



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

Anti-Dumping
Commission

Exporter Questionnaire

Case number: 543

Product: Aluminium extrusions

From: The People's Republic of China

Inquiry period: 1 January 2019 – 31 December 2019 (the period)

Response due by: Monday 23 March 2020

Return completed questionnaire to:
investigations4@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a continuation inquiry into aluminium extrusions exported to Australia from the People's Republic of China (China).

The Commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether aluminium extrusions sinks are dumped. The Commission will also use this information to determine whether aluminium extrusions have been in receipt of countervailable subsidies over the period.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the Commission of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin and a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the Commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. 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 deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for 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 "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

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 submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. 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 deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The Commission may wish to conduct a visit to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification visit 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.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the Commission as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit 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 visit.

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 visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping

margin and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

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.
- 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 case officer as soon as possible.
- Where possible, electronic data should be emailed or 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	✓
Section B Export sales to Australia	✓
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	✓
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; <u>Answer:</u> KAE has the obligation to file the financial statements to the taxation authorities so that the authorities could calculate and review the amount of taxes that should be levied on KAE. (b) payment of taxes; <u>Answer:</u> KAE has the obligation to pay income tax, value added tax and other applicable taxes to the taxation authorities. (c) senior management representation within your business; <u>Answer:</u>	

<p>The senior management of KAE has no involvement with the GOC. KAE is totally a private owned company.</p> <p>(d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.</p> <p><u>Answer:</u></p> <p>As a total private company, KAE does not supervised by the State-owned Assets Supervision and Administration Commission (SASAC) or any body under the control of SASAC.</p> <p>(e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);</p> <p><u>Answer:</u></p> <p>KAE as a total private company, makes its own business decisions and there is no government department/office involved.</p> <p>(f) licensing;</p> <p><u>Answer:</u></p> <p>KAE has obtained the Business license under Chinese Law and is free to operate under laws and regulation without government intervention.</p> <p>(g) restrictions on land use;</p> <p><u>Answer:</u></p> <p>There's no special restriction on the land use of KAE.</p> <p>(h) provision of loans; or</p>	
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Answer:

KAE didn't receive preferential loans.

- (i) provision of grants, awards or other funds.

Answer:

Please refer to Exhibit H-1. (i) for the list of grants, awards or other funds received by KAE in 2019.

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:

No, KAE is not an SOE or SIE, it's a 100% private owned company and 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 only shareholder of KAE is Kam Kiu Aluminium Group ("KAG"), thus KAE has no Board of Shareholders.

The Board of Shareholders of KAE's related entities/companies are as follows:

Taishan City Kam Shing Moulding Plant Co., Ltd. (KSM) . Like KAE, the only shareholder of KSM

is KAG and KSM has no Board of Shareholders.

Kam Kiu (Hong Kong) Limited (“KHK”). Like KAE, the only shareholder of KHK is KAG and KHK has no Board of Shareholders.

Hong Yeung (Hong Kong) Limited (“HYHK”). Like KAE, the only shareholder of HYHK is KAG and HYHK has no Board of Shareholders.

The lists of Board of Directors of KAE and all related entities/companies are as follows,

Company	Name of Director
KAG	Lui Tze Wing, Yu
KAE	Hong
	Lei Huozheng, W
KSM	Lei Liquan, Lei J
KHK	Lui Tze Wing, Yu
HYH	Lui Tze Wing, Yu
K	

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

Answer:

The common directors and officers between KAE and KSM are Lei Jianxin and Lei Zirong.

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:

<p>No member is representative, employee or otherwise affiliated with the GOC.</p> <p>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.</p> <p><u>Answer:</u></p> <p>There's no representative from the CCP in KAE and all other related entities.</p> <p>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.</p> <p><u>Answer:</u></p> <p>No member of KAE or any other entities related to KAE is appointed or recommended by the GOC.</p> <p>7. Indicate who owns what percentage of all shares in your business and identify whether they are:</p> <ul style="list-style-type: none"> • an affiliate, representative, agency or otherwise representative of the Government of China; • employees of your business; • foreign investors; or • other (please specify). <p><u>Answer:</u></p> <p>The only shareholder of KAE is KAG and KAG is an investment holding BVI company which is owned by foreign investors.</p> <p>8. Provide the details of any significant changes in the ownership structure of your business during the period.</p>	
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<p><u>Answer:</u></p> <p>There's no significant change in the ownership structure of KAE during the inquiry period.</p> <p>9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.</p> <p><u>Answer:</u></p> <p>No management position is appointment or designated to act on behalf of government authorities.</p> <p>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.</p> <p><u>Answer:</u></p> <p>There is no such requirements in law or in practice.</p> <p>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.</p> <p><u>Answer:</u></p> <p>KAE is not a publicly-traded company, thus this question is not applicable.</p> <p>12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.</p> <p><u>Answer:</u></p> <p>KAE is not a publicly-traded company, thus this question is not applicable.</p> <p>13. Who has the ability to reward, fire or discipline your business' senior managers?</p>	
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Answer:

The Board of Directors 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:

No, there is no manager from KAE holding positions in any GOC departments or organisations, associations or Chambers of Commerce.

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

Answer:

KAE has no pricing committee.

H-3 Licensing

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

Answer:

Please refer to Exhibit H-3.a) [Limited]* for the business license of KAE and its English translation.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

<p>2. Identify the Government of China departments or offices responsible for issuing the license(s).</p> <p><u>Answer:</u></p> <p>The Administration for Industry and Commerce in Jiangmen is responsible for issuing Business Licences.</p> <p>3. Describe the procedures involved in applying for the license(s).</p> <p><u>Answer:</u></p> <p>In general, the procedure to apply for a license is to submit an application with materials set forth below:</p> <p>A letter of application issued by the legal representative;</p> <p>Certificate of a representative of shareholders or an agent jointly appointed by shareholders;</p> <p>A copy of Articles of Association;</p> <p>Certificate for place of operation;</p> <p>Certificate of property;</p> <p>Identity of legal representative;</p> <p>Certificate of investment verification;</p> <p>Letter of appointment of the members of the Board and managers, their names, identity, residence, name of the company.</p> <p>4. Describe any requirements or conditions that must be met in order to obtain the license(s).</p> <p><u>Answer:</u></p> <p>There's no special requirement or condition that must be met in order</p>	
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<p>to obtain the licence.</p> <p>KAE could obtain the business license as long as it meets the general requirements and conditions as stated in the Company Law of People's Republic of China:</p> <p>a) the number of shareholders constitutes a quorum;</p> <p>b) the company has capital contributions in compliance with the articles of association of the related company which are subscribed for by all shareholders;</p> <p>c) the articles of association are formulated collectively by shareholders;</p> <p>d) the company has a name and an organizational structure that complies with the requirements for limited liability companies; and</p> <p>e) the company has a domicile.</p> <p>5. Describe and explain any restrictions imposed on your business by the business license(s).</p> <p><u>Answer:</u></p> <p>The Business License indicates that a company is incorporated under the relevant laws and has duly obtained a "legal person" status. There are no restrictions imposed on activities that are specified and performed by a company.</p> <p>6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).</p> <p><u>Answer:</u></p> <p>In case a company wishes to expand the scope of its business, the</p>	
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<p>company simply notifies the Administration for Industry and Commerce located at the place where the company is registered. If a company expands the scope of its business without notifying the local administration for industry and commerce, the administration will stop it according to the law and confiscate the illegal income. If the behaviour of the company violates the criminal law, the company shall be investigated for criminal responsibility according to law.</p> <p>7. Describe and explain any rights or benefits conferred to your business under the license(s).</p> <p><u>Answer:</u></p> <p>As can be seen from the copy of the Business License submitted, KAE has the right to deal with production and sale of a range of productions and sales of aluminium and other metal products, including aluminium extrusions.</p> <p>8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).</p> <p><u>Answer:</u></p> <p>If a company is involved in illegal activities, or goes bankrupt or it engages in fraudulent business practices or forges documents or alters the Business License or transfers, lends or rents the Business License, etc., the Business License can be revoked by the Administration for Industry and Commerce in Jiangmen.</p> <p>H-4 Decision-making, planning</p>	
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and reporting

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

Answer:

Decision making process is, in general, done by the general manager and relevant department managers, usually the business decisions are made based on the market situations, materials' prices, costs and other related information.

The decisions on what goods to produce are based on the customers' orders while the sales department will evaluate the prices to ensure the sale is profitable. The raw material prices, the complexity of production will also be taken into consideration.

The general manager and relevant department managers are responsible for the decisions of production and the purchase of inputs. KAE purchases its inputs, most importantly the aluminium ingots from both domestic and foreign markets at market prices.

Labour force is normally secured from the labour market on the basis of mutual needs.

Utilities are secured by agreement or contracts with the relevant suppliers.

Profit is distributed in accordance

<p>with KAE's articles of association.</p> <p>2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.</p> <p><u>Answer:</u></p> <p>There is no government involvement in the decision-making process respecting the manufacture, marketing and sale of aluminium extrusion products.</p> <p>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.</p> <p><u>Answer:</u></p> <p>No government department/office is involved, either directly or indirectly, in the manufacture, sale or purchase of aluminium extrusions products.</p> <p>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.</p> <p><u>Answer:</u></p> <p>KAE submits a general report with regard to the production and sales of its products to Bureau of Statistics in Jiangmen city on a quarterly basis. Moreover, KAE needs to submit the enterprise income tax return and VAT refund return to relevant tax authorities.</p> <p>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</p>	
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<p>appendices, along with the original Chinese version.</p> <p><u>Answer:</u></p> <p>KAE does not have copies of any Provincial/City Five Year Plans.</p> <p>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).</p> <p><u>Answer:</u></p> <p>KAE has no Five-year Plans.</p> <p>7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.</p> <p><u>Answer:</u></p> <p>KAE didn't hold a Board of Directors meeting over the inquiry period. In addition, as mentioned above, KAE has no Board of Shareholders.</p> <p>8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.</p> <p><u>Answer:</u></p> <p>KAE doesn't hold company meetings to make pricing decisions on aluminium products. As mentioned above, decision making process is done by the general manager and relevant department managers, which based on the market, materials' prices, costs and related information.</p> <p>H-5 Financial and investment</p>	
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activities

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

Answer:

KAE is not debt funded. It has a few bank loans, please see Exhibit H-5.2[Limited].

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please refer to Exhibit H-5.2[Limited] for the information of the loans, including the rates of interest paid by KAE over the last five years.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

<p>KAE has not benefited from any concessional interest rate for its loans received/held in the last 5 years.</p> <p>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:</p> <ol style="list-style-type: none"> explain what instruments were used; identify the type (e.g government guarantee) and provider of the security; and explain the reasons for raising the capital. <p><u>Answer:</u></p> <p>KAE has not raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans and any other debt and equity instruments in the last 5 years.</p> <p>5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.</p> <p><u>Answer:</u></p> <p>KAE does not have policies on how cash reserves are to be invested.</p> <p>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).</p> <p><u>Answer:</u></p> <p>KAE has not invested in either government or non-government debt securities (including bonds, quasi-government bonds).</p> <p>H-6 Government policy on the</p>	
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<p>industry</p> <p>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:</p> <ol style="list-style-type: none"> copy of the documentation and a translation in English; documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period. <p><u>Answer:</u></p> <p>As a 100% private and foreign invested enterprise (FIE), KAE is not aware of any such documents concerning the aluminum industry/sector.</p> <p>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:</p> <ul style="list-style-type: none"> industrial policy and guidance on the industry; <p><u>Answer:</u></p> <p>KAE doesn't know if there is any industrial policy or guidance on the aluminium industry sector.</p> <ul style="list-style-type: none"> market entry criteria for the industry; <p><u>Answer:</u></p> <p>KAE is not aware of any such entry criteria for the aluminium industry sector.</p> <ul style="list-style-type: none"> environmental enforcement for the industry; 	
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Answer:

There are no special rules or guidelines for the aluminium industry sector. The Environment Protection Bureau is focused on broad regulation and enforcement of rules and requirements related to remedying a reversing environmental degradation particularly of air and water and conservation of energy and natural resources.

The local Environment Protection Bureau office and contact are:

Jiangmen Environment Protection Bureau

Contact person: Guo Wenhong

Tel: +86 750-5575919

- management of land utilization;

Answer:

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

Jiangmen Land and Resources Bureau

Contact person: Liu Yuancheng

Tel: +86 750-5653225

- the China Banking Regulatory Commission for the industry;

Answer:

KAE does not deal with this authority and cannot provide requested information. KAE doesn't have knowledge if CBRC regulates any industrial sector, but certainly not the aluminium industry sector.

- investigation and inspection of expansion facilities;

<p><u>Answer:</u></p> <p>KAE is not aware of such authority.</p> <ul style="list-style-type: none"> the section in the National Development and Reform Commission that is responsible for the industry; and <p><u>Answer:</u></p> <p>KAE has no dealing with such authority and is not aware of any NDRC responsibility for the aluminium industry sector.</p> <ul style="list-style-type: none"> import licensing for raw materials relating to the goods under consideration. <p><u>Answer:</u></p> <p>KAE has no dealing with such authority.</p> <p>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?</p> <p><u>Answer:</u></p> <p>KAE is a complete private company and does not play any role in the development of government's industrial plans and policies at all levels of government. KAE does not provide information for or request inclusion in any plans, policies, or measures.</p> <p>4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?</p> <p><u>Answer:</u></p> <p>KAE is a complete private company and does not provide information</p>	
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<p>relating to assessments of the implementation of the plan, policy or measure.</p> <p>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.</p> <ol style="list-style-type: none"> Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures? Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report. <p><u>Answer:</u></p> <p>KAE is not designated by the Government of China as “pillar,” “encouraged,” “honourable,” or any other designation.</p> <p>H-7 Taxation</p> <p>1. Were there any export taxes on the exports of the goods during the period?</p> <p><u>Answer:</u></p> <p>No, there wasn't any export tax on the exports of aluminium extrusions during the inquiry period.</p> <p>2. What was the value-added tax rebate applicable to exports of the goods during the period?</p> <p><u>Answer:</u></p> <p>The value-added tax (VAT) rebate applicable to products under inquiry was 13% during the inquiry period.</p>	
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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 detailed chronological history of the value-added tax rebate rates;
 - products affected;
 - the effective dates of the rate changes;
 - 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 most products under inquiry was 13% during the inquiry period.

However, there are also several kinds of products to which the value-added tax (VAT) rebate applicable has changed during the inquiry period, please refer to Exhibit H-7.3 a) for the detailed chronological history of the value-added tax rebate rates, the products affected and the effective dates of the rate changes.

Please also refer to the Exhibit H-7.3 b) [Limited]*for the Government of China notices regarding the above-mentioned changes.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

KAE 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 General Manager and business department are responsible for establishing sales prices and other contract provisions in KAE.

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:

Prices of aluminium extrusions are determined based on the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. The sales managers and management have the right to decide price, and they exercise this right. At no time are the goods subject to direct or indirect pricing control or government pricing guidance.

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:

There is no such co-ordination between KAE and other domestic producers, any GOC departments. Such collusion would be subject to penalties and punishment under the

<p>competition laws.</p> <p>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.</p> <p><u>Answer:</u></p> <p>KAE is not required and did not submit information/data to GOC, other government officials or commercial/industry organisations which report on the industry. The tax related information and statistical information/data submitted to the local statistical bureau is for general purposes requested by law.</p> <p>5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.</p> <p><u>Answer:</u></p> <p>KAE never submits any price data to any other person at the provincial, regional or special economic zone level of government.</p> <p>H-9 Industry associations</p> <p>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.</p> <p><u>Answer:</u></p> <p>No, KAE is not a member of any industry association.</p> <p>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</p>	
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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:

KAE is not a member of any industry association, thus 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:

KAE reports quarterly financial data to the local Bureau of Statistics in accordance with requirements of statistics law and regulations. The purpose is to elicit national wide economic development pictures.

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 [Limited]*for the sample submitted to the local bureau of statistics.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

<p>3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.</p> <p><u>Answer:</u></p> <p>No, the bureau of statistics doesn't approve or assess KAE's submission.</p> <p>4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.</p> <p><u>Answer:</u></p> <p>There's no feedback on KAE's submission.</p>	
<p>H-11 Production/output</p> <p>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?</p> <p><u>Answer:</u></p> <p>KAE does not aware of any such guidance.</p> <p>2. Where applicable, how did your business respond to the policies/guidelines?</p> <p><u>Answer:</u></p> <p>This question is not applicable.</p> <p>3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.</p> <p><u>Answer:</u></p> <p>KAE is not aware of such restrictions.</p>	

<p>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.</p> <p><u>Answer:</u></p> <p>Please refer to Exhibit D-2.2[Limited]* for the list of all KAE's domestic customers of the like goods, include the location (city and province) of the customer and whether each customer is a SIE.</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>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.</p> <p><u>Answer:</u></p> <p>There are no such restrictions and conditions in relation to the quality or quantity of the production of the goods placed upon KAE by GOC.</p> <p>6. Does your business require an export licence? If yes, provide details.</p> <p><u>Answer:</u></p> <p>Export licences are not required for aluminium extrusion products.</p> <p>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.</p> <p><u>Answer:</u></p>	
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<p>KAE is not aware of such restrictions and limits.</p> <p>8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.</p> <p><u>Answer:</u></p> <p>KAE is not aware of such restrictions.</p> <p>9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.</p> <p><u>Answer:</u></p> <p>KAE's production capacity has not changed over the last 5 years.</p> <p>10. 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?</p> <p><u>Answer:</u></p> <p>No, KAE doesn't benefit from any concession on the purchase of any utility services.</p> <p>H-12 Sales price</p> <p>1. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.</p> <p><u>Answer:</u></p> <p>KAE has not been subjected to such guidance or controls.</p> <p>2. 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.</p>	
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<p><u>Answer:</u></p> <p>KAE has not been subjected to such guidance or controls.</p> <p>3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.</p> <p><u>Answer:</u></p> <p>KAE has not been subjected to such guidance or controls.</p> <p>4. Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.</p> <p><u>Answer:</u></p> <p>Prices of aluminium extrusions are determined based on the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. The sales managers and management have the right to decide price, and they exercise this right. At no time are the goods subject to direct or indirect pricing control or government pricing guidance.</p> <p>5. Which organisation/business entity do you consider as the price leader of the goods?</p> <p><u>Answer:</u></p> <p>KAE believes the prices are set the reference to the raw material prices, conversion cost and market situation, and also according to the negotiation between the producers/sellers and buyers and does not think there's any price leader of the goods. But for certain specific product, such as those for cell phone case, that Apple, as a main and important purchaser with high bargaining power, has a higher</p>	
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<p>influence on the price of products and can therefore be regarded as a price leader of that very specific goods.</p> <p>6. 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.</p> <p><u>Answer:</u></p> <p>KAE has no pricing committee.</p> <p>7. 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.</p> <p><u>Answer:</u></p> <p>KAE has no pricing committee.</p> <p>8. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.</p> <p><u>Answer:</u></p> <p>The General Manager and business department are responsible for establishing sales prices and other contract provisions in KAE.</p> <p>9. 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.</p> <p><u>Answer:</u></p> <p>KAE has no such production facilities in other regions.</p> <p>H-13 Adding capacity and/or joint ventures</p> <p>1. Provide a detailed explanation with respect to the government approval process on adding</p>	
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<p>capacity and/or joint ventures in relation to your business.</p> <p><u>Answer:</u></p> <p>There is no government approval process for adding capacity and/or entering into joint ventures in relation to KAE's business. Just like KAE, many participants of the aluminium industry are privately owned FIEs. The aluminium industry is characterized by constant innovation and productivity enhancement, thus it is a model of pure competition. The company itself can independently make decisions for matters addressed in this question.</p>	
<p>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.</p> <p><u>Answer:</u></p> <p>No, the government doesn't have such right. Just like KAE, many participants of the aluminium industry are privately owned FIEs. The industry is characterized by constant innovation and productivity enhancement. It is a model of pure competition. These matters are commercial decisions, which are independently decided by the company itself.</p>	
<p>H-14 Raw materials</p> <p>1. Are any of the suppliers related or affiliated with you? If yes, provide details.</p> <p><u>Answer:</u></p> <p>None of the suppliers are related to KAE.</p> <p>2. Do you purchase from State Invested Enterprises? If yes, provide a details.</p>	

Answer:

Please refer to Exhibit I-2 [Limited]* for the list of all KAE's domestic suppliers of the key raw materials, include the location (city and province) of the customer and whether each supplier is an SOE/SIE.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

The import duty rates applied on the aluminum ingot imported by the KAE are as follows:

The import tariff rate is zero;

The import VAT rate was 16% from January to March 2019 and was adjusted to 13% from April 2019.

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

Answer:

KAE negotiates purchase prices of aluminium billet/ingot with each supplier separately, the terms of transaction also make the differences, also, the prices reflect the fluctuation of market situation, the quality of service provided by the supplier and the quality of raw materials provided.

<p>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 criteria/conditions.</p> <p><u>Answer:</u> KAE's purchase procedures of raw materials are as follows: Select several raw material suppliers with good reputation in the industry; Let the above suppliers provide samples, and KAE carries out testing and trial to determine the quality of raw materials and whether they meet the company's use standards.</p> <p>KAE's considerations in selecting a supplier are as follows: Goodwill of supplier; Quality of raw materials provided by supplier; Quality of services provided by supplier; Whether the supplier's price is affordable.</p> <p>How the price of the raw materials is determined between KAE and the suppliers: KAE negotiates purchase prices of raw materials with each supplier separately based on KAE's considerations as stated above.</p> <p>6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:</p> <p>a. Provide details including a description of the raw material imported, the supplier and country of origin.</p> <p><u>Answer:</u> Please refer to Exhibit I-2 [Limited]* for the list of all KAE's domestic suppliers of the key raw materials, include the raw material imported, the supplier and country of origin.</p>	
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**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).

Answer:

To import raw materials, KAE needs to first obtain the Registration Certificate of Customs Declaration Unit of the People's Republic of China from the Chinese customs to obtain the right to import and export goods.

Then KAE can import raw materials by declaration to the Chinese customs when importing raw materials.

- c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).

Answer:

To import raw materials, KAE needs to submit documents such as raw material purchase contract, invoice, packing list, full bill of lading, import duty and import value-added tax payment certificate to the Chinese customs to declare imported raw materials.

After that, the raw materials shall be subject to inspection and quarantine conducted by the Chinese customs before they can be finally imported.

<p>d. Are you eligible for a duty drawback? If yes, provide details.</p> <p><u>Answer:</u></p> <p>All enterprises qualified for import and export of goods are eligible for tax refund, including KAE.</p> <p>7. 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?</p> <p>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.</p> <p><u>Answer:</u></p> <p>Please refer to Exhibit D-2.2 [Limited]* for the list of all KAE's domestic customers of the like goods and Exhibit B-2 [Limited]* for the list of KAE's Australian sales through KHK of the raw material or semi-processed goods which are sold.</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.</p> <p><u>Answer:</u></p> <p>As previously answered in H-12.4 [Limited]*, prices of aluminium extrusions are determined based on</p>	
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<p>the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. Hence, the selling prices to all related and unrelated parties are different based on the specific requirements of each transaction.</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company’s business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>SECTION I COUNTERVAILING</p> <p>In the most recent Review of Measures into aluminium extrusions (Review No. 482)</p>	
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PUBLIC RECORD

conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:	
Program Number	Program Name
2	One-time Awards to Enterprises Who for 'Well-Known Trademarks of China Brands of China'
3	Provincial Scientific Development Pla
4	Export Brand Development Fund
5	Matching Funds for International Mark Small and Medium Enterprises (SME)
6	Superstar Enterprise Grant
7	Research & Development (R&D) Assi
8	Patent Award of Guangdong Province
9	Training Program for Rural Surplus La Transfer Employment
15	Aluminium provided at less than ade
18	Preferential tax policies in the Wester
21	Tariff and Value Added Tax (VAT) Ex Imported Materials and Equipment
26	Innovative Experimental Enterprise G
29	Special Support Fund for Non-State-C
32	Venture Investment Fund of Hi-Tech
35	Grants for Encouraging the Establish Headquarters and Regional Headqua Investment
47	Preferential tax policies for high and r enterprises
48	Provincial Government of Guangdong for R&D
56	PGOG special fund for energy saving
58	Development assistance grants from and High Tech Industrial Developmen
59	Processing trade special fund
60	Trade insurance support fund
61	Enterprise employment fixed point mo subsidy

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62	Special funds for provincial enterprises to transfer and upgrade equipment		Grant	
63	Reserve funds for enterprise development		Grant	
64	High integrity enterprise award 2014		Grant	
65	Jiangmen engineering technology research centre award		Grant	
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy		Grant	
67	Corporate remuneration survey subsidy		Grant	
68	Energy saving project subsidy		Grant	
69	Science and technology project subsidy		Grant	
70	Provincial engineering and technology research centre 2016		Grant	
71	Foreign trade development fund subsidy of Jiangmen City		Grant	
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection		Grant	
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development		Grant	
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017		Grant	
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial		Grant	
77	Power consumption award for production and efficiency increase in December 2016		Grant	
78	integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)		Grant	
79	Subsidy for invention patents		Grant	
80	No. 269: Special project for technology reform- subsidy for technology reform		Grant	
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce		Grant	
82	2016 Award for brand value from Finance Bureau		Grant	
83	Social security fund Guangzhou Social Insurance Fund		Grant	
84	Patent supporting fund		Grant	
85	Unemployment fund Guangzhou Social Insurance Fund		Grant	
86	Technology supporting fund		Grant	
87	Special fund Industry technology development and research		Grant	
88	Industry technology R&D fund		Grant	

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89	Technology innovation fund			Grant	
90	Social security fund Zencheng City			Grant	
91	2016 Jiangmen support fund for technology development			Grant	
92	Funds for EFT16 technical reform			Grant	
93	Funds for 2016 technical renovation			Grant	
94	EFT provincial Industry and informatization Special research expenses supplement fund			Grant	
95	2017 Enterprise Compensation Survey Fund			Grant	
96	VOCs treatment fund for the process of injection workshop			Grant	
97	Economic investigation fund			Grant	
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund			Grant	
99	2017 Jiangmen Enterprise Major technology platform construction Fund			Grant	
100	Receiving the payment from Taishan Finance Bureau			Grant	
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund			Grant	
102	Taishan High-integrity enterprise project fund			Grant	
103	2017 Provincial Enterprise Research and Development Fund			Grant	
104	Special funds for enterprises in large equipment manufacturing industry			Grant	
105	2017 Provincial New enterprise Technology Reform Fund			Grant	

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 kindly refer to Attachment I-1 Company turnover. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

I-2 Provision of goods at less than adequate remuneration

1. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

Answer:

Please kindly refer to Exhibit G-1.1 for Production Process. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

Answer:

Please kindly note that KAE and any company/entity related to KAE did not receive any benefit under the above programs during the period.

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

Answer:

The only major raw materials that account for 10% or more of the total production cost are [Limited]*.

****[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

4. Complete the worksheet named "I-2 Raw Material Purchases" for your purchases of raw materials

Answer:

Please kindly refer to Attachment I-2 Raw Material Purchases. [Limited]*.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

5. Did your business receive any reduction/reduced price for the purchase of these goods during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

Answer:

Please kindly note that KAE did not receive any reduction/reduced price for the purchase of these goods during the review period.

<p>6. 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 the assistance/benefits.</p> <p><u>Answer:</u></p> <p>Please kindly note that there are no such contractual agreements, so this question is not applicable.</p> <p>7. 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.</p> <p><u>Answer:</u></p> <p>During the review period, KAE imported [Limited]* for the production of the subject goods. The information required has been provided as <u>I-2 Raw Material Purchases</u>. [Limited]* Price is the key factor affecting the decision. It could be observed from the purchase list that the imported price was lower than domestic price in the review period.</p> <p><i>*[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>I-3 Preferential tax policies</p> <p>1. Complete the worksheet named "I-3 Income Tax"</p> <ul style="list-style-type: none"> This worksheet is a table of your company's income tax liability over the last three financial years. 	
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- 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 kindly refer to **Attachment I-3 Income Tax. [Limited]***The information for the year 2019 is reported on the basis of quarterly pre-payment of income tax. The final settlement and payment are not concluded at the time of this submission and will be done before May 2020.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 kindly refer to **Exhibit A-4.2** for the annual tax return for year of 2019, **Exhibit I-3.2** for the annual tax return for year of 2018 and 2017. [Limited]*

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

<p>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.</p> <p><u>Answer:</u></p> <p>Please kindly refer to <u>Exhibit I-3.3</u> for the tax payment proof of KAE over the last three financial years. [Limited]*</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>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?</p> <p><u>Answer:</u></p> <p>The general tax rate for enterprises in China during the review period was 25%.</p> <p>5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:</p> <p>a. What tax rate did your company pay?</p> <p><u>Answer:</u></p> <p>The income tax rate applied to KAE was [Limited]* during the review period.</p>	
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<p><i>*[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>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?</p> <p><u>Answer:</u></p> <p>The tax rate of [Limited]*is related to Program [Limited]*.</p> <p><i>*[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>c. What is the name of the program?</p> <p><u>Answer:</u></p> <p>The Name of the Program is [Limited]*.</p> <p><i>*[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p>	
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- d. What is the name of the authority granting your company the reduced tax rate?

Answer:

The authority granting KAE 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 [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- f. Provide details of the application process

Answer:

Once the enterprise is [Limited]*, it can obtain a preferential income tax rate.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

[Limited]*

****[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

[Limited]*

****[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

- 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:

[Limited]* is an approval document to certify that the company is qualified for applying the preferential income tax rate [Limited]*. Please see Exhibit I-3.5.i for the certificate. [Limited]*

****[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

No fees were charged and no expenses were incurred.

I-4 Financial grants

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

Answer:

Please kindly refer to Attachment I-4 Grant. [Limited]*

<p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>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.</p> <p><u>Answer:</u></p> <p>Please kindly refer to KAE'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 as <u>Exhibit I-4.2</u>. [Limited]*</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>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:</p> <p style="padding-left: 40px;">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.</p> <p><u>Answer:</u></p> <p>Yes, KAE received grants listed in the Programs Table during the period plus the two preceding years.</p>	
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<p>KAE noticed that the Commission found that Program 61 to 100 shall be actionable based its finding on all the facts available. However, there is no indication of the <i>specificity</i> of a subsidy for those programs.</p> <p>Taking Program 64: High integrity enterprise award 2014 as an example, this grant aims at neither specific enterprises, specific industry, nor designated geographical regions. High integrity is the only criterion that the program conditions on. Once an enterprise meets the criterion, it can receive benefits under this grant. No specificity can be found in this program, thus it shall not be actionable.</p> <p>The same as the Program 68: Energy - saving project subsidies. Program 68 aims at accelerating the elimination of outdated equipment and energy-saving technological transformation, focusing on neither specific enterprises, specific industry, nor designated geographical regions. No specificity can be found in this program, thus it shall not be actionable.</p> <p>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.</p> <p><u>Answer:</u></p>	
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<p>KAE considers that pursuant to Article 11.1 and 11.2, among others, of the ASCM, for a subsidy program to be legally investigated, the complainant shall include sufficient evidence regarding the existence, amount and nature of a subsidy in the written application. This is, however, not the case concerning this review.</p> <p>Nevertheless, in order to let the investigation authority have a clear understanding of other grants from which KAE were benefited during period plus the two preceding years, and why they are different from the programs alleged in this review, a list of benefits received under these grants in the said period is attached as <u>Attachment I-4 Grant</u>. [Limited]*</p> <p>This, however, should not in any event be considered that KAE agrees these other grants listed are actionable, or the authority could legally impose countervailing duty on KAE in terms of other grants voluntarily reported.</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>4. For each of the grants listed in I-4.3: a. What is the name of the grant?</p> <p><u>Answer:</u></p>	
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<p>Please kindly refer to <u>Attachment I-4 Grant</u> for the names of the grants that KAE received during the period plus the two preceding years. [Limited]*</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>b. What is the name of the authority providing the grant?</p> <p><u>Answer:</u></p> <p>Please kindly refer to <u>Attachment I-4 Grant</u> for the names of the authority providing the grants. [Limited]*</p> <p><i>*[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>c. What is the eligibility criteria to receive the grant?</p> <p><u>Answer:</u></p> <p>Most of the grants were related to the research and development, environmental protection and energy saving.</p> <p>d. Is the grant directly related to the goods under consideration, export</p>	
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<p>sales to Australia and/or export sales generally?</p> <p><u>Answer:</u></p> <p>The grants are not directly related to the goods under consideration, export sales to Australia and/or export sales. On the contrary, all the grants received by KAE are for the whole company. Most of the grants were related to the research and development, environmental protection and energy saving.</p> <p>e. Provide details of the application process.</p> <p><u>Answer:</u></p> <p>KAE received these grants through a simple written application and approval procedure, and there was even no application for some grants where the amount is so small.</p> <p>f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.</p> <p><u>Answer:</u></p> <p>The applications, if any, were submitted to the relevant government authorities and KAE usually did not maintain the copies of these applications.</p> <p>g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.</p> <p><u>Answer:</u></p>	
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<p>The applications, if any, were submitted to the relevant government authorities and KAE usually did not maintain the copies of these applications.</p> <p>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.</p> <p><u>Answer:</u></p> <p>Please kindly refer to a copy of correspondence from the authority approving the grant for [Limited]* in <u>Exhibit I-4 4.4.h.</u> [Limited]*</p> <p><i>*[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]</i></p> <p>i. Provide proof of payment of your company receiving the grant (e.g. bank statements).</p> <p><u>Answer:</u></p> <p>Please kindly refer to the proof of payment of KAE receiving the grants in <u>Exhibit I-4.4.i.</u> [Limited]*</p>	
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**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

All grants were accounted as[Limited]* on KAE's financial statements. Please kindly refer to Exhibit I-4.4.j for the accounting journal entries relating to the grants.

**[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

No fees were charged and no expenses were incurred.

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:

<p>The production facilities, sales offices and the place of operations of KAE are located in Guangdong Province.</p> <p>The affiliates exporters KHK and HYHK are located in Hongkong.</p> <p>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.)</p> <p><u>Answer:</u></p> <p>KAE considers that pursuant to Article 11.1 and 11.2, among others, of the ASCM, for a subsidy program to be legally investigated, the complainant shall include sufficient evidence regarding the existence, amount and nature of a subsidy in the written application. This is, however, not the case concerning this review.</p> <p>Nevertheless, KAE is not 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.</p> <p>The questions below are not applicable.</p> <p>3. Indicate the location of the program by region, province or municipal level.</p> <p><u>Answer:</u></p>	
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<p>Not applicable. KAE is not 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.</p> <p>4. Indicate the type of program, for example:</p> <ul style="list-style-type: none"> • 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. <p><u>Answer:</u></p> <ul style="list-style-type: none"> • KAE is not 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. <p>The questions below are not applicable.</p> <p>For <u>each program</u> that you have identified, answer the following.</p> <p>5. Indicate whether your company benefited from any of the listed programs during the period.</p> <p>6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products have undergone research and development).</p> <p>7. Describe the application and approval procedures for obtaining a benefit under the program.</p> <p>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</p>	
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PUBLIC RECORD

<p>between your business and the Government of China in relation to the program.</p> <p>9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.</p> <p>10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.</p> <p>11. State whether your eligibility for the program was conditional on one or more of the following criteria:</p> <ul style="list-style-type: none"> 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. <p>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.</p> <p>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.</p> <p>14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.</p> <p>15. To your knowledge, does the program still operate or has it been terminated?</p> <p>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?</p> <p>If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.</p>	
<p>Section I Countervailing</p>	<p style="text-align: center;">√</p>
<p>Error! Reference source not found.</p>	<p style="text-align: center;">√</p>

PUBLIC RECORD

Non-confidential version of this response	✓
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Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
D-2 Domestic sales	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5 Australian CTM	✓
G-7.2 Raw material CTM	✓
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓
I-1 Company Turnover	✓
I-2 Raw Material Purchases	✓
I-3 Income Tax	✓
I-4 Grants	✓

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. Aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

Consistent with previous investigations, the review will also rely upon the information shown in the table below in its assessment of the goods under consideration and like goods.

< GUC >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

The goods subject to the anti-dumping measures may be classified to the following subheadings in Schedule 3 of the *Customs Tariff Act 1995*:

7604.10.00/06	non alloyed aluminium bars, rods and profiles
7604.21.00/07	aluminium alloy hollow angles and other shapes
7604.21.00/08	aluminium alloy hollow profiles
7604.29.00/09	aluminium alloy non hollow angles and other shapes
7604.29.00/10	aluminium alloy non hollow profiles
7608.10.00/09	non alloyed aluminium tubes and pipes
7608.20.00/10	aluminium alloy tubes and pipes
7610.10.00/12	doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

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		Sales data	Cost data
Finish	A	Anodise	Mandatory	Mandatory
	BD	Bright dip		
	M	Mill		
	PC	Powder coating		
Alloy code	6A	6060, 6063	Mandatory	Optional
	6B	6106		
	6C	6101, 1350, 6082, 6351, 6061		
	6D	6005A		
	O	Other*		
Temper code	T1	T1, T4, T5, T6	Optional	Optional
	T50	T591, T595, T52		
	O	Other*		
Anodising microns	0	Not anodised	Optional	Optional
	1	<20µm		
	2	>20µm		

* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

The MCCs will be used to model 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 test 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 deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: **Liquan LEI**

Position in the company: **CEO**

Telephone: **+86 750 543 2229**

E-mail address: lilei@kamkiu.com

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

Name: **Zhong Lun Law Firm**

Address: **33/F, SK tower, 6A Jianguomenwai Avenue, Chaoyang District, Beijing 200022, China**

Telephone: **+86 10 5957 2028**

E-mail address: liujianwei@zhonglun.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 the company's financial records are held.

Answer:

The company's financial records are held in the same location as legal domicile, i.e., Shiqiao Industrial Zone, Dajiang County, Taishan City, Guangdong Province, PRC.

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

Answer:

The company's production records are held in the same location as legal domicile, i.e., Shiqiao Industrial Zone, Dajiang County, Taishan City, Guangdong Province, PRC.

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name of the company is Tai Shan City Kam Kiu Aluminium Extrusion Co., Ltd. (hereinafter referred to as "KAE").

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

Answer:

No. KAE 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:

No. KAE 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:

During the last two years, the members of Board of Directors have been Mr. Lei Huozheng, Mr. Wu Jihui and Mr. Lei Jianxin. There are no changes during this period.

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:

Yes. KAE is 100% owned by Kam Kiu Aluminium Products Group Limited (“KAG”). KAG was incorporated in Hong Kong as an investment holding company, which is 100% owned by Kam Kiu International Holdings Limited (“KIH”), a private investment holding company incorporated in BVI.

Please find the diagram showing the complete ownership structure and all related companies with functions in Exhibit A-2.5[Limited]*.

From this corporate structure, it is clear that all related companies are 100% owned by KIH. Thus, all companies, including KAE and Kam Kiu (Hong Kong) Limited. (“KHK”) owned by KIH consist of a single economic entity.

****[The above exhibit is provided in limited version, which include the details information regarding the company’s business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

6. Is your company or parent company publically listed?
- If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principle shareholders¹
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.

Answer:

No. KAE and its parent company are not publicly listed.

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

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

Answer:

KAE is the producer of various kinds of aluminium extrusions (including GUC and non-GUC) and other products, including processed products of aluminium with the application in outdoor and architecture, auto parts, power generation systems, project references and high-end precision electronics. KAE's market include domestic market, Austrian and third countries.

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:

KAE performs [Limited]* functions, i.e. [Limited]*.

During the inquiry period, the export to Australia function was performed by [Limited]*.

During the inquiry period, for the export the third countries other than Australia, [Limited]*.

[Limited]*. Please see the names and addresses of [Limited]* below.

Kam Kiu (Hong Kong) Limited. (KHK): [Limited]*;

Hong Yeung (Hong Kong) Limited(“HYHK”): [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

9. Provide your company's internal organisation chart.

Answer:

Please find the internal organisation chart in Exhibit A-2.9 [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please refer to Exhibit A-2.9[Limited]* for the internal organisation chart. The function of each department can be inferred from each department's name.

Please refer to the following table for the details of senior management.

[Limited]*

**[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please refer to Exhibit A-2.11[Limited]* for the product brochures issued by KAE.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

A-3 General accounting information

1. What is your financial accounting period?

Answer:

The accounting period is from January 1 to December 31.

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

Answer:

Yes, KAE's financial accounts are audited. The auditors are Huang Mingzhi (CPA) and Chen Xinwen (CPA) from Taishan City Longhe Certified Public Accountants Firm LTD.

3. What currency are your accounts kept in?

Answer:

KAE's accounts are kept in CNY.

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

Answer:

KAE's financial accounting system was [Limited]* during the inquiry period.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

5. What is the name of your sales system?

Answer:

KAE used the [Limited]* during the inquiry period.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

6. What is the name of your production system?

Answer:

KAE used the [Limited]* during the inquiry period.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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:

The financial accounting system [Limited]* was not interacted with its [ERP system] during the inquiry period.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

No. KAE's accounts are consistent with Chinese GAAP.

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

Answer:

No. There are no changes to KAE's accounting practices 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:

Please refer to Exhibit A-4.1.1[Limited]* for the audit report of KAE for year 2018 and financial statements for year 2019.

Please refer to Exhibit A-4.1.2[Limited]* for the audit report of KHK for year 2018 and financial statements for year 2019.

The financial statements of KAE or KHK for year 2019 has not been audited thus we provide unaudited financial statements of KAE and KHK for year 2019.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. 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 find the corporate income tax prepaid statements of KAE for year 2019 in Exhibit A-4.2 [Limited]*. Please note that the corporate income tax is prepaid quarterly, and the settlement will be done around May of the following year.

The “revenue, cost of goods sold, and net profit before tax” in Income tax settlement statement for 2019 can be reconciled with the financial statements of 2019. However, KAE has not yet completed the Income tax settlement statement for 2019 and we attach the four quarterly prepaid income statements in Exhibit A-4.2[Limited]*.

Please note that the 2019 tax return for KHK has not been completed.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

3. 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:

No. KAE does not maintain different profits centres.

4. 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:

No. The inquiry period is concurrent to KAE's financial period. Thus, this question is not applicable.

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

Answer:

Please find KAE's trial balance for year 2019 in Exhibit A-4.5 [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please find KAE's chart of accounts in Exhibit A-4.6 [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 any entities (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:

Please see Exhibit B-1.1 Australian Sales Channel [Limited]*. There were three related parties involved in the export sales of the Australia.

- 1) Tai Shan City Kam Kiu Aluminum Extrusion Co., Ltd. (KAE)

[Limited]*;

- 2) [Limited]*

It is a trading company incorporated and operates in Hong Kong. It facilitated the export sales of GUC from KAE to Australian customers, re-invoice the goods to the final customers. However, it did not involve in any physical flow of the goods, but just did some paperwork and received and transferred payments.

- 3) [Limited]*

It is a sales agent incorporated in Australia and an affiliated company to KAE and KHK. It provides supports to KHK during the inquiry period for importation of GUC into Australia. It charges [Limited]* of the sale value of GUC exported to Australia from KHK as commission, which is a post exportation expense.

[Limited]*

[Limited]*

**[The above exhibits and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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:

- (a) Yes, during inquiry period, Australian customers paid in [Limited]*;
(b) Not applicable. Forward contracts to lock in the foreign exchange rate relating to the export sales are not used;
(c) For purpose of accounting, especially for the booking of sales, the exchange rate is determined according to [Limited]*. It is updated on a [Limited]* basis.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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:

During the inquiry period, KAE made exportations of GUC to Australia through [Limited]*, a related company. There are no related Australian customers.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Sales are not in accordance with price lists or price extras list. Price negotiation and price quotations shall consider the current raw material price (aluminium ingot price on LME), conversion cost and estimated delivering expenses. Since the raw material price changes from time to time, the prices of subject goods fluctuate accordingly. Therefore, KAE does not keep such price list.

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

Answer:

The export selling prices do not vary according to the distribution channel, so this question is not applicable.

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.

Answer:

No. KAE did not provide on-invoice discounts to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the POR.

Off-invoice rebates are provided by KHK to Austrian customers during POR under three conditions:(1) overcharged; (2) rebates for defective products. Most rebates are for defective products with defective or damaged surface where the customers will send sample defective products to KAE for confirmation and then a corresponding credit note will be issued if confirmed.

7. Did you issue any B (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:

Yes. KAE has reported the information of credit notes in a column named “Rebates” in Attachment B-2.

8. The invoice date will normally be taken to be the date 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?

Answer:

Invoice date is taken as the date of sale in this response.

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.
 - If you have claimed in B-1.8 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 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:

Please refer to Attachment B-2[Limited]* for the Australian sales. Please kindly note that, KAE has provided the information in two worksheets,

- (1) Attachment B-2(KAE-KHK) [Limited]*, the first half of the export sales of GUC to Australia, i.e. KAE invoices KHK;**

- (2) **Attachment B-2(KHK-AUS)** [Limited]*, the second half of the export sales of GUC to Australia, i.e. KHK re-invoices the unrelated Australian customers.

**[The above Attachments are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

Answer:

Please refer to **Exhibit B-2.2** [Limited]* for the source of the data for each column in the "B-2 Australian sales" listing.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 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:

Please see **Exhibit B-3.1.1** and **Exhibit B-3.1.2** [Limited]* for the sample documents.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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:

Please find the respective reconciliation table in **Exhibit B-3.1.1** and **Exhibit B-3.1.2** [Limited]*.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 Attachment B-4 [Limited]*for Upwards sales.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 A-4.1 Financial statement 2019[Limited]* and Exhibit B-2.2 Worksheet for B-2[Limited]*, Exhibit D-2.2 Worksheet for D-2[Limited]* and Exhibit F-2.2 Worksheet for F-2. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment B-4[Limited]*.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-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 **Attachment B-5**[Limited]* for Upwards selling expense.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Answer:

Please refer to **Attachment B-5**[Limited]*.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

3. For any amount in the "B-5 Upwards selling expense" 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 C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Answer:

Please refer to **Attachment B-5**[Limited]*.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

SECTION C

EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

Answer

During the inquiry period , the products of the PUC that KAE has exported to Australian are as follows.

SN	Category	Category_EN
1	化学抛光料 BD(C)	Chemical bright dip/BD(C)
2	毛料 MF	Mill finish/MF
3	打花料	Brush
4	机械&化学抛光 BD(M&C)	Mechanic & chemical bright dip BD(M&C)
5	机械抛光 BUF	Mechanic polishing (BUF)
6	氧化料 AN	Anodized (AN)
7	铬化料 CHR	Chromized (CHR)
8	喷油料 PNT	Oil painted (PNT)
9	喷砂料	Sandblasting
10	喷粉料 PC	Powder coated/PC

From the table above, while the products exported to Australia by KAE during the inquiry period can be classified into 10 categories, mainly based on the methods of surface treatment, there are other methods of products classifications, e.g. the products produced by KAE can be classified into big categories by the purpose of use, e.g. auto accessories, home consumption and industrial. However, during the period, no product exported to Australia belongs to those high-end models, such as goods for auto accessories.

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.

Answer

Please find the MCCs of the goods exported to Australia as follows. It covers all MCCs listed in the Australian sales listing in B-2.

SN	MCC (listed in B-2)
----	---------------------

PUBLIC RECORD

1	A-6A-T1-1
2	A-6A-T1-2
3	A-6A-T50-1
4	A-6A-T60-1
5	A-6B-T1-1
6	A-6C-T1-1
7	A-6D-T1-1
8	BD-6B-O-0
9	BD-6B-T1-0
10	M-6A-T1-0
11	M-6A-T50-0
12	M-6A-T60-0
13	M-6B-T1-0
14	M-6B-T50-0
15	M-6C-T1-0
16	M-6C-T60-0
17	M-6D-T1-0
18	M-O-T1-0
19	PC-6A-T1-0
20	PC-6A-T50-0
21	PC-6B-T1-0
22	PC-6C-T1-0
23	WP-6A-T1-0

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.

Answer

During the inquiry period, the like products of the PUC that KAE sold on domestic market are as follows.

SN	Category	Category_EN
1	化学抛光料 BD(C)	Chemical bright dip/BD(C)
2	毛料 MF	Mill finish/MF
3	打花化学抛光	Brush chemical bright dip
4	机抛&氧化 BUF&ANOD	Mechanic polishing & anodized (BUF&ANOD)
5	机械&化学抛光 BD(M&C)	Mechanic & chemical bright dip BD (M&C)
6	机械抛光 BUF	Mechanic polishing (BUF)
7	喷油料 PNT	Oil painted (PNT)
8	氧化料 AN	Anodized (AN)
9	喷粉料 PC	Powder coated/PC

From the table above, while the products sold on the domestic market during the inquiry period can be classified into 10 categories, mainly based on the methods of surface treatment, there are other methods of products classifications, e.g. the products produced by KAE can be

classified into big categories by the purpose of use, e.g. auto accessories, home consumption and industrial.

Please note KAE as one of the Chinese leading producers and suppliers of aluminium extrusions used in electronic products, e.g. for the productions of cell phone case, medical equipment, etc. the so-called “high-end products”, it only sells such high-end products in domestic market.

However, either the MCC or the product grouping method followed by the Company in their daily business are not able to fully reflect the differences on costs and sale prices of between these high-end products and the ordinary extrusions. For fair comparison, KAE hereby respectfully requests the Commission to consider any claim made the company, e.g. to remove the high-end products from the domestic sales listing for purpose of dumping calculation, as the Commission has accepted in former reviews of the same case, as elaborated in more detail below.

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.

Answer

Please see find the MCCs of the goods sold on domestic market as follows. It covers all MCCs listed in the domestic sales listing in D-2.

SN	MCC (listed in D-2)
1	A-6A-O-1
2	A-6A-T1-0
3	A-6A-T1-1
4	A-6A-T1-2
5	A-6A-T60-1
6	A-6B-T1-1
7	A-6B-T1-2
8	A-6C-T1-1
9	A-6C-T1-2
10	BD-6A-O-1
11	BD-6A-T1-1
12	BD-6B-T1-1
13	BD-6B-T50-1
14	BD-6D-T60-1
15	M-6A-O-0
16	M-6A-T1-0
17	M-6A-T50-0
18	M-6A-T60-0
19	M-6B-O-0
20	M-6B-T1-0
21	M-6B-T50-0
22	M-6C-O-0
23	M-6C-T1-0
24	M-6C-T60-0
25	M-6D-T1-0
26	M-6K-O-0

PUBLIC RECORD

27	M-6K-T1-0
28	M-6K-T50-0
29	M-6K-T60-0
30	M-6N-T1-0
31	M-7K-O-0
32	M-7K-T1-0
33	M-O-O-0
34	M-O-T1-0
35	PC-6A-O-0
36	PC-6A-T60-0
37	PC-6C-T1-0
38	WP-6A-O-0
39	WP-6A-T1-0
40	WP-6A-T60-0
41	CD-6A-T1-0
42	CD-6C-T1-0
43	CD-6N-T1-0

The product sold domestically and exported to Australia can be compared based on product code, i.e. the exported and domestically sold goods with the same product code can be compared with each other. However, as discussed above, the goods sold domestically by KAE contained high-end models, which are for the purpose of producing mobile phone case, medical equipment and auto parts, etc.

As in the STATEMENT OF ESSENTIAL FACTS of Review 392, The Commission accepts that "the High-end Models Kam Kiu sells domestically may differ from the "Normal Models" manufactured by Kam Kiu, including by way of alloy composition, appearance as described by size or shape, additional production and quality control processes applied during their manufacture, or specificity of commercial application."²

In addition, the Commission finds that "the profits derived from the domestic sales of High-end Models should be excluded from the calculation of profit for the purpose of constructing a normal value. This will ensure a fair comparison is made between the export price of the goods under consideration and the normal value of those goods."³

During the inquiry period, KAE encounter the same problem, i.e. some high-end models were sold in domestic market but not to Australia. In order to achieve a fair comparison and for the Commission to better identify the high-end models from those low-end models which are like goods with the product exported to Australia, KAE propose to remove the high-end products from the domestic sales listing D-2 for purpose of dumping calculation.

Also, on March 23, 2020, KAE submitted a letter to Commission requesting clarification on certain automobile part products, *inter alia*, whether these products shall be classified as non-GUC. By this same letter, KAE also suggested the Commission to consider to regards certain products in very small length/sizes to be downstream products and thus be removed from the product scope. Such request/suggestion will not prejudice KAE's rights to claim other scope clarification or adjustment in order to address the concern on fair comparison, especially the

² Page 31, STATEMENT OF ESSENTIAL FACTS NO. 392 REVIEW OF ANTI-DUMPING MEASURES APPLYING TO ALUMINIUM EXTRUSIONS EXPORTED TO AUSTRALIA FROM THE PEOPLE'S REPUBLIC OF CHINA

³ Id.

high prices and profit margins due to the sales of high-end products in domestic market.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

- (d) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Answer

KAE uses an internal product code. Please see Exhibit C-3.1[Limited]* for the internal code and MCC matching table.

(a) In the four-digit internal code, the first two digits “99” represent finished products and the last two digits are the sequence numbers. For the concrete characteristics/types for each internal code, please see Exhibit C-3.1[Limited]*.

(b) & (c) Since the internal codes used by KAE were designated to different products, and the basis for the classification is not a single criterion but on various considerations, i.e. grouped by certain surface treatment, or shape of the products (panels, pipes or profiles), etc., thus it is difficult to link certain internal product codes directly to MCC.

(d) In the sales and cost spreadsheets, KAE firstly derived product characteristics information based on the product’s “finish category”, “internal product code”, “alloy category” “temper category” the sales or costs records or documents concerned, and then translated, as per the MCC table given above, modified by KAE’s comments on MCC dated February 29, 2020, the product characteristic/specification into the correct MCC code.

**[The above exhibits are provided in limited version, which include the details information regarding the company’s business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

Answer:

All domestic sales of the GUC are made by KAE and there is [Limited]* distribution channel, i.e. KAE [Limited]* the GUC to customers. The flow chart for movement of the GUC is as following:

[Limited]*

KAE is both producer and seller on domestic market, and it is responsible for the delivery of goods to customers for most domestic sales.

****[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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.

Answer:

None of the customers are related to KAE.

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

Answer:

Sales are not in accordance with price lists or price extras list. Price negotiation and price quotations shall take into account current raw material price (aluminium ingot on SHME and Ling Tong), conversion cost and estimated delivering expenses. Since the raw material price changes from time to time and the prices of subject goods fluctuate accordingly, KAE does not use price list.

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

Answer:

The domestic selling prices did not vary according to the distribution channel.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

Answer:

No. KAE did not 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 like goods during the POR.

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.

Answer:

Yes. KAE has reported the information of credit notes in a column named “other discounts” in Attachment D-2 [Limited]*, please refer to it for detailed information.

The credit notes issued were mostly for the claim on quality disputes for batches of goods. These credit notes were not directly related to each invoice. Therefore, the company allocated the amount of credit notes on customer basis and reported it as a kind of Discounts.

In addition, to facilitate the sales reconciliation, KAE also marked “returned goods” in the Attachment D-2 [Limited]*.

**[The above Attachments are provided in limited version, which include the details information regarding the company’s business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

7. The invoice date will normally be taken to be the date 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 reflects the material terms of sale?

Answer:

Invoice date is taken as the date of sale in this response.

D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”

- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

Please refer to **Attachment D-2**[Limited]* for Domestic sales.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

Please refer to **Exhibit D-2.2**[Limited]* for the source data for each column in the "D-2 domestic sales" listing.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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 and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

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

Answer:

Please see **Exhibit D-3.1.1 and Exhibit D-3.1.2**[Limited]* for the sample documents.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please see the annotate to the documents in Exhibit D-3.1.1 and Exhibit D-3.1.2[Limited]*.

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment B-4[Limited]* for Upwards sales.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment B-4[Limited]*.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment B-4[Limited]*.

PUBLIC RECORD

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Answer:

Yes.

- (a) **No. Specific payment terms are agreed at the time of sale. Please refer to column “Payment terms (number of days)” in Attachment D-2 Domestic sales.**
- (b) **No. KAE does not have short term borrowings or an overdraft facility during the inquiry period. The benchmark lending interest rate for short-term loans published by People's Bank of China is 4.35%. We use the rate [Limited]* when calculating credit cost in B-2.**
- (c) **No.**

****[The above information is provided in limited version, which include the details information regarding the company’s business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. 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?
 - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Answer:

Yes.

- (a) **No. Specific payment terms are agreed at the time of sale. Please refer to column “Payment terms (days)” in Attachment B-2 Australian sales [Limited]*.**

- (b) The Austrian customers pay in AUD or USD. Neither KAE nor KHK does has a short-term borrowing, an overdraft facility or other cash products denominated in the same foreign currency. KHK had a [Limited]* with the interest rate as [Limited]*.

**[The above information and exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

E-2 Packaging

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

Answer:

The usual packaging used for domestic sales of like goods is [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

The packaging used for export sales of the goods to Australia is [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

There were no such differences between domestic sales and exports sales 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?

Answer:

Yes. Please refer to Column "Delivery terms" in in Attachment D-2 Domestic sales. The transportation expenses were reported in the domestic sales listing in D-2 based on the inland transportation rate issued by KAE to its forwarders.

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

Answer:

The delivery terms of the export sales of the goods to Australia include [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

Answer:

If the delivery terms of the Australian sales include delivery to the port, KAE is responsible for transporting the GUC to the designated port of loading in China and, bearing inland transportation costs. The inland transport and port charges calculated in the Australian sales listing in B-2 were reported according to the actual expenses incurred by KAE.

4. 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?

Answer:

If the delivery terms of the Australian sales includes ocean freight, KHK is bearing the expenses for moving the GUC from the port of loading in China to the destination specified by the customer in Australia, KHK will arrange the ocean transportation, importation charges and any subsequent expenses in terms of DDP sales. The ocean freight cost was reported according to the actual expenses incurred by KHK.

5. 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?

Answer:

KAE is bearing the ocean insurance expenses. The marine insurance cost was reported according to the actual expenses incurred by KAE.

6. 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?

Answer:

KHK is bearing importation duty and charges and any subsequent expenses until the point of discharging of the GUC in Australia. The importation and delivery costs were reported according to the actual expenses incurred by KHK.

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.

Answer:

There is no commission incurred on domestic sales. As for export sales of the subject goods, according to agency agreement between KMY/KHK and KAU, there was a 1% commission charged by KAU. However, the commission was included in the SG&A expenses of KHK. Reporting the commission in Attachment B-2 [Limited]* will lead to a double counting of this expense. Please refer to Attachment G-4 [Limited]* for the SG&A of KHK during the inquiry period.

Therefore, no commission is reported in Attachment B-2[Limited]*.

****[The above Attachments are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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?

Answer:

Yes.

The VAT rate on the sales of the like goods is 17% before May 1st 2018, 16% before March 31st 2019 and 13% during April 1st to December 31st 2019.

The VAT accounted in the records in relation to sales of like goods is according to the VAT invoice date. Since not VAT is applicable for sales of the goods to Australian, no VAT is accounted for sales of the goods.

The VAT refund is applicable to the sales of the goods and not applicable to the like goods sold domestically.

No 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

Answer:

No. There are no other direct selling expenses incurred by the Company in relation to domestic sales of like goods.

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

Answer:

No. There are no other direct selling expenses incurred by the Company in relation to export sales of the goods to Australia.

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 (November 2018)* for more information.

Answer:

There were no such other factors.

SECTION F

THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

Answer:

As stated before, during the inquiry period, i.e. January 2019 to December 2019, KAE exported the GUC to Australia through its related company, KHK. KHK is affiliated with KAE as they are all wholly owned by the same ultimate shareholder KIH. KHK exported the GUC manufactured by KAE to foreign countries, including Australia and third countries (see the channel below).

[Limited]*.

However, for export sales to third countries, there are [Limited]* channels, that is (1) [Limited]*; (2) [Limited]*. [Limited]* is affiliated with KAE as they are all wholly owned by the same ultimate shareholder KIH. (see the channels below).
[Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

During the inquiry period, KAE had exportations to third countries (including Hong Kong and Macao) through [Limited]*, related companies of KAE. There are no related third country customers.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

3. The invoice date will normally be taken to be the date 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 reflects the material terms of sale?

Answer:

Invoice date is taken as the date of sale in this response.

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 and customer, to third countries of like goods invoiced within the period.
 - 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.

Answer:

Please refer to Attachment F-2[Limited]* for the Third country sales.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

Answer:

Please refer to Exhibit F-2.2[Limited]* for the source of the data for each column in the "F-2 Third country sales".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

No. There are not many differences in sales to third countries which may affect their comparison to export sales to Australia.

SECTION G

COST TO MAKE AND SELL

G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

Answer:

Please refer to Exhibit G-1.1[Limited]* for Production Process.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

No. There are no related suppliers to KAE.

G-2. Cost accounting practices

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

Answer:

KAE's cost accounting system is based on actual costs, the company does not use standard costs (budgeted) method.

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.

Answer:

KAE's cost accounting system is based on actual costs, therefore the question is not applicable.

3. 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.

Answer:

Please refer to Exhibit G-2.3 [Limited]* for the description of each cost centres.

The costs and expenses are calculated by month and the costs of inputs were recorded and accumulated at each of the productions/processing workshops based on the production/processing activities occurred, and then allocated onto each type of semi-finished or finished products by production quantity, among the respective production step or workshop.

There is no allowance for capital expenditures or other development cost.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

KAE's cost accounting system records the production costs for different categories of products, which are differentiated by various factors including surface finishing, production process, as well as physical characteristics.

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

Answer:

There is no special management accounting system maintained by KAE. All KAE's systems are part of its financial accounting system.

The cost accounting information is reconciled to the audited financial statements as follows:

Cost of Manufacturing + Beginning Inventory – Ending Inventory + Other Accounting Adjustments = Cost of Goods Sold in Income Statement

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

Answer:

KAE did not engage in start-up operations, so this question is not applicable.

7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

Answer:

Purchase Cost of raw materials is valued according to actual acquisition costs. The issuance and inventory of raw materials work-in-process, and finished goods are valued by weighted average method.

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

Answer:

The damaged or sub-standard goods were normally recycled into production and valued based on the market price of aluminium ingot.

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

Answer:

There are no by-product and joint product yielded from the production process of the product under investigation.

The scrap materials are recycled into production and valued according to the market price of aluminium ingot.

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

Answer:

There was no such kind of fee or allocation charged to KAE.

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.

Answer:

Please refer to **Attachment G-3**[Limited]* for "G-3 Domestic CTM".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

Answer:

Please refer to **Attachment G-3.2**[Limited]* for the source of the data for each column of the "G-3 Domestic CTM" listing.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and 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.

Answer:

Please refer to **Attachment G-4.1**[Limited]* for "G-4.1 SG&A listing".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to **Attachment G-4.2**[Limited]* for "G-4.2 Domestic SG&A calculation".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment G-5 [Limited]*for "G-5 Australian CTM".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

Answer:

Please refer to Attachment G-3.2[Limited]* for the source of the data for each column of the "G-5 Australian CTM" listing.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

G-6 Cost allocation methodology

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

Answer:

Since there is no requirement for company to distinguish sales markets when recording cost according to Chinese GAAP. KAE's cost accounting system records the production costs for different categories of products but not for different markets. The Company first calculates out cost items (including raw materials, labour and manufacturing overheads) for different product codes and MCCs. In order to complete in G-3 domestic CTM and G-5 Australian CTM, the company fills in cost information for respective MCCs so long as they are sold to either domestic market or Austrian market.

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 methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Answer:

Please refer to **Attachment G-3.2[Limited]*** for worksheets demonstrating the allocation methodology described in G-6.1 from KAE's normal cost accounting system to the cost for that model reported in G-3.1.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

G-7 Major raw material costs

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

Answer:

The only major raw materials that account for 10% or more of the total production cost are aluminium ingots/billets.

3. 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.

Answer:

The suppliers of major raw materials are as follows, and none of them are related to KAE. Therefore, "G-7.2 Raw material CTM" is not applicable.

[Limited]*

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

4. 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.

Answer:

The weighted average percentage of raw material aluminium (including aluminium ingots and billets) cost (listed in G-7.1) calculated using the domestic cost data in "G-3 Domestic CTM" is [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

5. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Attachment G-7.4[Limited] for "G-7.4 Raw material purchases".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please refer to Attachment G-7.4[Limited] for the source of the data for each column of the "G-7.4 Raw material purchases" listing.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

7. 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.

Answer:

Please find the invoices, proof of payment, relevant purchase ledgers and reconciliation worksheet in Exhibit G-7.6[Limited].

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

8. 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.

Answer:

No suppliers in G-7.4 Raw material purchases" listing are related to KAE.

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.

Answer:

Please refer to Attachment G-8 [Limited]* for "G-8 Upwards costs".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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.

Answer:

Please refer to Attachment G-8.2 [Limited]* for other worksheet documents to complete the "G-8 Upwards costs".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Answer:

Please refer to Attachment G-8.2 [Limited]*.

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

G-9 Capacity Utilisation

4. Please complete the worksheet named "G-9 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.

Answer:

Please refer to Attachment G-9 [Limited]* for "G-9 Capacity Utilisation".

**[The above Attachment is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

SECTION H

PARTICULAR MARKET SITUATION

H-1 Reporting requirements

2. 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:

KAE has the obligation to file the financial statements to the taxation authorities so that the authorities could calculate and review the amount of taxes that should be levied on KAE.

- (b) payment of taxes;

Answer:

KAE has the obligation to 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 KAE has no involvement with the GOC. KAE is totally 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 total private company, KAE does not supervised by the State-owned Assets Supervision and Administration Commission (SASAC) or any body under the control of SASAC.

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

Answer:

KAE as a total private company, makes its own business decisions and there is no government department/office involved.

- (f) licensing;

Answer:

KAE has obtained the Business license under Chinese Law and is free to operate under laws and regulation without government intervention.

(g) restrictions on land use;

Answer:

There's no special restriction on the land use of KAE.

(h) provision of loans; or

Answer:

KAE didn't receive preferential loans.

(i) provision of grants, awards or other funds.

Answer:

Please refer to Exhibit H-1. (i) for the list of grants, awards or other funds received by KAE in 2019.

H-2 Business structure, ownership and management

16. 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:

No, KAE is not an SOE or SIE, it's a 100% private owned company and foreign invested company.

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

Answer:

The only shareholder of KAE is Kam Kiu Aluminium Group ("KAG"), thus KAE has no Board of Shareholders.

The Board of Shareholders of KAE's related entities/companies are as follows:

Taishan City Kam Shing Moulding Plant Co., Ltd. (KSM) . Like KAE, the only shareholder of KSM is KAG and KSM has no Board of Shareholders.

Kam Kiu (Hong Kong) Limited ("KHK"). Like KAE, the only shareholder of KHK is KAG and KHK has no Board of Shareholders.

Hong Yeung (Hong Kong) Limited ("HYHK"). Like KAE, the only shareholder of

HYHK is KAG and HYHK has no Board of Shareholders.

The lists of Board of Directors of KAE and all related entities/companies are as follows,

Company	Name of Directors of the Board
KAG	Lui Tze Wing, Yue Tai San, Lei Wan Chang, Lei
KAE	Yan Hong
	Lei Huozheng, Wu Jihui, Lei Zirong, Lei Jianxin
KSM	Lei Liquan, Lei Jianxin, Lei Zirong
KHK	Lui Tze Wing, Yue Tai San
HYHK	Lui Tze Wing, Yue Tai San

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

Answer:

The common directors and officers between KAE and KSM are Lei Jianxin and Lei Zirong.

19. 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:

No member is representative, employee or otherwise affiliated with the GOC.

20. 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:

There's no representative from the CCP in KAE and all other related entities.

21. 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 KAE or any other entities related to KAE is appointed or recommended by the GOC.

22. 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 KAE is KAG and KAG is an investment holding BVI company which is owned by foreign investors.

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

Answer:

There's no significant change in the ownership structure of KAE during the inquiry period.

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

Answer:

No management position is appointment or designated to act on behalf of government authorities.

25. 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:

There is no such requirements in law or in practice.

26. 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:

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

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

Answer:

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

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

Answer:

The Board of Directors has the right to reward, fire or discipline the senior managers.

29. 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:

No, there is no manager from KAE holding positions in any GOC departments or organisations, associations or Chambers of Commerce.

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

Answer:

KAE has no pricing committee.

H-3 Licensing

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

Answer:

Please refer to Exhibit H-3.a) [Limited]* for the business license of KAE and its English translation.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

The Administration for Industry and Commerce in Jiangmen is responsible for issuing Business Licences.

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

Answer:

In general, the procedure to apply for a license is to submit an application 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 Articles of Association;

Certificate for place of operation;

Certificate of property;

Identity of legal representative;

Certificate of investment verification;

Letter of appointment of the members of the Board and managers, their names, identity, residence, name of the company.

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

Answer:

There's no special requirement or condition that must be met in order to obtain the licence.

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

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

13. 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 person" status. There are no restrictions imposed on activities that are specified and performed by a company.

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

Answer:

In case a company wishes to expand the scope of its business, the company simply notifies the Administration for Industry and Commerce located at the place where

the company is registered. If a company expands the scope of its business without notifying the local administration for industry and commerce, the administration will stop it according to the law and confiscate the illegal income. If the behaviour of the company violates the criminal law, the company shall be investigated for criminal responsibility according to law.

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

Answer:

As can be seen from the copy of the Business License submitted, KAE has the right to deal with production and sale of a range of productions and sales of aluminium and other metal products, including aluminium extrusions.

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

Answer:

If a company is involved in illegal activities, or goes bankrupt or it engages in fraudulent business practices or forges documents or alters the Business License or transfers, lends or rents the Business License, etc., the Business License can be revoked by the Administration for Industry and Commerce in Jiangmen.

H-4 Decision-making, planning and reporting

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

Answer:

Decision making process is, in general, done by the general manager and relevant department managers, usually the business decisions are made based on the market situations, materials' prices, costs and other related information.

The decisions on what goods to produce are based on the customers' orders while the sales department will evaluate the prices to ensure the sale is profitable. The raw material prices, the complexity of production will also be taken into consideration.

The general manager and relevant department managers are responsible for the decisions of production and the purchase of inputs. KAE purchases its inputs, most importantly the aluminium ingots from both domestic and foreign markets at market prices.

Labour force is normally secured from the labour market on the basis of mutual needs.

Utilities are secured by agreement or contracts with the relevant suppliers.

Profit is distributed in accordance with KAE's articles of association.

10. 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 the manufacture, marketing and sale of aluminium extrusion products.

11. 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:

No government department/office is involved, either directly or indirectly, in the manufacture, sale or purchase of aluminium extrusions products.

12. 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:

KAE submits a general report with regard to the production and sales of its products to Bureau of Statistics in Jiangmen city on a quarterly basis. Moreover, KAE needs to submit the enterprise income tax return and VAT refund return to relevant tax authorities.

13. 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:

KAE does not have copies of any Provincial/City Five Year Plans.

14. 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:

KAE has no Five-year Plans.

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

Answer:

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

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

Answer:

KAE doesn't hold company meetings to make pricing decisions on aluminium products. As mentioned above, decision making process is done by the general manager and relevant department managers, which based on the market, materials' prices, costs and related information.

H-5 Financial and investment activities

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

Answer:

KAE is not debt funded. It has a few bank loans, please see Exhibit H-5.2[Limited].

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

Please refer to Exhibit H-5.2[Limited] for the information of the loans, including the rates of interest paid by KAE over the last five years.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

KAE has not benefited from any concessional interest rate for its loans received/held in the last 5 years.

10. 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:
- explain what instruments were used;
 - identify the type (e.g government guarantee) and provider of the security; and
 - explain the reasons for raising the capital.

Answer:

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

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

Answer:

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

12. 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:

KAE has not invested in either government or non-government debt securities (including bonds, quasi-government bonds).

H-6 Government policy on the industry

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

Answer:

As a 100% private and foreign invested enterprise (FIE), KAE is not aware of any such documents concerning the aluminum industry/sector.

7. 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:

KAE doesn't know if there is any industrial policy or guidance on the aluminium

industry sector.

- market entry criteria for the industry;

Answer:

KAE is not aware of any such entry criteria for the aluminium industry sector.

- environmental enforcement for the industry;

Answer:

There are no special rules or guidelines for the aluminium industry sector. The Environment Protection Bureau is focused on broad regulation and enforcement of rules and requirements related to remedying a reversing environmental degradation particularly of air and water and conservation of energy and natural resources.

**The local Environment Protection Bureau office and contact are:
Jiangmen Environment Protection Bureau
Contact person: Guo Wenhong
Tel: +86 750-5575919**

- management of land utilization;

Answer:

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

**Jiangmen Land and Resources Bureau
Contact person: Liu Yuancheng
Tel: +86 750-5653225**

- the China Banking Regulatory Commission for the industry;

Answer:

KAE does not deal with this authority and cannot provide requested information. KAE doesn't have knowledge if CBRC regulates any industrial sector, but certainly not the aluminium industry sector.

- investigation and inspection of expansion facilities;

Answer:

KAE is not aware of such authority.

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

Answer:

KAE has no dealing with such authority and is not aware of any NDRC responsibility for the aluminium industry sector.

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

Answer:

KAE has no dealing with such authority.

8. 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:

KAE is a complete private company and does not play any role in the development of government's industrial plans and policies at all levels of government. KAE does not provide information for or request inclusion in any plans, policies, or measures.

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

Answer:

KAE is a complete private company and does not provide information relating to assessments of the implementation of the plan, policy or measure.

10. 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:

KAE is not designated by the Government of China as "pillar," "encouraged," "honourable," or any other designation.

H-7 Taxation

5. 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 aluminium extrusions during the

inquiry period.

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

Answer:

The value-added tax (VAT) rebate applicable to products under inquiry was 13% during the inquiry period.

7. 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 detailed chronological history of the value-added tax rebate rates;
 - products affected;
 - the effective dates of the rate changes;
 - 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 most products under inquiry was 13% during the inquiry period.

However, there are also several kinds of products to which the value-added tax (VAT) rebate applicable has changed during the inquiry period, please refer to Exhibit H-7.3 a) for the detailed chronological history of the value-added tax rebate rates, the products affected and the effective dates of the rate changes.

Please also refer to the Exhibit H-7.3 b) [Limited]*for the Government of China notices regarding the above-mentioned changes.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

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

H-8 Sales Terms

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

Answer:

The General Manager and business department are responsible for establishing sales prices and other contract provisions in KAE.

7. 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:

Prices of aluminium extrusions are determined based on the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. The sales managers and management have the right to decide price, and they exercise this right. At no time are the goods subject to direct or indirect pricing control or government pricing guidance.

8. 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:

There is no such co-ordination between KAE and other domestic producers, any GOC departments. Such collusion would be subject to penalties and punishment under the competition laws.

9. 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:

KAE is not required and did not submit information/data to GOC, other government officials or commercial/industry organisations which report on the industry. The tax related information and statistical information/data submitted to the local statistical bureau is for general purposes requested by law.

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

Answer:

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

H-9 Industry associations

3. 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:

No, KAE is not a member of any industry association.

4. 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:

KAE is not a member of any industry association, thus this question is not applicable.

H-10 Statistics submission/recording

5. 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:

KAE reports quarterly financial data to the local Bureau of Statistics in accordance with requirements of statistics law and regulations. The purpose is to elicit national wide economic development pictures.

6. 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 [Limited]*for the sample submitted to the local bureau of statistics.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

No, the bureau of statistics doesn't approve or assess KAE's submission.

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

Answer:

There's no feedback on KAE's submission.

H-11 Production/output

11. 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:

KAE does not aware of any such guidance.

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

Answer:

This question is not applicable.

13. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.

Answer:

KAE is not aware of such restrictions.

14. 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 refer to Exhibit D-2.2[Limited]* for the list of all KAE's domestic customers of the like goods, include the location (city and province) of the customer and whether each customer is a SIE.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

15. 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:

There are no such restrictions and conditions in relation to the quality or quantity of the production of the goods placed upon KAE by GOC.

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

Answer:

Export licences are not required for aluminium extrusion products.

17. 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:

KAE is not aware of such restrictions and limits.

18. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

Answer:

KAE is not aware of such restrictions.

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

Answer:

KAE's production capacity has not changed over the last 5 years.

20. 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, KAE doesn't benefit from any concession on the purchase of any utility services.

H-12 Sales price

10. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.

Answer:

KAE has not been subjected to such guidance or controls.

11. 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:

KAE has not been subjected to such guidance or controls.

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

Answer:

KAE has not been subjected to such guidance or controls.

13. Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

Answer:

Prices of aluminium extrusions are determined based on the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. The sales managers and management have the right to decide price, and they exercise this right. At no time are the goods subject to direct or indirect pricing control or government pricing guidance.

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

Answer:

KAE believes the prices are set the reference to the raw material prices, conversion cost and market situation, and also according to the negotiation between the producers/sellers and buyers and does not think there's any price leader of the goods. But for certain specific product, such as those for cell phone case, that Apple, as a main and important purchaser with high bargaining power, has a higher influence on the price of products and can therefore be regarded as a price leader of that very specific goods.

15. 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:

KAE has no pricing committee.

16. 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:

KAE has no pricing committee.

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

Answer:

The General Manager and business department are responsible for establishing sales prices and other contract provisions in KAE.

18. 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:

KAE has no such production facilities in other regions.

H-13 Adding capacity and/or joint ventures

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

Answer:

There is no government approval process for adding capacity and/or entering into joint ventures in relation to KAE's business. Just like KAE, many participants of the aluminium industry are privately owned FIEs. The aluminium industry is characterized by constant innovation and productivity enhancement, thus it is a model of pure competition. The company itself can independently make decisions for matters addressed in this question.

4. 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:

No, the government doesn't have such right. Just like KAE, many participants of the aluminium industry are privately owned FIEs. The industry is characterized by constant innovation and productivity enhancement. It is a model of pure competition. These matters are commercial decisions, which are independently decided by the company itself.

H-14 Raw materials

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

Answer:

None of the suppliers are related to KAE.

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

Answer:

Please refer to Exhibit I-2 [Limited]* for the list of all KAE's domestic suppliers of the key raw materials, include the location (city and province) of the customer and whether each supplier is an SOE/SIE.

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

The import duty rates applied on the aluminum ingot imported by the KAE are as follows:

The import tariff rate is zero;

The import VAT rate was 16% from January to March 2019 and was adjusted to 13% from April 2019.

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

Answer:

KAE negotiates purchase prices of aluminium billet/ingot with each supplier separately, the terms of transaction also make the differences, also, the prices reflect the fluctuation of market situation, the quality of service provided by the supplier and the quality of raw materials provided.

12. 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:

KAE's purchase procedures of raw materials are as follows:

Select several raw material suppliers with good reputation in the industry;

Let the above suppliers provide samples, and KAE carries out testing and trial to determine the quality of raw materials and whether they meet the company's use standards.

KAE's considerations in selecting a supplier are as follows:

Goodwill of supplier;

Quality of raw materials provided by supplier;

Quality of services provided by supplier;

Whether the supplier's price is affordable.

How the price of the raw materials is determined between KAE and the suppliers:

KAE negotiates purchase prices of raw materials with each supplier separately based on KAE's considerations as stated above.

13. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
- Provide details including a description of the raw material imported, the supplier and country of origin.

Answer:

Please refer to Exhibit I-2 [Limited]* for the list of all KAE's domestic suppliers of the key raw materials, include the raw material imported, the supplier and country of origin.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).

Answer:

To import raw materials, KAE needs to first obtain the Registration Certificate of Customs Declaration Unit of the People's Republic of China from the Chinese customs to obtain the right to import and export goods.

Then KAE can import raw materials by declaration to the Chinese customs when importing raw materials.

- c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).

Answer:

To import raw materials, KAE needs to submit documents such as raw material purchase contract, invoice, packing list, full bill of lading, import duty and import value-added tax payment certificate to the Chinese customs to declare imported raw materials.

After that, the raw materials shall be subject to inspection and quarantine conducted by the Chinese customs before they can be finally imported.

- d. Are you eligible for a duty drawback? If yes, provide details.

Answer:

All enterprises qualified for import and export of goods are eligible for tax refund, including KAE.

14. 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.

Answer:

Please refer to Exhibit D-2.2 [Limited]* for the list of all KAE's domestic customers of the like goods and Exhibit B-2 [Limited]* for the list of KAE's Australian sales through KHK of the raw material or semi-processed goods which are sold.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Answer:

As previously answered in H-12.4 [Limited]*, prices of aluminium extrusions are determined based on the price of raw materials, conversion cost and market situation, and also according to the negotiation between KAE and buyers. Hence, the selling prices to all related and unrelated parties are different based on the specific requirements of each transaction.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

SECTION I COUNTERVAILING

In the most recent Review of Measures into aluminium extrusions (Review No. 482) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	Yes
3	Provincial Scientific Development Plan Fund	Grant	Yes
4	Export Brand Development Fund	Grant	Yes
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant	Yes
6	Superstar Enterprise Grant	Grant	Yes
7	Research & Development (R&D) Assistance Grant	Grant	Yes
8	Patent Award of Guangdong Province	Grant	Yes
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant	Yes
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration	Yes
18	Preferential tax policies in the Western Regions	Tax	Yes
21	Tariff and Value Added Tax (VAT) Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions	Yes
26	Innovative Experimental Enterprise Grant	Grant	Yes
29	Special Support Fund for Non-State-Owned Enterprises	Grant	Yes
32	Venture Investment Fund of Hi-Tech Industry	Grant	Yes
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	Yes
47	Preferential tax policies for high and new technology enterprises	Tax	Yes
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant	Yes
59	Processing trade special fund	Grant	Yes

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Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
60	Trade insurance support fund	Grant	Yes
61	Enterprise employment fixed point monitoring work subsidy	Grant	Yes
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant	Yes
63	Reserve funds for enterprise development	Grant	Yes
64	High integrity enterprise award 2014	Grant	Yes
65	Jiangmen engineering technology research centre award	Grant	Yes
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant	Yes
67	Corporate remuneration survey subsidy	Grant	Yes
68	Energy saving project subsidy	Grant	Yes
69	Science and technology project subsidy	Grant	Yes
70	Provincial engineering and technology research centre 2016	Grant	Yes
71	Foreign trade development fund subsidy of Jiangmen City	Grant	Yes
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection	Grant	Yes
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant	Yes
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017	Grant	Yes
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial	Grant	Yes
77	Power consumption award for production and efficiency increase in December 2016	Grant	Yes
78	integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)	Grant	Yes
79	Subsidy for invention patents	Grant	Yes
80	No. 269: Special project for technology reform- subsidy for technology reform	Grant	Yes
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant	Yes
82	2016 Award for brand value from Finance Bureau	Grant	Yes
83	Social security fund Guangzhou Social Insurance Fund	Grant	Yes
84	Patent supporting fund	Grant	Yes

PUBLIC RECORD

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
85	Unemployment fund Guangzhou Social Insurance Fund	Grant	Yes
86	Technology supporting fund	Grant	Yes
87	Special fund Industry technology development and research	Grant	Yes
88	Industry technology R&D fund	Grant	Yes
89	Technology innovation fund	Grant	Yes
90	Social security fund Zencheng City	Grant	Yes
91	2016 Jiangmen support fund for technology development	Grant	Yes
92	Funds for EFT16 technical reform	Grant	Yes
93	Funds for 2016 technical renovation	Grant	Yes
94	EFT provincial Industry and informatization Special research expenses supplement fund	Grant	Yes
95	2017 Enterprise Compensation Survey Fund	Grant	Yes
96	VOCs treatment fund for the process of injection workshop	Grant	Yes
97	Economic investigation fund	Grant	Yes
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund	Grant	Yes
99	2017 Jiangmen Enterprise Major technology platform construction Fund	Grant	Yes
100	Receiving the payment from Taishan Finance Bureau	Grant	Yes
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund	Grant	Yes
102	Taishan High-integrity enterprise project fund	Grant	Yes
103	2017 Provincial Enterprise Research and Development Fund	Grant	Yes
104	Special funds for enterprises in large equipment manufacturing industry	Grant	Yes
105	2017 Provincial New enterprise Technology Reform Fund	Grant	Yes

I-1 General

2. 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 kindly refer to Attachment I-1 Company turnover. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

I-2 Provision of goods at less than adequate remuneration

8. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

Answer:

Please kindly refer to Exhibit G-1.1 for Production Process. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

9. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

Answer:

Please kindly note that KAE and any company/entity related to KAE did not receive any benefit under the above programs during the period.

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

Answer:

The only major raw materials that account for 10% or more of the total production cost are [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

11. Complete the worksheet named "I-2 Raw Material Purchases" for your purchases of raw materials

Answer:

Please kindly refer to Attachment I-2 Raw Material Purchases. [Limited]*.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

12. Did your business receive any reduction/reduced price for the purchase of these goods during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

Answer:

Please kindly note that KAE did not receive any reduction/reduced price for the purchase of these goods during the review period.

13. 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 the assistance/benefits.

Answer:

Please kindly note that there are no such contractual agreements, so this question is not applicable.

14. 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:

During the review period, KAE imported [Limited]* for the production of the subject goods. The information required has been provided as I-2 Raw Material Purchases. [Limited]* Price is the key factor affecting the decision. It could be observed from the purchase list that the imported price was lower than domestic price in the review period.

**[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

I-3 Preferential tax policies

6. 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 kindly refer to **Attachment I-3 Income Tax**. [Limited]*The information for the year 2019 is reported on the basis of quarterly pre-payment of income tax. The final settlement and payment are not concluded at the time of this submission and will be done before May 2020.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

7. 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 kindly refer to **Exhibit A-4.2** for the annual tax return for year of 2019, **Exhibit I-3.2** for the annual tax return for year of 2018 and 2017. [Limited]*

**[The above exhibits are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

8. 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:

Please kindly refer to **Exhibit I-3.3** for the tax payment proof of KAE over the last three financial years. [Limited]*

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

9. 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 review period was 25%.

10. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:
- What tax rate did your company pay?

Answer:

The income tax rate applied to KAE was [Limited]* during the review period.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- 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:

The tax rate of [Limited]*is related to Program [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- What is the name of the program?

Answer:

The Name of the Program is [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

The authority granting KAE the reduced tax rate is State Taxation Administration

- 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 [Limited]*.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- f. Provide details of the application process

Answer:

Once the enterprise is [Limited]*, it can obtain a preferential income tax rate.

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

[Limited]*

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

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

Answer:

[Limited]*

**[The above information is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- 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:

[Limited]* is an approval document to certify that the company is qualified for applying the preferential income tax rate [Limited]*. Please see Exhibit I-3.5.i for the certificate. [Limited]*

****[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

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

Answer:

No fees were charged and no expenses were incurred.

I-4 Financial grants

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

Answer:

Please kindly refer to Attachment I-4 Grant. [Limited]*

****[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

6. 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 kindly refer to KAE'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 as Exhibit I-4.2. [Limited]*

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

7. 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.

Answer:

Yes, KAE received grants listed in the Programs Table during the period plus the two preceding years.

KAE noticed that the Commission found that Program 61 to 100 shall be actionable based its finding on all the facts available. However, there is no indication of the *specificity* of a subsidy for those programs.

Taking Program 64: High integrity enterprise award 2014 as an example, this grant aims at neither specific enterprises, specific industry, nor designated geographical regions. High integrity is the only criterion that the program conditions on. Once an enterprise meets the criterion, it can receive benefits under this grant. No specificity can be found in this program, thus it shall not be actionable.

The same as the Program 68: Energy - saving project subsidies. Program 68 aims at accelerating the elimination of outdated equipment and energy-saving technological transformation, focusing on neither specific enterprises, specific industry, nor designated geographical regions. No specificity can be found in this program, thus it shall not be actionable.

- 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:

KAE considers that pursuant to Article 11.1 and 11.2, among others, of the ASCM, for a subsidy program to be legally investigated, the complainant shall include sufficient evidence regarding the existence, amount and nature of a subsidy in the written application. This is, however, not the case concerning this review.

Nevertheless, in order to let the investigation authority have a clear understanding of other grants from which KAE were benefited during period plus the two preceding years, and why they are different from the programs alleged in this review, a list of benefits received under these grants in the said period is attached as Attachment I-4 Grant. [Limited]*

This, however, should not in any event be considered that KAE agrees these other grants listed are actionable, or the authority could legally impose countervailing duty on KAE in terms of other grants voluntarily reported.

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

8. For each of the grants listed in I-4.3:
a. What is the name of the grant?

Answer:

Please kindly refer to Attachment I-4 Grant for the names of the grants that KAE received during the period plus the two preceding years. [Limited]*

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- b. What is the name of the authority providing the grant?

Answer:

Please kindly refer to Attachment I-4 Grant for the names of the authority providing the grants. [Limited]*

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- c. What is the eligibility criteria to receive the grant?

Answer:

Most of the grants were related to the research and development, environmental protection and energy saving.

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grants are not directly related to the goods under consideration, export sales to Australia and/or export sales. On the contrary, all the grants received by KAE are for the whole company. Most of the grants were related to the research and development, environmental protection and energy saving.

- e. Provide details of the application process.

Answer:

KAE received these grants through a simple written application and approval procedure, and there was even no application for some grants where the amount is so small.

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The applications, if any, were submitted to the relevant government authorities and KAE usually did not maintain the copies of these applications.

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

Answer:

The applications, if any, were submitted to the relevant government authorities and KAE usually did not maintain the copies of these applications.

- 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.

Answer:

Please kindly refer to a copy of correspondence from the authority approving the grant for [Limited]* in Exhibit I-4 4.4.h. [Limited]*

****[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]***

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please kindly refer to the proof of payment of KAE receiving the grants in Exhibit I-4.4.i. [Limited]*

**[The above exhibit is provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

All grants were accounted as[Limited]* on KAE's financial statements. Please kindly refer to Exhibit I-4.4.j for the accounting journal entries relating to the grants.

**[The above exhibit and information are provided in limited version, which include the details information regarding the company's business information. Because the information relates to commercial activities and is sensitive business information, disclosure of them could bring the Company less competitiveness in the market.]*

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

No fees were charged and no expenses were incurred.

I-5 Other Programs

3. 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:

The production facilities, sales offices and the place of operations of KAE are located in Guangdong Province.

The affiliates exporters KHK and HYHK are located in Hongkong.

4. 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:

KAE considers that pursuant to Article 11.1 and 11.2, among others, of the ASCM, for a subsidy program to be legally investigated, the complainant shall include sufficient evidence regarding the existence, amount and nature of a subsidy in the written application. This is, however, not the case concerning this review.

Nevertheless, KAE is not 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.

The questions below are not applicable.

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

Answer:

Not applicable. KAE is not 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.

18. 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:

- **KAE is not 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.**

The questions below are not applicable.

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

19. Indicate whether your company benefited from any of the listed programs during the period.
20. 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).
21. Describe the application and approval procedures for obtaining a benefit under the program.
22. 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.
23. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

PUBLIC RECORD

24. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
25. 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.
26. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
27. 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.
28. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
29. To your knowledge, does the program still operate or has it been terminated?
30. 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 H-4 in relation to this programme.