Appendix 1 contains the commission's export price calculations.

3.2.1 Who is the exporter?

The commission considers Yuanjiang Facade is the exporter of the Australian export goods because this company:

- produced the goods exported to Australia
- sold the goods to a related party knowing that they were to be exported to Australia

3.2.2 Who is the importer?

For all transactions, the commission considers Yuanjiang Facade's Australian customer is the importer of the goods exported to Australia. The commissioner considers that the Australian customer beneficially owned the goods at the time of importation into Australia.

For each transaction, Yuanjiang Facade's customer:

- is named as the consignee on bills of lading
- is named as the importer on import declarations to ABF.

3.2.3 Were the Australian export sales sold at arm's length?

3.2.3.1 Unrelated customers

For all unrelated customer transactions, the commission finds that Yuanjiang Facade sold the Australian export goods **at arm's length** as defined under section 269TAA.

For these transactions, the commission does not find that:

- there was consideration for the goods other than price
- a relationship between a buyer, a seller or their associates appeared to influence the price
- a buyer or buyer's associate directly or indirectly received compensation, reimbursement or another benefit for, or relating to, any part of the price.

3.3 Normal value

The commission does not recommend how to set a normal value because the commission has not yet decided to accept or reject a claim that affects which normal value section applies to Yuanjiang Facade. The commission will set a normal value after deciding to accept or reject the claim.

Case 691 includes a claim that domestic like goods sales are unsuitable to use in a normal value set under section 269TAC(1), as detailed in **chapter 3.3.3**. The claim states that the situation in inquiry period's market means that domestic like goods sales are unsuitable, as described under section 269TAC(2)(a)(ii).

If the commission accepts this claim and section 269TAC(2)(a)(ii) applies, then the commission must set a normal value under section 269TAC(2)(c). Otherwise, the commission may set a normal value under a different section.

If the commission sets a normal value under section 269TAC(2)(c), the commission recommends adjusting the domestic like goods sales prices when setting a normal value. The commission recommends these adjustments to properly compare the normal value to the export price to measure the level of dumping, under section 269TAC(9).

The commission recommends the following adjustments and notes inland transport and port charges were paid by Aocheng as the trader of the goods and not Yuanjiang Facade the manufacturer of the goods:

Adjustment description	How to apply an amount for adjustment
Export inland transport	Add
Export port charges	Add
Export credit terms	Add

Table 1 Summary of adjustments

3.3.1 Did the verified company produce and sell like goods for the domestic market?

The commission finds that, during the inquiry period, Yuanjiang Facade has not produced or sold like goods for domestic home consumption.

3.3.2 Do the accounting records comply with generally accepted accounting principles?

The commission finds that Yuanjiang Facade's accounting records for the inquiry period comply with the generally accepted accounting principles of China.

Yuanjiang Facade's financial accounts (2024) were audited by Chinese Certified Public Accountants and included a statement that the financial statements present fairly, in all material respects, the financial position of Guangdong Yuanjiang Facade Co., is in accordance with the accounting standards for business enterprises.

3.3.3 Did the production records reasonably reflect competitive market costs?

The commission finds that Yuanjiang Facade's production records reasonably reflect competitive market costs.

The commission did not identify related party suppliers or any other evidence of non-competitive market costs.

3.3.3.1 Ongoing case claims about production records

Case 691 includes a claim that aluminium extrusion and glass prices in China, including Yuanjiang Facade's records, do not reasonably reflect competitive market costs. The aluminium extrusion and glass price comprises part of the cost to make the goods.

The commission collected information about aluminium extrusion and glass prices. The commission will review this information when assessing the claim.

3.3.4 Were domestic sales in the ordinary course of trade?

The commission did not assess whether Yuanjiang Facade's domestic like goods sales are in the ordinary course of trade because the commission found there were no domestic sales of the goods during the period of investigation.

3.3.5 Adjustments to compare export price and normal value

The commission assessed all potential adjustments to properly compare the export price for Australian export goods to the corresponding normal value.

Adjustment type	Adjustment assessment – is the adjustment required?	Evidence and calculation method – how was the adjustment applied?	Who claimed this adjustment?	Did the commission apply this adjustment?
Export inland transport	Inland transport expense incurred on export sales to Australia was found to differ from the amount incurred on domestic sales. An upwards adjustment to the normal value is therefore necessary to ensure a fair comparison to export prices.	Calculated based on Aocheng's weighted average export inland transport expenses with reference to the export inland transport invoices.	The commission	Yes

Adjustment type	Adjustment assessment – is the adjustment required?	Evidence and calculation method – how was the adjustment applied?	Who claimed this adjustment?	Did the commission apply this adjustment?
Export port charges	Port handling and other export charges expense incurred on export sales to Australia was found, which was not incurred on domestic sales. An upwards adjustment to the normal value is therefore necessary to ensure a fair comparison to export prices.	Calculated based on Aocheng's weighted average export port handling expenses with reference to the export port handling invoices.	The commission	Yes
Export credit terms	Credit terms are provided to Australian customers. An upwards adjustment to the normal value is therefore necessary to ensure a fair comparison to export prices.	Calculated based on Aocheng's payment terms provided to Australian customers and interest rate based on the weighted average short-term borrowings.	The commission	Yes
Specification	Where a surrogate MCC is used for a normal value of an MCC exported to Australia, an adjustment for the specification differences is required to ensure a fair comparison.	Calculated based on the difference between the quarterly CTMS of the export MCC and the surrogate MCC, plus amount for profit.	The commission	Yes
Timing	Where there is no quarterly normal value in a particular quarter, and the normal value from another quarter was used, then an adjustment for the timing difference is required to ensure a fair comparison.	Calculated based on the relative change in quarterly normal values of a surrogate model.	The commission	Yes

Table 2 Assessment of adjustments

3.4 Countervailable subsidy

The commission found that Yuanjiang Facade received a benefit in relation to grants and tax programs. The commission attributed and allocated the received benefit to the Australian export goods as follows:

Program name	Finding	Attribution	Allocation basis
Stable employment grant	Exporter received a grant to support its operations	Whole Company	Value
Stable employment grant	Exporter received a grant to support its operations	Whole Company	Value
Stable employment grant	Exporter received a grant to support its operations	Whole Company	Value
2022 reward funds for small and micro industrial enterprises achieving scale	Exporter received a grant to support its operations	Whole Company	Value
Additional 5% VAT deduction policy for Hi-tech manufacturers	Exporter received a grant to support its operations	Whole Company	Value
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Additional 5% VAT deduction policy for Hi-tech manufacturers	Exporter received a grant to support its operations	Whole Company	Value
Additional R&D deduction policy for Hi-tech manufacturers	Exporter received a tax reimbursement r Hi-tech manufacturers	Whole Company	Value
Preferential Tax for High Tech Enterprises	Exporter paid a lower amount of tax for being a high-tech company	Whole Company	Value

Table 3 Subsidy programs

The commission detailed the subsidy margin calculation in **confidential appendix 3**.

4 VERIFICATION DETAILS

4.1 About this chapter

This chapter details what the commission found when verifying Yuanjiang Facade's questionnaire response for case 691.

This chapter first summarises the commission's assessment of Yuanjiang Facade's submitted information. This summary includes a list of material revisions made to this information before the commission finalised the verification.

This chapter summarises verified key details about Yuanjiang Facade, relating to:

- the range of goods produced or sold
- corporate operations and structure.

This chapter then outlines the commission's method to verify and validate Yuanjiang Facade's submitted information.

More information on how the commission verifies information is in **Non-Confidential Appendix 1**.

4.2 Verification findings and material revisions

The commission finds that the information Yuanjiang Facade submitted is complete, relevant and accurate after material revisions.

4.2.1 Sales

The commission has found no sales-related exceptions.

4.2.2 Cost to make and sell

Exception 1: Revised BOM costing

Description: In preparing for the on-site verification, Yuanjiang Facade found that it used an incorrect BOM to allocate the raw materials cost among different product codes **Resolution:** This revised information supplied at the start of the verification. The revised data was accepted and later verified.

Exception 2: Costs allocated on mismatched data

Description: Yuanjiang Facade allocated costs based on VAT invoice dates which were typically one quarter later than the commercial invoice. **Resolution:** For costs to reasonably reflect the cost of the sales within the POI, the commission asked the company to download the VAT invoice data and match the data to the accounting quarter that the sales were made in.

Exception 3: Revised the cost to make from monthly to quarterly calculations.

Description: Yuanjiang Facade allocated cost to the production based on materials movements on a monthly basis which were not a direct relationship to the volume of

goods produced and requested the commission accept quarterly cost calculations as these were more reflective at the MCC level.

Resolution: The commission accepted the revised cost to make allocation workbook and the cost to make summary workbooks

Exception 4: Taxes and surcharges excluded from Yuanjiang Facade SG&A

Description: The commission identified an account which was excluded from the SG&A listing (Taxes and surcharges).

Resolution: The commission asked the company to reinclude the additional accounting codes and update the SG&A calculation.

Exception 5: Penalties and fines excluded from Yuanjiang Facade SG&A

Description: The commission identified a second account which was excluded from the SG&A listing (late fees, penalties and fines.)

Resolution: The commission asked the company to reinclude the additional accounting codes and update the SG&A calculation.

Exception 6: Credit related to prior period offset in SG&A

Description: The commission found a credit for rental related to a prior period in the company accounts

Resolution: The commission asked the company to reverse this credit by adding the amount back into the SG&A listing and update the SG&A calculation

Exception 7: Employee compensation accrual reversal was related to prior period.

Description: The commission found an adjustment (reversal of accrual to the employee compensation account) that related to a prior period in the company accounts.

Resolution: The commission asked the company to exclude the accrual in the SG&A listing and update the SG&A calculation

Exception 8: Additional subsidy payment found

Description: The commission found additional subsidies within the non-operating income ledger for Yuanjiang Facade.

Resolution: The verification team collected the necessary evidence for input into subsidy calculations

4.3 Types of goods produced or sold in the submitted information

4.3.1 Model control code compliance and amendments

The sales and costs data Yuanjiang Facade submitted complies with the model control code (MCC) structure detailed in ADN 2025/115.

After comparing prices of different models of the goods, the commission does not recommend amending the MCC structure.

4.3.2 Verification of model control codes

4.3.3 Assembly	Based on quotation details and supported by detailed drawings.
Type	Based on quotation details and supported by detailed drawings.
Dimensions (Height, Width)	Based on quotation details and supported by detailed drawings.
Thermal break	Based on quotation details and supported by detailed drawings.
Glaze	Based on quotation details and supported by detailed drawings.
Coating	Based on quotation details and supported by detailed drawings.
Safety	Based on quotation details and supported by detailed drawings.

Table 4 details how the commission determined MCC sub-categories and verified them to source documents.

Category	Sub-category verification method
Window or Door	Based on quotation details and supported by detailed drawings.
Assembly	Based on quotation details and supported by detailed drawings.
Type	Based on quotation details and supported by detailed drawings.
Dimensions (Height, Width)	Based on quotation details and supported by detailed drawings.
Thermal break	Based on quotation details and supported by detailed drawings.
Glaze	Based on quotation details and supported by detailed drawings.
Coating	Based on quotation details and supported by detailed drawings.
Safety	Based on quotation details and supported by detailed drawings.

Table 4 MCC sub-category determination

4.3.4 List of model control codes

The list of model control codes both produced and sold by Yuanjiang Facade during the investigation period are at **Non-Confidential Attachment 1 - List of model control codes.**

4.4 Corporate information

4.4.1 Company information

Yuanjiang Facade is a Chinese-based manufacturer and processor of aluminium windows and doors.

Yuanjiang Facade's core operations include:

- manufacturing and processing of:
  - aluminium windows and doors
  - hardware products
  - metal fittings for construction and metal structures
- construction of metal doors and window projects

4.4.2 The ownership structure

Yuanjiang Facade is a privately owned company.

4.4.3 Related companies

The commission examined the relationships between Yuanjiang Facade and the parties involved in it producing or selling the goods.

4.4.3.1 Related suppliers

The commission did not identify any related suppliers.

4.4.3.2 Related customers

Yuanjiang Facade does not sell the goods to related parties in Australia but does sell to a related party domestically, for international sales.

The related domestic customer is Foshan Aocheng Economic And Trade Co., Ltd., (Aocheng) who purchases aluminium windows and doors from Yuanjiang Facade and exports most of the goods to Australia, with limited exports to third countries. Aocheng functions as a domestic intermediary where they issue the invoices to Australian customers and request payments for Yuanjiang Facade's sales orders.

Yuanjiang Facade's sales to its related domestic customer were not made in arms length transactions. Aocheng purchases the goods at a discount and, in turn, sells them to the Australian customer at full price.

4.5 Method used to verify information

4.5.1 Sales completeness and relevance

The commission:

1. Reconciled the revenue for the 2024 financial year to the audited financial statements and trial balance.
2. Reconciled the revenue for the period to the trial balance.
3. Reconciled the revenue post adjustments to the trial balance (adjustments were due to considering sales made by Aocheng in the period and only processed the VAT invoices outside the POI.
4. Reconciled the sales master sales listing for the period to the trial balance.
5. Reviewed the categorisation of the goods in the master sales listing.
6. Reconciled the sales value of the goods from the master sales listing to the Australian sales listings.

4.5.2 Cost to make completeness and relevance

The commission:

1. Reconciled the cost of goods sold for 2024 financial year to the audited financial statements and trial balance.
2. Reconciled the cost of goods sold for the period to the trial balance.
3. Reconciled cost of goods sales to the total company cost to make for the period.
4. Reviewed the categorisation of the cost to make of the goods and non-goods.
5. Reconciled the cost to make of the goods to the Australian cost spreadsheets.

4.5.3 Selling, general and administrative expense completeness and relevance

The commission:

1. Reconciled the SG&A listing for the 2024 financial year to the audited financial statements and trial balance.
2. Reconciled the SG&A listing for the period to the trial balance.
3. Reviewed selected accounts of the SG&A listing to ascertain whether these were relevant for the domestic SG&A calculation.
4. Verified the direct selling expenses and reconciled these to the sales listings.

4.5.4 Subsidies completeness and relevance

The commission identified the following subsidy types:

1. financial grants
2. tax benefits.

4.5.5 Cost allocation

Table 5 outlines how the commission allocated each cost component.

Cost component	Allocation method applied
Raw Materials	Quarterly raw material costs are allocated to the goods and MCC by BOM or square meter.
Labour	Quarterly direct labour costs are allocated to the goods and MCC by square meter.
Manufacturing overheads	Quarterly manufacturing overhead costs are allocated to the goods and MCC by square meter.
Depreciation	Quarterly depreciation expenses are allocated to the goods and MCC by square meter.

Table 5 Cost allocation method

4.5.6 Sales volume unit of measure

Table 6 outlines how the commission verified unit of measure reported for sales volume.

Sales market	Assessment
Australia	The commission ascertained that the area quantities listed in the Australian sales listing reported by the exporter reflects the nominal area of the goods sold. This was reconciled to the packing list.
Domestic	There are no domestic sales.

Table 6 Sale volume unit of measure assessment

5 APPENDICES AND ATTACHMENTS

Confidential Attachment 1: Verification work program
Confidential Appendix 1: Export price
Confidential Appendix 2: Cost to make and sell
Confidential Appendix 3: Subsidy margin
Non-Confidential Appendix 1: General definitions and verification method
Non-Confidential Attachment 1: List of model control codes

NON-CONFIDENTIAL APPENDIX 1: GENERAL DEFINITIONS AND VERIFICATION METHOD

What are variable factors?

Variable factors are numerical values that the commission uses to calculate the levels of dumping or countervailable subsidy. By verifying a company's data, the commission aims to set accurate variable factors and accurately calculate the level of dumping or countervailable subsidy.

The commission has explained some concepts relating to variable factors. These explanations are in simple terms and may not reflect the full, technical definitions.

Goods

The goods exported into Australia are **Australian export goods** or the **goods under consideration**.

Goods that are the same or similar to Australian export goods are **like goods**.

Variable factors

Dumping occurs if the price of Australian export goods (the **export price**) is less than the equivalent price of like goods in an exporter's domestic market (the **normal value**).

The **amount of dumping** is the difference between a normal value and the corresponding export price – that is, the normal value minus the export price.

A **subsidy** is a financial contribution, income support or price support, from a country of export Government, public body or a private body being directed by the Government or public body that confers a benefit to Australian export goods.

The Australian government can cancel out – that is, **countervail** – the effect of a subsidy, if that subsidy is specific to Australian export goods. In other words, a subsidy specific to Australian export goods is a **countervailable subsidy**.

The minimum export price to prevent material injury to an Australian industry is the **non-injurious price**. The commission typically relies on information from Australian industry and other sources to calculate this price, which is beyond the scope of this verification. The commission has therefore not calculated a non-injurious price in this report.

Margins calculated using variable factors

A **dumping margin** is the rate of dumping compared to the export price.

A **subsidy margin** is the rate of countervailable subsidy attributable to Australian export goods.

Export price method

Section 269TAB lists different ways to calculate an export price based on the facts available.

The commission considers these questions, among others, before calculating an export price:

- Did the verified company sell goods for Australian export?
- Who is the exporter?
- Who is the importer?
- Did the exporter sell to the importer at arm's length?

In this chapter, the commission summarises its findings about facts that affect how to calculate an export price.

Who is the exporter method

The commission generally identifies an **exporter** as a company, located in the country of export, who is a principal company involved in an Australian export goods transaction. At least one of the following generally also applies for a company to be an exporter:

- the company knowingly transferred the goods to its own vehicle, or to a freight company, to deliver the goods to Australia
- at the time the goods shipped, the company owned or previously owned the goods.

To identify the exporter, the commission typically relies on information about Australian export transactions from stakeholders and Australian Border Force.

Who is the importer method

An **importer** is the beneficial owner of goods at the time of import. The beneficial owner may differ from the listed or nominal owner of the goods.

For example, a parent company can have direct control over a subsidiary company's assets and decisions. If that parent company lists its subsidiary company as the owner of goods at the time of import, the commission would find that parent company is the importer because it beneficially owns the goods.

To identify the importer, the commission typically relies on information about Australian export transactions provided by stakeholders and Australian Border Force.

Normal value method

Section 269TAC lists different ways to calculate a normal value based on the facts available.

The commission considers these questions, among others, before calculating a normal value:

- Did the verified company, or a party related to the verified company, sell like goods domestically?
- Were there any domestic sales of like goods?
- Was there a low volume of domestic like goods sales?
- Were the domestic like goods sales at arm's length?
- Does any component of the exporter's costs, or producer's costs, not reflect competitive market costs?
- Were the domestic like goods sales in the ordinary course of trade?
- Does the normal value require adjustments to properly compare it to the export price?

Why the commission assesses production records

The commission assesses if a company's production cost records reasonably reflect competitive market costs as required by Regulation 43(2) before selecting which method to recommend for setting a normal value under section 269TAC.

The commission assesses production cost records through methods including:

- analysing transactions for materials or services supplied by a related party to see if they reflect other costs in the market
- considering if the domestic country has generally competitive, or non-competitive, costs for certain materials or services.

If the commission finds that the production cost records reasonably reflect competitive market costs, the commission must use the recorded costs to calculate the cost of production. If the commission finds that production cost records do not reasonably reflect competitive market costs in some part, then the commission may use other information if appropriate to adjust that part of the costs before setting a normal value.

Ordinary course of trade method

The commission assesses if domestic like goods sold in the ordinary course of trade before selecting which method to recommend for setting a normal value under section 269TAC.

Section 269TAAD sets out which sales are in the ordinary course of trade. Under this section, a domestic like goods sale is **not** in the ordinary course of trade if the conditions below apply to the sale:

- the sale is **unprofitable in substantial quantities** over an extended period
- the sale is **unlikely to be recoverable** within a reasonable period.

The commission typically uses this method to assess each step of identifying a sale not in the ordinary course of trade.

1. A sale is **unprofitable** if its unit price is less than the corresponding unit cost to make and sell in the sales month or sales quarter
2. All sales for a model are unprofitable **in substantial quantities** if the volume of unprofitable sales is 20% or more of the total volume of sales
3. A sale is **unlikely to be recoverable** if its unit price is less than the corresponding unit cost to make and sell for the entire reasonable period.

The commission typically sets both the 'extended period' and 'reasonable period' under section 269TAAD as the inquiry, investigation or review period for a case.

Low volume of relevant domestic sales method

Under section 269TAC(1), the commission must set a normal value using a sufficient volume of domestic like goods.

If the commission uses a low volume of domestic like goods to set a normal value, then the normal value does not properly compare to the export price when measuring the level of dumping and the commission cannot set a normal value under section 269TAC(1).

To assess if there is a large enough volume of domestic sales to set a normal value under section 269TAC(1), the commission must compare the domestic and Australian export sales volumes for an exporter. If the domestic sales volume is less than 5% of the Australian export sales volume, the commission must also assess if the domestic sales volume is still large enough to use in a normal value that properly compares to the export price.

The commission uses this method to compare domestic and Australian export sales volumes both overall and for each model sold as Australian export goods. When comparing sales volumes for an individual model, the commission may use a surrogate domestic sales model to calculate normal value for the Australian export sales model.

Section 269TAC(14) sets this sufficiency test for dumping investigation cases. The commission also uses this sufficiency test when setting a normal value in other case types.

The figure below summarises the possible outcomes when assessing domestic sales volumes to use in a normal value set under section 269TAC(1).

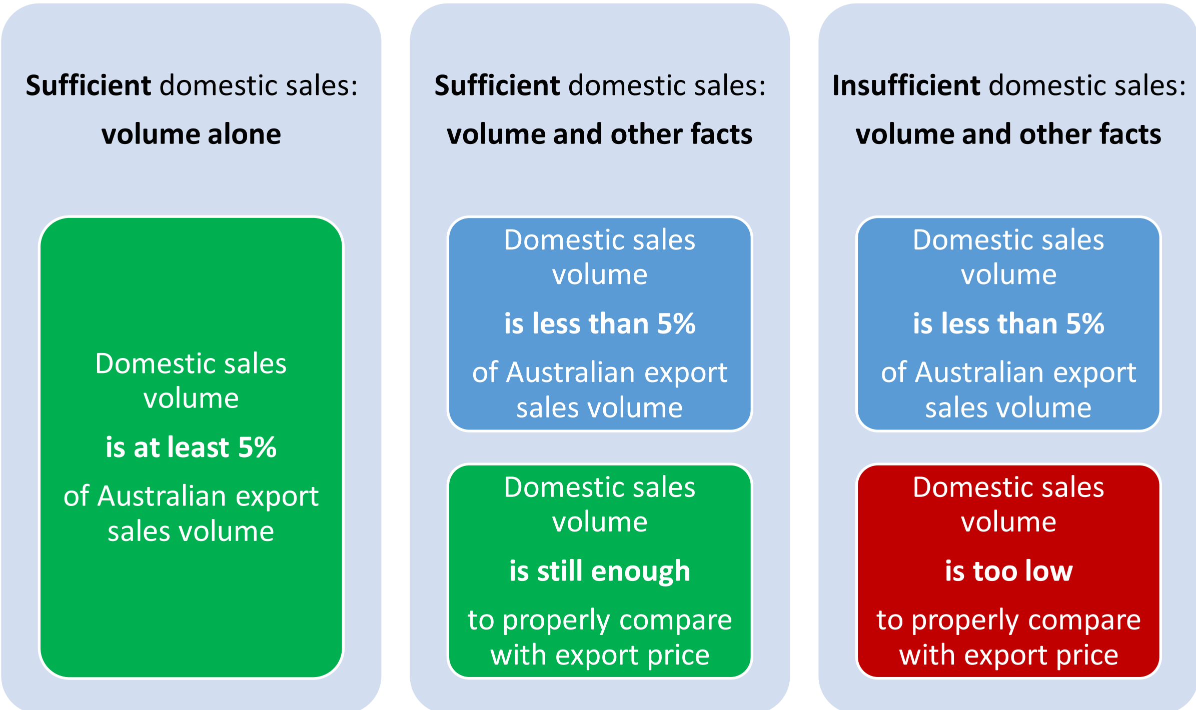

Figure 1 Possible findings about domestic sales volumes for section 269TAC(1) normal value

Method to verify information

A valid exporter questionnaire response includes data listings about sales, costs and subsidy programs (where relevant).

Before relying on submitted data listings, the commission first verifies if these listings are:

- **complete**, as in, including all the relevant data
- **relevant**, as in, including only relevant data
- **accurate**, as in, including only correct data.

In practice, the commission typically verifies data listings as complete and relevant at the same time.

ADN 2016/30 describes the commission's standard procedure to verify and validate stakeholder information.

General method to verify information as complete and relevant

The commission verifies data listings as complete and relevant by reconciling each listing's sum total up to audited financial records.

The commission typically reconciles a listing to audited records incrementally. The commission typically links a listing subtotal to management accounts, then links those management accounts to the audited records.

Figure 2 outlines how the commission verifies different topics as complete and relevant.

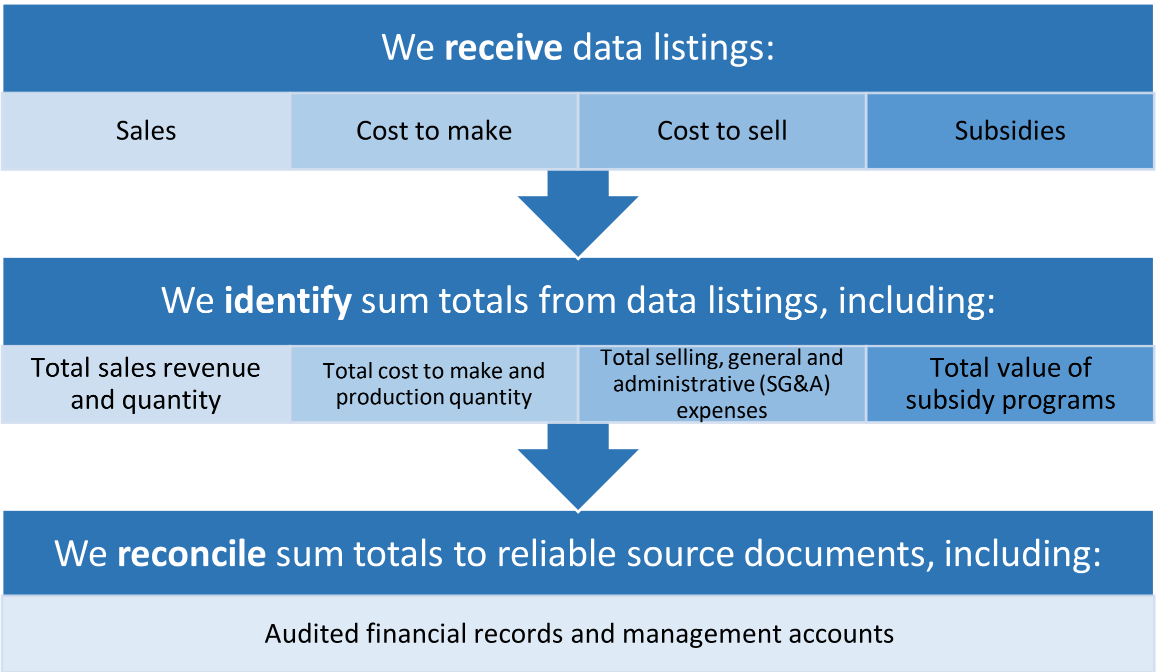

Figure 2 How the commission verifies data as complete and relevant

General method to verify information as accurate

To verify the listings are accurate, the commission typically reconciles key data from a selection of transactions in the listings down to source documents.

Figure 3 outlines how the commission verifies different topics as accurate.

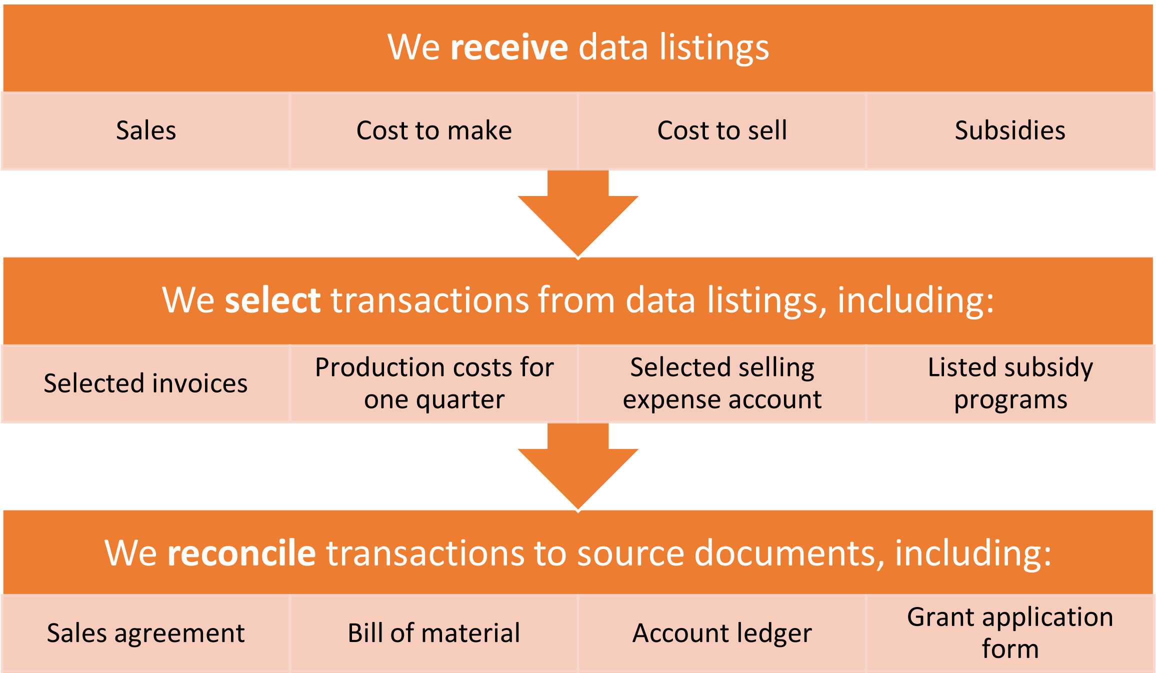

Figure 3 How the commission verifies data as accurate