



Australian Government  
Department of Industry, Science,  
Energy and Resources

PUBLIC VERSION

Anti-Dumping  
Commission

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## Exporter Questionnaire

**Case number:** 544

**Product:** Aluminium extrusions

**From:** Socialist Republic of Vietnam

**Review period:** 1 January 2019 – 31 December 2019 (the period)

**Response due by:**

**Return completed questionnaire to**  
[investigations3@adcommission.gov.au](mailto:investigations3@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://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 review of measures into aluminium extrusions exported to Australia from the Socialist Republic of Vietnam (Vietnam) (*Anti-Dumping Notice No.2020/014* refers).

The Commission will use the information you provide to determine normal values and export prices over the review period (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 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. The Commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

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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	<input type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Exporter's declaration	<input type="checkbox"/>
Non-confidential version of this response	<input type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>

# GOODS SUBJECT TO ANTI-DUMPING MEASURES

## MÔ TẢ HÀNG HÓA BỊ ĐIỀU TRA

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.*

### Additional information about the goods

Whilst the following information is not part of the goods, consistent with previous cases relating to aluminium extrusions undertaken by the Commission, the following discussion about the goods is provided as an aid for determining whether exports are covered by the goods description above.

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 > Goods under consideration				< 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

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The table below outlines the tariff classifications<sup>1</sup> that are applicable to imported aluminium extrusions:

<b>Tariff classification (<i>Schedule 3 of the Customs Tariff Act 1995</i>)</b>			
<b>Tariff code</b>	<b>Statistical code</b>	<b>Unit</b>	<b>Description</b>
7604.10.00	06	Kg	Non alloyed aluminium bars, rods and profiles
7604.21.00	07	Kg	Aluminium alloy hollow angles and other shapes
7604.21.00	08	Kg	Aluminium alloy hollow profiles
7604.29.00	09	Kg	Aluminium alloy non hollow angles and other shapes
7604.29.00	10	Kg	Aluminium alloy non hollow profiles
7608.10.00	09	Kg	Aluminium tubes and pipes, not alloyed
7608.20.00	10	Kg	Aluminium tubes and pipes, alloyed
7610.10.00	12	Kg	Aluminium doors, windows and their frames and thresholds for doors
7610.90.00	13	Kg	Other aluminium structures and parts thereof

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<sup>1</sup> These tariff classifications and statistical codes are used when imports are declared to the Australian customs and may include goods that are both subject and not subject to this investigation. The listings of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description.



## 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	<b>A</b>	Anodise	Mandatory	Mandatory
	<b>BD</b>	Bright dip		
	<b>M</b>	Mill		
	<b>PC</b>	Powder coating		
	<b>MC</b>	Mechanical		
Alloy code	<b>6A</b>	6060, 6063	Mandatory	Optional
	<b>6B</b>	6106		
	<b>6C</b>	6101, 1350, 6082, 6351, 6061		
	<b>6D</b>	6005A		
	<b>O</b>	Other*		
Temper code	<b>T1</b>	T1, T4, T5, T6	Optional	Optional
	<b>T50</b>	T591, T595, T52		
	<b>O</b>	Other*		
Anodising microns	<b>0</b>	Not anodised	Optional	Optional
	<b>1</b>	<20µm		
	<b>2</b>	>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: XXXXXXXX  
Position in the company: Chief accountant  
Telephone: (+XX) XXXXXXXXXXXXXXX  
E-mail address: XXXXXXXXXXXXXXX

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

Name: John Bracic  
Address: 43 Jansz Crescent, Griffith, ACT 2603, Australia  
Telephone: (+61) 499 569 729  
E-mail address: john@jbracic.com.au

*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:**

All the company's financial records are kept at the company's factory in Tan Dan Industrial Zone, Chi Linh Ward, Hai Duong Province, Vietnam

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

**Answer:**

All the company's production records are kept at the company's factory in Tan Dan Industrial Zone, Chi Linh Ward, Hai Duong Province, Vietnam

### A-2 Company information

1. What is the legal name of your business?

**Answer:**

As indicated in the company's Business license No 041043000006 dated 9 July 2019 issued by the People's Committee of Hai Duong Province, Vietnam, the company's full legal name in Vietnamese is "Công ty TNHH Nhôm Đông Á" and the company's full legal name in English is "East Asia Aluminum Company Limited" (hereafter referred as to "EAA" or "the Company").

The Company's business license is provided at **Exhibit A-2.1 Business license**.

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

**Answer:**

For export sales, EAA uses "XXXXXXXXXXXXXXXXXXXX" [Entity 1] (hereafter referred as to "XXXXXXXXXXXXXXXX") and "East Asia Aluminium Company Limited" as the producer's name.

In domestic sales, EAA uses only "Công ty TNHH Nhôm Đông Á" as the trade name.

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

**Answer:**

xxxxxxxxxxxxxxxx, the Company used "East Asia Aluminium Company Limited" as the exporter's name in export sale.

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

**Answer:**

The list of current board of director and changes in legal representative in 2019 are provided at **Exhibit A-2.4 Board of directors.**

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:**

EAA is 100% owned by individuals. Therefore, the Company is not a part of any groups.

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 shareholders<sup>2</sup>

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

**Answer:**

As indicated in question A-2.5, EAA is a limited company incorporated in Vietnam and it does not have any parent companies. The Company is not listed in any stock exchanges.

The list of all principal shareholders and the shareholding percentages of EAA is provided at **A-2.6 List of principal shareholders.**

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.

**Answer:**

The nature of the Company's business are indicated in page 3 of **Exhibit A-2.7 Catalogue**

All the products manufactured and sold by the Company are described in detail in pages from 20 to 141 in the catalogue.

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;

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<sup>2</sup> 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.

- (c) export to Australia; and
- (d) export to countries other than Australia.

**Answer:**

The Company performs all 04 aboved functions in relation to the goods under consideration.

9. Provide your company's internal organisation chart.

**Answer:**

The Company's internal organisation chart is provided at **Exhibit A-2.9**.

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

**Answer:**

The functions performed by each group within the organisation are provided at **Exhibit A-2.9**.

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

**Answer:**

The Company does not produce brochures, pamphlets or other promotional material.

### **A-3 General accounting information**

1. What is your financial accounting period?

**Answer:**

The accounting period is from 1 January to 31 December

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

**Answer:**

The Company financial accounts are audited by XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

3. What currency are your accounts kept in?

**Answer:**

The accounts are kept in Vietnam Dong (VND).

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

**Answer:**

The Company used internal financial accounting system developed and provided by XXXX XXXXXXXX. Certain reports and data are kept track in XXXXXX for management purposes.

5. What is the name of your sales system?

**Answer:**

The sale system is incorporated in the same accounting system. Certain data and reports are kept track in XXXXXX by export and domestic sale department.

6. What is the name of your production system?

**Answer:**

The production system is incorporated in the same accounting system. Certain data and reports are kept track in XXXXXX.

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 three systems are the same.

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. EAA's accounting practices are in accordance with the generally accepted accounting principles of Vietnam, the Vietnam Accounting Standard ("VAS")

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

**Answer:**

There is no changes to the Company's accounting practices 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:**

The Company's audited financial statements for 2018 and 2019 are provided at **Exhibit A-4.1 Financial statements**.

The Company does not have any related companies which involves in the production and sale of the goods.

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:**

The financial statements in A-4.1 are audited.

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:**

The Company does not maintain different profit centres.

4. If the period is different to your financial period, please provide:

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- (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:**

The period is same as the Company's financial report.

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

**Answer:**

The Company's trial balance reports (in Excel) for 2018 and 2019 are provided at **Exhibit A-4.5 Trial balance**.

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

**Answer:**

The Company's chart of accounts (in Excel) is provided at **Exhibit A-4.6 Chart of account**.

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

## SECTION B EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

### 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:**

There are XXXXX parties involved in the process of exporting the goods to Australia. Please refer to the below flow chart and description:

**[CONFIDENTIAL CHART REMOVED]**

The flow chart of the export sales process and the detailed description are provided at **Exhibit B-1.1 Export sale process**.

The Company does not have any marketing nor advertising activities for export sale. All Australian sales have delivery terms as XXX and payment terms as XXXXXXXXXXXXXXXX.

Upon the production in accordance with the customer's order, finished goods are placed into containers of the logistic service provider who are paid by East Asia for transportation from the factory to XXXXXXXXXXXXX. Customers are in charge of transporting those goods from XXXX XXXXX to Australia.

2. Do your exports of the goods to Australia involve an intermediary or intermediaries?

If yes, please answer or respond to the following;

- (a) List the name of each intermediary involved in the exportation.
- (b) Are any of the intermediaries a related entity, such as through, your parent company with subsidiaries, common ownership (directors/family members) or joint-ventures?
- (c) Does the export of your goods to Australia involve selling those goods to the intermediary prior to or close to those goods leaving the port of export?
- (d) What functions does the intermediary undertake in relation to the sales and/or export of the goods to Australia?
- (e) List the exportation costs incurred by the intermediary?
- (f) Are the goods shipped to Australia via the port of export directly from your facility, or via a warehousing or staging location under the control of, or specified by, the intermediary?
- (g) If the sales of your goods exported to Australia involve an intermediary please report the relevant sales information in the Australian listing at B-2.

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**IF** sales to the intermediary are not on-sold by the intermediary in an identical quantity or product mix to please submit a separate Australian sales listings for your sales to the intermediary and sales by the intermediary to the Australian customer using the format provided in the worksheet named "B-2 Australian sales"

**Answer:**

The Company's exports of the goods to Australia does not involve any intermediary or intermediaries.

3. 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:**

Finished good value are invoiced in XXX to Australian customers. Forward contracts are not used to lock in the foreign exchange rate relating to the export sales. The foreign currency revenue is converted to VND and recorded in the accounting system using exchange rate published by Vietnam Customs.

4. 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:**

All Australian customers are unrelated companies.

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

**Answer:**

The Company does not issue any price lists to any customers. A list of base price excluding XXXXX XXXXXXXXprice is used for reference purpose. Final price is negotiated and finalized by order. EEA provides a sample at **Exhibit B-1.5 Export base price**.

6. 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:**

EEA only exported to XXXXXX main whole salers Australian customers. Therefore, there is no price difference caused by difference in trade level.

7. 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:**

The Company does not offer any discounts or rebates in relation to the sale of the goods exported to Australia.



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

**Answer:**

There is no credit or debit note directly or indirectly issued to Australian customer.

9. 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 dates are taken to be the dates of sale in the Company's accounting practices.

## **B-2 Australian sales listing**

1. Complete the worksheet named "B-2 Australian sales"<sup>3</sup>

- 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.
- This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under section 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*.<sup>4</sup>
- 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:**

Refer to **B-2 Australian sales**.

2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing (including data relevant to sales through intermediaries).

**Answer:**

The listing of the source of the data for each column in the "B-2 Australian sales" is provided at **Exhibit B-2.2 Source data of worksheet B-2**.

## **B-3 Sample export documents**

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

\_\_\_\_\_

<sup>3</sup> Referring to question B-1.2(g), if necessary use the B-2 Australian sales worksheet to separately report export sales by any relevant intermediary.

<sup>4</sup> ADN No. 2019/136 & Ministerial Exemption Instrument No. 6 of 2019.

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- 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:**

The documentations of the two Australian largest invoices by value are provided at **Exhibit B-3.1 Australian export sale samples**.

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:**

The details in the “B-2 Australian sales” listing are highlighted in yellow in the submitted sale documents for the reconciliation purpose. Please refer to **Exhibit B-3.1 Australian export sale samples**.

## **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:**

Refer to **B-4 Upwards sales**.

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:**

The documents required to complete the “B-4 Upwards sales” are provided at **Exhibit B-4.2 Reconciliation of sales to financial accounts**.

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:**

The source documents' names for hard coded amount are indicated in column D of worksheet named **B-4 Upwards sales**

## **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:**

Refer to **B-5 Upwards selling expenses**.

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:**

Refer to "B-5 Upwards selling expense" worksheet which references documents included at **Exhibit B-5.2 Upwards Selling Expense Reconciliation**.

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:**

The source documents' names for hard coded amount are indicated in column C of worksheet named **B-5 Upwards selling expense**.

## 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:**

EAA exported aluminium extrusions to Australia during the investigation period in a wide variety of profiles, finishes, alloys and tempers. The profiles are commonly categorised according to their wall thickness and finish, as these characteristics are considered to be the primary drivers of price. Please refer to **Exhibit A-2.7 Catalogue** and **Exhibit C-1.2 Model control code – Australia** for further details of the various characteristics of both exported and domestic products.

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:**

The list of MCCs of the goods exported to Australia is provided at **Exhibit C-1.2 Model control code – Australia** and outlined below.

- A-6A-T1
- A-6B-T1
- A-6C-T1
- M-6A-T1
- M-6A-T50
- M-6B-T1
- M-6C-T1
- M-6D-T1
- PC-6A-T1
- PC-6B-T1

#### 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:**

EAA sold aluminium extrusions in Vietnam during the investigation period in a wide variety of profiles, finishes, alloys and tempers. The profiles are commonly categorised according to their finish, as the characteristic is considered to be the primary driver of price. Please refer to **Exhibit A-2.7 Catalogue** and **Exhibit C-2.2 Model control code – Domestic** for further details of the various characteristics of both exported and domestic products.

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.

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- This list must be disclosed in the public record version of the response.

**Answer:**

List of MCCs of like goods sold on the domestic market is provided at **Exhibit C-2.2 Model control code – Domestic** and outlined below.

- A-6A-T1
- A-6D-T1
- M-6A-T1
- PC-6A-T1

**C-3 Internal product codes**

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

If yes:

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

If no:

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

**Answer:**

The Copany maintains 02 internal product coding system as below:

- System 01: each code has 07-08 letters starting with "XX". This coding system is used in the Company's catalogue and sale documents. Please refer to **Exhibit C-3.1 Stock keeping code.**
- System 02: This coding system is used in the internal report and stock keeping. Finishing field in MCC is determined based on this coding system as below:

<b>Code of mill product</b>	<b>Description</b>
XXXXXXXXXX	Profile
XXXXXXXXXX	Profile
XXXXXXXXXX	Profile
<b>Code of coating product</b>	<b>Description</b>
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
<b>Code of anodise product</b>	<b>Description</b>
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX

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XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX

Internal product codes are indicated in worksheet **B- 2 Australian sale** and **D-2 Domestic sale** for your convenience.

## 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:**

During the POI, EAA had XX distributor customers who develop and distribute goods by their own distribution channels.

EAA uses price lists to inform changes in base price to its customers. There are two types of price lists: one for distributors and the other for retailers/ end-users. In each specific order, depending on the order quantity, product requirements, the company and customer will negotiate and decide the appropriate price. 01 price list for a distributor and 02 price lists for 2 areas of Vietnam are provided at **Exhibit D-1.3 Domestic price list** for reference purpose.

Upon completing production in accordance with the order, EAA may use its own trucks to deliver the goods to the distributors but in most of the case, the distributors come to the factory to receive the goods. End-users or retailers must come to the factory to receive the goods.

The flow chart of the domestic sales process and the detailed description are provided at **Exhibit D-1.1 Domestic sales process**.

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

**Answer:**

The company doesn't have any domestic customers who are related parties

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

**Answer:**

Please refer to **Exhibit D-1.3 Domestic 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:**

Selling prices vary according to category of the product i.e whether the products are mill-finish, anodized, powder coated. XXXXXXXX products tend to have a higher price than other categories. Within each category, the selling prices for distributors are normally lower than for retailers or end-users or original equipment.

Prices also vary depending on the complexity of the custom profile which is determined by the wall thickness and corresponding tolerances. When the customer orders a customized product, the design and production team of EAA need to carefully consider the design, the manufacturing complexity before replying to that customer of the possibility to product such products and proposing the price. Normally, customized products have a higher price than standard products.

Differences in price among different end-users and different customers can be seen in worksheet named **D-2 Domestic sales**.

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:**

EAA signs distribution contracts with these XX distributors and provides them with discount on the basis of purchase quantity by each distributor. The discount is deducted before EAA issues invoices to the distributors. Therefore, the invoice values presented in worksheet named **Exhibit D-1.1 Domestic sales** are net invoice value after discount.

EAA does not have any policies for discount or rebate to end user or original equipment.

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:**

EAA did not issue any credit or debit notes to the customer or associate of the customer in relation to the sale of the like goods during the period.

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:**

The company uses the invoice date as the date of sales.

## **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.

**Answer:**

Refer to **D-2 Domestic sales**.

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



**Answer:**

The listing of the source of the data for each column in the **D-2 Domestic sales** is provided at **Exhibit D-2.2 Source data of worksheet D-2**.

### **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:**

The documentations of the two domestic largest invoices by value are provided at **Exhibit D-3.1 domestic sale samples**

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:**

The details in the **D-2 Domestic sales** listing are highlighted in yellow in the submitted sale documents for the reconciliation purpose. Please refer to **Exhibit D-3.1 Domestic sale samples**.

### **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:**

Refer to **B-4 Upwards sales** worksheet

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:**

The documents required to complete the “B-4 Upwards sales” are provided at **Exhibit B-4.2 Reconciliation of sales to financial accounts**.

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:

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- 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:**

The source documents' names for hard coded amount are indicated in column D of worksheet named **B-4 Upwards sales**



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- XXXXXXXXXXXXXXXXXXXX: all payments must be made in XX days since the goods were loaded in XXXXXXXXXXXX. The customer could take the good in Australian port before making the payment to XXXXXXXXXXXX.
- XXXXXXXXXXXXXXXXXXXX: all payments must be made in XX days since the goods were loaded in XXXXXXXXXXXX. The customer could take the good in Australian port before making the payment to XXXXXXXXXXXX.

As described in question B-1.1, the Australian’s customers make payment of the goods value into XX XXXXXXXXXXXXXXXXXXXX.

- The Company does XX XXXXXXXXXXXXXXXXXXXX. **[borrowing costs]**
- The average interest rate applying to term deposits denominated in USD is XX%/year

**E-2 Packaging**

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

**Answer:**

All products are wrapped in a xxxxxxxxxx at the quota from xxxxxxxxxx. A stamp of product specifications including alloy, temper, coating color, production date and sale order are placed on the bags for branding purpose. All the plastic bags are loaded into pallets.

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

**Answer:**

The packaging used for EAA’s export sale of the goods to Australia are same as domestic sale. Please refer to the answer for the question E-2.1.

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:**

Export products and domestic products shares the same labour and materials and the Company does not keep separate records of packing cost for export sales and domestic sales . Therefore, total packing cost is allocated equally to total production quantity during POI.

Please refer to **Exhibit G-8.2 Reconciliation of CTMS to FS, GL627- Factory** overhead expense for detailed calculation of packing expense.

4. How are the goods exported to Australia shipped, e.g. containerised, and how does this compare with the method used to deliver domestic sales?

**Answer:**

Finished goods exported to Australia are placed into containers of the logistic service providers who are paid by EAA for transportation from the factory to XXXXXXXXXXXX.

Finished goods sold in the domestic market are mostly collected at EAA’s factory by customer. There are a few transactions where EAA transport the good to customers’ addresses using EAA’s trucks.

5. Does the export of the goods to Australia involve the use of devices, sometimes described as trolleys, stillages or otherwise, to assist in the loading and unloading of the goods exported to

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Australia? If so, please provide a brief description of these devices and address the following further questions.

- (a) Are these devices exported with the goods, and if so does the Australian importer return these devices back to Vietnam?
- (b) If the devices are shipped with the goods to Australia and returned to Vietnam, in what manner are the devices returned, who incurs the shipping costs for returning these devices and by what mechanism is the cost recovered, e.g. credit notes, direct payment of funds?
- (c) If the devices are NOT returned to Vietnam, is the cost of the device included in the price of the goods exported to Australia or separately charged to the Australian importer?
- (d) Are the loading devices used in the export of your goods to Australia sourced from a third party supplier or self-produced?

**Answer:**

The Company does not use any devices to assist in the loading and unloading of the goods exported to Australia.

**E-3 Delivery**

- 1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

**Answer:**

There is a few domestic transactions where the goods are delivered to the customer. The domestic transportation costs are the xxx. Please refer to **Exhibit G-4.1 SG&A Expense, GL641-Selling expenses** for detailed calculation of transportation expense for domestic sales.

- 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 are xxx.

- 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:**

All inland transport and port charges are recorded into a specific account for export transportation expense no. xxxx. The expenses are allocated based on net weight of goods sold in the POI.

Please refer to **Exhibit G-4.1 SG&A Expense, GL641-Selling expenses** for detailed calculation of transportation expense for Australian sales.

- 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:**

The delivery terms of the Australian sales does not includes ocean freight.

- 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:**

The delivery terms of the Australian sales does not includes marine insurance.

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:**

The delivery terms of the Australian sales does not includes delivered duty paid.

**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:**

The Company does not provide sales commission for domestic sales of like goods and/or export sales of the goods.

2. Are there any differences in tax liability, e.g. Value Added Tax (VAT), or any other form of taxation that exists between domestic and export sales? If yes, provide details, for example:
- What is the rate of VAT on sales of the goods exported to Australia and like goods sold into the domestic market in Vietnam?
  - 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:**

	Domestic	Export (Australia, third countries)
VAT of selling the goods	10%	0%
Accounting practice for VAT	Recorded into separated accounts: - xxxx: Input VAT (VAT deductible) for domestic material - xxxxx: Output VAT	Recorded into separated accounts: - xxxx: Input VAT (VAT deductible) for domestic material - xxxxx: VAT on imported goods
Selling price	Not included	
VAT refund and duty draw back	No VAT refund or duty draw back	

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:**

There is 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:**

There are bank charges on xx which are specifically recorded into account no. xxxxx.

Please refer to **Exhibit G-4.1 SG&A Expense, GL642** for detailed information of bank charge for export sale.

**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:**

During the POI, there are domestic transactions that require EAA to create a new mould in order to match the request from customers while export transactions did not require any new mould. Therefore, EEA claims adjustment for these new mould expenses to adjust domestic sale transaction as a direct selling expense.

Please refer **Exhibit E-5.1 Other adjustment - Domestic mould** for the detailed calculation.

## 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:**

Sales process to any third country is the same as the sales process described in Exhibit **B-1.1 Export sale process**.

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:**

The company does not have any related customers in the third countries.

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 reflect the material terms of sale?

**Answer:**

Invoice dates are taken to be the dates of sale in the Company's accounting practices.

### 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:**

Refer to **F-2 Third country sales**.

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

**Answer:**

The sourced data for each column in **F-2 Third country sales** is provided at **Exhibit B-4.2 Reconciliation of sales to financial accounts**, file named **Export sale report**, worksheet named **F-2**.



### **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:**

There is no difference in sales to third countries which affects the 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:**

The production process is provided at **Exhibit G-1.1 Production process**.

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

**Answer:**

The Company does not have any related suppliers.

### G-2. Cost accounting practices

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

**Answer:**

The Company's cost accounting is based on actual cost.

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:**

The Company uses actual cost.

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:**

The Company maintains only 01 general cost centre for the whole company.

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

**Answer:**

The Company's cost accounting system records production costs for 03 models based on finish types: Mill, Anodized and Powder coated.

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



- 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:**

Refer to **G-3 Domestic CTM**

- As described in question G-2.4, the Company records production costs for three major types of finishing which are Mill, Anodized and Powder coated. There is no difference in production cost among types of alloy and temper of the goods. Therefore, the Company presents quarterly production cost of the goods by finish types.
  - MCC [1.2]: The formula is adjusted based on the Company's cost accounting practice. "dm" is short writing of domestic for the purpose of distinguishing MCC used for costs of domestic and export.  
For example: M-dm: domestic production cost for Mill product.
2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

**Answer:**

The sourced data for each column in **G-3 Domestic CTM** is provided at **Exhibit G-8.2 Reconciliation of CTM to FS**, file **CTM calculation**, worksheets **2019 01-06** and **2019 07-12**.

## **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:**

Refer to **G-4.1 SG&A listing**.

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

**Answer:**

Refer to **G-4.2 Domestic SG&A calculation**.

## **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.

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- 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:

Refer to **G-5 Export CTM**.

Please note that:

- EEA's accounting system does not keep track production by country. Therefore, company provides cost to make information for all export countries in the worksheet.
- As described in question G-2.4, the Company records production costs for three major types of finishing which are Mill, Anodized and Powder coated. There is no difference in production cost among types of alloy and temper of the goods. Therefore, the Company presents quarterly production cost of the goods by finish types.
- MCC [1.2]: The formula is adjusted based on the Company's cost accounting practice. "ex" is short writing of export for the purpose of distinguishing MCC used for costs of domestic and export.  
For example: M-ex: domestic production cost for Mill product.

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

### Answer:

The sourced data for each column in **G-5 Export CTM** is provided at **Exhibit G-8.2 Reconciliation of CTM to FS**, file **CTM calculation**, worksheets **2019 01-06** and **2019 07-12**.

## 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:

Actual production cost is recorded in three main costing accounts: xxx (direct material cost), xxx (direct labour cost) and xxx (production overhead expenses).

The costing method is actual costing, which allocates actual expense incurred to all production quantities, regardless of market.

Please refer to **Exhibit G-8.2 Reconciliation of CTM to FS**, file named **CTM calculation** for the detailed allocation calculation.

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:

- xxxxxxxxxxx aluminium coded as "xxxx" was produced at the largest production volume over the period. The worksheets demonstrating the allocation methodology are provided at **Exhibit G-8.2 Reconciliation of CTM to FS**, file **CTM calculation**.

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- The Company prepares costing table calculation every 6 months. Please refer to sheet **2019 01-06** for costing of “xxxx” produced in the 1<sup>st</sup> half year of POI. Please refer to sheet **2019 07-12** for costing of “xxxx” produced in the 2<sup>nd</sup> half year of POI.
- Column E in two sheets shows detailed costs incurred in each step of xxxxxxxxx aluminium production. The bottom left table in each sheet summarize all cost incurred in each quarter to produce each model of the goods.

### G-7 Major raw material costs

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

**Answer:**

Major material cost which accounts more than 10% of the production cost during period of investigation is the raw material – aluminium ingot and aluminium coil.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-7.2 Raw material CTM” for these raw materials.
  - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Answer:**

There is no raw material sourced as part of an integrated production process.

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

**Answer:**

Please refer to **Exhibit G-7.3 Raw material weighted average percentage cost (Domestic)**.

4. For each raw material identified in G-7.3, e.g. aluminium billet, and powder (in the case of powder coated extrusions), and purchases of *scrap aluminium*, *aluminium ingot* and other raw materials 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 the following files:

- Raw material purchased by EAA within the period: **G-7.4 Raw material purchases**
- Raw material purchased from xxxxxxxxxxxx within the period: **G-7.4 Raw material purchases**

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5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

**Answer:**

Worksheet **G-7.4 Raw material purchases** are prepared based on internal report of accounting department.

6. For each raw material:
  - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
  - (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

**Answer:**

Commercial invoices and proof payment of raw material purchase are provided at **Exhibit G-7.6.a Raw material purchase document**.

Detailed ledger of account xxx and inventory report for material are provided at **Exhibit G-7.6.b Reconciliation of raw material purchase** for the reconciliation of raw material.

7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

**Answer:**

There is no related suppliers in **G-7.4 Raw material purchases DM** and **G-7.4 Raw material purchases EX**.

## **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:**

Refer to **G-8 Upwards costs**.

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:**

Supporting documents required to complete **G-8 Upwards costs** worksheet are provided at **Exhibit G-8.2 Reconciliation of CTM to FS**.

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:**

The source documents' names for hard coded amount are indicated in column F of worksheet named **G-8 Upwards costs**.

## **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:**

Refer to **G-9 Capacity Utilisation**.

Please note that production capacity is calculated by the following formula:

$$\text{Production capacity} = \frac{\text{xxxxxxxxx} \times \text{Work day} \times \text{xx}}{365}$$

xxxxxxxxxxx kg is production capacity calculation for a year of 365 work day and each day has xx work shifts. This amount is noted in **Exhibit A-2.7 Catalogue**, page 3.

Number of work day in 2018 and 2019 are provided at **Exhibit G-9.4 Number of work day**.



## EXPORTER'S DECLARATION

I hereby declare that East Asia Aluminium Co. Ltd have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : **Dàm Tri Hàng**

Signature : 

Position in Company : **General Director**

Date: 28 April 2020



**TỔNG GIÁM ĐỐC**  
*Dàm Tri Hàng*