Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 722

Product: Aluminium zinc coated steel

From: People's Republic of China

Review period: 1 July 2025 to 30 June 2026 (the period)

Response due by: 1 November 2026

Email enquiries to: Investigations3@adcommission.gov.au

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

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an Accelerated Review into aluminium zinc coated steel exported to Australia from People's Republic of China.

The commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether aluminium zinc coated steel is dumped. The commission will also use this information to determine whether aluminium zinc coated steel has been in receipt of countervailable subsidies over the period.

The Commission will collect and use information in accordance with its Collection and Use of Information Policy.

If you do not manufacture the goods

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

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

What happens if you do not respond to this questionnaire?

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

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

Extension requests

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

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

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

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

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

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

Submitting a response to the exporter questionnaire

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

To help ensure that all files can be accessed and processed, use short, descriptive file and folder names. Limit the number of subfolder levels and avoid repeating long descriptions in file and folder names. File names should clearly identify the relevant questionnaire section and document.

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

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

Confidential and non-confidential responses

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

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

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

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

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

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

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

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and/or subsidy margin. The commission considers that the dumping margin and/or subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

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

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.

- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.

- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.

- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)

- The data must be created as spreadsheet files in Microsoft Excel.

- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.

- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.

- If you cannot present electronic data in the requested format contact the commission as soon as possible.

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- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

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CHECKLIST

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

Exporters are required to complete:

- all sections (ie Sections A-K)
- exporter's declaration
- non-confidential version of this response.

Section	Please tick if you have responded to all questions
Section A Company information	☒
Section B Export sales to Australia	☐
Section C Exported goods & like goods	☒
RESPONSE: The Company does not use such product codes. The MCCs are generated based on specifications such as steel grade, thickness, width and coating mass. Section D Domestic sales	☒
Section E Due allowance	☒
Section F Third country sales	☒
Section G Cost to make and sell	☒
Section H Particular market situation	☒
Section I Countervailing	☒
Section J Domestic Market	☒
Section K Australian Market	☐
Exporter's declaration	☒
Non-confidential version of this response	☒

Attachments	Please tick if you have provided the spreadsheet
B-2 Australian sales	☐
B-2.2 Australian sales source	☐
B-4 Upwards sales	☒
D-2 Domestic sales	☒
D-2.2 domestic sales source	☒
F-2 Third country sales	☒
F-2.2 third country sale source	☒
G-3 Domestic CTM	☒
G-3.2 domestic CTM source	☒
G-4.1 SG&A listing	☒
G-4.2 Dom SG&A calculation	☒
G-4.3 Upwards SG&A	☒
G-5 Australian CTM	☐
G-5.2 Australian CTM source	☐
G-7.2 Raw material CTM	☒
G-7.4 Raw material purchases	☒
G-8 Upwards costs	☒
I-1 Company Turnover	☒
I-2 Raw Material Purchases (if required)	☐
I-3 Income Tax	☒
I-4 Grants	☒
I-5 Preferential Loans	☒

GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Full description of the goods the subject of the application
Flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, not painted, whether or not including resin coating.[1]
Further information[2]
The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m^2) with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, AZ70. The commission understands from previous inquiries that trade and other names often used to describe aluminium zinc coated steel include: • ZINCALUME® steel • GALVALUME® steel • Aluzinc, Supalume, Superlume, ZAM, GALFAN • Zinc aluminium coated steel • Aluminium zinc coated steel • Alu-Zinc Steel sheet in Coils • Al/Zn • Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil. The goods description covers aluminium zinc coated steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated, (often referred to as chromated or unchromated), resin coated or not resin coated (often referred to as Anti Finger Print (AFP) or not AFP), oiled or not oiled, skin passed or not skin passed. Painted aluminium zinc coated steel and pre-painted aluminium zinc coated steel are not covered by the measures.

The goods are classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995* (Cth)*:*

Tariff Subheading	Statistical Code	Description
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED:	
7210.6	Plated or coated with aluminium:	
7210.61.00		Plated or coated with aluminium-zinc alloys
	60	Of a thickness of less than 0.5mm
	61	Of a thickness of 0.5 mm or more but less than 1.5mm
	62	Of a thickness of 1.5mm or more

Table 1: General tariff classification for the goods

[1] EPR 190b, document 4, ADN 2013/66. EPR 193b, document 5, ADN 2012/56.
[2] EPR 190b, document 2 (Application) and document 60 (ADN 2012/62). EPR 193b, document 2 (Application) and document 9 (ADN 2012/62).

These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping and countervailing measures. The listing of these tariff classifications and statistical codes is for reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding the goods subject to the dumping and countervailing measures.

Certain goods are exempt from dumping and countervailing duties. Further information on these exempt goods can be found on the dumping commodity register.

Model Control Code

The commission has used a model control code (MCC) structure in order to identify key characteristics. The basis for using a MCC structure and the commission's practice is explained in ADN 2018/128 available on the commission's website.

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.

The MCC structure adopted for this inquiry is detailed in Table 2 below.

Item	Category	Sub-category	Identifier	Sales Data	Cost data
1	Quality	Prime	P	Mandatory	Not applicable
		Non-Prime	N		
2	Coating Mass	<= 100 g/m^2	1	Mandatory	Mandatory
		>100 g/m^2 to <= 165 g/m^2	2		
		> 165 g/m^2	3		
3	Standard/ Grade	G2 / SGLCC	A	Mandatory	Mandatory
		G3 / SGLCD	B		
		G250 / SGLC 340	C		
		G300 / G350 / SGLC 400 / SGLC 440 / SGLC 490	D		
		G450 / G500	E		
		G550 / SGLC 570	F		
		Other	G		
4	Base Metal Thickness (BMT)	< 0.40 mm	1	Mandatory	Mandatory
		=> 0.40 mm to < 0.50 mm	2		
		=> 0.50 mm to < 0.75 mm	3		
		=> 0.75 mm to < 1.00 mm	4		
		=> 1.00 mm to < 2.00 mm	5		
5	Width	< 600 mm	1	Mandatory	Mandatory
		=> 600 mm	2		
6	Form	Coil	C	Mandatory	Optional
		Sheet	S	Mandatory	Optional

Table 2: MCC structure – aluminium zinc coated steel

In constructing a MCC, use a "-" between each category. For example: a prime aluminium zinc coated steel with:

- coating mass of greater than 165 g/m2
- standard grade G3/SGLCD
- less than 0.40mm base metal thickness
- width greater than or equal to 600mm, and
- in coil form

will have a MCC of **P-3-B-1-2-C**

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: Xiaofei Chen
   Position in the company: Sales & Marketing Manager
   Telephone: [Sensitive: telephone number]
   E-mail address: kevin@shinmade.com

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

Australian representative

Name:	**J.Bracic & Associates Pty Ltd** Mr. **John Bracic**
Address:	PO Box 3026, Manuka, ACT 2603
Telephone:	+61 499 056 729
E-mail address:	john@jbracic.com.au

Chinese representative

Name:	**Beijing Dacheng Law Offices, LLP (Chongqing)** Ms. **Yang Xiaolin**
Address:	27/F,28/F,29/F Tower A Guohua Financial Center NO.9 Juxianyan Plaza Jiangbeizui, Liangjiang New Area, Chongqing, China
Telephone:	+86 13637983487
E-mail address:	xiaolin.yang@dentons.cn

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:

The financial records are held in the financial department of Shandong Shinmade Material Tech Co., Ltd.

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

RESPONSE:

The production records are held in the production department of Shandong Shinmade Material Tech Co., Ltd.

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

RESPONSE:

The location is No.901, Xingbo Fourth Rd, Economic Development Zone of Boxing County, Shandong Province, China.

A-2 Company information

1. What is the legal name of your business?

RESPONSE:

The legal name of our business is **Shandong Shinmade Material Tech Co., Ltd.** (in Chinese: 山东新美达科技材料有限公司) (hereinafter also referred to as "Shinmade" or "the Company").

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

RESPONSE:

No, Shinmade doesn't trade under a different name or brand.

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

RESPONSE:

No, Shinmade is not known by a different legal or trading name.

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

RESPONSE:

The current board of directors is as follows, there have been no changes in the last two years.

Board of Directors	Position
[Sensitive: director]	[Sensitive: position]
[Sensitive: director]	[Sensitive: position]
[Sensitive: director]	[Sensitive: position]
[Sensitive: director]	[Sensitive: position]

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:

Yes, the Company is part of a group.

Please see **Exhibit A-2.5(a)** for the diagram showing the complete ownership structure.

Please see **Exhibit A-2.5(b)** for the list of all related companies and their functions.

6. Is your company or parent company publicly listed?

RESPONSE:

No, the Company is not publicly listed.

If yes, please provide:
(c) The stock exchange where it is listed and
(d) Any principal shareholders[3]
If no, please provide:
(a) A list of all principal shareholders and the shareholding percentages.

RESPONSE:

Please see **Exhibit A-2.5(a)** for all principal shareholders and the shareholding percentages.

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

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:

Shinmade is a steel product manufacturer and exporter. Shinmade mainly produces and sells three types of goods:
(1) Pickled & cold-rolled products.
(2) Plating products, including Galvalume steel coil and hot-dip Al-Zn-Mg alloy-coated steel.
(3) Color-coated products, which are further produced from plating products.

The products are sold to both domestic and third countries.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
    (a) produce or manufacture
    (b) sell in the domestic market
    (c) export to Australia and
    (d) export to countries other than Australia.

RESPONSE:

Shinmade only performs functions (a), (b) and (d), manufacturing goods and selling them in the domestic market and countries other than Australia. The address is No.901, Xingbo Fourth Rd, Economic Development Zone of Boxing County, Shandong Province, China.

No company performs function (c), since Shinmade didn't export to Australia.

9. Provide your company's internal organisation chart.

RESPONSE:

Please see **Exhibit A-2.9** for the Company's internal organisation chart.

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

RESPONSE:

Please see **Exhibit A-2.10** for the functions performed by each group within the organisation.

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

RESPONSE:

Please see **Exhibit A-2.11** for the brochures of Shinmade.

A-3 General accounting information

1. What is your financial accounting period?

RESPONSE:

Shinmade's financial accounting period is from January 1st to December 31st.

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

RESPONSE:

Yes, Shinmade's financial accounts are audited. The auditors are from [Sensitive: information of auditors].

3. What currency are your accounts kept in?

RESPONSE:

Shinmade's accounts are kept in Chinese yuan (CNY/RMB).

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

RESPONSE:

The name of the financial accounting system is SAP.

5. What is the name of your sales system?

RESPONSE:

The name of the sales system is SAP.

6. What is the name of your production system?

RESPONSE:

The name of the production system is SAP.

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:

This question is not applicable because the financial accounting, sales and production systems are the same.

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

RESPONSE:

No, the accounting practices of Shinmade are consistent with 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:

No, there haven't been any changes over the last two years.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

RESPONSE:

Please see **Exhibit A-4.1** for the Audit Reports for the last two financial years.

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

RESPONSE:

This question is not applicable since the Company doesn't have the audit management letters.

3. 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:

This question is not applicable since the financial statements were audited.

4. 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:

No. Shinmade does not maintain different profit centres.

5. 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:

Please see **Exhibit A-4.5** for the income statement directly from the Company's accounting information system covering the most recent period and the period.

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

RESPONSE:

Please see **Exhibit A-4.6** for the Company's trial balance covering the period and the most recent financial year.

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

RESPONSE:

Please see **Exhibit A-4.7** for the chart of accounts.

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

SECTION B
EXPORT SALES TO AUSTRALIA

RESPONSE:

B-1, B-2 and B-3 in this section are not applicable since the Company didn't have any export sales to Australia during the period. Response to B-4 is provided to complete the sales reconciliation.

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

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?

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.

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

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.

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.

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.

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:
    (a) Are you claiming a date other than the invoice date as the date of sale?
    (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. Any claim for an adjustment would need to substantively address:
        - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
        - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month

of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
- whether contracts were entered into for the materials purchases, and materials inventory valuation.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

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

2. For any sales exported to Australia through an intermediary, add the following to the "B-2 Australian sales spreadsheet" for those transactions:
   a. Name of the end customer in Australia
   b. Price at which the goods are sold to that customer
   c. The delivery terms of the sale to that customer

3. 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".

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, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Invoices for inland transport
   - Invoices for port handling and other export charges
   - Bill of lading
   - Invoices for ocean freight & marine insurance (if applicable)
   - Country of origin certificates (if applicable)

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

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.

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.

[4] Including EPR EX0028, document 7, ADN 2015/138 refers

- 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:

Please see **Worksheet B-4 Upwards sales**.

2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic, Australian and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

RESPONSE:

Please see **Exhibit B-4.2** for all sales reconciliation source documents & worksheets as requested.

3. For all amounts 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:

Please see **Worksheet B-4 Upwards sales** and **Exhibit B-4.2** as requested.

SECTION C
EXPORTED GOODS & LIKE GOODS

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

C-1 Models exported to Australia

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

RESPONSE:

This question is not applicable since the Company doesn't have any export sales to Australia.

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:

This question is not applicable since the Company doesn't have any export sales to Australia.

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:

The Company produced and sold aluminium zinc-coated steel in the domestic market. Specifications such as steel grade, thickness, width and coating mass are characteristics of identifying the like goods.

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 **Exhibit C-2.2 MCCs Sold on Domestic Market**.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
   If yes:
   (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
   (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
   (c) Provide a table of showing the product or SKU codes for each MCC.
   If no:
   (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

RESPONSE:

The Company does not use such product codes. The MCCs are generated based on specifications such as steel grade, thickness, width and coating mass.

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:

Please see **Exhibit D-1.1** for the domestic sales process.

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

RESPONSE:

No. Shinmade didn't have related domestic customers.

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

RESPONSE:

Shinmade did not have price lists; the prices were all determined through individual negotiation with customers case by case.

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:

No, the domestic selling prices are all determined through individual negotiation with customers case by case, no matter for the distributors or the end-users.

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:

No. Shinmade did not provide any discount or rebate to domestic customers.

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:

No. Shinmade did not issue any credit or debit notes to domestic customers.

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:
   (a) Are you claiming a date other than the invoice date as the date of sale?
   (b) If you are claiming a date other than the invoice date as the date of sale, why does this date best reflect the material terms of sale? Provide evidence to support your claim. You would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

RESPONSE:

The Company adopts the date of invoice as the sales date.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

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.

RESPONSE:

Please see **Worksheet D-2 Domestic Sales.**

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:

Please see **Worksheet D-2.2 Domestic sales source.**

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, remittance advice 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:

Please see **Exhibit D-3.1 Domestic Sales Samples** for the two largest invoices, along with relevant documentation.

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:

All documents have been annotated as requested.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

RESPONSE:

The Company has 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 and worksheets, 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.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

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.

SECTION E
DUE ALLOWANCE

E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
   - Calculating the average accounts receivable over the period for that customer.
     - This is usually calculated by either:
       - summing the accounts receivable opening balance and closing balance for the period, and dividing it by 2, or
       - summing the average monthly accounts receivable over the period and dividing it by 12.
     - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
   - Calculating the accounts receivable turnover over the period for that customer using the formula:

$$\frac{Net\ sales\ revenue\ over\ the\ peirod}{Average\ accounts\ receivable}$$

   - Calculating the average credit period for that customer using the formula:

$$\frac{365}{\text{Accounts receivable turnover}}$$

RESPONSE:

Please refer to **Exhibit E-1.1** for the average credit period for each domestic customer.

2. Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

RESPONSE:

Yes, Shinmade has short term borrowings in RMB currency. The average interest rate is [Sensitive: interest rate].

3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

RESPONSE:

Yes, Shinmade has interest earning deposits. The average interest rate is [Sensitive: interest rate].

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
   (a) 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?
   (b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

RESPONSE:

This question is not applicable since the Company doesn't have any Australian customers.

E-2 Packaging

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

RESPONSE:

Please see **Exhibit E-2.1** for the packaging details. The main packaging material is steel strapping. These packaging expenses are directly recorded as manufacturing costs, regardless of the country to which the products are sold, so are not direct selling expenses.

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

RESPONSE:

This question is not applicable since the Company doesn't have export sales 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:

Due to the characteristics of aluminium-zinc coated steel coils, strapping bands serve as the main packaging for both domestic and export markets, without any material distinction.

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:

Yes, the goods are delivered to the customer through inland transportation.

Please see **Exhibit E-3.1 Inland Transport Allocation** for the details.

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

RESPONSE:

This question is not applicable since the Company doesn't have export sales to Australia.

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

RESPONSE:

This question is not applicable since the Company doesn't have export sales to Australia.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

RESPONSE:

This question is not applicable since the Company doesn't have export sales to Australia.

5. 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:

This question is not applicable since the Company doesn't have export sales to Australia.

6. 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:

This question is not applicable since the Company doesn't have export sales to Australia.

7. 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:

This question is not applicable since the Company doesn't have export sales to Australia.

E-4 Value-added tax

1. Are there any differences in tax liability between domestic and export sales? If yes, provide details, including:

   - 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 production of the goods or like goods?
   - How is VAT accounted for in your records in relation to sales of the goods and like goods?

RESPONSE:

There is no difference in tax liability between domestic and export sales.

E-5 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:

No, the Company did not provide commissions for domestic sales of like goods or export sales of the goods.

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

RESPONSE:

No. All direct selling expenses are already reported in Worksheet D-2.

3. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?

RESPONSE:

This question is not applicable since the Company doesn't have export sales to Australia.

E-6 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 and supporting documentation.
   - 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 (December 2021)*[5] for more information.

RESPONSE:

No. Shinmade doesn't have any other adjustments.

[5] Available on the commission website

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:

Please see **Exhibit F-1.1 Third Country Sales Process** for the details.

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. Shinmade does not have related third country customers.

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? Any claim for an adjustment would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

RESPONSE:

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

RESPONSE:

Please see **Worksheet F-2 Third country sales.**

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:

Please see **Worksheet F-2.2 third country sales source.**

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:

This question is not applicable since the Company doesn't have export sales to Australia.

SECTION G
COST TO MAKE AND SELL

G-1 Production process

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

RESPONSE:

Please see **Exhibit G-1.1** for the production flowchart of the process.

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

RESPONSE:

Yes, [Sensitive: related raw material suppliers].

The purchase prices are determined by the market situation and full negotiations with the supplier, there is no difference with non-related suppliers.

G-2 Cost accounting practices

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

RESPONSE:

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

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:

This question is not applicable since the Company uses actual costs.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

RESPONSE:

The Company adopts process costing. The Company records the cost of each production process.

4. 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:

Yes. Shinmade has cost centres for different products:
(1) Cold-rolled coil (full hard), which are produced from HRC after pickling.

(2) All galvanized products, which are flat rolled steel coated with zinc, including aluminized zinc steel and zinc-aluminum-magnesium coil. It is collectively taken as “all AL-ZN products”.
(3) Color plate, which is further produced from galvanized steel.
For description of each cost centre and the allocation methodology used, please refer to Exhibit G-8.2.

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

RESPONSE:

The Company records the cost of each production process and please refer to Exhibit G-8.2 Upwards costs for details.

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

RESPONSE:

No, there is no difference.

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

RESPONSE:

No, Shinmade doesn’t engage in any operations in relation to the goods.

8. 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:

Shinmade adopts weighted average method for raw material, work-in-progress, and finished goods inventories.

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

RESPONSE:

There are no sub-standard goods in Shinmade’s production. Same as damaged goods, sub-standard goods will be sold as scrap, and this sales income is recorded as other operating income.

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

RESPONSE:

There are no by products, or joint products generated from Shinmade’s production. The scrap is sold at market price.

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

RESPONSE:

No, Shinmade doesn’t receive any management fees or corporate allocations.

G-3 Cost to make on domestic market

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

RESPONSE:

Please see **Worksheet G-3 Domestic CTM**.

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:

Please see **Worksheet G-3.2 domestic CTM source.**

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
   - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
     - finance expenses
     - taxes and surcharges (except income/profit tax).
   - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
   - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
     - unrealised foreign exchange gains/loss
     - provision for doubtful debt
   - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
     - export sales
     - products that are not the goods under consideration.
   - 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:

Please see **Worksheet G-4.1 SG&A listing.**

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

- Please use the formulas provided.

RESPONSE:

Please see **Worksheet G-4.2 Domestic SG&A calculation**.

3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

RESPONSE:

Please see **Worksheet G-4.3 Upwards SG&A**.

4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year.

RESPONSE:

Please see **Exhibit G-4.4** for the SG&A ledgers.

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.

RESPONSE:

This worksheet is not applicable since the Company doesn't have any export sales to Australia.

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:

This worksheet is not applicable since the Company doesn't have any export sales to Australia.

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:

Shinmade records actual manufacturing cost of each product, so we report actual CTM for domestic in G-3 rather than allocation used to complete these worksheets. Please refer to the CTM database in Exhibit G-8.2 Upwards costs to demonstrate the process to complete G-3 Domestic CTM.

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:

Not applicable and please refer to the answer to the above question. Please refer to the CTM database in Exhibit G-8.2 Upwards costs to demonstrate the process to complete G-3 Domestic CTM and CTM of the domestic model with the largest production volume over the period.

G-7 Major raw material costs

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

RESPONSE:

The company is a mill producing rolled steel products. It purchases hot-rolled coils (HRC) to manufacture the goods in this process:

HRC – Pickling coil – Cold-rolled coil (CRC) – Aluminium-zinc coated coil (the goods)

In the last step of AL-ZN coating process, zinc ingot is used as a major raw material as well.

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:

Yes, as we explained in question G-7.1, the company adopts an integrated production process. We reported CTM of CRC and Pickling coil in Worksheet G-7.2. Please refer to **Worksheet G-7.2 Raw material CTM** for the details.

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:

Main raw material accounts for the following proportion of total cost to make:

Product	Raw material	%
AL-ZN coated coil (the goods)	CRC	[Sensitive: proportion]
	Zinc ingot	[Sensitive: proportion]
Picking coil	HRC	[Sensitive: proportion]

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:

Please see **Worksheet G-7.4 Raw material purchases.**

As we explained in question G-7.1, we report purchase of major raw material (1) HRC and (2) Zinc ingot. In the review period, the company also purchased some small volume of CRC when its own production of CRC is in a short supply. So, these purchases of (3) CRC are also reported in Worksheet G-7.4.

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

RESPONSE:

Please see **Exhibit G-7.5 Invoice Details of Raw Materials Purchase** for the details, which is the source of data for G-7.4 Raw material purchases.

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

   RESPONSE:

   Please see **Exhibit G-7.6(a)** for the two largest invoices by value 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:

   Please see **Exhibit G-7.6(b)** for the raw materials ledgers in the system.

   In the G-7.4 Raw material purchases, the Company reports transactions by its "invoice date" and G-7.4 Raw material purchases is based on the invoice details of raw materials.

   However, the ledgers provided in Exhibit G-7.6(b) are using the "entry booking date", which means the date the purchased raw materials are delivered to the factory and received by the Company. Raw materials ledgers can not be used to report G-7.4, since the ledger doesn't have the information of invoice number, invoice date, inland freight or the product specifications.

   Because the "invoice date" and "entry booking date" may be different, the quantity and amount in the G-7.4 Raw material purchases and Exhibit G-7.6(b) also have small differences. After reconciliation, the difference of quantity is [Sensitive: proportion]]

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:

Yes, [Sensitive: related raw material suppliers.]

The purchase prices are determined by the market situation and full negotiations with the supplier, there is no difference with non-related suppliers.

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.

RESPONSE:

Please see **Worksheet G-8 Upwards costs**.

2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
   - For example, worksheets showing how you identified and categorised the cost to make:
     - the goods under consideration and other costs (e.g. non-goods or tolling services)
     - Domestic, Australian and third country goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained.
   - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.

RESPONSE:

Please see **Exhibit G-8.2** for the requested upwards costs documents.

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:

The requested documents have been provided in Exhibit G-8.2.

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:

Regarding how the production quantities reported on Worksheet G-3 are captured, please refer to Exhibit G-8.2, which includes the detailed cost to manufacturing database and process to report Worksheet G-3.

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:

Shinmade records actual production quantities in the production system and automatically transfers them to the accounting system for cost reports every month.

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 “B-2 Australian sales”.

RESPONSE:

There is opening stock at the beginning of the period and ending stock at the end of the period. In addition, the goods are also be used as raw material for further production of color coated coil.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

RESPONSE:

The production volumes are determined according to demands of the market. There is no product mix for the goods.

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

RESPONSE:

The Company determines the production quantity according to the order, flexibly adjusts the delivery time according to the production schedule and determines the subsequent order receiving capacity. In general terms, the company typically needs 2 weeks to adjust volumes of production for the goods.

SECTION H
PARTICULAR MARKET SITUATION

It is a mandatory requirement to complete this section.

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
   (a) reporting requirements

RESPONSE:

To the State Taxation Administration Boxing County Tax Bureau, provide:
Regularly report various taxes; Quarterly financial statements and audit reports;

To the Statistics Bureau of Boxing County:
Report the company's production and operation status, total production and sales value, main product production volume, financial status, inventory, etc. on a monthly basis.

(b) payment of taxes

RESPONSE:

Shinmade shall pay value-added tax, urban construction tax, education surcharge, local education surcharge, water conservancy fund, export tax, and other taxes to the Tax Bureau of Boxing County before the 15th day of each month, and shall pay property tax, land use tax, stamp duty, enterprise income tax, environmental protection tax, and other taxes to the same tax bureau before the 15th day of each quarter.

(c) senior management representation within your business

RESPONSE:

There is no GOC senior management representation within Shinmade’s business.

(d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC

RESPONSE:

Shinmade is a private-owned company and it is not supervised by SASAC.

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

RESPONSE:

The Government of China did not participate in the Company's operations and production. This question is not applicable.

(f) licensing

RESPONSE:

The business license is issued by the Boxing County Administrative Approval Service Bureau.

(g) restrictions on land use

RESPONSE:

The Company's land use must be approved by the Land and Resources Bureau of Boxing County.

(h) provision of loans or

RESPONSE:

The government did not provide loans to the Company, this question is not applicable.

(i) provision of grants, awards or other funds

RESPONSE:

We report all grants, awards or other funds from the government in Section I.

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:

The Company is not a SOE or SIE.

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

RESPONSE:

Please refer to Question A-2.4 for the list of Board of Directors.

Please see **Exhibit A-2.5(a)** for all the related companies of Shinmade.

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

RESPONSE:

[Sensitive: common directors] are the common directors and officers in the related company [Sensitive: related 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 Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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 Government of China
   - employees of your business
   - foreign investors or
   - other (please specify)

RESPONSE:

Please see **Exhibit A-2.5(a)** for the detailed list and the percentage of the shares.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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:

The Company does not have the situation described in the question; this question is not applicable.

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:

The Company is not a publicly-traded company; this question is not applicable.

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

RESPONSE:

The Company is not a publicly-traded company; this question is not applicable.

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

RESPONSE:

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

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have a pricing committee; the price is determined by independent negotiation with the customers case by case. This question is not applicable.

H-3 Licensing

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

RESPONSE:

Please see **Exhibit H-3.1** for the business license.

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

RESPONSE:

The business license is issued by: Boxing County Administrative Approval Service Bureau.

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

RESPONSE:

The procedures are as follows:

1) Provide the Company's articles of association, shareholder qualification documents, appointment documents of the Company's legal representative, directors, supervisors, and executives, documents for the use of the Company's domicile, and Company registration (filing application).
2) Apply for company name approval.
3) Register with the Boxing County Market Regulatory Administration in the company's location.

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

RESPONSE:

The requirements/conditions are as follows:

1) Provide the Company's articles of association, shareholder qualification documents, appointment documents of the company's legal representative, directors, supervisors, and

executives, documents for the use of the Company's domicile, and Company registration (filing application).
2) Company name approved.

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

RESPONSE:

The Company shall not exceed the business scope of the business license

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

RESPONSE:

Similar to other countries, there are sanctions for conducting business outside of that which is lawfully permitted.

According to Article 63, Paragraph 1 (4) and Paragraph 2 of *the Implementation Rules of the Regulations on the Administration of Enterprise Registration*:

Those who engage in business activities beyond the approved registered business scope or mode of operation shall be given a warning based on the severity of the circumstances, their illegal gains shall be confiscated, and a fine of not more than three times the illegal gains shall be imposed, but the maximum amount shall not exceed CNY30,000. If there are no illegal gains, a fine of not more than CNY 10,000 shall be imposed.
Those who violate other relevant national regulations and engage in illegal business operations shall be ordered to suspend business for rectification, their illegal gains shall be confiscated, and a fine of not more than three times the amount of illegal gains shall be imposed, but the maximum amount shall not exceed CNY30,000. If there are no illegal gains, a fine of not more than CNY 10,000 shall be imposed; if the circumstances are serious, the business license shall be revoked.

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

RESPONSE:

According to Article 110 of the *Civil Code*, the company has the following rights:

1) Personal rights such as the right to a name, reputation, and honor.
2) The company enjoys property rights, creditor's rights, and intellectual property rights.
3) Other civil rights and interests stipulated by law.

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

RESPONSE:

In China, the Administration for Industry and Commerce has the power to impose administrative penalties on illegal enterprises by revoking their business licenses.

Enterprises may have their business licenses revoked when they engage in the following illegal activities:
1) Obtaining the registration of a company by falsely declaring the registered capital, and the circumstances are serious;
2) Obtaining the registration of a company by submitting false materials or concealing important facts by other deceptive means, and the circumstances are serious;
3) A company fails to start its business without justifiable reasons more than six months after its establishment, or suspends its business for more than six consecutive months after it starts its business;

4) When any registered item of a company is altered, failing to go through the relevant alteration registration in accordance with the Regulations; Engaging in relevant business operations without approval when the alteration of business scope involves items that shall be examined and approved as prescribed by laws, administrative regulations, or decisions of the State Council and the circumstances are serious;
5) Forging, altering, renting, lending, or transferring its business license, and the circumstances are serious;
6) An agency undertaking asset assessment, capital verification, or authentication provides false materials;
7) An agency undertaking asset assessment, capital verification, or authentication provides reports with major omissions due to negligence, and the circumstance is serious;
8) Persons who use the name of the Company to engage in serious illegal acts that compromise national security and the public interest.

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
    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:

The Production Center is responsible for decisions regarding which product is to be produced and how to produce it. The Procurement Center, Administration Center and Electro-Mechanical Center focus respectively on raw materials, labour and energy.

The structure of the product range will be adjusted based on the market situation and economic benefits. The General Manager is responsible for formulating profit distribution proposals and approving the profit distribution plan.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

RESPONSE:

The Government of China does not participate in the Company's operations and production. This question is not applicable.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

RESPONSE:

The Government of China does not participate in the Company's operations and production. This question is not applicable.

4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

RESPONSE:

Please refer to the answers to question H-1.

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

RESPONSE:

Please see **Exhibit H-4.5** for the last two Shandong Provincial Five-Year Plans.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

RESPONSE:

Shinmade doesn't have any planning documents.

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

RESPONSE:

Please see **Exhibit H-4.7** for the Shareholders' Meeting Resolution.

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

RESPONSE:

The Company doesn't have meetings to make pricing decisions; all prices are made by independent negotiation with the customers case by case.

H-5 Financial and investment activities

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

RESPONSE:

Yes, Shinmade's debt funds are from bank loans, the lenders are:
[Sensitive: bank lenders.]

Please see **Worksheet I-5 Preferential Loans** for the details.

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

RESPONSE:

Please see **Worksheet I-5 Preferential Loans** for the details.

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

RESPONSE:

No, the Company has not benefited from or received concessional interest rate loans.

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:
    a. explain what instruments were used
    b. identify the type (e.g., government guarantee) and provider of the security and
    c. explain the reasons for raising the capital.

RESPONSE:

No, this question is not applicable.

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

RESPONSE:

No, this question is not applicable.

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:

No, this question is not applicable.

H-6 Government policy on the industry

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

RESPONSE:

The Government of China has not issued any relevant announcements. This question is not applicable.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
    - industrial policy and guidance on the industry

      RESPONSE:

      Shandong Provincial Development & Reform Commission — fgw.shandong.gov.cn
      Shandong Provincial Department of Industry and Information Technology — gxt.shandong.gov.cn

    - market entry criteria for the industry

      RESPONSE:

      Shandong Provincial Market Regulation Administration — amr.shandong.gov.cn

    - environmental enforcement for the industry

      RESPONSE:

      Shandong Provincial Department of Ecology and Environment — sthj.shandong.gov.cn

    - management of land utilization

RESPONSE:

Shandong Provincial Department of Natural Resources — dnr.shandong.gov.cn

- the China Banking Regulatory Commission for the industry

  RESPONSE:

  National Financial Regulatory Administration (NFRA) — www.nfra.gov.cn

- investigation and inspection of expansion facilities

  RESPONSE:

  Ministry of Emergency Management (MEM) — www.mem.gov.cn
  Shandong Provincial Emergency Management Department — yjt.shandong.gov.cn

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

  RESPONSE:

  Department of Industrial Development (NDRC) – www.ndrc.gov.cn

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

  RESPONSE:

  Ministry of Commerce (MOFCOM) — www.mofcom.gov.cn
  Department of Commerce of Shandong Province — commerce.shandong.gov.cn
  General Administration of Customs (GACC) — www.customs.gov.cn

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:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
   a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
   b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
   c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

H-7 Taxation

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

RESPONSE:

There are no specific export taxes during the period. Value-added tax of 13% is applicable to both export sales and domestic sales.

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

RESPONSE:

During the investigation period, the value-added tax rate of the subject product was 13%.

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 Government of China notices regarding these changes, including the relevant appendices.

RESPONSE:

No, there have been no changes in the last 5 years.

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

RESPONSE:

The Company is not aware of the planned tax policy changes, and this question is not applicable.

H-8 Sales Terms

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

RESPONSE:

Sales personnel negotiate directly with customers, but operate under the general management of the Company’s director and sales manager. Pricing is determined case by case through negotiation, based on the raw material market price plus a reasonable cost and reasonable profit.

2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business’ pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

RESPONSE:

The selling prices of the goods are determined based on factors such as production costs, market supply and demand, interest, profits, etc.

The Government of China has not implemented relevant measures. The Government of China does not participate in the pricing of the Company's products, and there is no government guidance pricing.

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

RESPONSE:

The Government of China does not participate in the pricing of the Company's products.
The pricing process of the Company is kept confidential and does not communicate pricing with other domestic manufacturers.

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

RESPONSE:

To the Statistics Bureau of Boxing County:
Report the Company's production and operation status, total production and sales value, main product production volume, financial status, energy purchase and consumption, inventory, etc. on a monthly basis.

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

RESPONSE:

The pricing process of the Company is kept confidential. The Company does not provide price data to any other person at the provincial, regional, or special economic zone level of government.

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:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have access to this information.

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:

The Company doesn't have a pricing committee; the prices are all determined through individual negotiation with customers case by case.

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:

The Company doesn't have a pricing committee; the prices are all determined through individual negotiation with customers case by case.

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

RESPONSE:

The sales terms, prices and other contract provisions are all determined through individual negotiation with customers case by case.

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:

Shinmade's production facilities are located in the same region, i.e., Boxing County, Shandong Province. So, the laws and regulations are the same.

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 Government of China with the associations.

RESPONSE:

Please see **Exhibit H-9.1** for the industry associations that the Company participates in.
The Government of China has no participation in these associations.

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 Government of China concerning the industry.

RESPONSE:

The memberships involved in these associations are voluntary. These associations have autonomy and are free from direction, interference, or control by the Government of China.

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:

To the Statistics Bureau of Boxing County:
Report the Company's production and operation status, total production and sales value, main product production volume, financial status, energy purchase and consumption, inventory, etc. on a monthly basis.

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:

The information submitted by the Company to the Bureau of Statistics does not include specific data on sales, production, and costs.

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

RESPONSE:

The information submitted by the Company to the Bureau of Statistics does not require approval.

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

RESPONSE:

The information submitted by the Company to the Bureau of Statistics has no feedback. As far as we know, this information is collected for the record of economic data statistics.

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:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is not applicable.

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

RESPONSE:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is not applicable.

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

RESPONSE:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is not applicable.

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:

Please see **Exhibit H-11.4** for the domestic customers list of the like goods.

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:

All the restrictions and conditions in relation to the quality or quantity of the production of the goods are negotiated with customers according to the contract. The Company strictly adheres to the requirements of the contract.
The Government of China does not have any restrictions or conditions on Shinmade.

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

RESPONSE:

No.

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:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

Over the past five years, the production capacity of Shinmade's key production line has remained unchanged.

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:

The Company does not have the situation described in the question; this question is not applicable.

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:

Not applicable. The Company has not entered into joint ventures nor added production capacity.

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:

The government doesn’t have the right to request modifications in the terms of adding capacity and/or joint ventures.

H-13 Raw materials

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

RESPONSE:

Yes, [Sensitive: related raw material suppliers.]

The purchase prices are determined by the market situation and full negotiations with the supplier, there is no difference with non-related suppliers.

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

RESPONSE:

Yes, the Company purchases from SIE. Please see **Worksheet G-7.4 Raw material purchases** for the details.

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

RESPONSE:

The Company did not have imported raw materials.

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

RESPONSE:

No. It does not have any differences. The price is all determined by the products and the market conditions.

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 criterions/conditions.

RESPONSE:

The raw material suppliers are all long-term suppliers. The purchase prices are all determined by the market situation and full negotiations with the suppliers.

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

RESPONSE:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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:

The Company and related businesses do not have imported raw materials used for the production of the goods. This question is not applicable.

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?
    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:

The Company and related businesses don't sell any of the raw materials used to manufacture the goods or like goods, or sell the semi-processed goods. This question is not applicable.

SECTION I
COUNTERVAILING

It is a mandatory requirement to complete this section.

The following programs are known and will be investigated. Please note other programs identified during the course of the inquiry will also be investigated

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
1	Hot rolled steel provided by government at less than fair market value	Tax and raw material	No
5	Preferential tax policies for foreign invested enterprises - reduced tax rate for productive FIEs scheduled to operate for a period of not less than 10 years	Tax	No
11	VAT and tariff exemptions on imported equipment	Tax	No
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	No
13	Matching Funds for International Market Development for Small and Medium Enterprises	Grant	Yes
14	Superstar Enterprise Grant	Grant	No
15	Research & Development (R&D) Assistance Grant	Grant	No
16	Patent Award of Guangdong Province	Grant	No
17	Innovative Experimental Enterprise Grant	Grant	No
18	Special Support Fund for Non-State-Owned Enterprises	Grant	No
19	Venture Investment Fund of Hi-Tech Industry	Grant	No
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	No
21	Grant for Key Enterprises in Equipment Manufacturing Industry of Zhongshan	Grant	No
22	Water Conservancy Fund Deduction	Grant	No
23	Wuxing District Freight Assistance	Grant	No
24	Huzhou City Public Listing Grant	Grant	No
25	Huzhou City Quality Award	Grant	No
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant	No
27	Wuxing District Public List Grant	Grant	No
28	Anti-dumping Respondent Assistance	Grant	No
29	Technology Project Assistance	Grant	No
30	Capital injection	Grant	No
31	Environmental Protection Grant	Grant	No
33	Independent Innovation and High-Tech Industrialisation Program	Grant	No

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
35	Environmental Prize	Grant	No
36	Jinzhou District Research and Development Assistance Program	Grant	No
37	Assistance for fixed assets investment project	Grant	No
40	Patent expenses assistance	Grant	Yes
43	High-tech achievement financial support fund	Grant	No
44	Funding for “research and development of control model and process key technology in metallurgical process”	Grant	No
45	Funding for “development and application research on slab continuous casting crystal multi-magnetic field control device”	Grant	No
48	Funding for “sintering machine intelligent multi-component pollutant flue gas treatment island”	Grant	No
51	Financial funds for the special adjustment of industrial enterprises structural adjustment	Tax	No
52	Promotion special funds of Shanghai	Grant	No
53	Trade remedy cases legal fee assistance	Grant	No
55	Funding for “research and development of continuous heat treatment of new heating and cooling technology”	Grant	No
56	Environmental protection assistance allocated from Shanghai Municipal Environmental Protection Bureau	Grant	No
57	Environmental protection special funds - mine OC, OD material C-type closed transformation and coal field E, F material conversion silo project in phase I and II	Grant	No
58	Decentralized jobs	Grant	No
60	Special funds by the Shanghai Municipal Human Resources and Social Security Bureau	Grant	No
61	Income tax return paid by the Shibao Mountain District Finance Bureau	Tax	No
63	Sulfur dioxide over-emission awards	Grant	No
66	Funding for “steel products, energy conservation & environment protection comprehensive technology upgrade project”	Grant	Yes
67	Funding for “no. 3 sintering machine flue gas desulfurization project”	Grant	No
68	Industrial adjustment and revitalization special guidance fund	Grant	No
69	Stable employment assistance – good jobs subsidy	Grant	Yes
72	New industry guidance special fund	Grant	No
75	Special Funds for Promoting Employment of Employment Management Service Office in Fuyang District of Hangzhou City	Grant	No
76	Capital market supporting fund	Grant	No
77	Patent special fund of Hangzhou City	Grant	No
80	Open economy subsidy of Hangzhou Fuyang	Grant	No

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
81	Finance Subsidy Fund of Hangzhou Fuyang District Finance Bureau for the Pilot Project of Factory Internet of Things and Industrial Internet in 2017	Grant	No
82	Subsidy for 1,000,000 tonne precision cold rolled plate project	Grant	No
83	Subsidy for 1,000,000 tonne precision cold rolled plate project (Phase 2)	Grant	No
84	Reconstruction of coal-fired borers with 10 or less tons of steam	Grant	No
85	Special Fund for the Creation, Protection and Management of Intellectual Property Rights in Zhejiang Province in 2018	Grant	No
86	Business Bureau of Fuyang District, Hangzhou (Special Fund for the Development of Foreign Trade and Economic Cooperation of the Central Government in 2018)	Grant	No
87	Water-saving subsidy in Zhejiang Province	Grant	No
88	Safety Production Standardization Level II	Grant	No
89	Patent Funding in 2018	Grant	No
90	Commendation fund	Grant	No
91	Special Subsidy Fund for Open Economy and Finance in 2018	Grant	No
92	Financial Support Funds for Key Industrial Inputs and Machine Replacement Projects in 2018	Grant	No
93	Employee Unemployment Insurance Fund	Grant	No
641-1	2022 Subsidies for business attraction from township level division of government	Grant	No
641-2	2022 Kegiao District Government Award for High-quality enterprises	Grant	No
641-3	Digital Promotions Subsidy	Grant	No
641-4	Government electricity subsidy	Grant	No

I-1 General

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

RESPONSE:

Please see **Worksheet I-1 Company turnover**.

I-2 Provision of goods at less than adequate remuneration

1. Complete the worksheet named “I-2 Raw Material Purchases” for your purchases of list of raw materials *[This question is not mandatory if this data is already in section G-7]*

RESPONSE:

Please refer to section G-7; the data is already provided in section G-7.

2. For all suppliers and manufacturers of raw materials listed in "I-2 Raw Material Purchases" or "G-7.2 Raw material CTM", provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE).

RESPONSE:

By accessing public information from the government or by enterprise querying websites such as Qichacha or Tianyancha in China, we can access the company's equity ownership structure. Given that the ultimate controller of the company is the government of China, the company being queried can be determined to be a State Invested Enterprise (SIE).

3. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of any assistance/benefits.

RESPONSE:

Since there are 26 SIE suppliers with over a hundred contractual agreements, it is not practical to provide all copies. We have adopted a more practical approach by providing the two largest contracts for HRC and zinc-ingots respectively in **Exhibit I-2.2.**

The purchase prices are determined by the market situation and full negotiations with the suppliers, there is no difference with non-SIE suppliers.

4. 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:

The Company doesn't purchase imported raw materials. This question is not applicable.

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:

Please see **Worksheet I-3 Income Tax**.

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:

Please see **Exhibit I-3.2** for the Company's annual tax return for the last three financial years.

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:

Please see **Exhibit I-3.3** for the Company's tax payment proof. [Sensitive: explanation of the Company.]

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:

The general tax rate for enterprises is 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 from. If the documents are not in English, please provide a translation of the documents.
    h. Provide a copy of your company's completed application from, 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:

No, the Company didn't pay less.

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:

Please see **Worksheet I-4 Grants** for the grants received by the Company starting from 2023.

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:

All financial benefits received are recorded in the ledger "Other Income", and part of them are from "Non-Operating Income".

Please see **Exhibit I-4.2 Ledgers Record Grants** for the details starting from 2023.

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:

Yes, the Company received some grants or other financial contributions from the government during the period plus the two preceding years. Detailed information on these grants is provided in Worksheet I-4.

4. For each of the grants listed in I-4.3:
   a. What is the name of the grant?
   b. What is the name of the authority providing the grant?
   c. What is the eligibility criteria to receive the grant?
   d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
   e. Provide details of the application process.
   f. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
   g. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
   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.
   i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
   j. Provide a copy of the accounting journal entries relating to the grant.
   k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

RESPONSE:

Please refer to **Worksheet I-4 Grants** for the details.

I-5 Preferential loans

1. Complete the worksheet named "I-5 Preferential Loans"
   - This worksheet is a table of all loans with a balance during the period.
   - 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:

Please refer to **Worksheet I-5 Preferential loans** for the details.

2. Provide copies of all your company's loan/borrowing ledgers, extracted directly from your accounting system, for the period.

RESPONSE:

Please see **Exhibit I-5.2** for the loan ledgers, extracted directly from the accounting system during the period.

3. For each loan listed in worksheet "I-5 Preferential Loans":
   a. Provide details of the application process.
   b. Provide a copy of the loan contract. If the contract is not in English, please provide a translation of the contract.

c. Provide a copy of the bank statement for the period. If the statement is not in English, please provide a translation of the statement.

RESPONSE:

Bank Loan Application Process:

- Application & submission — The borrower submits a loan application to the bank together with required documents (business license, financial statements, tax records, and supporting materials for the purpose of the loan).
- Bank review & credit assessment — The bank conducts a credit review, assesses the borrower's financial condition, repayment capacity, and credit standing, and may request supplementary information.
- Approval — Based on the assessment, the bank's credit committee approves or declines the application and determines the loan amount, interest rate, tenor, and terms.
- Contract signing — Upon approval, both parties sign the loan agreement and any security/mortgage documents as required.
- Disbursement — The bank releases the loan funds to the borrower's account in accordance with the agreed schedule.
- Repayment — The borrower repays principal and interest per the agreed repayment plan until the loan is fully settled.

Please refer to **Exhibit I-5.3** for the loan contracts. Since there are so many loan contracts, we only provided the largest four contracts.

I-6 Other Programs

RESPONSE:

Shinmade has its business operations only in Shandong Province, and all grants obtained by Shinmade are reported in Worksheet I-4. So there are no other programs, and questions in Section I-6 are not applicable.

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).

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

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

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
   - any other form of assistance.

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.

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).

7. Describe the application and approval procedures for obtaining a benefit under the program.

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 Government of China in relation to the program.

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

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

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.

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.

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.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

15. To your knowledge, does the program still operate or has it been terminated?

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 terminated program has been substituted for by another program, identify the program and answer all the questions in Part I-6 in relation to this program.

SECTION J
DOMESTIC MARKET

J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
   (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years

RESPONSE:

China is one of the world's largest producers and consumers of aluminium-zinc coated steel and has been driven by steel-structure envelope projects, photovoltaic and other new-energy applications over the past five years.

   (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product

RESPONSE:

Demand comes mainly from building construction: roof and wall cladding, steel-structure plants/warehouses, and curtain walls. Also used in photovoltaic mounting structures, home-appliance and electrical-enclosure casings, automotive and transport components, and general light-gauge framing, and so on.

   (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)

RESPONSE:

The Company did not have access to such information.

   (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production

RESPONSE:

Market demand is subject to seasonal fluctuations, macroeconomic performance, industrial regulatory policies, and relevant technical updates.

   (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations

RESPONSE:

Not applicable.

   (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)

RESPONSE:

Not applicable.

   (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market

RESPONSE:

The Company is not aware of import competition in the domestic market.

(h) Describe the ways that the goods are marketed and distributed in the domestic market and

RESPONSE:

There are [Sensitive: distribution channel] distribution methods:
(1) [Sensitive: distribution channel]
(2) [Sensitive: distribution channel]

(i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

RESPONSE:

All the factors are listed above. There are no other factors.

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

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

RESPONSE:

All the factors are listed above.

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

RESPONSE:

The Company did not have access to such information.

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

RESPONSE:

The Company did not have access to such information.

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

RESPONSE:

There was no regulatory framework for the goods in the domestic market.

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

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

RESPONSE:

There is no entry restriction for new participants into the domestic market or, at least, none that the Company is aware of.

J-2 Goods in the domestic market

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

RESPONSE:

In general, the goods are customized in usage, condition of environments, and specific requirements of technology.

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

RESPONSE:

The goods are widely used in building construction: roof and wall cladding, steel-structure plants/warehouses, and curtain walls. Also used in photovoltaic mounting structures, home-appliance and electrical-enclosure casings, automotive and transport components, and general light-gauge framing, and so on.

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

RESPONSE:

The factors influencing purchasers are:
(1) Brand reputation; (2) Technical capabilities; (3) Quality & Reliability; (4) Delivery time; (5) Price.

However, the factors that customers care about and that influence their purchase decisions are different, so we cannot provide the rank of these preferences.

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

RESPONSE:

No, there are no market substitutes in the domestic market for the goods.

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

RESPONSE:

There have not been significant changes in the last five years.

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

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

   In responding to question 1 please provide evidence supporting calculations.

RESPONSE:

Please see **Exhibit J-3.1 Domestic market revenue and profit.**

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

RESPONSE:

No. The Company does not know who is the price leader in the domestic market, since the domestic market is huge, and there are also many other companies in the sector.

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 the domestic market. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

RESPONSE:

Product pricing is based on the usual commercial factors governing pricing, namely, consideration of the costs to make and sell the product, market conditions, historical pricing, quantity of product being purchased, delivery timing, product quality requirements, product warranty, etc., and, ultimately, pricing is set in arm's length negotiations with the customer.

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

RESPONSE:

The prices were all determined through individual negotiation with customers case by case.

5. How frequently are your domestic 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:

The prices were all reviewed by individual negotiation with customers case by case.

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic 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:

The Company does not rank the above factors in order of importance in making pricing decisions. They and others are all of equal importance, as the objective of the Company is to produce and sell the subject goods profitably. To do so requires the above factors and others to be taken into account to ensure the Company conducts its business profitably and will continue to be able to do so. To do otherwise would have adverse consequences for the business.

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

RESPONSE:

Selling prices are affected by production and sale costs. These will vary from time to time as costs of production vary over time.

The Company maintains a desired profit margin for the subject goods.

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

RESPONSE:

No, the Company did not offer any price reduction in the domestic market.

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

RESPONSE:

No, the Company did not offer bundle pricing in the domestic market.

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

RESPONSE:

Yes, the volume of sales to a customer influences the selling price in the domestic market. Sales price was affected by cost, the quantity of orders for the same product is directly related to production and manufacturing costs. The greater the quantity, the lower the production cost.

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:

RESPONSE:

Yes, the Company uses sales contracts in the domestic market.

(a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

RESPONSE:

All are from contracted sales.

(b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?

RESPONSE:

No.

(c) How frequently are sales contracts renegotiated?

RESPONSE:

Each sales contract is negotiated order-by-order.

(d) How frequently are price reviews conducted between contracts?

RESPONSE:

They are reviewed order by order.

(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.

RESPONSE:

No. This is because each order is negotiated by the customer and the Company, so there would be no need for customers to review it. Once they sign the contracts, it indicates that they have approved the price review of the Company.

(f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

RESPONSE:

No, because prices and other terms are settled after signing the 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:

Please see **Exhibit D-3.1** for the two largest contracts.

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

RESPONSE:

The Company does not use a price list in the domestic market.

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

RESPONSE:

The Company did differentiate pricing for different products of the goods in the domestic market because different products have different costs.

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

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

RESPONSE:

Not applicable.

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

RESPONSE:

No, the Company doesn't have related domestic customers.

J-4 Marketing and sales support in the domestic market

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

RESPONSE:

The Company has competitive prices, superior quality, reliability, and availability in the domestic market.

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

RESPONSE:

No, the Company doesn't conduct brand segmentation in the domestic market for the goods.

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

RESPONSE:

The Company did not have any domestic advertising of the goods nor other promotional campaigns.

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

RESPONSE:

There are [Sensitive: the number of people in domestic market sales team] people in Shinmade's domestic market sales team, located in Boxing County. The sales team is remunerated according to Shinmade's salary system, the same applicable for all employees.

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:

The prices were all determined through individual negotiation with customers case by case, considering raw material price, production cost, profit, and freight.

SECTION K
AUSTRALIAN MARKET

RESPONSE:

The questions in Section K are not applicable since the Company doesn't have any export sales to Australia.

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

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

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

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

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

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

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

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:

- resource ownership
- patents and copyrights
- licenses
- barriers to entry
- import restrictions and
- government regulations (including the effect of those government regulations).

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

K-2 Goods in the Australian market

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

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

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

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

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

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

K-3 Relationship between price and cost in Australia

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

   In responding to question 1 please provide evidence supporting calculations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

K-4 Marketing and sales support in the Australian market

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

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

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

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

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.

PUBLIC RECORD

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 questionnaire is complete and correct to the best of my knowledge and belief.

Name :.....

Signature :.....

Position in Company :.....

Date :.....

PUBLIC RECORD

APPENDIX
GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: s*ales occurring at different times*
(it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information. Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried

by air, road, rail etc.

DAF — delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)

DES — delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDU — delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDP — delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where

the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

. domestic sales of like goods

. sale of goods of the same general category by the exporter or

. sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.