



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

**Anti-Dumping
Commission**

Exporter Questionnaire

Case number: 591
Product: Aluminium extrusions
From: Socialist Republic of Vietnam
Inquiry period: 1 July 2020 – 30 June 2021 (the period)
Response due by: 22 October 2021

Return completed questionnaire to
investigations1@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 Vietnam.

The Commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). [1 July 2020 to 30 June 2021]. This information will determine whether aluminium extrusions is dumped. The Commission will also use this information to determine whether countervailable subsidies have been received in respect of aluminium extrusions exported to Australia over the period

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>.

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

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

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the Commission in confidence will be treated accordingly. The 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.

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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.

The verification may include Commission staff visiting your company to conduct an onsite verification¹. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the Commission as soon as possible for a potential verification date to be scheduled.

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.

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

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification 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.

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

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the 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.

¹ The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

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 and like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowane	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Section I Domestic market	<input type="checkbox"/>
Section J Australian market	<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-2.2 Australian sales source	<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"/>
D-2.2 Domestic sales source	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
F-2.2 third country sale source	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-3.2 Domestic CTM source	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-4.1 SG&A listing [INTERMEDIARY]	<input type="checkbox"/>
G-4.2 Dom SG&A calculation [INTERMEDIARY]	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-5.2 Australian CTM source	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.3 Raw Material CTM source	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-7.5 Source Data for G-7.4	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-9 Production Volume and Inventory Levels	<input type="checkbox"/>
G-10 Capacity Utilisation	<input type="checkbox"/>

GOODS UNDER CONSIDERATION / 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.

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 under consideration include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, 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.

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< 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 classifications² that are applicable to imported aluminium extrusions:

Tariff classification (Schedule 3 of the Customs Tariff Act 1995)			
Tariff code	Statistical code	Unit	Description
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

² 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	A	Anodise	Mandatory	Mandatory
	BD	Bright dip		
	M	Mill		
	PC	Powder coating		
	MC	Mechanical		
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: Nguyen Thi Que
Position in the company: Chief accountant
Telephone: [XXXXXXXXXXXXXX]
E-mail address: [XXXXXXXXXXXXXXXXXXXX]

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 dated XXXXXXXXXX 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:

In export sales, EAA uses XXXXXXXXXXXXXXX [entity] (hereafter referred as to "XXX") as the exporter's name and "East Asia Aluminium Company Limited" as the producer's name.

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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:

Before 06 November 2016, 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 shareholders³

If no, please provide:

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

Answer:

As indicated in the response to 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 **Exhibit 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 of 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:

³ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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- (a) produce or manufacture;
- (b) sell in the domestic market;
- (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 internal organisation chart is provided at **Exhibit A-2.9. Internal organisation chart.**

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

Answer:

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

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 ATC AUDITING AND VALUATION FIRM COMPANY LIMITED.

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 ITG Vietnam. Certain reports and data are kept track in Excel for management purposes.

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5. What is the name of your sales system?

Answer:

The sales system is incorporated in the same accounting system. Certain data and reports are kept track in Excel by export and domestic sales 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 Excel.

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 are 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.

Please list below the name of each company for which you have provided financial documents.

Company 1 Name:

Company 2 Name:

Answer:

EAA's audited financial statements for 2019 and 2020 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.

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Answer:

The financial statements in Exhibit 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 for each company identified at A-4.1:
- (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 income statements are provided at **Exhibit A-4.4. Income statements.**

5. Please provide for each company identified at A-4.1 a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Answer:

EAA's trial balance reports (in Excel) for the period from 1st January 2020 – 31st December 2020 and from 1st January 2021 to 30 June 2021 are provided at **Exhibit A-4.5. Trial balance.**

6. Please provide your company's chart of accounts for each company identified in your response to A-4.1 (in Excel).

Answer:

EAA'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.

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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 customers.

9. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
- a. What date are you claiming as the date of sale?
 - b. Why does this date best reflect the material terms of sale?

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"⁴
 - 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*.⁵
 - 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:

B-2 Australian sales worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

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

Answer:

B-2.2 Australian sales source worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

⁴ 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.

⁵ ADN No. 2019/136 & Ministerial Exemption Instrument No. 6 of 2019.

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.

IMPORTANT

If you sold the goods to Australia via an intermediary please obtain and provide the above corresponding documents relating to the intermediary.

Answer:

The documentations of 02 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.

If you exported the goods to Australia via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in “B-4 Upwards sales”.

Answer:

B-4 Upwards sales worksheet is provided in the excel file named **EAA - Dumping spreadsheets.**

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 “B-4 Upwards sales” are provided at **Exhibit B-4.2. Sale reconciliation.**

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 **F** of **B-4 Upwards sales** worksheet.

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.

If you exported the goods to Australia via an intermediary or third party and if the information is available to you, please detail the selling expenses incurred by the intermediary or third party as provided for in “B-5 Upwards selling expense”.

- 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.
- State the source of the data as required by columns D and E of the worksheet.

Answer:

B-5 Upwards selling expenses worksheet is provided in the Excel file named **EAA - Dumping spreadsheets.**

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:

The document required to complete the “B-5 Upwards selling expense” worksheet are provided at **Exhibit G-4.1. SG&A 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.
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

Answer:

PUBLIC RECORD

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

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 Australian exported 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)**, along with being listed below.

Export MCC
A-6A
A-6B
A-6C
M-6A
M-6B
M-6C
M-6D
PC-6A
PC-6B
PC-6D

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 the like goods in the domestic market 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

PUBLIC RECORD

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

Answer:

List of MCCs of like goods sold in the domestic market is provided at **Exhibit C-2.2 Model control code (Domestic)**, along with being listed below.

Domestic MCC
A-6A
A-6D
M-6A
M-6C
M-6D
PC-6A
PC-6D

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:

EAA maintains 01 internal product coding system at the level of product finishing, which includes profile, powder coating and anodise. Therefore, only the category of finish in MCC is accordingly converted from the internal product code. In regards of alloy and temper categories, EAA refers from all sale documents to get the information. The below table describes EAA's internal product coding system and the methodology used to identify the MCC in the sales and cost spreadsheets.

Product code	Product description (Eng)	Finish	MCC - Finish
NHOMTHO	Extrusion Aluminium - Mill	PL	M
NTHODO	Extrusion Aluminium - Mill (Tube)	PL	M
NTMN	Extrusion Aluminium - Anodise - Brown	YH	A
MNB	Extrusion Aluminium - Anodise - Mirror Brown	YH	A
MNM	Extrusion Aluminium - Anodise - Matte Brown	YH	A
MTB	Extrusion Aluminium - Anodise - Mirror White	YH	A
MTM	Extrusion Aluminium - Anodise - Matte White	YH	A
MMPC	Extrusion Aluminium - Anodise - Sand Blasted White	YH	A

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NTMD	Extrusion Aluminium - Anodise - Black	YH	A
MDPC	Extrusion Aluminium - Anodise - Sand Blasted Black	YH	A
MVB	Extrusion Aluminium - Anodise - Mirror Gold	YH	A
NSTD	Extrusion Aluminium - Coating	PF	PC
NSTDDO	Extrusion Aluminium - Coating (Tube)	PF	PC
VG	Extrusion Aluminium - Coating - Wood Grain	ZM	PC
NTHOGC	Extrusion Aluminium - Mill	PL	M
NMGC	Extrusion Aluminium - Anodise	YH	A
NSGC	Extrusion Aluminium - Coating	PF	PC
VGGC	Extrusion Aluminium - Coating - Wood Grain	ZM	PC

The table is also indicated in "Conversion" sheet of **Exhibit C-1.2. Model control code (Australia)** and **Exhibit C-2.2. Model control code (Domestic)**.

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 01 price lists for retailer/end users are provided at **Exhibit D-1.4. Domestic price list** for reference purpose.

XX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX [Delivery details]

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 related customers.

3. Did your production and sale of the like goods sold in your domestic market involve an intermediary or intermediaries?

IMPORTANT

You must complete this section regardless of your opinion on which entity is considered the exporter of the goods to Australia.

If yes, please answer or respond to the following;

- (a) **List** the name of each intermediary involved in the domestic sales.
- (b) Identify any of the intermediaries a related entity, such as through, your parent company with subsidiaries, common ownership (directors/family members) or joint-ventures.
- (c) What functions does the intermediary undertake in relation to the sales of like goods?
- (d) List any direct selling expenses that may be incurred by the intermediary in effecting the sale?
- (e) Are the like goods shipped to the final customer directly from your facility, or via a warehousing or staging location under the control of, or specified by, the intermediary?

PUBLIC RECORD

- (f) If the sales of your like goods involved an intermediary please report the relevant sales information in the domestic listing at worksheet "D-2 Domestic sales"

IF your sales to the intermediary are on-sold by the intermediary in quantities that were not identical at the time you sold the like goods to the intermediary please report relevant information at worksheet "D-2 Domestic sales" to permit the sales of your goods to be traced through the financial records of the intermediary.

Answer:

EAA 's domestic sales do not involve any intermediary or intermediaries.

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

Answer:

Please refer to **Exhibit D-1.4. Domestic price list.**

5. 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. Anodized 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.

6. 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 value is presented in the relevant column of worksheet **D-2 Domestic sale.**

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

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the 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.

8. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
(a) What date are you claiming as the date of sale?

(b) Why does this date best reflect the material terms of sale?

Answer:

EAA 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:

D-2 Domestic sales worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

2. Complete worksheet "D-2.2 domestic sales source" listing the source of the data used for each column in worksheet "D-2 domestic sales".

Answer:

D-2.2 Domestic sales source worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

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.

IMPORTANT

If you sold the like goods on your domestic market via an intermediary please obtain and provide the above corresponding documents relating to the intermediary

Answer:

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

PUBLIC RECORD

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.

IMPORTANT

If you sold like goods on the domestic market via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in "B-4 Upwards sales".

Answer:

B-4 Upwards sales worksheet is provided in the Excel file named **EAA - Dumping spreadsheets.**

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. Sale reconciliation.**

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.
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

Answer:

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

D-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) reported in B-2 and D-2 are complete.

If you sold like goods on the domestic market via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in "B-5 Upwards selling expenses".

- 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.
- State the source of the data as required by columns D and E of the worksheet.

Answer:

B-5 Upwards selling expenses worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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:

The document required to complete the "B-5 Upwards selling expense" worksheet are provided at **Exhibit G-4.1. SG&A 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 D of the worksheet; and
 - highlight or annotate the amount shown in the source document.
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

Answer:

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

PUBLIC RECORD

As described in the response to question no. E-3.3, the port charge is claimed as a part of transportation cost.

5. Do the delivery terms of your Australian sales include charges for ocean freight?
- (a) If yes, identify the entity that incurred the expense.
 - (b) How did you calculate the ocean freight expenses reported in the Australian sales listing in B-2?
 - (c) Provide workings as confidential exhibit E-3.5 and cross reference relevant data sources consistent with your response to worksheet "B-2.2 Australian sales source" and "B-5 Upwards selling expense".

Answer:

The delivery term of all Australian sales, which is FOB, does not include ocean freight.

6. Do the delivery terms of your Australian sales includes charges for marine insurance?
- (a) If yes, identify the entity that incurred the expense.
 - (b) How did you calculate the marine insurance expenses reported in the Australian sales listing in B-2?
 - (c) Provide workings as confidential exhibit E-3.6 and cross reference relevant data sources consistent with your response to worksheet "B-2.2 Australian sales source" and "B-5 Upwards selling expense".

Answer:

The delivery term of all Australian sales, which is FOB, does not include marine insurance.

7. Do the delivery terms of your Australian sales include Australian importation expenses and costs associated with the delivery to the Australian customer?
- (a) If yes, identify the entity that incurred the expense.
 - (b) How did you calculate the Australian importation expenses and costs associated with the delivery to the Australian customer reported in the Australian sales listing in B-2?
 - (c) If NO, is the Australian customer compensated, reimbursed or otherwise to offset or cover the cost of Australian importation expenses and costs associated with the delivery to the Australian customer;
 - (d) Provide workings as confidential exhibit E-3.7 and cross reference relevant data sources consistent with your response to worksheet "B-2.2 Australian sales source" and "B-5 Upwards selling expense".

Answer:

The delivery term of all Australian sales, which is FOB, does not include importation expense.

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:

EAA 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:

PUBLIC RECORD

- 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: - 1331: Input VAT (VAT deductible) for domestic material - 33311: Output VAT	Recorded into separated accounts: - 1331: Input VAT (VAT deductible) for domestic material - 33312: 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 export sales of the goods to Australia?

If yes, please specify each expense item below.

NOTE: Direct selling expenses identified in response to this question must be reported in the Australian sales listing at worksheet "B 2 Australian sales" and included in the reconciliation of direct selling expenses in B-5.

Answer:

There is no other direct selling expenses incurred by EAA in relation to Australian sales.

4. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

If yes, please specify each expense item below.

NOTE: Direct selling expenses identified in response this question must be reported in the Domestic sales listing at worksheet "D 2 Domestic sales" and included in the reconciliation of direct selling expenses in B-5.

Answer:

EAA incurs XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [selling expenses recorded in general ledger account].

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 is no other adjustment.

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. Do your third country sales involve the use of a third party or intermediary? If yes, please answer or respond to the following;

- (a) **List** the name of each intermediary involved in the exportation.
- (b) Identify 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 third countries 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 third countries?
- (e) List the exportation costs incurred by the intermediary?
- (f) Are the goods shipped to third countries 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 third countries involved an intermediary please report the relevant sales information in worksheet "F-2 Third country sales".

IF your sales to the intermediary are on-sold by the intermediary in quantities that were not identical at the time you sold the goods to the intermediary please report relevant information at worksheet "F-2 Third country sales" to permit the sales of your goods to be traced through the financial records of the intermediary.

Answer:

EAA 's export sales to other countries do not involve any intermediary or intermediaries.

4. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

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.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

F-2 Third country sales worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

Answer:

F-2.2 third country sales source worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

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:

PUBLIC RECORD

The Company's cost accounting system records production costs for
XX [cost reporting method]

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 cost for management accounting purposes valued differently to financial accounting purposes.

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:

The Company did not engage any start-up operation in relation to the subject goods.

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:

EAA follows weighted average method to value raw material, work-in-progress and finished goods inventories.

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

Answer:

The sub-standard and damaged goods will be re-imported into raw material and will be put into production process. Therefore, there is no valuation.

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

Answer:

Scraps and by products are sold at scrap value without recording cost. The scrap sale value will be deducted to total production cost.

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

Answer:

There is no management fee/corporate allocations charged to EAA by parent or related company.

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.

PUBLIC RECORD

- 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.
- Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-3.

Answer:

G-3 Domestic CTM worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) for each column of the worksheet "G-3 domestic CTM".

Answer:

G-3.2 domestic CTM source worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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.
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - 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 the figures in worksheet "G-4.1 SG&A listing" are the result of an allocation, provide the background allocation calculations for each reported expense as **confidential exhibit G-4.1**.

IMPORTANT

If you exported the goods to Australia or sold like goods on the domestic market via an intermediary or third party and if the information is available to you, report the intermediary or third party SG&A expenses as outlined above in a separate worksheet and cross reference this data in the worksheet "B-5 Upwards selling expenses".

Answer:

G-4.1 SG&A listing worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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.

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- Please use the formulas provided.

Answer:

G-4.2 Domestic SG&A calculation worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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.
 - Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-5.

Answer:

G-5 Export CTM worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) for each column of worksheet "G-5 Australian CTM".

Answer:

G-5.2 Export CTM worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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 into three main costing accounts: 621 (direct material cost), 622 (direct labour cost) and 627 (production overhead expenses). The costing method is actual costing, which allocates actual expense incurred to production quantities.

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Please refer to **Exhibit G-8.2. CTM reconciliation**, file named **Report - Production cost** 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:

- XXXXXXXXXXXXXXXXXXXXXXXXXXXX [largest model] The worksheets demonstrating the allocation methodology are provided at **Exhibit G-8.2. CTM reconciliation**, XXXXXXXXXXXXX [internal report]

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 cost of raw material – aluminium ingot and billet.

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.
- Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-7.2.

Answer:

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

3. Complete worksheet titled “G-7.3 Raw Material CTM source” listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) reported in each column of worksheet “G-7.2 Raw Material CTM”.

Answer:

G-7.3 Raw Material CTM source worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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:

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Refer to table below.

Period	2020-07 to 2020-12		2021-01 to 2021-06	
	Cost (VND)	Cost (%)	Cost (VND)	Cost (%)
XXXXXXXX	XXXXXXXXXXXXXX	XXX%	XXXXXXXXXXXXXX	XXX%
XXXXXXXXXX	XXXXXXXXXXXXXX	XXX%	XXXXXXXXXXXXXX	XXX%
XXXXXXXXXX	XXXXXXXXXXXXXX	XXX%	XXXXXXXXXXXXXX	XXX%

]

5. For each raw material identified in G-7.4, 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 excel file named **EAA - Dumping spreadsheets**

6. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing. Complete worksheet titled “G-7.5 Source Data for G-7.4” listing the source of the data reported in each column of the worksheet “G-7.4 Raw material purchases”

Answer:

G-7.5 Source Data for G-7.4 worksheet is provided in the Excel file named **EAA - Dumping spreadsheets**.

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:

Commercial invoices and proof payment of raw material purchase are provided at **Exhibit G-7.6. Material purchase samples**.

Detailed ledger of account 152 and inventory report for material are provided at **Exhibit G-8.2. CTM reconciliation** for the reconciliation of raw material.

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:

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:

G-8 Upwards costs worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

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.
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

Answer:

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

G-9 Production volume and inventory levels

1. Please complete the worksheet named "G-9 Volume and Inventory".
 - This worksheet requests the quarterly inventory movement data relating to aluminium extrusions and billet.
 - The value and volume of the inventory should be based on the actual cost or value as represented in the financial accounts (i.e. not standard costs or cost of goods sold) for each MCC.
 - 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.
 - Ensure any supporting worksheets, calculations or documents relating to data are clearly marked as confidential exhibit to G-9.

Answer:

G-9 Volume and Inventory worksheet is provided in the excel file named **EAA - Dumping spreadsheets**.

2. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

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Answer:

EAA keeps track of production quantities by both warehouse department and accounting department as below:

- The warehouse department daily updates production quantity.
- The warehouse department and the accounting department, based on daily production reports, prepare monthly production quantity reports.
- The accounting department inputs both production quantity and production cost into the accounting system.

Production quantity reported in **G-3 domestic CTM** and **G-5 Australian CTM** are sourced by XXXXXXXXXXXX and XXXXXXXXXXXX [internal reports] in **Exhibit G-8.2. CTM reconciliation.**

3. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

Answer:

Please refer to the response to question G-9.2.

4. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

Answer:

The difference between quantity sold and quantity produced are caused by some reasons:

- The delay in production and sale time. There are some products sold in the beginning of the POI were produced before the POI. There are some products produced at the end of the POI were sold after the POI.
 - In domestic markets, EAA remains an available stock of product in order to immediately sell them if there is any order from domestic customers.
5. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

Answer:

EAA determines its production volume based on the stock holding plan and sale orders.

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

Answer:

The timing for adjusting volumes of productions based on the actual corporation, which are stock balance and sale order.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-9 Capacity Utilisation".

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over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

Answer:

EAA does not produce input utilised to make the goods.

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

Answer:

There is no significant investments in the past five years to upgrade, refurbish nor build any of the plants used in the production of the goods.

SECTION I DOMESTIC MARKET

I-1 Prevailing conditions of competition in the domestic market

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

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

Answer:

EAA has never done any research on the market in Vietnam. Therefore, the Company is not aware of the above information.

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

Answer:

EAA has not done any research on the Vietnamese market. Therefore, it is unable to provide the diagram which describes the Vietnamese market structure for the goods including all categories of participants

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

Answer:

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EAA has not done any research on the Vietnamese market. Therefore, it is unable to describe the commercially significant market participants in the market for the goods at each level of trade over the investigation period.

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

Answer:

EAA has not done any research on the Vietnamese market. Therefore, it is not aware of the commercially significant importers in the market for the goods over the investigation period.

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

Answer:

There is no regulatory framework of the Vietnamese market for the goods as it relates to competition policy, taxation, production standards nor the ranges of the goods.

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

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

Answer:

There is no restriction for new participants into the Vietnamese market for the goods.

I-2 Goods in the domestic market

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

Answer:

The goods offered for sales in the domestic market have the following specification:

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- Finishing: The goods can be profile aluminium (mill), anodised aluminium or powder coated aluminium. In regards to anodised aluminium, products can be anodised in one of many colors.
- Alloy and temper: The alloy and temper of product are various, which are from XXXX to XXXX and XX to XXXX.]

Please refer to **Exhibit C-2.2. Model control code (Domestic)** for the detail information of the technical specification of the like goods sold in the domestic market..

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

Answer:

The like goods can be used as window frame, door frame, indoor furniture, industrial equipments, etc. Because the end uses are decided by the end user, EAA is not aware of the exact end uses of the good produced and sold by EAA.

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

Answer:

In the best knowledge of EAA, the key products that influence purchasing decisions or purchaser preferences in the domestic market are product quality, product price and seller supporting service.

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

Answer:

EAA is not aware of any commercially significant market substitutes in the domestic market for the goods.

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

Answer:

EAA is not aware of any commercially significant market complements in the Vietnamese market.

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

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

In responding to question 1 please provide evidence supporting calculations.

Answer:

The proportion of sales revenue derived from sales of the like goods in the domestic market is XXXX%.

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- Brand attributes
- Other [please define what this factor is in your response]

Answer:

There are factors influencing the pricing decision in Australian market:

XXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXX

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

Answer:

EAA does not maintain a desired profit margin for the goods nor seek to maintain a desired profit margin for the goods.

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

Answer:

In the domestic market, EAA signs distribution contracts with XX distributors and provides them with discount XXXXXXXXXXXXXXXXXXXXXXXXXXXX [discount details]. EAA does not have any policies for discount or rebate to end user or original equipment manufacturer.

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

Answer:

Bundled pricing is not offered for either the domestic market or the export markets.

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

Answer:

Non of volume of sales to a customer or the size of an order influence the selling price.

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

PUBLIC RECORD

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

Answer:

All the domestic sales are made in contract and the proportion of sale revenue coming from contract sales is 100% and EAA does not offer exclusivity contract.

All the customer listed in **D-2 Domestic sales** are under contract. Please refer to **Exhibit D-3.1. Domestic sales sample for the two domestic sale contract**.

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

Answer:

Please refer to **Exhibit D-1.4. Domestic price list**.

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

Answer:

The price is differentiated among Mill, Anodised and Powder Coating products and their technical specification. Please refer to **Exhibit D-1.4. Domestic price list**.

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

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

Answer:

EAA does not tier or segment the domestic customers for the goods in terms of pricing.

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

Answer:

EAA does not have related entities in the domestic market.

I-4 Marketing and sales support in the Vietnamese market

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

PUBLIC RECORD

Answer:

EAA market goods in the domestic market by advertisement, megazines, panel, etc.

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

Answer:

EAA does not conduct brand segmentation in the domestic market for the goods.

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

Answer:

EAA runs advertisement on Facebook, billboard on national route and big centers.

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

Answer:

All domestic sales team is located in Hai Duong.

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

Answer:

There is no paramatered provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customer. All sales are made at the price stated in the price list
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [price setting mechanism]

SECTION J AUSTRALIAN MARKET

J-1 Prevailing conditions of competition in the Australian market

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

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

Answer:

Because EAA only sells the goods to Australian customers and does not do any research on the Australian market, it is not familiar with the required information of the Australian market. For a better understanding, please refer to the applicant's description in its application and seek further information from primary importers.

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

Answer:

Because EAA only sells the goods to Australian customers and does not do any research on the Australian market, it is not familiar with the structure for the goods of the Australian market. For a better understanding, please refer to the applicant's description in its application and seek further information from primary importers.

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

Answer:

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Because EAA only sells the goods to Australian customers and does not do any research on the Australian market, it is not familiar with the required information of the Australian market. For a better understanding, please refer to the applicant's description in its application and seek further information from primary importers.

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

Answer:

EAA is not aware of Australian importers other than those parties that it supplied during the investigation period. Therefore, EAA is unable to provide the requested information.

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

Answer:

EAA is not aware of the regulatory frameworks relevant to the goods that govern the Australian market.

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

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

Answer:

EAA is not aware of any barriers to new participants in the Australian market.

J-2 Goods in the Australian market

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

Answer:

The goods offered for sales in the Australian market have the following specification:

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- Finishing: The goods can be profile aluminium (mill), anodised aluminium or powder coated aluminium. In regards to anodised aluminium, each product can be anodised in one of many colors.
- Alloy and temper: The alloy and temper of product are various, which are from XXXX to XXXX and XX to XXXX.]

Please refer to **Exhibit C-1.2. Model control code (Australia)** for the detail information of the technical specification of the goods exported to Australia.

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

Answer:

The end uses of the goods are decided by the Australian end users and EAA does not know the exact end uses.

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

Answer:

In the best knowledge of EAA, the key products attributes influencing purchasing decisions or purchaser preferences in the Australian market are product quality, product price and seller supporting service.

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

Answer:

EAA is not aware of any commercially significant market substitutes in the Australian market for the goods.

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

Answer:

EAA is not aware of any commercially significant market complements in the Australian market for the goods.

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

Answer:

In the best knowledge of EAA, there has been no change in market or consumer preferences in the Australian market for the goods in the last five years.

J-3 Relationship between price and cost in Australia

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

PUBLIC RECORD

In responding to question 1 please provide evidence supporting calculations.

Answer:

Australia is XXXXXXXXXX [volume] export market of EAA.

The proportion of sales revenue derived from sales of the goods in Australia is XXX%.

The proportion of profit derived from sales of the goods in Australia is XXXX%.

The supporting calculation is provided at **Exhibit A-4.4. Income statements**.

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

Answer:

Because EAA only sells the goods to Australian customers and does not do any research on the Australian market, EAA is not aware of that it is the price leader for the goods in the Australian market.

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

Answer:

EAA determines the export prices base on XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX [price setting mechanism]

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

Answer:

The selling prices is determined based on XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [price setting mechanism].

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

Answer:

The selling prices are reviewed only there is a significant change in XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX [price setting mechanism]. This procedure is applied to all export markets of EAA.

6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory

PUBLIC RECORD

- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

Answer:

There are factors influencing the pricing decision in Australian market:

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

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

Answer:

EAA does not maintain a desired profit margin for the goods nor seek to maintain a desired profit margin for the goods.

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

Answer:

EAA does not offer price reductions in the Australian market.

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

Answer:

EAA does not offer bundled pricing in the Australian market.

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

Answer:

Non of volume of sales to a customer or the size of an order influence the selling price.

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?

Answer:

EAA does not have any related entities in Australia.

J-4 Marketing and sales support in the Australian market

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

Answer:

EAA does not market the goods in the Australian market. All the customers seek EAA for purchasing of the goods.

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

Answer:

EAA does not conduct brand segmentation in the Australian market for the goods.

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

Answer:

EAA does not have any advertising activities in Australia for the goods.

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

Answer:

All Australian sales team is located in Hai Duong.

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

Answer:

There is no parameter provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customer. All sales are made at the price stated in the price list submitted by the technical department to the director of sale department.