NON-CONFIDENTIAL - FOR PUBLIC RECORD

3 November 2026

The Commissioner
Australian Trade Remedies Commission

Attention: Case Manager, Investigation 691

Dear Commissioner

Investigation 691 - Aluminium windows and doors exported from the People's Republic of China - Joint response to Statement of Essential Facts No. 691 by Broad Windows and Doors and Curtain Wall System Co., Ltd and Broad Windows Pty Ltd

1. Introduction

1.1 This is a joint submission by Broad Windows and Doors and Curtain Wall System Co., Ltd (**Broad China**), the exporter, and Broad Windows Pty Ltd (**Broad Australia**), which develops and services the Australian market for Broad China's goods. Broad China and Broad Australia are together referred to as **the Broad parties**. The submission responds to Statement of Essential Facts No. 691 (**SEF 691**), published on 14 October 2026, and is lodged within 20 days of publication so that the Commissioner must have regard to it under section 269TEA(3) of the *Customs Act 1901* (Cth) (**the Act**). References to sections are to sections of the Act unless otherwise stated. The *Customs (International Obligations) Regulation 2015* (Cth) is referred to as **the Regulation**, and the Commission's *Dumping and Subsidy Manual* (December 2021) as **the Manual**.

1.2 **The Commission's finding on cooperation.** The Broad parties thank the Commission for recognising Broad China's cooperation. In SEF 691 the Commission acknowledged that Broad China participated in the investigation and the verification, provided information relevant to the investigation, and responded to the verification team's requests at the time of the visit. Having considered whether the verification findings warranted treating Broad China as uncooperative, the Commission concluded that the circumstances did not show that Broad China had failed to provide relevant information within a reasonable period or had significantly impeded the investigation, and it was not satisfied that Broad China should be treated as an uncooperative exporter under section 269T(1) (SEF section 2.4.13.1). The Commission therefore concluded that "Broad has not been individually examined and will be treated as a residual exporter for the purposes of this investigation". The Broad parties support that finding and ask that it be maintained in the final report. Broad China continues to cooperate, and this submission is made in that spirit.

1.3 **The Commission's concerns about Broad China's data.** The Broad parties also acknowledge the Commission's concerns about the reliability of Broad China's data and do not seek to re-argue them. In summary, the Commission:

(a) found that, although some aggregate sales and cost information reconciled to Broad China's accounting records and certain aspects of its data were complete, relevant and accurate (including its selling, general and administrative costs (**SG&A**) and subsidy listing), it was unable to verify the information needed to establish the completeness, accuracy and relevance of Broad China's sales and cost data, including the methods used to allocate sales and costs to the goods under consideration (SEF sections 2.4.3 and 2.4.13.1);

(b) was unable to satisfactorily verify aspects of Broad China's export sales, including the quantities reported (SEF section 2.4.13.1; verification report, EPR 473 section 4.5.6);

(c) was unable to verify the allocation of Broad China's costs to the goods under consideration, including the underlying methodology and the source information used to allocate quantities and costs (SEF section 2.4.13.1);

(d) found that Broad China's sales to its related Hong Kong traders were not at arm's length (EPR 473, material revision 5); and

(e) considered that the explanations, further submissions and independent audit report Broad China provided after verification did not resolve those issues (SEF section 2.4.13.1).

1.4 **What Broad China has done since SEF 691.** Broad China has taken these findings seriously. The issues the Commission identified arose from the limits of Broad China's basic accounting system and its record keeping at project and MCC level. They did not arise from any unwillingness to provide information. As the Commission recorded, Broad China "did respond to the requests made by the verification team at the time of the verification visit". After verification it gave further explanations, a further submission and an independent audit report. It presented its information as fully as its systems allowed. Since SEF 691 was published it has invested considerable management, finance and production time and resources in improving its data. It engaged an Australian customs and trade adviser, with the support of accounting specialists in China working with Broad China's finance team. With that support, Broad China has rebuilt its cost to make (**CTM**) from its production records, prepared reconciliations, tested the results against sample projects, and compiled shipment-level export sales and related trader resale data. The advisers' role, the work they performed and the methodology are described in confidential Attachment A. Broad China remains responsible for the information provided.

1.5 **What the Broad parties ask.** The Broad parties respectfully ask the Commissioner to maintain the findings that Broad China is not an uncooperative exporter and is to be treated as a residual exporter. They also ask the Commissioner to consider this further information in making the final recommendations, and to determine Broad China's variable factors on its own information as set out in Part 2. They recognise that the information is provided after verification, that it has not been verified, and that the Commission will assess its reliability and whether it can

be considered in the time available before the final report (Manual chapter 15.3). Broad China will support any desk or virtual verification the Commission considers appropriate (Part 10).

1.6 **Refunds and review of measures.** Whatever the Commission decides on this information, the Broad parties consider the work worthwhile. If measures are imposed, Broad China's cost and export price records will be central to any duty assessment applications and to any review of measures under Part XVB of the Act. Broad China now has a cost and sales record that is built from source documents, can be reproduced, and has been designed to meet the Commission's requirements. It intends to keep maintaining its records on this basis.

1.7 **Attachments.** The further information comprises: Attachment A, revised CTM methodology and role of advisers (included in this submission); Attachment B, revised CTM workbook linked to source extracts (material requisition and return records, outsourced processing, warehouse transfer and other stock issue records, monthly direct labour and manufacturing overhead amounts from the production cost ledger, and finished goods dispatch records); Attachment C, cost analysis for sample Australian projects [CONFIDENTIAL: number of sample projects]; and Attachment D, scrap sales listing for the investigation period. A non-confidential summary of each attachment is provided at the end of this public record version. All attachments are confidential. The supporting information referred to in this submission, including the quantity and ledger reconciliations, shipment-level export sales and related trader resale listings, further sample project information (drawings and material consumption), purchase records, and copies of the underlying export VAT and sales invoices, is available to the Commission on request, and Broad China will provide any further evidence the Commission requires.

2. Summary of requests

2.1 The Broad parties respectfully request that the Commissioner:

(a) determine Broad China's export price under section 269TAB(1)(c) using the prices at which its related Hong Kong traders sold the goods to Australian customers, as the Commission did for Yuanjiang (SEF section 6.8.1), together with the prices Broad China received on its sales through unrelated traders, which the Commission found to be at arm's length (EPR 473 section 3.2.3.1) (Part 5);

(b) determine Broad China's normal value under section 269TAC(2)(c) using the revised CTM (Part 4 and Attachment A); Broad China's SG&A, which the Commission accepted, adjusted under section 269TAC(9) to remove export-specific costs, as a reasonable method under section 44(3) of the Regulation; profit under section 45(3) of the Regulation on the same basis as for Yuanjiang, which also had no domestic sales (SEF section 6.8.2); and the cost adjustments the Commission applies to other exporters;

(c) in the alternative, if the Commissioner remains of the view that sections 269TAB(3) and 269TAC(6) apply, have regard to the elements of Broad China's own information that are verified or verifiable, rather than adopting the selected exporters' weighted averages in full (Part 6);

(d) if the aluminium extrusion and glass benchmarks are applied to Broad China, make the consequential adjustments described in Part 7;

(e) take into account the matters in Part 8 on the form of duty, and include in the report to the Minister the information in Part 9 on the Broad parties' contribution to the Australian economy; and

(f) if required, conduct a desk or virtual verification of the further information before the final report (Part 10).

3. Background

3.1 Broad China is a manufacturer based in Zhongshan, Guangdong. It produces bespoke, project-specific aluminium windows, doors and facade systems, for Australian construction projects [CONFIDENTIAL: size and type of customer projects]. It sells to Australia through related Hong Kong traders and through unrelated traders, and it has no domestic sales of like goods in China. Since 2023, Broad China and Broad Australia have developed an integrated model for the Australian market that combines Broad China's manufacturing with locally delivered design, project management, installation and after-sales service (Part 9).

3.2 Broad China was selected for individual examination under section 269TACAA, responded to the exporter questionnaire and was verified on site. Because of the concerns summarised in paragraph 1.3, the Commission set Broad China's export price and normal value at the weighted averages of the selected exporters under sections 269TAB(3) and 269TAC(6). This gave the preliminary dumping margin set out in SEF section 6.10. The Commission found Broad China's subsidy margin to be negligible.

4. Revised cost to make: summary of methodology

4.1 **Approach.** Broad China has replaced the CTM it originally reported with a CTM rebuilt from its production records for the investigation period (1 July 2024 to 30 June 2025). In summary:

- **Source records.** Broad China's existing material, labour, overhead and dispatch records [CONFIDENTIAL: description of the specific records, ledgers and identifiers used]. These are existing business records. Only their allocation to the goods under consideration has been prepared for this submission.

- **Cost pool and allocation.** Production costs are pooled and allocated to the goods dispatched [CONFIDENTIAL: pooling period and allocation basis]. Quantities are measured in square metres (SQM). [CONFIDENTIAL: result of a sensitivity test of an alternative allocation basis for aluminium, which has little effect on the unit cost].

- **Period.** A single weighted average for the investigation period is proposed. Each project is made to order, and materials are issued over several months before the project is completed and dispatched, so quarterly unit costs mainly reflect timing rather than changes in the cost of production (Attachment A, section A9).

- **Windows and doors.** One unit cost applies to windows and doors, reported at the Door/Window level, which is the only mandatory cost category in the model control code (**MCC**) structure (SEF Table 9). Window and door areas are taken from Table B-2.

- **Validation.** The allocated window and door split is compared with the measured window and door areas for sample commercial invoices across Australian projects [CONFIDENTIAL: number of sample invoices and projects] (Attachment B). The costs allocated to sample Australian projects [CONFIDENTIAL: number of sample projects] are set out by cost element in Attachment C (A12). Further project information, including drawings and material consumption, is available to the Commission on request.

4.2 **Legal basis.** The CTM is the cost of production of the goods in the country of export under section 269TAC(2)(c)(i), worked out in accordance with section 43 of the Regulation (sections 269TAC(5A) and (5B)). Section 43(3) of the Regulation requires account to be taken of information available about the allocation of costs. The Manual states that the Commission will consider all available evidence on the proper allocation of costs and may compare allocation methods (Manual chapter 9.2). The Broad parties ask the Commission to take the allocation into account on that basis. The full methodology, including consistency with the Commission's treatment of the selected exporters, is in Attachment A.

4.3 **Result.** The revised CTM for goods exported to Australia is [CONFIDENTIAL: unit CTM in RMB per SQM] for windows and doors, before any benchmark adjustment. Aluminium extrusions and glass are shown separately so that the Commission's variance can be applied directly (Part 7).

Table 2 - Revised CTM (summary; detail in Attachments A and B)

Cost element (investigation period)	RMB million	RMB/SQM	% of CTM
Aluminium extrusions	[REDACTED]	[REDACTED]	[REDACTED]
Glass (float and other)	[REDACTED]	[REDACTED]	[REDACTED]
Other materials	[REDACTED]	[REDACTED]	[REDACTED]
Direct labour	[REDACTED]	[REDACTED]	[REDACTED]
Manufacturing overheads	[REDACTED]	[REDACTED]	[REDACTED]
Other costs	[REDACTED]	[REDACTED]	[REDACTED]
Goods under consideration exported to Australia ([CONFIDENTIAL: quantity dispatched])	[REDACTED]	[REDACTED]	[REDACTED]
Memo: total manufacturing cost pool, all goods dispatched ([CONFIDENTIAL: quantity	[REDACTED]	[REDACTED]	-

Cost element (investigation period)	RMB million	RMB/SQM	% of CTM
dispatched])			

[CONFIDENTIAL: for each cost element, the total cost in RMB million, the cost per SQM and the share of the revised CTM, and the quantities dispatched for the goods exported to Australia and for all goods.]

4.4 **Quantities.** The Broad parties recognise that the Commission was unable to verify the quantities Broad China reported. They therefore use a single export sales quantity, the invoiced quantities in Table B-2, and a single production quantity for the cost allocation, the quantities dispatched. Table 3 shows both. The CTM is a unit cost per SQM, so the difference between the two does not change the unit CTM. The difference reflects the timing of dispatch and invoicing [CONFIDENTIAL: reconciliation of invoiced and dispatched quantities by sales channel, including the number of shipments and quantities in each category]. The shipment-by-shipment reconciliation is available to the Commission on request.

Table 3 - Export sales and production quantities

Quantity	SQM	Source
Exports to Australia invoiced through related Hong Kong traders	[REDACTED]	Table B-2.1
Exports to Australia invoiced through unrelated traders	[REDACTED]	Table B-2.3
Total export sales to Australia (export price basis)	[REDACTED]	Tables B-2.1 and B-2.3
Goods under consideration dispatched to Australia (CTM allocation basis)	[REDACTED]	Attachment B
Difference: timing of dispatch and invoicing	[REDACTED]	Reconciliation available on request

[CONFIDENTIAL: quantities in SQM invoiced through the related Hong Kong traders and through unrelated traders, the total, the quantity dispatched to Australia and the timing difference between them.]

4.5 **Status.** The Broad parties acknowledge that the revised CTM was prepared after verification and has not been verified. It is drawn from records kept in accordance with generally accepted accounting principles in China, as the Commission found at verification (EPR 473 section 3.3.3). Its direct labour and manufacturing overheads agree to the production cost ledger, and it can be reproduced from the source records in Attachment B. The ledger extracts and reconciliations

are available to the Commission on request. Its limitations are set out in Attachment A, section A14.

5. Export price

5.1 **Basis.** Broad China sells exports to Australia through related traders in Hong Kong, which resell the goods to Australian customers [CONFIDENTIAL: share of exports sold through the related traders]. The Commission found that Broad China's sales to these traders were not at arm's length (EPR 473, material revision 5), so the intercompany prices are not a reliable measure of export price. For Yuanjiang, whose sales through a related trader were not at arm's length, the Commission determined export price under section 269TAB(1)(c), having regard to all the circumstances of the exportation, and used the price at which the related trader sold the goods to Australian customers (SEF section 6.8.1 and footnote 499). The Broad parties ask that Broad China's export price be determined in the same way. For sales through unrelated traders, which the Commission found to be at arm's length (EPR 473 section 3.2.3.1), the export price is the price Broad China received.

5.2 **Delivery terms and deductions.** The related traders sold to Australian customers on a range of delivery terms [CONFIDENTIAL: delivery terms used and the share of quantity sold on each]. The export price is worked back to the ex-works level by deducting, for each shipment, the costs incurred after the goods leave Broad China's premises that are included in the trader's price [CONFIDENTIAL: categories of deductions made and costs identified]. A shipment-level listing showing the delivery term (Incoterm) and each deduction, together with the supporting trader invoices and freight and insurance documents, is available to the Commission on request.

5.3 **Quantities.** Each shipment is identified by customs declaration number, project and SQM, so the prices can be matched to shipment-level quantities without any cost allocation. Declared values in the Australian Border Force import database can be used as a check, and a comparison of commercial invoice values with Broad China's export customs declarations by project is available to the Commission on request.

Table 4 - Indicative export price

Channel	SQM	Ex-works export price (RMB/SQM)
Related Hong Kong traders - resale price to Australian customers, less deductions	[REDACTED]	[REDACTED]
Unrelated traders - price received by Broad China, less deductions	[REDACTED]	[REDACTED]
Weighted average	**[REDACTED]**	**[REDACTED]**

[CONFIDENTIAL: quantity in SQM and ex-works export price in RMB per SQM for each sales channel, and the weighted average.]

6. Alternatively, have regard to Broad China's own information

6.1 If the Commissioner does not accept the revised CTM or the export price in Part 5, the Broad parties submit that sections 269TAB(3) and 269TAC(6) still require regard to be had to all relevant information. The most relevant information about Broad China's exports is Broad China's own information, to the extent it is verified or verifiable. The Broad parties do not suggest that the Commissioner must adopt any particular item. They ask only that Broad China's own information be genuinely considered and that, if it is not used, the final report explain why (section 269TEA(5)).

6.2 Part XVB is to be interpreted and applied, as far as its language permits, consistently with Australia's obligations under the Anti-Dumping Agreement (*Pilkington (Australia) Ltd v Minister of State for Justice and Customs* [2002] FCAFC 423 at [25]; *Minister of State for Home Affairs v Siam Polyethylene Co Ltd* [2010] FCAFC 86 at [35]). The Broad parties accept that sections 269TAB(4) and 269TAC(7) allow the Minister to disregard information considered unreliable. Their submission rests on what "all relevant information" requires, with Annex II of the Anti-Dumping Agreement in support: information that is verifiable, appropriately submitted and timely should be taken into account (paragraph 3), and information that is not ideal in all respects should not be disregarded where the party has acted to the best of its ability (paragraph 5), which is consistent with the Commission's cooperation finding.

6.3 The Commission has applied "all relevant information" to an individual exporter's own data before. In the aluminium extrusions continuation inquiry (REP 287), it determined Kam Kiu's export price from that exporter's declared FOB values in the import database. The Broad parties acknowledge that the normal value in that case relied on cost data verified in an earlier review (REV 248). They refer to it only for the export price point: declared import values for Broad China's goods are available to the Commission and are more relevant to Broad China than other exporters' averages.

6.4 On normal value, the Commission accepted Broad China's SG&A (SEF section 2.4.3). SG&A for the investigation period, excluding direct selling expenses, is [CONFIDENTIAL: SG&A amount, its ratio to net revenue, and net revenue for the investigation period] (Table G-4.2). As SG&A and profit are applied as rates to the CTM, they can be used with either the revised CTM or the selected exporters' CTM per SQM. Broad China has no domestic sales of like goods. [CONFIDENTIAL: nature of the income recorded in Broad China's domestic sales revenue account].

6.5 In the alternative, the Broad parties therefore ask the Commissioner to: determine export price as set out in Part 5 under section 269TAB(3); determine normal value using Broad China's accepted SG&A and either the revised CTM or, failing that, the selected exporters' CTM per SQM, with profit under section 45(3) of the Regulation as for Yuanjiang; and compare the two on a Door/Window basis, consistent with the mandatory MCC fields.

7. Application of the SEF cost adjustments to Broad China

7.1 The Broad parties do not accept that Broad China's recorded costs of aluminium extrusions and glass fail to reasonably reflect competitive market costs (section 43(2)(b)(ii) of the Regulation). To the extent the Commission still considers adjustments to Broad China's costs necessary, they ask that:

(a) **Purchases at or above benchmark.** Where Broad China's purchases of an input are at or above benchmark on an aggregated and quarterly basis, its records for that input should be accepted without uplift, consistent with the Commission's exporter-level assessment of Altop and Zhuhai Yipeng (SEF Appendix C9). Broad China's purchase records by benchmark category and month are available to the Commission on request for this comparison. [CONFIDENTIAL: description of an aluminium input that is purchased separately and is not an extrusion, which the Broad parties submit should be excluded from the extrusion comparison].

(b) **Glass category matching.** The glass benchmark has four categories (SEF Appendix C7, Table 32). Broad China's glass purchases by benchmark category are available to the Commission on request so the Commission can calculate a weighted average variance, as it did for exporters that reported glass costs on an aggregated basis (SEF Appendix C7.3).

(c) **Consumption basis and scrap.** Any uplift is applied to quantities consumed in production, and the credit for aluminium scrap sold is adjusted consistently, so that the uplift is not applied to aluminium that is recovered and sold. In the investigation period Broad China sold aluminium scrap [CONFIDENTIAL: quantity and value of aluminium scrap sold]. Total scrap sales reconcile to the scrap income recorded in Broad China's ledger [CONFIDENTIAL: value of total scrap sales including and excluding VAT, and the months in which the income was recorded]. The scrap sales listing is at Attachment D, and the ledger extract is available to the Commission on request.

(d) **Application to a period CTM.** The Commission applied a quarterly variance to each exporter's recorded extrusion and glass costs (SEF Appendix C10). For a single investigation period CTM, the quarterly variances should be weighted by Broad China's recorded consumption of each input in each quarter (Attachment B).

(e) **No double counting.** Export-specific selling costs (export packaging, inland freight, port charges and credit) are adjusted and are not also included in SG&A.

8. Form of duty

8.1 The *Guidelines on the Application of Forms of Dumping Duty* (November 2013) recognise that the ad valorem method "may not be the most appropriate" for high-priced varieties of the goods, particularly where a variety is not causing injury (SEF section 12.2.5). Broad China's goods are bespoke, project-specific facade packages at the upper end of the price range. The Broad parties ask the Commissioner to take this into account in recommending the form of duty, and reserve their rights in relation to the non-injurious price and the lesser duty rule.

9. The Broad parties' contribution to the Australian economy

9.1 **Relevance.** The Broad parties recognise that the Commissioner's recommendations on dumping and injury are governed by the statutory criteria in Part XVB (SEF section 2.4.12), and note the Commission's view that the Act does not provide for a public interest test. This information is provided so that the Minister, in deciding whether to publish a dumping duty notice (section 269TG) and on the form of duty, is informed of the effect of measures on Australian activity connected with Broad China's goods. The Broad parties ask that the Commissioner include it in the report as a matter the Commissioner considers relevant.

9.2 **Development of the Australian model.** Broad China has developed a local presence to better support Australian customers, moving from a manufacturing-focused business to an integrated provider of manufacturing and locally delivered services. It entered into a commercial arrangement with Broad Australia to develop and service the Australian market [CONFIDENTIAL: timeline and details of the development of the Australian model, including the pilot project, the entity used and its location, and the date of the arrangement with Broad Australia].

9.3 **Australian employment and activity.** Broad Australia directly engages Australian-based personnel and engages Australian subcontractors and installation teams for on-site works [CONFIDENTIAL: roles performed by Australian personnel and the extent of on-site works performed by Australian subcontractors].

Table 5 - Australian economic indicators

Indicator (investigation period and 2025-26)	Value
Australian-based personnel engaged and annual wages	[CONFIDENTIAL: number of personnel and annual wages]
Australian subcontractors and installers engaged; annual spend	[CONFIDENTIAL: number of subcontractors and installers, and annual spend]
Other Australian spend (logistics, cranage, scaffolding, certification, engineering, testing)	[CONFIDENTIAL: annual spend]
Share of local delivery performed by Australian personnel and businesses	[CONFIDENTIAL: share of local delivery]
Australian projects currently supplied or delivered	[CONFIDENTIAL: number of projects and building classes]
Australian taxes and duties (customs duty and GST)	[CONFIDENTIAL: forecast customs duty and GST]
Planned Australian investment and hiring (next 2 to 3 years)	[CONFIDENTIAL: planned facilities, timing and locations for hiring]

9.4 **Role in the Australian facade supply chain.** Australian facade contractors use Broad China as supplementary manufacturing capacity on large projects, supplementing rather than replacing local supply (ABS Facade, EPR 494). Duties on Broad China's goods are likely to flow through to facade package costs for multi-residential and commercial projects, and to Australian jobs that depend on Broad Australia's project pipeline.

9.5 **Relationship.** Broad China and Broad Australia are separate legal entities with no common ownership. Their relationship is commercial [CONFIDENTIAL: terms and scope of the commercial arrangement between Broad China and Broad Australia].

10. Timing, verification and cooperation

10.1 The Broad parties submit that considering the further information need not prevent timely preparation of the final report, due on 16 December 2026. The Commission accepted the data of Altop and Zhuhai Yipeng on a comparative analysis assessment, without an onsite or virtual verification (SEF footnote 69). The Broad parties ask that the revised CTM be assessed in the same way, or by desk or virtual verification. Broad China's finance and production staff, and its advisers, are available at short notice.

10.2 The further information is drawn from Broad China's existing business records. It is provided in direct response to the deficiencies the Commission identified, within the period for submissions on SEF 691. It is offered in the same cooperative manner the Commission recognised in SEF section 2.4.13.1, and Broad China will answer any further questions the Commission may have.

10.3 If the Commission concludes that it cannot rely on the further information in the time available, the Broad parties ask that this be recorded in the final report, and note that Broad China intends to use the same records and methodology in any subsequent duty assessment or review.

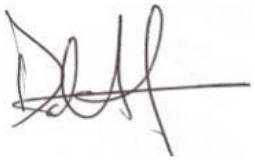
11. Confidentiality

11.1 Attachments A, B, C and D, and any further information provided on request, contain commercially sensitive cost, pricing, customer and adviser information. The Broad parties claim this information is confidential because its publication would adversely affect their business and commercial interests (section 269ZJ). Non-confidential summaries of the attachments are provided at the end of this public record version, and any further information provided on request will be accompanied by a non-confidential summary.

12. Conclusion

12.1 The Broad parties respectfully ask the Commissioner to maintain the findings that Broad China is not an uncooperative exporter and is to be treated as a residual exporter, and to determine Broad China's variable factors on its own information, as set out in Part 2. They remain available to assist the Commission. Please direct any questions to the parties below.

Yours sincerely

 Huang Ruiniu Vice General Manager for and on behalf of Broad Windows and Doors and Curtain Wall System Co., Ltd	 Dan Afonso Director for and on behalf of Broad Windows Pty Ltd

Non-confidential summary of confidential attachments

The schedule of attachments and Attachments A, B, C and D are commercial in confidence and are provided to the Commission in the confidential version of this submission only. Each has been removed in full from this public record version, and a non-confidential summary of each is set out below.

Schedule of attachments. [CONFIDENTIAL: table summarising the information in each confidential attachment, the sheets in each workbook, the key figures and the paragraphs of the submission in which each is used, together with a list of supporting information available to the Commission on request.]

Attachment A - Revised CTM methodology and role of advisers. [CONFIDENTIAL: Attachment A in full.] Attachment A describes how the revised CTM was prepared. It covers the advisers engaged by the Broad parties, the scope and stages of their work and the roles of Broad China, Broad Australia and the advisers; a chronology of the work; the standards applied, drawn from the Manual; the legal basis for the cost of production under section 269TAC(2)(c)(i) and section 43 of the Regulation; the source records used and the basis on which materials are valued; the composition of the cost pool and its agreement to the production cost ledger; output for the investigation period and why a single investigation period average is proposed rather than quarterly figures; the allocation of costs to the goods and a sensitivity test of an alternative allocation basis; the treatment of windows and doors at the Door/Window level; validation against sample commercial invoices and sample Australian projects; consistency with the Commission's treatment of the selected exporters; and the limitations of the revised CTM.

Attachment A also contains an indicative dumping margin analysis. It applies the approach the Commission used for the selected exporters, including the aluminium extrusion and glass benchmarks in SEF 691, to Broad China's revised CTM, its accepted SG&A, an assumed profit amount and the export price in Part 5. It is put forward only to assist the Commission in considering whether determining a margin on Broad China's own information is of merit, and not as a calculation of Broad China's dumping margin. [CONFIDENTIAL: benchmark values, Broad China's recorded input costs, assumptions and indicative results.]

Attachment B - Revised CTM workbook. [CONFIDENTIAL: Attachment B in full.] Excel workbook containing the revised CTM for the goods exported to Australia in the exporter questionnaire format at the Door/Window MCC level, by cost element; finished goods dispatch records for the investigation period by project, customs declaration number, weight and SQM, with the monthly cost allocation; monthly direct labour, manufacturing overhead and other expense amounts from the production cost ledger; monthly material consumption summaries by source and category; source extracts of material issue and return, outsourced processing, warehouse transfer and other stock issue records; the export sales listing used to derive the

window and door shares; and dispatch records with measured window and door areas for sample commercial invoices.

Attachment C - Sample project cost analysis. [CONFIDENTIAL: Attachment C in full.] Excel workbook setting out, for a sample of Australian projects dispatched during the investigation period, the quantity dispatched and the cost allocated to each project by cost element (aluminium extrusions, glass, other materials, direct labour, overheads and other expenses), drawn from the finished goods dispatch records and the monthly cost allocation in Attachment B.

Attachment D - Scrap sales listing. [CONFIDENTIAL: Attachment D in full.] Excel workbook listing scrap sales for the investigation period by date, type of scrap, weight, value and buyer, with a reconciliation to the scrap income recorded in Broad China's ledger.

Reasons for confidentiality. These attachments contain Broad China's costs, prices, quantities, customer and supplier details, and internal costing and allocation methods. Their disclosure would give competitors an advantage and adversely affect the Broad parties' business and commercial interests (section 269ZJ(2)).