



## Verification report – UK Producer Case AD0012: Aluminium Extrusions from the People’s Republic of China

<b>Period of Investigation (POI):</b>	1 June 2020 – 31 May 2021
<b>Injury Period:</b>	1 June 2017 – 31 May 2021
<b>Date of report:</b>	21/01/2022
<b>Case team contact details:</b>	<a href="mailto:AD0012@traderemedies.gov.uk">AD0012@traderemedies.gov.uk</a>
<b>Company verified:</b>	GARNER ALUMINIUM EXTRUSIONS

For further details, please see the [Notice of initiation](#) on the public file.



## Contents

<b>Executive Summary</b> .....	<b>3</b>
<b>Purpose of verification</b> .....	<b>4</b>
<b>Confidential information</b> .....	<b>4</b>
<b>Verification</b> .....	<b>5</b>
A. Company structure and associations .....	5
B. Goods.....	7
C. Costs.....	10
D. Sales.....	13
E. Injury .....	17
F. Dumping/Subsidy .....	18
<b>Conclusion</b> .....	<b>19</b>
<b>Annexes</b> .....	<b>20</b>
Annex 1: Meetings.....	20
Annex 2: Revised cost data .....	22
Annex 3: Revision to sales data .....	22



## Executive Summary

On 21 June 2021, the Trade Remedies Authority (TRA) initiated an investigation into alleged dumping of aluminium extrusions imported into the United Kingdom from the People's Republic of China. Garner Aluminium Extrusions (Garnalex), a UK producer of the like goods, responded with a completed questionnaire in support of the investigation. As part of the investigation, the TRA sought to verify these response including the data annexed to the questionnaire submitted. This report details the evidence gathered and the key findings from the verification of the data.

During the verification process we:

- Researched and verified the company information, such as establishment, function and associated parties from open sources including Companies House, audited financial statements and Garnalex's website
- Reviewed the PCN allocation based on information from their sales database and technical drawings
- Conducted an accounting walkthrough of Garnalex's systems and completed an upwards verification of both sales and costs using their audited financial statements and internal management accounts
- Conducted downwards verification on sales and purchases using source documents provided
- Reviewed the cost allocation assigned to PCNs for reasonableness.

We conducted all the verification remotely, but we gave Garnalex's management the opportunity to provide more details or clarify outstanding questions during the remote verification meetings and via written correspondence.

The followings findings were made:

- Garnalex was identified to be a new company that was established in 2018 with trading starting in January 2020.
- It has two products lines – trade extrusions and its branded [brand] range. Both products were considered to be in scope.
- Issues with the allocation of the PCNs (length) were identified and corrected.
- The sales transactions were updated as an error had occurred in transferring the data from its original source, and we calculated the freight charges and credit terms which had originally been excluded from the data.
- A review of its underlying cost structure was undertaken. Since it is still in start-up phase, the company has high costs and low volumes which distorted the unit costs of production. It was agreed that the 2023 forecast would be a better basis of allocation and so the cost data was updated to reflect this.



Once the above adjustments had been completed the TRA had a reasonable level of assurance that the information could be treated as complete, relevant, and accurate and could therefore be used by the TRA for the injury assessment and margin calculation in this investigation.

## Purpose of verification

The purpose of the TRA's verification activity is to provide the assurance considered necessary to make a decision as to whether the information provided by Garnalex is verifiable and can be used for the purposes of our investigation. We draw various levels of assurance on the completeness, accuracy and relevance of information deemed verifiable. Such data may then be considered in our assessments and analysis to determine whether injury is caused or likely to be caused to the UK industry by dumped imports of the aluminium extrusions. The data will also be used in the injury margin calculations. This will form the basis for establishing appropriate measures where necessary, and to assess whether these are in the UK's economic interest.

We may carry out verification activities using desk and remote analysis or undertake work on-site. The activity undertaken will not seek to verify all information provided but to undertake the work considered appropriate and possible within the time constraints of the investigation to obtain assurance on which to base a decision.

This verification report documents the work we have completed, the checks the case team has carried out and conclusions we have reached about the reliability of information provided by the verified party.

## Confidential information

The verified party must indicate whether any information contained in the confidential version of the verification report is considered confidential. It must specify such information, provide reasons as to why the TRA should treat the particular information as confidential, and create a non-confidential version of it (see also [public guidance](#)). The non-confidential version of the verification report will be placed on the public file.



## Verification

Please find below a summary of work that has been completed and the checks that have been carried out by the case team to determine whether the information provided by the interested party in their questionnaire response is verifiable.

### A. Company structure and associations

<b>1. What information was considered</b>	
<ul style="list-style-type: none"> <li>• General set-up, ownership, and management.</li> <li>• Facility locations.</li> <li>• Associations.</li> <li>• Accounting system used.</li> </ul>	
<i>Please indicate the confidentiality status of the information summarised above:</i>	
<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> confidential
<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	
<b>2. How the information was checked</b>	
<p>We verified Garnalex’s company details, function, and financial year end using Companies House records, Garnalex’s website and from the Aluminium Federation (ALFED) website and found it consistent with the questionnaire response.</p> <p>To assess the reliability of the audited financial statements, we reviewed the auditor’s opinion for the 2020 financial statements. No concerns were identified from this and the auditors confirmed that the accounts had been prepared in accordance with UK regulations.</p> <p>Using Companies House records, we verified that Garnalex had disclosed the related parties it had transactions with during the POI. No further associations were identified that related to Garnalex’s data</p> <p>We carried out a walkthrough of Garnalex’s accounting system to determine the level of reliance to place on data obtained from the system. Garnalex walked us through how cost and sales are recorded on its [Accounting] system and the different controls in place for authorising transactions. They provided sufficient evidence to allow us to be able to place reliance on their systems data.</p>	
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Information on system name removed as deemed sensitive information	
<b>3. Exceptions/Findings/Adjustments</b>	
None	
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<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	
<b>4. Conclusions</b>	
The information relating to company structure and associations that we have been provided by the interested party is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury assessment and margin calculation, and for any other purpose within the investigation.	
<i>Please indicate the confidentiality status of the information summarised above:</i>	
<input checked="" type="checkbox"/> non-confidential	confidential
<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	



## B. Goods

### 1. What information was considered

- Garnalex’s claim that there are no differences between the extrusions it produces, and the goods concerned.
- A copy of Garnalex’s internal guide documents on the construction of its coding structure for products.
- Sample sales documents.
- A detailed listing for Garnalex’s domestic sales for the POI providing technical data by transaction and the assignment of Product Control Numbers (PCNs) for each sale. Technical Drawings for selected models

Please indicate the confidentiality status of the information summarised above:

non-confidential

confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### 2. How the information was checked

Garnalex provided documentary evidence of the similarities and interchangeability of the imported goods and those they produce including e-mails for quotes to Chinese manufacturers for products Garnalex also quoted on as well as the technical specifications for the most common alloys used in both UK and the PRC.

#### Internal Coding Structure

The internal coding structure provided information as to the type of product and the material used so this was used to conduct a basic check on the model numbers provided as part of the questionnaire response.

We identified that some product models did not meet the internal coding description which states that all its extrusions start with a letter **G**: we noticed that for 440 models submitted for this investigation, **S** was the first letter. Also, the other numbers used to describe the models did not follow the pattern described in the internal coding document.

This was discussed with Garnalex and they explained that the **S** represented their new branded [brand] window and door range. Further clarification via technical drawings confirmed these products to be in scope. We considered this explanation sufficient, and we accepted that the products fall within the description of the like goods.



The internal coding structure did not provide sufficient details to allow verification of the allocation of models to PCNs.

### **Sales Invoice Samples**

We checked the consistency of the description of the like goods by reviewing the sample sales documents submitted along with the questionnaire response. Again, this was only able to provide partial information in terms of the model.

### **PCN by Item Code Listing**

During verification, Garnalex provided us with a detailed PCN by Item code worksheet which had been drawn from their accounting system. This provided relevant information such as weight per metre, finish, and length as well as the PCN allocated for each sales transaction. We compared this information with the PCNs allocated to the models to ensure they had been assigned properly. The following observations were made:

#### *Assembled products*

We noted that the finish for some models had their internal code as “*assembly*” but the PCN codes assigned to those models for finish was not consistent. Some assembly were coded as **P**, others were **A** while some where coded as **O**.

Garnalex clarified that the extrusions classified as assembly belong to the [brand] brand range of products. Their definition of assembled products was those which had two extrusions fitted with a thermal break - these did fall within the scope of the investigation. They could then be painted, anodised, or left as mill finish hence the different finish codes applied. We considered this explanation sufficient and accepted that the products fall within the description of the like goods.

#### *Products classified with wrong length*

We discovered that Garnalex had assigned wrong length codes to a significant number of products. The lengths of the products were reported to be 6 metres and should be coded as **M**, but they were coded as **L**. During the remote verification, we informed Garnalex about this finding, they cross-checked and agreed with the observation. They provided the TRA with updated costs and sales annexes based on the correct PCN allocation.

### **Technical Drawings**

We reviewed the technical drawings of a sample of models against the details Garnalex submitted in the questionnaire. Apart from the length issue mentioned above, no further issues were identified.





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Some information was removed due to commercial sensitivity

### Exceptions/Findings/Adjustments

None

Please indicate the confidentiality status of the information summarised above:

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confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### Conclusions

The information relating to the company's goods that we have been provided by the interested party is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury assessment and margin calculation, and for any other purpose within the investigation.

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confidential

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## C. Costs

What information was considered	
<p><b>Upwards Verification</b></p> <p>Through the upwards verification, we confirm the accuracy of the data submitted by an interested party against the audited financial accounts and management accounts.</p> <ul style="list-style-type: none"> <li>Garnalex's total cost of sales figure for the like goods and all goods for the POI.</li> <li>Garnalex's management accounts and trial balance covering 1 January 2020 to 31 December 2020 and 1 January to 31<sup>st</sup> May 2021 and the audited accounts for 2020.</li> <li>Garnalex's costs for the like goods</li> </ul> <p><b>Downwards Verification</b></p> <p>In the downwards verification, we confirm the accuracy of the data submitted by the interested party against source documents.</p> <ul style="list-style-type: none"> <li>Invoices, purchase orders and payment proof for selected raw materials purchased during the POI.</li> <li>Other components of costs of production and selling costs in the questionnaire annex – scrap, labour, rent, energy costs, depreciation, as well as marketing and advertising costs.</li> <li>Cost transactions with related party [redacted] in the POI.</li> </ul> <p><b>Cost Allocation</b></p> <ul style="list-style-type: none"> <li>Cost to Make and Sell Questionnaire Annex 4 – analysis of cost allocation</li> </ul>	
<p><i>Please indicate the confidentiality status of the information summarised above:</i></p>	
<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> confidential
<p><i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i></p>	
<p>Some information has been removed due to commercial sensitivity</p>	
How the information was checked	
<p><b>Upwards Verification</b></p> <p><i>Calculation and Reconciliation of the POI Cost of Sales figures</i></p>	



We initially calculated the cost of sales for the POI using the management accounts and the trial balance for the period. The figures calculated for the POI agreed back to the questionnaire annex data provided.

We conducted a reasonableness test on the unaudited 2021 internal accounts by comparing growth against the corresponding period of 2020. Significant growth occurred between January-May 2020 and the corresponding period for 2021 but this can be attributed to the start-up nature of Garnalex since trading only started in January 2020. This was not considered to be unreasonable and reflected a similar increase in sales.

#### *Reconciliation Back to Audited Financial Statements*

We verified the full year 2020 management accounts and trial balance back to the audited financial statements to provide the basis of assurance in the completeness of the data. Whilst small differences were found they were less than 1% and so not considered material.

#### *Reconciliation of the Like goods Cost of Sales*

The above figures were then reconciled to Questionnaire Annex 5 Upward Cost Reconciliation and Questionnaire Annex 4 Cost to Make and Sell to ensure that the latter reflected the correct costs and that the split between like goods and goods not subject to investigation was reasonable. This was done with reference to the trial balance which has sufficiently detailed account codes to be able to make this assessment. No material differences were found, and it was concluded that the like goods were classified correctly.

#### **Downward Verification**

We reconciled the total expenditure shown in the CTM annex by cost type back to the management accounts to confirm completeness. No issues were found.

#### *Verification of Raw Materials*

We assessed the reliability of the raw material costs reported in the questionnaire annex by reviewing the costs against the source documents selected based on a previous risk assessment. [Redacted].

We checked for consistency in control details including the volume, value, date, and amount paid. We had a system walkthrough where Garnalex showed us how the cost of raw materials is processed on their [Accounting system] system, from inventory to finished goods. No issues were identified.

#### *Verification of Associated Transactions*



We reviewed the associated party transactions for costs incurred during the POI to ascertain if the association influenced prices. The costs related to recharges of electricity and rent. [Redacted information] The evidence we obtained from Garnalex was sufficient to show that the cost transactions with the associated party are reasonable and at market price.

#### *Verification of Other Costs*

We reviewed selected marketing invoices and payroll records as other significant costs and compared the findings with the total costs reported in the CTM annex for completeness. No issues were found.

### **Cost Allocation**

#### *Cost of Sales*

We reviewed Questionnaire Annex 4 Cost to Make and Sell to understand how the costs had been allocated against PCNs and to ensure consistency in the approach. It was verified that the aluminium costs and labour had been allocated to PCNs using standard costs and then the variance to actual cost applied on the basis of volume. Other manufacturing overhead costs had been allocated on the basis of volume. This was considered a reasonable methodology. We were able to confirm that this allocation had been applied consistently across all PCNs and considered it to be a reasonable methodology of allocation.

[Redacted] It was agreed that this was an extraordinary cost and was distorting the overall figures and so was excluded from the cost of production.

#### *AS&G Costs*

AS&G costs had been in part allocated by sales volume and in part as a fixed amount across all PCNs. This was distorting the unit prices due to the low volumes experienced in the newer products. Additionally, the costs were very high in comparison to what would be expected under normal operating conditions. It was agreed that using their 2023 forecasts for both volume and cost to get a more realistic unit cost to sell per cost type and applying that to the current sales volumes would provide a more reasonable basis of allocation. Questionnaire Annex 4 was updated by the TRA to reflect this change and the revised data is presented in annex 2 below (the TRA used the updated information provided by Garnalex based on the changes identified under Section B above relating to length as the basis for their adjustments).

Following these adjustments, we were satisfied that the data fairly reflected the cost to make and sell.



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<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	
Certain information has been removed due to commercial sensitivities.	
<b>Exceptions/Findings/Adjustments</b>	
Questionnaire Annex 4 Cost to Make response was adjusted to reflect the above findings by the TRA.	
<i>Please indicate the confidentiality status of the information summarised above:</i>	
<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> confidential
<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	
<b>Conclusions</b>	
The information relating to costs that we have been provided by the interested party is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury assessment and margin calculation, and for any other purpose within the investigation.	
<i>Please indicate the confidentiality status of the information summarised above:</i>	
<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> confidential
<i>If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also <a href="#">public guidance</a>):</i>	

D. Sales

<b>What information was considered</b>
<b>Upwards Verification</b>



Through the upwards verification, we confirm the accuracy of the data submitted by an interested party against the audited financial accounts and management accounts.

- Garnalex’s total turnover figure for the like goods and all goods for the POI.
- Garnalex’s management accounts and trial balance covering 1 January 2020 to 31 December 2020 and 1 January to 31 May 2021 and the audited accounts for 2020.
- Garnalex’s reported split for sales for the like goods and those not subject to this investigation.

**Downwards Verification**

In the downwards verification, we confirm the accuracy of the data submitted by the interested party against the source documents.

- Source documents provided by Garnalex

*Please indicate the confidentiality status of the information summarised above:*

<input checked="" type="checkbox"/> non-confidential	<input type="checkbox"/> confidential
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*If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):*

**How the information was checked**

**Upwards Verification**

*Calculation and Reconciliation of the POI Cost of Sales figures*

We calculated the POI turnover figures using the management accounts and the trial balance. This was compared to the equivalent figure in Questionnaire Annex 10 Upwards Sales Reconciliation and found to agree

*Reconciliation of the 2020 figures to the audited financial statements*

The 2020 audited financial statements were reconciled with the 2020 management accounts and trial balance They were then compared to the equivalent figure in Questionnaire Annex 10 and found to agree. No issues were found.

A reasonableness test was conducted on the growth between January – May 2020 and the equivalent 2021 unaudited data to assess the accuracy of the latter. Whilst significant growth was found between the two periods this was assessed to be as per expectations for a start-up company. The continuous growth could be tracked across the period and 2021 sales were in line with the latter half of 2020.

*Reconciliation of the Like goods Sales*



Questionnaire Annex 8 Domestic Sales T-By-T Listing was reconciled with the breakdown of the like goods as provided in Annex 10 Upwards Sales Reconciliation. The split between the like goods and those not subject to this investigation were assessed against the specific account codes in the trial balance to confirm that the former had been included correctly. No material issues were found with the difference being less than 0.1%

### **Downward verification**

Garnalex provided source documents for the 16 sales transactions selected as part of the initial risk assessment. We received and reviewed the sales invoices, sales agreement, sales orders, delivery notes, proof of payments both for consistency between the documents and with the annex data provided.

We checked for consistency in control details including the volume, value, date, and amount paid. We had a system walkthrough where Garnalex showed us how sales transactions are processed on [Accounting] system.

The following issues were identified and corrected where applicable:

#### *Transposition Errors in Questionnaire Annex 8*

A number of transactions did not agree back to the annex data. Garnalex acknowledged that an error had been made in transferring the data from their system to the annex which had resulted in the differences. They provided an updated detailed sales listing and this was verified back to the source documents.

The format they provided the information in was not in the same format as Questionnaire Annex 8 and so the TRA transferred the data into this format for their use. Whilst doing this it was noticed that a few of the transactions were missing their PCN allocation due to missing information (length). This was corrected using the original data submission and the PCN Code by Item worksheet. The revised Domestic Sales Listing in its original format is shown in Annex 3 below.

[Redacted]

#### *Freight charges*

Although Garnalex reported CIF delivery terms for all sales during the POI, they did not provide the freight charges in the transaction listing. During the verification visit, Garnalex explained that the freight cost is included in the price negotiated with the customer. They agreed that to calculate the freight charges, the value for transport reported for the POI should be divided by the total domestic sales volume to determine the freight charge per unit. The sales listing was updated with this information by the TRA and can be shown as part of Annex 3 below.

[Redacted]

[Redacted]



Please indicate the confidentiality status of the information summarised above:

non-confidential

confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

Some information has been removed due to commercial sensitivity

### Exceptions/Findings/Adjustments

The domestic sales listing as provided by Garnalex was input into the Questionnaire Annex 8 Domestic Sales Listing format and the freight and credit charges included.

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non-confidential

confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### Conclusions

The information relating to sales that we have been provided by the interested party is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury assessment and margin calculation, and for any other purpose within the investigation.

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confidential

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## E. Injury

### What information was considered

Due to the fact that Garnalex was only established during the injury period, they could provide no data for this section. However, we did discuss with them the following areas:

- Capacity and capacity utilisation
- Selling price

Please indicate the confidentiality status of the information summarised above:

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If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### How the information was checked

[Redacted]

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If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

Information redacted due to commercial sensitivity

### Exceptions/Findings/Adjustments

None

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non-confidential       confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### Conclusions

The information relating to injury factors that we have been provided by the interested party is verifiable. Based on the work we have done, we have a limited level of assurance that the



information can be treated as complete, relevant and accurate because there is little evidence as yet to show how Garnalex’s customer base will develop. The data can be used by the TRA for the injury assessment in conjunction with other UK producer information to aid the decision process but should not be relied on for the complete picture.

Please indicate the confidentiality status of the information summarised above:

non-confidential                      confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

## F. Dumping/Subsidy

### What information was considered

Not applicable

Please indicate the confidentiality status of the information summarised above:

non-confidential                       confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### How the information was checked

Not applicable

Please indicate the confidentiality status of the information summarised above:

non-confidential                       confidential

If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):

### Exceptions/Findings/Adjustments

Not applicable

Please indicate the confidentiality status of the information summarised above:

non-confidential                       confidential



*If applicable, please specify what particular information you consider to be confidential, provide reasons as to why we should treat it as such, and create a non-confidential version of it (see also [public guidance](#)):*

**Conclusions**

Not applicable

*Please indicate the confidentiality status of the information summarised above:*

non-confidential

confidential

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## Conclusion

The verification process did highlight a number of issues relating to the Garnalex data. This was in part due to inconsistencies within the data but in the main related to the unusual position Garnalex found themselves in during the POI as a start-up entity.

Whilst the company information provided was correct and the like goods included properly, data around the allocation of the PCNs, and the sales information was found to be inaccurate. This was discussed with Garnalex and they provided updated information based on those discussions. Whilst the cost data provided did match their financial statements, it was agreed by both parties that it did not correctly reflect normal operating conditions and therefore could distort the margin calculations. To address this the 2023 forecast data (volumes and costs) was used to adjust the figures to a more suitable level. An updated cost to make and sell annex was provided.

Following on from these adjustments the TRA was able to obtain a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury assessment and margin calculation, and for any other purpose within the investigation.



## Annexes

### Annex 1: Meetings

Date and duration	Type of authentication	Company representatives	TRA representatives
29/11/2021	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	<ul style="list-style-type: none"><li>• Two representatives</li></ul>	<ul style="list-style-type: none"><li>• Three representatives</li></ul>
30/11/2021	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	<ul style="list-style-type: none"><li>• One representative</li></ul>	<ul style="list-style-type: none"><li>• Three representatives</li></ul>
03/12/2021	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	<ul style="list-style-type: none"><li>• Two representatives</li></ul>	<ul style="list-style-type: none"><li>• Three representatives</li></ul>



**Minutes of Garner Aluminium Extrusions (Garnalex) Verifications Visit**

Date	Start time	End time	Venue
29 November 2021	9:30 am	11:50 am	Remote via Microsoft Teams

Attendees	
Garnalex	TRA
Two Representative from Garnalex	Three Representatives from TRA

**Minutes of Garner Aluminium Extrusions (Garnalex) Verifications Visit**

Date	Start time	End time	Venue
30 November 2021	9:30 am	11:54 am	Remote via Microsoft Teams

Attendees	
Garnalex	TRA
One Representative from Garnalex	Three Representatives from TRA

**Minutes of Garner Aluminium Extrusions (Garnalex) Verifications Visit**

Date	Start time	End time	Venue
3 December 2021	9:30 am	11:30 am	Remote via Microsoft Teams

Attendees	
Garnalex	TRA
Two Representative from Garnalex	Three Representatives from TRA



Annex 2: Revised cost data [data redacted due to commercial sensitivity]

Annex 3: Revision to sales data [data redacted due to commercial sensitivity]