Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Importer verification report

Verification and case details

Initiation date	25/11/2025	**ADN**	2025/115
Case number	691		
The goods under consideration	Aluminium Windows & Doors		
Case type	Dumping and Subsidy Investigation		
Importer	Pinnacle Facade Pty Ltd		
Location	Unit 1 475 Blackburn Rd, Mount Waverley, VIC 3149		
Verification date	30 June 2026		
Investigation period	1/07/2024	to	30/06/2025

The Anti-Dumping Commission will review this report, including its views and recommendations.

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

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INTRODUCTION

Pinnacle Facade Pty Ltd (Pinnacle Facade) submitted data to the Anti-Dumping Commission (the commission) in response to an importer questionnaire for dumping and subsidy investigation 691 (INV 691) into Aluminium windows and doors (AWD) from the People's Republic China (China).

A verification team (the team) has verified whether the data Pinnacle submitted is complete, relevant and accurate for use in case 691. Anti-Dumping Notice (ADN) 2016/30 describes the commission's verification procedure.

This report explains the team's key findings, including the evidence considered and material issues identified. Where or the team materially revised the submitted data, this report outlines the nature, extent and outcomes of these revisions.

The commission prepared this report to publish on the electronic public record for case 691.

Verification teams are authorised to conduct verifications under sections 269SMG and 269SMR of the *Customs Act 1901* (Cth) (the Act).[1]

[1] All legal citations in this report are to the Act unless otherwise stated.

1 COMPANY BACKGROUND

1.1 Corporate structure and ownership

Pinnacle Facade is a privately owned Australian company with ownership concentrated among a small number of shareholders. The company is not part of a broader corporate group.

The company's operations are project-based and focused on the supply and installation of facade systems for commercial construction projects. The project delivery team manages project execution, the design team prepares shop drawings, planning coordinates scheduling and procurement activities, and the finance and administration function is responsible for accounting and corporate support services.

1.2 Related parties

The commission examined the relationships between Pinnacle Facade and parties involved in the supply and sale of the goods.

1.2.1 Related suppliers

During the investigation period, Pinnacle Facade purchased the goods from a related supplier in China. Based on information provided by Pinnacle Facade and the commission's review, the commission found that Pinnacle Facade and its supplier are related entities.

1.2.2 Related customers

Pinnacle Facade stated that it had no related customers during the investigation period. The commission found no evidence to indicate otherwise.

2 GOODS UNDER CONSIDERATION

2.1 Importation of the goods under consideration

Pinnacle Facade confirmed that it imported goods from China during the investigation period matching the description of the goods that are the subject of this investigation.

2.2 Model control codes

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

2.2.1 Amendments to model control codes

Pinnacle Facade did not propose any changes to the MCCs. The commission did not consider any amendments to the MCC were necessary for the purposes of the investigation.

2.3 Verification of model control codes

The commission verified the model control codes (MCCs) reported by Pinnacle Facade with reference to supporting documentation for selected projects, including tender quotations, project contracts and packing lists. The commission is satisfied that the reported MCCs are consistent with the goods supplied for the selected projects.

The commission notes that Pinnacle Facade's projects often comprise numerous MCCs and that individual projects may incorporate multiple AWD models. Accordingly, the commission's verification focused on obtaining reasonable assurance as to the MCCs supplied within each project and ensuring that only sales relating to the goods under consideration were included in the sales listing.

The commission also notes that the profitability test (as outlined in Chapter 7.4) is undertaken by matching the cost of imported goods to the corresponding project sale in Australia. As Pinnacle Facade records and maintains its sales and financial information on a project basis, the project, rather than the individual MCC, represents the most appropriate unit for assessing the profitability of imports. Profitability testing was therefore conducted at the project level rather than at the individual model (MCC) level.

2.4 List of model control codes

Pinnacle Facade imported and sold the following MCCs for each of the projects during the period.

The commission notes that the MCCs reported by Pinnacle Facade contain multiple classifications for certain MCC categories. For example, the first MCC reported in Table 1 below includes sliding doors and other door types within MCC Category 3. Based on information provided by Pinnacle Facade and supporting documentation examined during verification, the commission understands that individual projects commonly comprise multiple variants within some MCC categories. These variants are supplied and recorded collectively as part of a broader project and the supporting documentation does not readily distinguish each individual MCC. The commission therefore considers the reporting of multiple classifications within an MCC category for a project to be appropriate in this circumstance.

MCC
D-FA-ASD/AOD-H5-W2-TB-SG/IG-C-TG/LM/F
W-FA-ALW/ASW/AFW/AAW-H1/H2-W1/W2-TB-SG/IG-C-TG/LM/F
D-FA-ASD/AOD-H5-W2-TB-SG/IG-C-TG/LM/F
W-FA-ALW/AFW/AAW-H4/H5-W2/W3-TB-SG/IG-C-TG/LM/F
D-FA-ASD/AOD-H5-W2-TB/NTB-SG/IG-C-TG/LM/F
W-FA-ALW/ASW/AFW/AAW-H1/H2-W1/W2-TB/NTB-SG/IG-C-TG/LM/F
D-FA-ASD/AOD-H5-W1/W2-NTB-SG/IG-C-TG/LM/F
W-FA-ALW/AFW/AAW-H1/H2-W1/W2-NTB-SG/IG-C-TG/LM/F
D-FA-ASD/AOD-H5-W1/W2/W3-NTB-SG/IG-C-TG/LM/F
W-FA-ALW/AFW/AAW-H1/H2-W1/W2-NTB-SG/IG-C-TG/LM/F
D-FA-AOD-H5-W2-TB-IG-C-TG/LM/F
W-FA-ALW/AFW-H5-W2-TB-IG-C-TG/LM/F

Table 1: MCCs sold in the investigation period

2.5 Like goods assessment

The commission considers that goods Pinnacle Facade imported for domestic sale had characteristics closely resembling those of the Australian export goods.

Pinnacle Facade for domestic sale were therefore ‘like goods’ according to section 269T(1).

3 VERIFICATION OF SALES COMPLETENESS AND RELEVANCE

The commission typically verifies sales as complete and relevant by reconciling the revenue and quantity in sales listings up to management accounts and then audited financial accounts. ADN 2016/30 further describes this verification process.

However, as Pinnacle Facade is not audited, the commission verified the sales listing by reconciling it to Pinnacle Facade’s tax returns.

The team verified whether the sales data was complete and relevant by:

1. Reconciled the revenue reported for the 2025 financial year to the company's financial statement and company tax return
2. Reconciled the project sales recorded in the financial statements to the company’s sales listing
3. Reviewed the projects included in the sales listing and confirmed that they related to sales of the goods under consideration and that the reported sales values reflected only the value of the goods under consideration.
4. Reconciled the sales value and volume of the goods recorded in the project contracts to the sales listings and financial statements.

The team identified the issue/s outlined below. The verification team detailed this process in the verification work program and its relevant attachments in **Confidential Attachment 1**.

3.1 Sales completeness and relevance exceptions

Exception 1: Revised sales volume in the upwards sales worksheet

Description: The commission identified that the sales volume reported in the upwards sales worksheet was incorrectly recorded as the same amount as the sales value. Pinnacle Facade advised the commission that this was an error.

Resolution: The commission revised the sales volume in the upwards sales worksheet to align with Pinnacle Facade's sales listing.

3.2 Sales completeness and relevance finding

The team is satisfied that the sales data Pinnacle Facade submitted is complete and relevant, including any revision outlined in an exception above.

4 VERIFICATION OF SALES ACCURACY

The commission typically verifies sales as accurate by reconciling a selection of volume, revenue and other key data in the sales listings down to source documents. ADN 2016/30 further describes this verification process.

The team verified whether the sales listing Pinnacle Facade submitted is accurate by reconciling them to source documents, consistent with ADN 2016/30.

The team identified the issue/issues outlined below. The verification team detailed this process in the verification work program and its relevant attachments in **confidential attachment 1**.

4.1 Sales accuracy exceptions

Exception 2: Revised sales value for supply and install projects in the sales listing

Description: The commission identified that the sales value reported for certain projects included both the supply of the goods under consideration and installation services and other non-goods components. While the projects related to the goods under consideration, a portion of the reported sales value was attributable to installation and other non-goods. **Resolution:** The commission segmented the installation and other goods components from the total project sales value and revised the sales listing to reflect only the sales value attributable to the goods under consideration.

Exception 3: Revised sales value for certain projects in the sales listing

Description: The commission identified discrepancies between the sales values reported for certain projects in the sales listing and the corresponding supporting documentation. **Resolution:** Pinnacle Facade provided revised project sales values for the relevant projects. The commission reviewed the supporting documentation and revised the sales listing to reflect the corrected project sales values.

Exception 4: Revised quantities the sales listing

Description: The commission identified that the sales values reported in the sales listing reflected progress claims recognised to date for individual projects, while the reported quantities reflected the total project quantities. This resulted in a mismatch between the reported sales values and quantities. **Resolution:** The commission revised the reported quantities to reflect the quantity associated with the value recognised to date for each project.

4.2 Sales accuracy finding

The team is satisfied that the sales data Pinnacle Facade submitted is accurate, including any revision outlined in an exception above.

5 Verification of imports and cost to import and sell

5.1 Import listing

Pinnacle Facade confirmed that the import listing extracted from the Australian Border Force (ABF) import database is a complete list of imports of the goods over the investigation period.

5.2 Verification of cost to import and sell

Prior to the verification, the commission selected 5 shipments for Pinnacle Facade to complete the cost to import and sell (CTIS) spreadsheet of the importer questionnaire.

For each of the selected shipments, Pinnacle Facade provided the following source documents:

- commercial invoice from its supplier
- packing list from its supplier
- purchase order for the imported goods
- sea waybill and bill of lading
- proof of payment remittances for the imports of the goods
- bank statements evidencing payment of the imports
- bank fee documentation relating to the international payments
- Australian customs entry for home consumption documents
- freight invoices and supporting freight documentation
- project contracts.

The commission typically verifies CTIS as complete and relevant by reconciling the total cost to import and the selling, general and administrative (SG&A) expenses in cost listings up to management accounts and then audited financial accounts. ADN 2016/30 further describes this verification process.

However, as Pinnacle Facade is not audited, the commission verified the SG&A expenses by reconciling the expenses to the tax returns.

The commission identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

5.2.1 Exceptions during verification of CTIS

Exception 5: Revision to SG&A value

Description: The commission identified a discrepancy between the SG&A expenses reported in Pinnacle Facade's financial statements and those reported in the SG&A worksheet. **Resolution:** Pinnacle Facade submitted a revised SG&A worksheet that reconciled with the SG&A expenses reported in its financial statements.

Exception 6: Removal of GST as a cost to import expense

Description: Pinnacle Facade reported Goods and Services Tax (GST) as an expense incurred with the importation of the goods under consideration. Following further enquiries,

Pinnacle Facade advised the commission that the reported GST amount should not be included as an importation cost, as GST is recoverable and does not form part of the cost of importing the goods.

Resolution: The commission removed the reported GST amount from the cost to import worksheet.

5.3 CTIS allocation method

Table outlines how the team allocated each CTIS component.

Cost Area	Method applied
Ocean freight	Allocated by quantity
Marine insurance	Allocated by quantity
Port handling and other import charges	Allocated by quantity
Inland freight expenses	Allocated by quantity
Customs duties	Allocated by quantity
SG&A	Allocated by revenue

Table 2: CTIS allocation method

5.4 Forward orders

The team verified Pinnacle Facade's forward orders by reconciling a selection of projects reported in the questionnaire response to the company's records. The verified list of forward orders is at **Confidential Appendix 1**.

5.5 CTIS verification finding

The team is satisfied that the CTIS provided by Pinnacle Facade, including any required amendments as outlined in the exception description above is accurate.

A table detailing the unit CTIS is at **Confidential Appendix 2.**

6 Supply tenders and contracts

6.1 Information provided by Pinnacle Facade related to supply tenders and contracts

Pinnacle Facade provided the commission with information relating to tenders for AWD facade projects during the investigation period, including tender records, project information and supporting documentation

Pinnacle Facade advised that it participates in competitive tender processes for commercial facade projects. Pinnacle Facade provided examples of successful and unsuccessful tender opportunities and explained the circumstances surrounding those projects. The commission reviewed this information to gain an understanding of the tendering environment and the factors influencing tender outcomes. Details of won/lost tenders are contained in **Confidential Attachment 2**.

6.2 Importer comments concerning the tender process

Pinnacle Facade advised that AWD projects typically involve a multi-stage tender process, commencing with an initial pricing submission and followed by further discussions with builders, architects and consultants regarding design, technical specifications and commercial requirements.

Pinnacle Facade submitted that, while price is an important consideration in the award of tenders, customers also consider a range of other factors, including:

- product quality and performance
- design and engineering capability
- project management capability
- compliance with technical specifications
- ability to meet project delivery timeframes.

Pinnacle Facade advised that it seeks to differentiate itself through its design capability, project management services and project delivery performance.

6.3 Claims concerning the applicant

Pinnacle Facade advised that it has limited visibility of competing tenderers and is therefore unable to comment conclusively on the participation of Australian industry suppliers in specific tender processes.

Pinnacle Facade submitted that Australian industry participation in larger commercial AWD facade projects may be influenced by factors including production capacity, lead times and labour costs. Pinnacle Facade further submitted that these factors may affect the ability of some suppliers to meet project specifications and delivery schedules for large-scale commercial developments.

7 Export price

7.1 The importer

The commission considers Pinnacle Facade to be the beneficial owner of the goods at the time of importation and therefore the importer of the goods, as Pinnacle Facade

- was identified as the purchaser on the commercial invoices issued by its supplier
- was named as the consignee on the relevant shipping documentation
- was declared as the importer on the Australian Border Force import declarations
- paid the costs associated with the importation of the goods
- arranged the delivery of the goods from the Australian port to its warehouse and/or project sites.

7.2 The exporter

Pinnacle Facade stated that it imported the goods to Australia. The commission considers manufacturer to be the exporter of the goods,[2] as manufacturer is

- named on the commercial invoice and packing lists
- named as consignor on the bill of lading.

7.3 Profitability of imports

The commission assessed the profitability for the following selected shipments by comparing the revenue to the CTIS for each shipment. As the verification can trace each selected shipment to actual sales transactions, the team used the actual revenue for each shipment to assess its profitability.

The outcome of this assessment is in Table below.

Shipment	Profitable (Y/N?)
1	Y
2	Y
3	N
4	N
5	Y
Weighted average all shipments	**Y**

Table 3: Profitability of selected imports

The assessment is at **Confidential Appendix 2**.

[2] The commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

7.4 Related party suppliers

During the investigation period, Pinnacle Facade purchased all the goods from a related supplier in China.

7.5 Arms length

In respect of imports of the goods to Australia by Pinnacle Facade during the investigation period, the commission reviewed the information relating to the importation and subsequent sale of the goods in Australia, including the profitability of Pinnacle Facade's sales of imported goods during the investigation period. The commission did not identify any evidence suggesting that the prices paid for the imported goods were not established on a commercial basis. Accordingly, and subject to any further inquiries, the commission has no reason to consider that the import transactions were not conducted at arm's length.

7.6 Export price assessment

The commission is of the opinion that for the goods imported by Pinnacle Facade from exporter

- the goods have been exported to Australia otherwise than by the importer
- the goods have been purchased by the importer from the exporter
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries with this exporter, the commission recommends that the export price for goods imported by Pinnacle Facade from exporter can be established under section 269TAB(1)(a) of the Act, using the invoiced price, less transport and other costs arising after exportation.

8 Attachments

Confidential appendix 1	Forward orders
Confidential appendix 2	Profitability of imports
Confidential attachment 1	Verification work program
Confidential attachment 2	List of tenders won/lost