Submission on Statement of Essential Facts No. 691 and the Applicants' Submission

Investigation No. 691: Aluminium Windows and Doors Exported from China
Submitted by: Zhuhai Yipeng Technology Co., Ltd.

Dear Director:

Zhuhai Yipeng Technology Co., Ltd. ("Zhuhai Yipeng" or "the Company") submits these comments on Statement of Essential Facts No. 691 ("SEF 691") and the applicants' submission dated 3 November 2026.

1. Revised Australian sales information

Zhuhai Yipeng has revised the **Product description** column in Exhibit B-2, Australian Sales. The revised worksheet is provided in confidential Exhibit SEF-1.

When preparing its questionnaire response, Zhuhai Yipeng understood that Aluminum Alloy Window & Door, Aluminum Alloy Subframe, Aluminum Components, and Louver were all covered by the investigation. The Company therefore did not strictly distinguish between Aluminum Alloy Window & Door and Aluminum Alloy Subframe in the Product description column. As a result, certain Aluminum Alloy Subframe sales were described as Aluminum Alloy Window & Door.

After reviewing the preliminary calculation files, the Company understood that sales identified as Aluminum Alloy Window & Door were included in its dumping margin calculation. It therefore reviewed and corrected the Product description column. No other columns in Exhibit B-2 were revised.

The quantity identified as Aluminum Alloy Window & Door in the revised worksheet is **[confidential: revised Australian sales quantity in square metres]**.

Zhuhai Yipeng requests that the Commission review the revised descriptions against the goods description and recalculate its dumping margin using the relevant sales.

2. Normal value adjustments

2.1 Packaging

The preliminary calculation includes a weighted-average packaging adjustment. Zhuhai Yipeng has already included packaging costs in its cost to make ("CTM"). The cost calculation worksheet supporting the Australian CTM was provided in Exhibit G-5. Packaging costs are included under **Auxiliary Materials Input** and **Iron/Steel Parts Input**.

Adding the same packaging costs to normal value would result in double counting. Zhuhai Yipeng requests that the Commission review Exhibit G-5 and remove any adjustment that duplicates costs already included in CTM.

2.2 Commission

The preliminary calculation also includes a weighted-average commission adjustment. However, Zhuhai Yipeng incurred commission for only one project; no commission was incurred for the other projects.

Zhuhai Yipeng requests that the Commission apply any commission adjustment only to the relevant sales for the project that incurred commission.

[Confidential: project identification and the amount of the preliminary commission adjustment.]

3. Glass and aluminium extrusion costs

In SEF 691, the Commission preliminarily determined that Zhuhai Yipeng's recorded glass and aluminium costs were the appropriate basis for determining its cost of production. The applicants request that the Commission adjust both costs by reference to benchmarks.

Zhuhai Yipeng respectfully requests that the Commission maintain its preliminary decision to use the Company's recorded costs. The fact that certain purchases may be below a benchmark does not, by itself, establish that recorded costs should be adjusted. The Commission should consider the Company's purchase information as a whole, including product specifications, quantities, timing, prices and the comparability of the benchmark to the goods purchased.

Any comparison with other exporters should also consider the evidence and circumstances specific to each exporter. A consistent assessment does not require identical adjustments where the underlying facts differ.

Zhuhai Yipeng further requests that the Commission assess the reliability and comparability of the glass and aluminium extrusion benchmarks, including relevant differences in product specifications and processing.

The Company also requests that the Commission clarify its findings in section 6.9.2 of SEF 691. If the Commission proposes to change its preliminary treatment of the Company's costs, Zhuhai Yipeng requests disclosure of the basis for the proposed change, subject to applicable confidentiality protections, and an opportunity to comment.

4. Project matching and price comparability

Zhuhai Yipeng requests that the Commission explain how its export sales were matched to normal values on a project basis. For the final calculation, the Company requests that the Commission use the corrected product descriptions, match relevant sales to the appropriate project cost information, and explain any adjustments made for price comparability.

5. Requested action

Zhuhai Yipeng respectfully requests that the Commission:

1. Review Exhibit SEF-1 and recalculate its dumping margin using the relevant sales.
2. Remove any packaging adjustment that duplicates costs included in CTM.
3. Apply any commission adjustment only to the relevant sales for the project that incurred commission.
4. Maintain its preliminary decision to use the Company's recorded glass and aluminium extrusion costs.
5. Assess the reliability and comparability of the benchmarks and explain any proposed cost adjustment.
6. Clarify the project-matching methodology and adjustments used in the final calculation.

Respectfully submitted,

Zhuhai Yipeng Technology Co., Ltd.

2026/11/9