



## Selected Exporter Questionnaire

**Case number:** 609

**Selected exporters:**

The selected exporters for this review are:

- Goomax Metal Co., Ltd Fujian;
- Guangdong Jinxi Cheng Al Manufacturing Co., Ltd;
- Qingyuan City Huanan Copper & Aluminum Co., Ltd; and
- Foshan Lvqiang Metal Product Co., Ltd.

Exporters other than the selected exporters should refer to Anti-Dumping Notice (ADN) 2022/081 and electronic public record 609 on the Anti-Dumping Commission's website for further instructions on how to participate in this review.

**Product:** Aluminium extrusions

**From:** People's Republic of China

**Review period:** 1 July 2021 to 30 June 2022 (the period)

**Response due by:** 14 September 2022

**Email enquiries to:** [investigations@adcommission.gov.au](mailto:investigations@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)



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## CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

<b>Section</b>	Please tick if you have responded to all questions
Section A Company information	√ <input type="checkbox"/>
Section B Export sales to Australia	√ <input type="checkbox"/>
Section C Exported goods & like goods	√ <input type="checkbox"/>
Section D Domestic sales	√ <input type="checkbox"/>
Section E Due allowance	√ <input type="checkbox"/>
Section F Third country sales	√ <input type="checkbox"/>
Section G Cost to make and sell	√ <input type="checkbox"/>
Section H Particular market situation	√ <input type="checkbox"/>
Section I Countervailing	√ <input type="checkbox"/>
Section J Chinese market	√ <input type="checkbox"/>
Section K Production and production costs	√ <input type="checkbox"/>
Exporter's declaration	√ <input type="checkbox"/>
Non-confidential version of this response	√ <input type="checkbox"/>

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

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G-5 Australian CTM	√ <input type="checkbox"/>
G-7.2 Raw material CTM	√ <input type="checkbox"/>
G-7.4 Raw material purchases	√ <input type="checkbox"/>
G-8 Upwards costs	√ <input type="checkbox"/>
I-1 Company Turnover	√ <input type="checkbox"/>
I-2 Raw Material Purchases	√ <input type="checkbox"/>
I-3 Income Tax	√ <input type="checkbox"/>
I-4 Grants	√ <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.*

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

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

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

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

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

7604.10.00/06	non alloyed aluminium bars, rods and profiles
7604.21.00/07	aluminium alloy hollow angles and other shapes
7604.21.00/08	aluminium alloy hollow profiles
7604.29.00/09	aluminium alloy non hollow angles and other shapes
7604.29.00/10	aluminium alloy non hollow profiles

7608.10.00/09	non alloyed aluminium tubes and pipes
7608.20.00/10	aluminium alloy tubes and pipes
7610.10.00/12	doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

**Model control code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

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

\* Specify alloy code and temper code

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

The MCCs will be used to 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 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 considered deficient.

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: *Qihong Pan*  
Position in the company: *Manager of sale department*  
Telephone: *(86 757) 85502066*  
E-mail address of contact person: *xc@jinxiacheng.com*

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

Name: *Zhong Wen Law Firm*  
Address: *Floor 18, Easyhome tower, A3 Dongzhimen South Avenue, Dongcheng District, Beijing, China*

Telephone: *+86 186-1298-7819*  
E-mail address: *chenhong8009@163.com*

*In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.*

3. Please provide the location of the where your company's financial records are held.

*Response:*

*Jinxiacheng's financial record is kept at the address of Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC.*

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

*Response:*

*Jinxiacheng's production records are kept at the address of Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC.*

5. Please provide the location of your company's production plant manufacturing the goods.

*Response:*

*Jinxiacheng's production plant manufacturing the good at the same place as Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC.*

### A-2 Company information

1. What is the legal name of your business?

*Response:*

*Guangdong Jinxiacheng AL. Manufacturing Co.,Ltd (hereinafter referred as "Jinxiacheng") is a limited liability Foreign investment whose shareholder is Jinxiacheng AI Co.,Ltd established on Oct 15 2003 in Samao, there is no other name used in its operation.*

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

*Response:*

*Jinxiacheng never uses other name or brand in its activities.*

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

*Response:*

*Not applicable because Jinxiacheng never uses other name or brand in its activities.*

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

Response:

Please refer to **Exhibit 1. A-2.4** for the list of 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

Response:

*Guangdong Jinxiecheng AL. Manufacturing Co.,Ltd (hereinafter referred as "Jinxiecheng") is a limited liability Foreign investment whose shareholder is Jinxiecheng Al Co.,Ltd established on Oct 15 2003 in Samoa. Jinxiecheng's only owner is Jinxiecheng Al Co.,Ltd established in Samoa which owns 100 percent share of Jinxiecheng.*

*Jinxiecheng has provided **Exhibit 2. A-2.5** with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

6. Is your company or parent company publically listed?  
If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders<sup>1</sup>

If no, please provide:

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

Response:

*Not applicable because Jinxiecheng and its parent company are not publically listed company. Meanwhile as for shareholders' information.*

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

Response:

*Jinxiecheng produces aluminium extrusion like Mill finished, anode oxidation, Electrophoresis coating, powder coating and further processing products. It focused on domestic market then most its products go into domestic customers before 2013. After 2013, Jinxiecheng has sold its products into Australian market through trading companies. Then, Jinxiecheng began to sold products under investigation directly to Australia since 2020 without by trading companies. Of course, some products are sold to some trading companies which may resell products to other countries, but Jinxiecheng has no ideal of such matters.*

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- (a) produce or manufacture;
- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

Response:

*Jinxiecheng has performed all above functions.*

9. Provide your company's internal organisation chart.

*Please refer to **Exhibit 3. A-2.9** Internal organization chart.*

*Chairman of director of board is responsible for company's long-term operation strategy, and other important matters. CEO is responsible for carrying out the board of directors' plan and strategy,*

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

*Vice general manager is responsible for management of daily operation. Financial department is in charge of all financial work including but not limited to producing financial statement, maintaining and keeping all financial records. Production department is responsible for producing products upon the request of company's management level. Marketing department is responsible for selling products produced by the company*

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

Response:

*As for functions performed by each group within the organisation, Please refer to **to Exhibit 3. A-2.9** Internal organization chart.*

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

Response:

*Not applicable because Jinxiecheng has not prepared such documents.*

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

1. What is your financial accounting period?

Response:

*The accounting period is from January 1 to December 31 of the calendar year.*

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

Response:

*Yes, the financial accounts were audited. The auditor is **GUAGNZHOU XINKAICHENG CERTIFIED PUBLIC ACCOUNTS.***

3. What currency are your accounts kept in?

Response:

*RMB is the currency used in the accounting system.*

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

Response:

*"Kingdee" is the financial software system used in Jinxiecheng.*

5. What is the name of your sales system?

Response:

*Not applicable because there is no separate system for sale. Sale was recorded manually by sale department.*

6. What is the name of your production system?

Response:

*Not applicable because there is no separate system for production.*

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.

Response:

*There is no exclusive software system for sale or production department. Generally, production department and sale department record relevant information manually and forward to financial department which will process all data by using software system.*

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

Response:

*There is no difference between Jinxiecheng's accounting practices and the generally accepted accounting principles in China.*

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

*Response:*

*Not applicable because there is no such change.*

## 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.

*Response:*

*As for other financial information, Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided Exhibit 4 A.4-1 "the audited reports (annual reports) for 2020 and 2021" with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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.

*Response:*

- *As for other financial information, Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided Exhibit 5 A.4-2 "the tax return" with the commission, but this Exhibit is deleted in public response due to its confidential nature.*
- 

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.

*Response:*

*Jinxiecheng has just one profit centres which mean Jinxiecheng itself is regarded as profit centre, however it has 5 production workshops which maintain different and separate cost records, and they are casting workshop, extrusion workshop, anodizing workshop, powder coating workshop and further processing workshop.*

4. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
  - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

*Response:*

- *As for other financial information, Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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- *Jinxiecheng has provided Exhibit 6.A4-4 “income statements” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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

*Response:*

- *As for other financial information, Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided Exhibit 7 A.4-5 “Trail balance” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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

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

*Response:*

*Please refer to Exhibit 8. A-4.6. for the chart of accounts.*

## SECTION B EXPORT SALES TO AUSTRALIA

### B-1 Australian export sales process

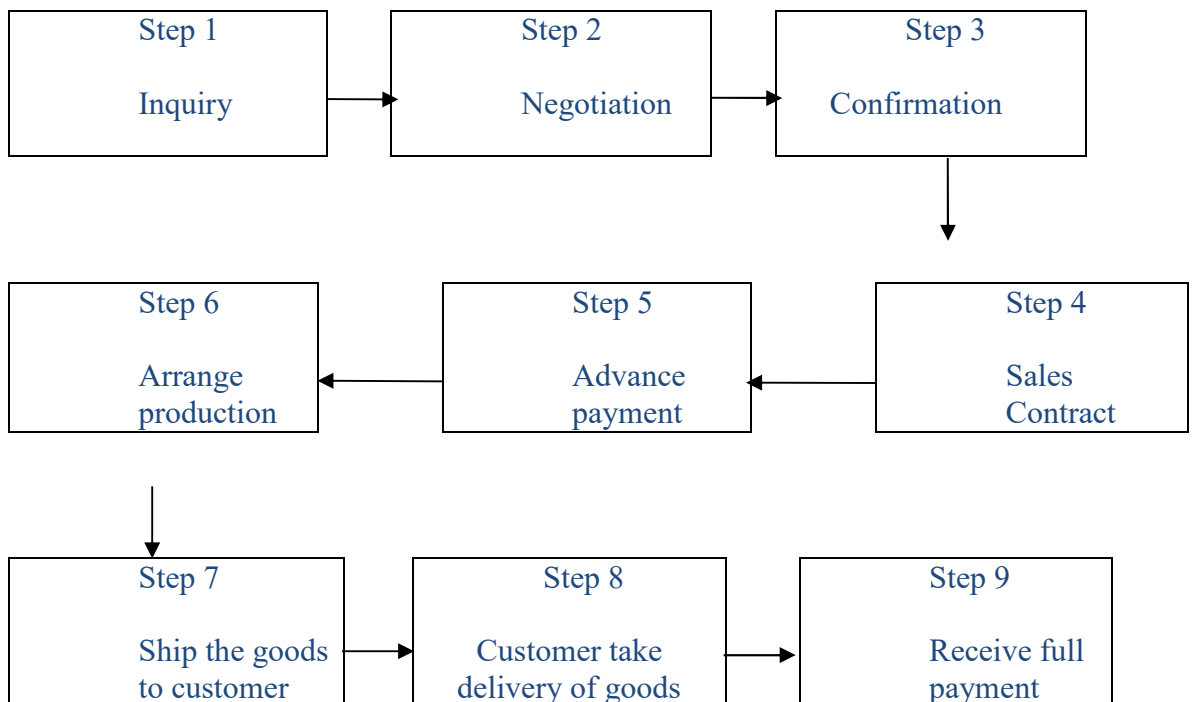
1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
  - (a) Marketing and advertising activities
  - (b) Price determination and/or negotiation process
  - (c) Order placement process
  - (d) Order fulfilment process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

*Response:*

*The channel of distribution is rather simple: from our company to Australia customers ( importers).*

#### Australian customers and Jinxi Cheng

*Upon the customer's inquiry, Jinxi Cheng negotiates with customers regarding the price, quantity and the specification of the product concerned through telephone, email or fax with importer. Once the terms are mutually agreed, both parties will sign the sales contract. After the contract is signed, sometimes purchase order will be treated as contract by both parties.*



*Therefore, as the result of direct price negotiations with the customers, the prices set are not subject to review by any governmental organization*

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
  - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
- (c) How is the exchange rate determined in your accounting system and how often is it updated?

*Response:*

*Australian customers make payment by AUD or USD or RMB. It depends on individual customers or individual transactions. Jinxiecheng does not use forward contracts to lock in the foreign exchange. In practice, the exchange rate on the first business day of each month will be used for accounting, so it is updated each month. The exchange rate is published by the Bank of Chinese People.*

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

*Response:*

*Not applicable since Jinxiecheng is not related to any Australian customer.*

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

*Response:*

*No price list is prepared because Jinxiecheng's sale department negotiates the price with its customers on the basis of the cost of production and price of raw material.*

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

*Response:*

*Not applicable since Jinxiecheng's customers fall into the same distribution channel even if there are wholeseller and endusers but there is no different pricing policy.*

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

*Response:*

*Not applicable because there is no discount or rebate in the Jinxiecheng's sale activity.*

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 goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

*Response:*

*Not applicable because Jinxiecheng has not issued any credit or debit note in its sale activity.*

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?

*Response:*

*Not applicable because Jinxiecheng will use the invoice of date as sale of date.*

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

1. Complete the worksheet named "B-2 Australian sales"



- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.
- Where costs are described as 'other costs', please provide an explanation of these costs and provide substantiating documents where practical.
- Please translate this document to English, with particular attention given to column headings.

*Response:*

- *Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided **Table.B-2** the chart of "Australian sales with the commission, but this table is deleted in public response due to its confidential nature.*
- 

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".

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Table.B-2.2** the chart of "Australian sales source with the commission, but this table is deleted in public response due to its confidential nature.*

### 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)

*Response:*

- *Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided **Exhibit 9.B-3.1** "sale export documents" with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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

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.

*Response:*

- *Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided **Exhibit 10.B-3.2** “reconciling B-2 Australian sales” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

## 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.

*Response:*

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

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.

*Response:*

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet; and
  - highlight or annotate the amount shown in the source document; and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

*Response:*

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

## B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table.B-5** “reconciliation of selling expense” with the commission, but this table is deleted in public response due to its confidential nature.*

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.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table.B-5** “reconciliation of selling expense” with the commission, but this*

*talbeis deleted in public response due to its confidential nature.*

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; and
  - provide the account code and sub-account code (if applicable) at column D of the worksheet.*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table.B-5** "reconciliation of selling expense" with the commission, but this talbeis deleted in public response due to its confidential nature.*

## SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCCs sold by exporters 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.

*Response:*

*Jinxiecheng just sold Mill finished, powder coating and Anode Oxidation products to Australian during the period of continuation.*

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.

*Response:*

*Please refer to the **Exhibit-11 List of MCC** exported to Australia and domestic sale.*

### 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.

*Response:*

*Jinxiecheng produces Mill finished, Anode Oxidation, Electrophoresis and Powder coating, further-processing and sells them in domestic market.*

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.

*Response:*

*Please refer to the **Exhibit-11C-2 List of MCC** exported to Australia and domestic sale.*

### 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.

*Response:*

*Jinxiecheng does not use any internal product codes but it will divide all products into Mill finished, Anode Oxidation, Electrophoresis, Powder coating, further processing-products. All different products will be calculated in terms of cost.*

## SECTION D DOMESTIC SALES

If your company did not sell like goods on the domestic market during the review period, please contact the Commission as soon as possible. You may be required to complete this section (and G-3) as it relates to export sales to third countries. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

### D-1 Domestic sales process

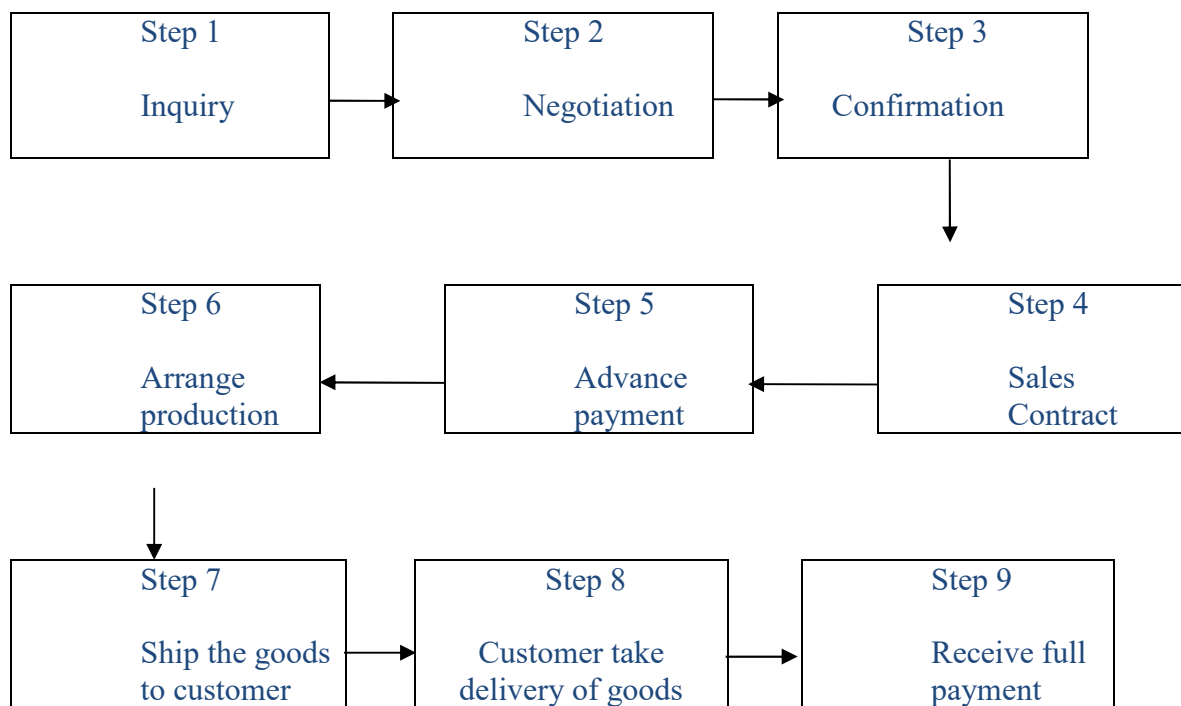
1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
  - (a) Marketing and advertising activities
  - (b) Price determination and/or negotiation process
  - (c) Order placement process
  - (d) Order fulfilment process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

*Response:*

*The domestic customers of Jinxiecheng include trading companies and end users, and about half products were sold to trading companies, half products was sold to end users. Sales department contacts customers or is contacted by customers, then negotiates with customers about contract terms finally enters into agreement with customers.*

Domestic customers and Jinxiecheng

- *customers will contact Guangdong Jinxiecheng and negotiate specific terms. Guangdong Jinxiecheng will arrange for the production and then ship the goods to the trading company*



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.

*Response:*

*There is no customer is associated with Jinxiecheng, all customers are totally independent with Jinxiecheng.*

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

*Response:*

*No price list is prepared because Jinxiecheng's sale department negotiates the price with its customers on the basis of the cost of production and price of raw material.*

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

*Response:*

*Jinxiecheng sell products to customers by same pricing policy.*

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

*Response:*

*Not applicable because there is no discount or rebate in the Jinxiecheng's sale activity.*

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

*Response:*

*Not applicable because Jinxiecheng has not issued any credit or debit note in its sale activity.*

7. 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?

*Response:*

*Not applicable because Jinxiecheng will use the invoice of date (the financial VAT invoice instead of commercial invoice because it can easily match the financial system in this way) as sale of date.*

## 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.
- Where costs are described as 'other costs', please provide an explanation of these costs and provide substantiating documents where practical.
- Please translate this document to English, with particular attention given to column headings and customer names.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential.*

*The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Table.D-2** the chart of “Domestic sales listing with the commission, but this table is deleted in public response due to its confidential nature.*

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”.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Table.D-2** the chart of “Domestic sales listing with the commission, but this table is deleted in public response due to its confidential nature.*

### **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.*

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Exhibit 12.D-3.1** “Domestic sales documents” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Exhibit 13.D-3.2** “reconciling D-2 domestic sales” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

### **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.
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.
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:

**OFFICIAL: Public**

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

*Response:*

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*



## SECTION E DUE ALLOWANCE

### E-1 Credit expense

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

*Response:*

*In practice, Jinxi Cheng does not provide any credit to any customers and does not charge any expense if customers pay after payment term due to maintain a good relationship.*

*Generally, as for domestic sale, some sales were delivered after payment, therefore there is no credit to customers, meanwhile some sales were delivered before payment. Jinxi Cheng has some short term loan with interest rate of 5.0%. Credit cost was calculated by the average collecting period with interest rate of 5%.*

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

*Response:*

*In practice, Jinxi Cheng does not provide any credit to any customers and does not charge any expense if customers pay after payment term due to maintain a good relationship.*

*Payment terms contain three kinds, one of which is payment in advance (delivery upon payment), the second of which is payment at the sight of bill of lading, the third of which is payment within 90 days after delivery. As for the first two methods of payment, there is no credit cost, as for the third payment, we calculate credit cost by 90 days with the interest rate of 5 percent.*

### E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
2. What is the packaging used for your export sales of the goods to Australia?
3. If there are distinct differences in packaging between your domestic and export sales:
  - (a) Provide details of the differences

- (b) Calculate the weighted average packaging cost for each model sold on the domestic market
- (c) Calculate the weighted average packaging cost for each model exported to Australia

*Response:*

*In Jinxiecheng practice, the packing cost is calculated in the production cost when they are produced. The products with same surface like mill finish have the same production cost and same packing cost regardless of where they are sold. Of course, the packing generally varies among individual customers and even individual transaction of the same customer. So, it is very difficulty for Jinxiecheng to identify the packing cost for each transaction.*

*Jinxiecheng admits that there is some difference on packing between domestic sale and export sale because exports sale needs some wooden tray that domestic sale do not. Fortunately, this exclusive expense occurred by export sale were recorded in the selling expense, then Jinxiecheng calculated this unit packing expense by using total export quantity and total expense. This unit packing expense is real difference on packing between domestic sale and export sale because the packing cost categorized into production cost is same regardless where they are sold.*

### **E-3 Delivery**

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

*Response:*

*There is no transportation since all customers pick up products from Jinxiecheng.*

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

*Response:*

*As for the export sale to Australia, there are two delivery terms, one of which is EXW, the other of which is FOB. Thereafter, there are expense occurred about inland transportation fee, handling fee and custom fee. However, such service is provided by one company, then it just charge and invoice all service together which means no way to separate such expense into inland transportation fee, handling fee and custom fee. It is very difficult and not necessary to find actual expense for each transaction because the supplier of service generally issue invoice and collect payment monthly. So, Jinxiecheng calculates the average expense by using the total fee and total export quantity, then put such expense in the column of "inland transportation fee".*

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

*Response:*

*It is very difficult and not necessary to find actual expense for each transaction because the supplier of service generally issue invoice and collect payment monthly. So, Jinxiecheng calculates the average expense by using the total fee and total export quantity, then put such expense in the column of "inland transportation fee".*

4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

*Response:*

*Not applicable because there are just EXW and FOB delivery term in Australian export sales.*

5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

*Response:*

*Not applicable because there are just EXW and FOB delivery term in Australian export sales.*

6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

*Response:*

*Not applicable because there are just EXW and FOB delivery term in Australian export sales.*

### **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.

*Response:*

*Not applicable because no commission occurs in the sale of Jinxiecheng.*

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
  - How is VAT accounted for in your records in relation to sales of the goods and like goods?
  - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
  - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

*Response:*

*The rate of VAT is 13 percent.*

*In fact, there is no any actual difference in tax liability between domestic and export sale because VAT is a tax of outside price, which means the price listed in the domestic price is totally free of VAT tax, and VAT is borned by the customers, meanwhile there is no VAT for export sale and the VAT from raw material purchased is refunded. In a nutshell, both domestic price and export price are free of VAT, so no impact was caused by VAT tax. Jinxiecheng received VAT tax refund and the refund rate is 13% percent.*

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

*Response:*

*No other direct selling expense incurred in relation to domestic sale of like goods.*

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

*Response:*

*No other direct selling expense incurred in relation to export sale to Australia.*

## **E-5 Other adjustment claims**

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
- An adjustment will only be made where there is evidence that the difference affects price comparability.
  - Refer to Chapter 15 of the *Dumping and Subsidy Manual* (available on the Commission's website) for more information.

*Response:*

*No other factors that affect the price comparability exist and require an 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.

*Response:*

*There is no difference between sales to Australia and to third countries.*

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.

*Response:*

*No any customer in third country is related to Jinxi Cheng.*

3. 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?

*Response:*

*Not applicable because Jinxi Cheng will use the invoice of date as sale of date.*

### F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"

- This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
- If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- Where costs are described as 'other costs', please provide an explanation of these costs and provide substantiating documents where practical.
- Please translate this document to English, with particular attention given to column headings and customer names.

*Response:*

*Jinxi Cheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxi Cheng has provided **Table. F-2** for third country sale with the commission, but this table is deleted in public response due to its confidential nature.*

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".

*Response:*

*Jinxi Cheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxi Cheng has provided **Table. F-2** for third country sale with the commission, but this table is deleted in public response due to its confidential nature.*

### **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.

*Response:*

*There is no difference between sales to Australia and to third countries.*

## 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.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided Exhibit 14. G-1 .1 “ production flowchart” with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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.

*Response:*

*No any supplier is related to Jinxiecheng.*

#### G-2. Cost accounting practices

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

*Response:*

*Jinxiecheng does use actual cost accounting system.*

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.

*Response:*

*Not applicable because Jinxiecheng does use actual cost accounting system.*

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.

*Response:*

*There are five workshops in the company, they are respectively casting workshop, extruding workshop, anodizing workshop, power coating workshop and further processing workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. Jinxiecheng will produce production cost statement each month. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. Jinxiecheng records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method.*

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

*Response:*

*Production cost is calculated in terms of kind of products like mill finish, anodizing and power coating. There is no division by grade for cost calculation because most products are in good grades.*

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

*Response:*

*No situation occurs in Jinxiecheng.*

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
  - 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.

*Response:*

*Not applicable since there was no situation occurred during the period of review.*

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

*Response:*

*The inventory is divided into raw materials, finished products, unfinished products, work in process and so on. The price shall be determined according to the weighted average method when shipping inventories. Inventory falling price provision shall be provided or adjusted subject to the lower of cost and net realizable value of inventory after completely checking inventories at the end of the period.*

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

*Response:*

*Generally, there is no damaged or sub-standard goods other than scrap in the production activities.*

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

*Response:*

*Scrap is valued according to price of raw materials, like 90% percent of current price of raw material which includes aluminium ingot and aluminium billet.*

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

*Response:*

*No management fees/corporate allocations charged to my business by parent or related companies.*

### **G-3 Cost to make on domestic market**

- Complete the worksheet named "G-3 Domestic CTM".
  - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
  - Please take care to complete this worksheet with regard to MCC structure.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided Exhibit 15 G-3.2 “domestic CTM” and Table G-3 with the commission, but this Exhibit is deleted in public response due to its confidential nature.*
  
- 2. Complete worksheet titled “G-3.2 domestic CTM source” listing the source of the data for each column of the worksheet “G-3 domestic CTM”.  
Response:  
*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided Table G-3.2 source data with the commission, but this table is deleted in public response due to its confidential nature.*

## G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
  - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
  - This worksheet calculates the unit domestic SG&A for each MCC.
  - You must provide this list in electronic format using the template provided.
  - Please use the formulas provided.Response:  
*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
- *Jinxiecheng has provided Table. G-4.1 and 4.2 for SG&A calculation with the commission, but this table is deleted in public response due to its confidential nature.*

## 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.
  - Please take care to complete this worksheet with regard to MCC structure.Response:  
*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*



- Jinxiecheng has provided **Exhibit 15 G-3.2 “domestic CTM”** since there is no cost difference for same product in different market which means same kind of product like mill finish has same production cost no matter where it is sold. However, this Exhibit is deleted in public response due to its confidential nature.
- 2. Complete worksheet titled “G-5.2 Australian CTM source” listing the source of the data for each column of worksheet “G-5 Australian CTM”.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table G-3.2** source data with the commission. However, this table is deleted in public response due to its confidential nature.*

## **G-6 Cost allocation method**

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

*Response:*

*There are five workshops in the company, they are respectively casting workshop, extruding workshop, anodizing workshop, power coating workshop and further processing workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items.*

*For instance, in the extrusion workshop, the raw material cost is calculated on the basis of actual consumption quantity, the labor cost is calculated on the basis of salary list prepared by human resource department, manufacturing cost including depreciation cost is calculated corresponding fixed assets. Meanwhile, in this workshop, the finish product is “semi- mill finish” without packing and we could know the cost for “semi- mill finish”.*

*For instance, in the anodizing workshop, in which Electrophoresis and Anodized are produced and “semi- mill finish” is packed into finished product of “mill finish”. So, the raw material cost for each kind of products is calculated on basis of actual consumption. As for manufacturing overhead and labour cost, firstly financial department should know the total cost for this workshop, allocate the total cost into Electrophoresis and Anodized by a fixed rate.*

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

*Response:*

*There are five workshops in the company, they are respectively casting workshop, extruding workshop, anodizing workshop, power coating workshop and further processing workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items.*

*For instance, in the extrusion workshop, the raw material cost is calculated on the basis of actual consumption quantity, the labor cost is calculated on the basis of salary list prepared by human resource department, manufacturing cost including depreciation cost is calculated corresponding fixed assets. Meanwhile, in this workshop, the finish product is “semi- mill finish” without packing and we could know the cost for “semi- mill finish”.*

*For instance, in the anodizing workshop, in which Electrophoresis and Anodized are produced and “semi- mill finish” is packed. So, the raw material cost for each kind of products is calculated on basis of actual consumption. As for manufacturing overhead and labour cost, firstly financial department should know the total cost for this workshop, allocate the total cost into Electrophoresis and Anodized by a fixed rate.*

## G-7 Major raw material costs

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

*Response:*

*The major raw material is aluminium ingot and aluminium 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.

*Response:*

*Not applicable because no any supplier is related to Jinxiecheng.*

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

*Response:*

*Not applicable because Jinxiecheng has both domestic production and Australian production cost.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided **Table. G-7.4** for raw material purchase with the commission, but this table is deleted in public response due to its confidential nature.*

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

*Response:*

*Please be noted that the source is the general ledger of purchase material.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact*

*its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided Exhibit 16- G-7.6 “raw material purchase document” with the commission, but this Exhibit deleted in public response due to its confidential nature.*
7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

*Response:*

*No any supplier is related to Jinxiecheng.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

- *Jinxiecheng has provided theTable G-8 Upwards cost for reconciliation of cost to make with the commission, but this table is deleted in public response due to its confidential nature.*

## **G-9 Production of the goods under consideration**

1. 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.

*Response:*

*In practice, the accountant has to get such information from the production cost worksheet. The accountant will go to the general ledger to check the production quantity’s accuracy.*

2. 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.

*Response:*

*In practice, the accountant usually keep the production cost calculation worksheet, then transfer such information to the system of financial software.*

3. 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 “D-2 domestic sales”.

**Response:**

*In practice, the production quantity will not exactly match the sale quantity, so there is a difference between these two numbers. Furthermore, there is a time difference between the production time and sale time. Therefore, there is a difference between the sale quantity and production quantity for each month.*

4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:
- (a) the volume capacity of these facilities;
  - (b) the monthly amount of inventory maintained during the period; and
  - (c) the average period of time that inventory is retained, and how this is calculated.

**Response:**

*Yes, Jinxiecheng has a warehouse for storing inventories which are produced but not shipped to customers.*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Exhibit 17- G-9.4** "monthly inventories" with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

*The average period of time that inventory is retained about 27 days. It was calculated by the average inventory and the cost of sale for the period.*

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

## SECTION H PARTICULAR MARKET SITUATION

### H-1 Reporting requirements

1. Describe generally all interaction that your business has with the GOC (GOC) at all levels, including (but not limited to):
  - (a) reporting requirements;
  - (b) payment of taxes;
  - (c) senior management representation within your business;
  - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.
  - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
  - (f) licensing;
  - (g) restrictions on land use;
  - (h) provision of loans; or
  - (i) provision of grants, awards or other funds.
  - (j) *Response:*
  - (k) *In its normal operations, Jinxiecheng isn't required reporting to GOC and all business decisions are decided by the senior managements of the company.*
  - (l) *Except for regular taxation purpose, business license annual review , statistic Bureau submission and Environment pollution issue, Jinxiecheng doesn't have any interactions with the GOC in its business operation. land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).*
  - (m) *Jinxiecheng is required to report tax to taxation authority in line with regulations and laws timely and pay tax in time.*
  - (n) *Jinxiecheng is a totally private company, so there is no senior management representation from any level of government.*
  - (o) *Jinxiecheng has 100% authority over any business decisions as a totally private company, there is no any approval from any government.*
  - (p) *Jinxiecheng is required to obtain business license, please refer to **Exhibit 18. H-1.1. for business license of Jinxiecheng.***
  - (q) *Jinxiecheng purchased the land use rights without being required to fulfil any special conditions.*
  - (r)
  - (s) *Regarding the procedure by which the price of land use rights is established, the Company provides the following information: in accordance with applicable laws and regulations concerning land use rights and by taking into account the term of the land use right, land usage and fair price, the Company enters into negotiation with the local authority in charge of the land administration, signs the land use right contract, pays land use right granting fees and handles the formalities for obtaining of the land use right certificate. The fixation of the land price essentially takes the following elements into account: 1) the location of the land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).*
  - (t) *Normally, the application and approval process through which Jinxiecheng went to receive the loans is the following:*
    - (u) *The company submits its initial borrowing needs to different banks;*
    - (v) *Based on the loan amount and cost proposals made by the banks, the company compares these proposals and selects the better offers, then the company implements its internal borrowing approval procedure pursuant to relevant rules of the company;*
    - (w) *The company and the selected bank engage into negotiations on the loan contract;*
    - (x) *After both parties have reached agreement over the loan contract, they will execute the internal procedures separately and sign the loan contract.*
    - (y) *Within the knowledge of Jinxiecheng, it did not get any grants, award or other funds from any government from 1 July 2021 to 30 June 2022 except for the disable employment and no laying off employee during the Covid pandemic period which is disclosed in detail in the section of subsidy since Jinxiecheng is a small company, it would be very difficult for it to get any grants.*

## H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
  - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the GOC (either through direct ownership or through association).

**Response:**

*Jinxiecheng is a totally private company from beginning to now.*

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

**Response:**

*Directors of Board within Jinxiecheng are Mr Wu Zecheng, Mr Ng Kuishing and Mr Wu Zhucheng*

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

**Response:**

*No common director because Jinxiecheng has only one related company which is its parent company.*

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the GOC.

**Response:**

*There is no director or shareholders affiliated with GOC within the knowledge of Jinxiecheng.*

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

**Response:**

*There is no director or shareholders who is a representative of Chinese Communist party within the knowledge of Jinxiecheng.*

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If yes, identify any relevant government department(s) they are affiliated with.

**Response:**

*There is no director or shareholders who is appointed, managed or recommended by the GOC.*

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
  - an affiliate, representative, agency or otherwise representative of the GOC;
  - employees of your business;
  - foreign investors; or
  - other (please specify).

**Response:**

*Jinxiecheng AI Co.,Ltd owns all share of Jinxiecheng.*

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

**Response:**

*There is no any change in the ownership structure of Jinxiecheng during the review period*

9. Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

**Response:**

*There is position in Jinxiecheng during the review period, which is appointment to act on behalf of GOC authorities.*

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

**Response:**

*Not applicable since Jinxiecheng is a totally private company.*

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

*Response:*

*Jinxiecheng is not a publicly-traded company.*

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

*Response:*

*Not applicable since Jinxiecheng is not a publicly-traded company.*

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

*Response:*

*Directors and shareholders have such ability to fire or reward senior managers.*

14. Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

*Response:*

*There is no senior manager hold position in any GOC departments or organisations, associations or Chambers of Commerce.*

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

*Response:*

*Not applicable since there is no pricing committee in Jinxiecheng.*

### H-3 Licensing

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

*Response:*

*Please refer to **Exhibit 18. H-1.1: business license of Jinxiecheng.***

2. Identify the GOC departments or offices responsible for issuing the license(s).

*Response:*

*The business license of Jinxiecheng is issued by Foshan Administration for Industry and Commerce.*

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

*Response:*

*(1) to form a company, an application shall be filed for the pre-approval of the company name;  
(2) a representative designated or an agent jointly authorized by all the shareholders shall apply for registration of incorporation to the company registration authority; and  
(3) to submit relevant documents as requested by laws and regulations, such as application form of registration of incorporation, articles of association, capital verification report, identity of each shareholder, and certificate of company residence etc.*

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

*Response:*

*As a private company, Jinxiecheng describes all the requirements in application of business license of such company as following:*

*To incorporate a limited company, the board of directors of the company shall apply for registration of incorporation to the company registration authority. To apply for incorporating a limited company, an applicant shall submit the following documents to the company registration authority:*

*(1) a written application for registration of incorporation, which is signed by the legal representative of the company;  
(2) articles of association of the company;  
(3) a capital verification report issued by a legally formed capital verification institution;  
(4) documents stating the names and residences of the directors, supervisors and managers and certificates of the relevant appointment, election or employment;  
(5) an appointment document and a certificate of identification of the legal representative of the*

*company;*  
*(6) a notice of pre-approval of enterprise;*  
*(7) a certificate of residence of the company; and*  
*(8) any other document as required.*

5. Describe and explain any restrictions imposed on your business by the business license(s).

*Response:*

*There is no restriction imposed on business license, Jinxiecheng could do any business within the scope of license.*

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

*Response:*

*The registration authority may, depending on the circumstances, issue a warning, impose a fine, confiscate illegal income, order the suspension of business operations until the matter is rectified, or confiscate or revoke the business licence if the company acts outside the scope of the business license.*

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

*Response:*

*Any company intends to conduct business operations in China shall first acquire the business license. Enterprise legal person's business license is the proof that the enterprise has obtained the qualification of an enterprise legal person and to operate legally, and those companies who get such qualification can freely decide its operations*

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

*Response:*

*The relevant Administration for Industry and Commerce, which issued the business license to the company, is the competent authority to revoke the business license. The types of legal requirements that would cause the license to be revoked mainly include:*

*(1) dissolution after liquidation;*

*(2) bankruptcy;*

*(3) acquired the business license by falsification of the registered capital and the circumstance is serious;*

*(4) acquired the business license by false submissions or other fraudulent means and the circumstance is serious;*

*(5) a company fails to open business more than six months after its incorporation without good reasons, or ceases business operation for more than six months consecutively after opening business;*

*(6) where the business scope of a company to be modified includes any item which must be subject to approval according to a law, administrative regulation or decision of the State Council and such an approval is not acquired, if the company engages in the relevant business operation without the approval and the circumstance is serious;*

*(7) where a company fails to accept the annual inspection according to legal provisions and after the competent authority give a prescribed time limit, the company still fails to accept the annual inspection within the prescribed time limit;*

*(8) where a company forges, alters, leases, lends or transfers its business license and the circumstance is serious; and*

*(9) where a company engages in serious illegal activities in the name of the company, which compromises the national security or public interest.*

#### **H-4 Decision-making, planning and reporting**

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

*Response:*

*Jinxiecheng is a private company, and its authority and function is relatively simple, the Board of Directors is responsible for company's plan and significant strategy, meanwhile the general manager is responsible to carry out its plan.*



- Provide a description of any GOC input into the decision-making process respecting your manufacture, marketing and sale of the goods.  
*Response:*  
*Not applicable since there is no involvement of any GOC in the decision-making.*
- Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.  
*Response:*  
*Not applicable since there is no involvement of any GOC in the decision-making.*
- List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government department/office where each report is filed.  
*Response:*  
*Jinxiecheng does not have to report to GOC with regard to its normal business operations except the annual financial statements and tax application form to Tax Bureau, "Industry and Commerce Bureau" and "Statistics Bureau".*
- Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.  
*Response:*  
*Jinxiecheng is not able to provide such documents since it is just a private company, especially this kind of policy just focus on macro issues like economy increase rate and environment protection.*
- Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the GOC (including the National Development and Reform Commission).  
*Response:*  
*Not applicable since Jinxiecheng has ever never developed any five-year plans or similar planning documents.*
- Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.  
*Response:*  
*There is no minutes of Board Directors and Board of Shareholders as Jinxiecheng is a totally family companies with all shareholders being family members.*
- Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.  
*Response:*  
*The price is generally decided by negotiation on a transaction basis with reference to the market situation. Thus, no such notes to business meeting concerning pricing exist.*

## H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.  
*Response:*  
*During the period of investigation, Jinxiecheng got some loans from local banks which is Nanhai Rural Commercial Bank Company Limited with interest rate which are from 4.55% and 5.35%.*
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?  
*Response:*  
*From 2018, Jinxiecheng got some loans from Industrial bank and Nanhai Rural Commercial Bank with interest rate of from 4.15% to 6.09%.*
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.  
*Response:*

*Jinxiecheng did not get any benefit from any concessional interest rate for loan in the last five years because it has generally pay higher interest rate than certain big-sized companies.*

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
- explain what instruments were used;
  - identify the type (e.g government guarantee) and provider of the security; and
  - explain the reasons for raising the capital.

*Response:*

*Jinxiecheng has not raised any capital by using above methods because it is a small company which is not qualified for the requirement of such above activities.*

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

*Response:*

*So far, Jinxiecheng has no such policies on this issue.*

6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

*Response:*

*Jinxiecheng has no any such investment.*

## H-6 Government policy on the industry

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

*Response:*

*There is no any GOC opinions, directive, decrees and other documents like this concerning the aluminium industry which really affects Jinxiecheng's operation since it mainly address macro issue like environment protection policy within the knowledge of Jinxiecheng.*

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
- industrial policy and guidance on the industry;
  - market entry criteria for the industry;
  - environmental enforcement for the industry;
  - management of land utilization;
  - the China Banking Regulatory Commission for the industry;
  - investigation and inspection of expansion facilities;
  - the section in the National Development and Reform Commission that is responsible for the industry; and
  - import licensing for raw materials relating to the goods under consideration.

*Response:*

*Not applicable since there is no specific decree or directive which really affects Jinxiecheng 's business. As far as Jinxiecheng 's knowledge, these kinds documents just affect up-stream industry like electrolytic aluminium industry.*

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

*Response:*

*Not applicable since Jinxiecheng is a small private company which has not such chance to influence the macro policy.*

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

*Response:*

*Not applicable since Jinxiecheng is a small private company which has not such chance to influence the macro policy.*

5. Has the GOC designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.

(a) Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.

(b) Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?

(c) Describe any instances in which your company cited GOC plans, policies, or measures as support for receiving the financing that you report.

*Response:*

*Not applicable since Jinxiecheng is a small private company which has not such chance to influence the macro policy.*

## H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

*Response:*

*Not applicable since there is no export tax.*

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

*Response:*

*The rebate rate is 13% during the review period.*

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:

(a) a detailed chronological history of the value-added tax rebate rates;

(b) products affected;

(c) the effective dates of the rate changes;

(d) fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

*Response:*

*Within the knowledge of Jinxiecheng, there is no change of rate for VAT rebate in the last five years.*

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

*Response:*

*Jinxiecheng has no such news about tax change.*

## H-8 Sales terms and sales price

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

*Response:*

*As the sales terms are negotiated between the sales staff of the company and the customers, the sales manager will have a final confirmation to the sales conditions. If all the sales terms are acceptable, the contract will then be concluded and the purchase order will be confirmed.*

2. Explain how the selling prices of the goods under consideration by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing. In answering this question please address:

- whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the period; and
- whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

*Response:*

*As stated above, the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.*

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any GOC departments? If yes, provide details.

*Response:*

*There is no any coordination of the selling prices with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association.*

4. Explain whether your business provides information or data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

*Response:*

*Jinxiecheng has never reported information regarding aluminium extrusions price to the GOC, other government officials or commercial/industry organisations.*

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

*Response:*

*Please refer to the answer to the question above.*

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

*Response:*

*Not applicable since there is no such situation occurred in Jinxiecheng's business.*

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

*Response:*

*Not applicable since there is no such situation occurred in Jinxiecheng's business.*

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

*Response:*

*Not applicable since there is no organization and entity in Jinxiecheng's knowledge.*

9. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

*Response:*

*Not applicable since there is no such pricing committee and entity in Jinxiecheng's knowledge.*

10. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

*Response:*

*Not applicable since there is no such pricing committee and entity in Jinxiecheng's knowledge.*

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

*Response:*

*As the sales terms are negotiated between the sales staff of the company and the customers, the sales*

*manager will have a final confirmation to the sales conditions. If all the sales terms are acceptable, the contract will then be concluded and the purchase order will be confirmed.*

12. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

*Response:*

*Not applicable since Jinxiecheng just has one production location.*

13. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the period, with respect to raw material inputs.

*Response:*

*Not applicable since Jinxiecheng has not been subjected to any price guidance.*

## H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the GOC with the associations.

*Response:*

*Jinxiecheng is the member of Aluminium Extrusion Industry Association of Nanhai District in Foshan City, there is no involvement of GOC with the association.*

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the industry.

*Response:*

*The purpose of association is to represent the interests and to protect the legitimate rights of its members, to serve for enterprises, industry and society, and to coordinate and establish self-disciplinary system in the aluminium industry. the function of association is to conduct industry surveys and researches so as to provide effective guidance or advice to its members, promotes the communication of management and technological information.*

*The membership is voluntary not compulsory.*

## H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

*Response:*

*Jinxiecheng needs report economic data to Statistics Bureau every month, the purpose of this submissions is to help Statistics Bureau know the economic situation of relevant area. The type of information submitted is status of asset and profit.*

2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has **the Exhibit 19. H-10** "Statistics Bureau Submission" with the commission, but this Exhibit is deleted in public response due to its confidential nature.*

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

*Response:*

*No, Statistics Bureau just gathers economic data, there is no approval.*

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

*Response:*

*No, Statistics Bureau just gathers economic data, there is no approval.*

## H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

*Response:*

*Within knowledge of Jinxi Cheng, there is no regional industrial policy affects its business other than environment protection policy.*

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

*Response:*

*Jinxi Cheng has to make sure that requirements of environment protection should be met.*

3. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that has been placed upon, or may be imposed, by the GOC.

*Response:*

*Within knowledge of Jinxi Cheng, there is no regional industrial policy affects its business other than environment protection policy.*

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

*Response:*

*Within knowledge of Jinxi Cheng, most customers are not SIE.*

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

*Response:*

*Within knowledge of Jinxi Cheng, there is no regional industrial policy affects its business other than environment protection policy.*

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

*Response:*

*No because exporters do not need license to export according to relevant laws and regulations.*

7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.

*Response:*

*Within knowledge of Jinxi Cheng, there is no such restriction.*

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

*Response:*

*Within knowledge of Jinxi Cheng, there is no such restriction.*

9. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

*Response:*

*There is no change of production capacity over the last 5 years.*

## H-12 Adding capacity and/or joint ventures

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

*Response:*

*There is no requirement of approval process for adding capacity and or joint venture and all relevant procedures are same as other industry.*

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

*Response:*

*Not applicable since there is no requirement of approval process for adding capacity and or joint venture.*

## H-13 Raw materials

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

*Response:*

*No supplier is related to Jinxi Cheng.*

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

*Response:*

*All raw material were purchased from private enterprise.*

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

*Response:*

*Not applicable since Jinxi Cheng purchased all materials in China.*

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

*Response:*

*There is a price difference in purchase price since the purchase price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.*

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criteria/conditions.

*Response:*

*Price is the most important consideration when company is selecting suppliers. The second important factor is the service such as quick delivery.*

6. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the period, with respect to raw material inputs.

*Response:*

*No, Jinxi Cheng's business has not been subjected to any direct or indirect price guidance by the GOC.*

7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:

- (a) Provide details including a description of the raw material imported, the supplier and country of origin.
- (b) Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
- (c) Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
- (d) Are you eligible for a duty drawback? If yes, provide details.

*Response:*

*Not applicable since Jinxi Cheng purchased all materials in China.*

8. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?

**OFFICIAL: Public**

- (a) Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
- (b) If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

***Response:***

***Jinxiecheng usually does not sell raw material like aluminium ingot, however occasionally sells aluminium billets to unrelated customers.***



## SECTION I COUNTERVAILING

In the most recent Continuation inquiry into the goods (Continuation inquiry 543) conducted by the Commission, the following programs were found to be countervailable:

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

<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>	<b>Countervailable in relation to the goods (Yes/No)</b>
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant	Yes
59	Processing trade special fund	Grant	Yes
60	Trade insurance support fund	Grant	Yes
61	Enterprise employment fixed point monitoring work subsidy	Grant	Yes
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant	Yes
63	Reserve funds for enterprise development	Grant	Yes
64	High integrity enterprise award 2014	Grant	Yes
65	Jiangmen engineering technology research centre award	Grant	Yes
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant	Yes
67	Corporate remuneration survey subsidy	Grant	Yes
68	Energy saving project subsidy	Grant	Yes
69	Science and technology project subsidy	Grant	Yes
70	Provincial engineering and technology research centre 2016	Grant	Yes
71	Foreign trade development fund subsidy of Jiangmen City	Grant	Yes
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection	Grant	Yes
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant	Yes
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017	Grant	Yes

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial	Grant	Yes
77	Power consumption award for production and efficiency increase in December 2016	Grant	Yes
78	Integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)	Grant	Yes
79	Subsidy for invention patents	Grant	Yes
80	No. 269: Special project for technology reform-subsidy for technology reform	Grant	Yes
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant	Yes
82	2016 Award for brand value from Finance Bureau	Grant	Yes
83	Social security fund Guangzhou Social Insurance Fund	Grant	Yes
84	Patent supporting fund	Grant	Yes
85	Unemployment fund Guangzhou Social Insurance Fund	Grant	Yes
86	Technology supporting fund	Grant	Yes
87	Special fund Industry technology development and research	Grant	Yes
88	Industry technology R&D fund	Grant	Yes
89	Technology innovation fund	Grant	Yes
90	Social security fund Zencheng City	Grant	Yes
91	2016 Jiangmen support fund for technology development	Grant	Yes
92	Funds for EFT16 technical reform	Grant	Yes
93	Funds for 2016 technical renovation	Grant	Yes
94	EFT provincial Industry and informatization special research expenses supplement fund	Grant	Yes
95	2017 Enterprise Compensation Survey Fund	Grant	Yes
96	VOCs treatment fund for the process of injection workshop	Grant	Yes

**OFFICIAL: Public**

<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>	<b>Countervailable in relation to the goods (Yes/No)</b>
97	Economic investigation fund	Grant	Yes
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund	Grant	Yes
99	2017 Jiangmen Enterprise Major technology platform construction Fund	Grant	Yes
100	Receiving the payment from Taishan Finance Bureau	Grant	Yes
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund	Grant	Yes
102	Taishan High-integrity enterprise project fund	Grant	Yes
103	2017 Provincial Enterprise Research and Development Fund	Grant	Yes
104	Special funds for enterprises in large equipment manufacturing industry	Grant	Yes
105	2017 Provincial New enterprise Technology Reform Fund	Grant	Yes
106	Jiangmen supported science and technology development projects 2018	Grant	Yes
107	2018 special fund support project fund	Grant	Yes
108	Jiangmen municipal support science and technology development funds in 2019	Grant	Yes
109	Subsidy for employment of the disabled	Grant	Yes
110	Environmental Protection Subsidy from Nan'an City Dongtian Government	Grant	Yes
111	Electricity Incentive Reward for Promoting Industrial Enterprise to Increase Production and Increase Efficiency of April to June of 2018	Grant	Yes
112	Subsidy for Foreign Economic and Trade Enterprise of 2018	Grant	Yes
113	Fund for Natural Disaster Relief	Grant	Yes
114	Subsidy for Chief Technology Officer	Grant	Yes
115	Electricity Incentive Reward of Production Increase and Efficiency Increase for Eligible Enterprise of the First Quarter of 2019	Grant	Yes

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
116	Trade Promotion Fund of 2019	Grant	Yes
117	Subsidy from Guangzhou Industry and Information Technology Bureau	Grant	Yes

## I-1 General

- Complete the worksheet named “I-1 Company turnover”
  - This worksheet is a table of the total company revenue over the period and split into:
    - Total revenue for Australian sales, domestic sales and third country sales
    - Revenue of the goods for Australian sales, domestic sales and third country sales
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*Response:*

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table I-1 Company turnover**.*

## I-2 Provision of goods at less than adequate remuneration

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

*Response:*

*Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.*

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

*Response:*

*Major raw materials are aluminium ingot and aluminium billets. Aluminium ingot is used to produce aluminium billets, thereafter aluminium billets are used to produce mill finish which can be further produced to anodizing and powder coating products.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table G-7.4 Raw material purchases** with the commission, but this table is deleted in public response due to its confidential nature.*

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

*Response:*

*Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.*

- For all suppliers and manufacturers of raw materials listed “I-2 Raw Material Purchases”, provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE).

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided Table **G-7.4 Raw material purchases** with the commission, but this table is deleted in public response due to its confidential nature.*

6. Provide copies of all contractual agreements that detail the obligations of the SIE and your business with reference to the granting and receipt of any assistance/benefits.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided Table **G-7.4 Raw material purchases** with the commission, but this table is deleted in public response due to its confidential nature.*

7. If your business purchased imported raw materials, explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

### **I-3 Preferential tax policies**

1. Complete the worksheet named "I-3 Income Tax"

- This worksheet is a table of your company's income tax liability over the last three financial years.
- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table I-3 Income Tax** with the commission, but this table is deleted in public response due to its confidential nature.*

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided to **Exhibit 5 A.4-2** for the tax return with the commission, but this Exhibit deleted in public response due to its confidential nature.*

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its*

*competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided to Exhibit 20 I.3.-3 “proof tax payment” with the commission, but this Exhibit deleted in public response due to its confidential nature.*

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

*Response:*

*General tax rate for enterprises in China during the review period was 25%.*

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

- (a) What tax rate did your company pay?
- (b) Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
- (c) What is the name of the program?
- (d) What is the name of the authority granting your company the reduced tax rate?
- (e) What is the eligibility criteria to benefit from the reduced tax rate?
- (f) Provide details of the application process
- (g) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- (h) Provide a copy of your company’s completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- (i) Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
- (j) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

*Response:*

*Not applicable since Jinxiecheng enjoy the general tax rate of 25%.*

## I-4 Financial grants

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided Table I-4 Grants with the commission, but this table is deleted in public response due to its confidential nature.*

2. Provide a copy of your company’s non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided to Exhibit 21 I-4 “Non-operating income and other business income ledger”, but this Exhibit deleted in public response due to its confidential nature.*

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?

If yes:

- (a) Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
- (b) Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Table I-4 Grants** with the commission, but this table is deleted in public response due to its confidential nature.*

4. For each of the grants listed in I-4.3:

- (a) What is the name of the grant?

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

*Jinxiecheng has provided **Exhibit 22 “Approval and payment document of the first subsidy”** and the **Exhibit 23 “Approval and payment document of the second subsidy”** with commission, but these Exhibits deleted in public response due to its confidential nature.*

- (b) What is the name of the authority providing the grant?

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided **Exhibit 22 “Approval and payment document of the first subsidy”** and the **Exhibit 23 “Approval and payment document of the second subsidy”** with commission, but these Exhibits deleted in public response due to its confidential nature.*

- (c) What is the eligibility criteria to receive the grant?

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided **Exhibit 22 “Approval and payment document of the first subsidy”** and the **Exhibit 23 “Approval and payment document of the second subsidy”** with commission, but these Exhibits deleted in public response due to its confidential nature.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided **Exhibit 22 “Approval and payment document of the first subsidy”** and the **Exhibit 23 “Approval and payment document of the second subsidy”** with commission, but these Exhibits deleted in public response due to its confidential nature.*



- (e) Provide details of the application process.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy” and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy” and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy” and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.*

- (h) Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy” and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.*

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature. Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy”*

and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.

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

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature Jinxiecheng has provided Exhibit 22 “Approval and payment document of the first subsidy” and the Exhibit 23 “Approval and payment document of the second subsidy” with commission, but these Exhibits deleted in public response due to its confidential nature.*

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

*Response:*

*No expense occurred in application for such grant.*

## I-5 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

2. Are you aware of any programs of the GOC, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

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

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

4. Indicate the type of program, for example:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market rates; or
  
- any other form of assistance.

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

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

5. Indicate whether your company benefited from any of the listed programs during the period.

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

7. Describe the application and approval procedures for obtaining a benefit under the program.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - (a) whether or not your business exports or has increased its exports;
  - (b) the use of domestic rather than imported inputs;
  - (c) the industry to which your business belongs; or
  - (d) the region in which your business is located.*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
15. To your knowledge, does the program still operate or has it been terminated?  
*Response:*  
*Not applicable since Jinxiecheng did not receive any benefit from other programs.*
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-5 in relation to this programme.

*Response:*

*Not applicable since Jinxiecheng did not receive any benefit from other programs.*

## SECTION J CHINESE MARKET

### J-1 Prevailing conditions of competition in the Chinese market

1. Describe the Chinese market for the goods and the prevailing conditions of competition within the market, including:
  - (a) Provide an overall description of the market in China which explains its main characteristics and trends over the past five years;
  - (b) Provide the sources of demand for the goods in China, 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 China, 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 China; 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 Chinese and imported goods compete in the Chinese market;
  - (h) Describe the ways that the goods are marketed and distributed in the Chinese market; and
  - (i) Describe any other factors that are relevant to characteristics or influences on the Chinese market for the goods.

*Provide documentary evidence to support the responses made to questions J-1.1(a) to J-1.1(i) inclusive.*

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

2. Provide a diagram which describes the Chinese 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 Chinese market.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

3. Describe the commercially significant market participants in the Chinese 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.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

4. Identify the names of commercially significant importers in the Chinese 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 Chinese market, if known.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

5. Describe the regulatory framework of the Chinese 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.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

6. Describe any entry restrictions for new participants into the Chinese 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.*

*Response:*

*Within the knowledge of Jinxi Cheng, there is no such restriction for new participants.*

## **J-2 Goods in the Chinese market**

1. Generally describe the range of goods offered for sale in the Chinese 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.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

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

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

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

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

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

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

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

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

6. Have there been any changes in market or consumer preferences in the Chinese 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.

*Response:*

*Not applicable since Jinxi Cheng has not have such information due to its small size.*

### **J-3 Relationship between price and cost**

1. Describe the importance of the Chinese 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 China; and
  - (b) The proportion of your company's profit derived from sales of the goods in China.

*In responding to question 1 please provide evidence supporting calculations.*

*Response:*

*Jinxi Cheng major market and profit focus on domestic market.*

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

*Response:*

*Not since Jinxi Cheng is a small company in china.*

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 China. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these.

*Response:*

*Jinxi Cheng's selling price is determined on the basis of the cost of production and price of raw material.*

4. Explain the process for how the selling prices of the goods for the Chinese market by your business are determined.

*Response:*

*Jinxi Cheng's selling price is determined on the basis of the cost of production and price of raw material.*

5. How frequently are your Chinese 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.

*Response:*

*Jinxi Cheng's selling price is determined on the basis of the cost of production and price of raw material.*

6. Rank the following factors in terms of their influence on your pricing decisions in the Chinese 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
  - 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]

*Response:*

*Jinxiecheng' selling price is determined on the basis of the cost of production and price of raw material.*

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

*Response:*

*Jinxiecheng' selling price is determined on the basis of the cost of production and price of raw material.*

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Chinese 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.

*Response:*

*Jinxiecheng' selling price is determined on the basis of the cost of production and price of raw material.*

9. Do you offer bundled pricing in the Chinese 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.

*Response:*

*Jinxiecheng' selling price is determined on the basis of the cost of production and price of raw material.*

10. Does the volume of sales to a customer or the size of an order influence your selling price in China? 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.

*Response:*

*Jinxiecheng' selling price is determined on the basis of the cost of production and price of raw material.*

11. Does your organisation/business entity use sales contracts in the Chinese 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?
- (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.

*Response:*

*Jinxiecheng generally uses contracts to sell products, however often the contract can be simplified form like purchase order.*

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

*Response:*

*No price list is prepared because Jinxiecheng's sale department negotiates the price with its customers on the basis of the cost of production and price of raw material.*

13. How do you differentiate pricing for different products/models of the goods in the Chinese 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.

*Response:*

*Jinxiecheng's selling price is determined on the basis of the cost of production and price of raw material.*

14. Do you tier or segment your Chinese 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.

*Response:*

*No because Jinxiecheng's selling price is determined on the basis of the cost of production and price of raw material*

15. Do you sell the goods to related entities in China? 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.

*Response:*

*No because Jinxiecheng has no related customers.*

*Where possible, provide copies of internal documents which support your claims in response to questions J-3.1(a) to J-3.15 inclusive.*

#### **J-4 Marketing and sales support in the Chinese market**

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

*Response:*

*Generally Jinxiecheng market its goods through its sale staff and website. Sale staff can initially contact the potential clients and the potential clients will contact Jinxiecheng on their initiative. The*



*price of Jinxiecheng's products is reasonably competitive than its competitors due to its small size and resulted lower management expense.*

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

*Response:*

*No because Jinxiecheng just has only one brand due to its small size.*

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

*Response:*

*Jinxiecheng has not ever advertised its products because advertisement strategy is not appropriate because of high expense which Jinxiecheng can not afford.*

4. How many people are in your Chinese 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.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

*Response:*

*Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

## EXPORTER'S DECLARATION

I hereby declare that.....(company)  
have completed the attached questionnaire and, having made due inquiry, certify that the  
information contained in this submission is complete and correct to the best of my knowledge  
and belief.

**Name** :.....

**Signature** :.....

**Position in**

**Company** :.....

**Date** :.....