

Exporter Questionnaire

Case number: 617

Product: Steel Pallet Racking

From: Malaysia

Inquiry period: 1 January 2022 to 31 December 2022 (the period)

Response due by: 10 May 2023

Email enquiries to: investigations2@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 a continuation inquiry into steel pallet racking exported to Australia from the People's Republic of China (China) and Malaysia.

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether steel pallet racking is dumped.

The commission will collect and use information in accordance with the commission's 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 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.

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 submission. 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. The commission considers that the dumping 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.
- 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.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	Y
Section B Export sales to Australia	Y
<p>Only allow published for Sensitive RECORD version.</p> Section C Exported goods & like goods	Y
<p>Only allow published for Sensitive RECORD version.</p> Section D Domestic sales	Y
<p>D-5 Projects and additional services</p> <p>1. Do you offer additional services alongside sales of the goods (for example, assembly or installation services)? If yes, provide details about:</p> <p>(a) The different types of services offered Installation</p> <p>(b) What activities are involved in the delivery of each service Constructing rack row, installing first bay make sure it is squared off and plumb, further install the remaining bay and anchor all footplates, shelf accessories installed after all pallet rack installation is complete.</p> <p>(c) The percentage of domestic sales where associated services are provided Only allow published for Sensitive RECORD version.</p> <p>(d) The factors that influence the price of each associated service Type of racking, quantity of the pallet & type of safety accessories</p> <p>2. Do you offer to supply the goods as a part of tenders for larger projects (for example, development or installation of a new warehousing solution, or integration with an existing solution)? If yes, please complete the worksheet named "D-5 Project tenders", which details information about any tender bids and completed projects that include the sale of the goods. Not applicable.</p>	Y

3. For each of the the 2 largest successful tender bids (by value) in “D-5 Project tenders”, provide relevant documents including the request for tender, and your winning bid. Not applicable	
Section E Due allowance	
Section F Third country sales	Y
Section G Cost to make and sell	Y
Section H Domestic Market	Y
Only allow published for Sensitive RECORD version. Section I Australian Market	Y
Exporter's declaration	Y
Non-confidential version of this response	Y

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	Y
B-4 Upwards sales	Y
B-5 Upwards selling expenses	Y
D-2 Domestic sales	Y
D-5 Project tenders	Y
F-2 Third country sales	Y
G-3 Domestic CTM	Y
G-4.1 SG&A listing	Y
G-4.2 Dom SG&A calculation	Y
G-5 Australian CTM	Y
G-7.2 Raw material CTM	Y
G-7.4 Raw material purchases	Y
G-8 Upwards costs	Y
G-10 Capacity Utilisation	Y

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Steel Pallet racking, or parts thereof, assembled or unassembled, of dimensions that can be adjusted as required (with or without locking tabs and/or slots, and/or bolted or clamped connections), including any of the following - beams, uprights (up to 12 metres) and brace (with or without nuts and bolts).

Additional information

The goods are adjustable static racking structures capable of carrying and storing product loads, and components used to make static racking structures.

Adjustable racking is a structure typically made from cold-formed or hot rolled steel structural members and includes components such as plates, rods, angles, shapes, sections, tubes and the like. Welding, bolting or clipping are the typical methods to assemble them. It may be racking installed within a building.

A typical storage configuration comprises upright frames perpendicular to the aisles and independently adjustable, positive locking beams parallel to the aisle, spanning between the upright frames, and brace designed to support unit load actions.

The racking layout and components used are designed to get the best efficiency for the shape and volume of the items stored. The applicable Australian Standard is AS4084-2012.

The goods are generally, but not exclusively, classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:¹

Tariff Subheading	Statistical Code	Description
7308		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:
7308.90.00		Columns, pillars, posts and beams, girders, bracing, gantries, brackets, struts, ties and similar structural units:
	58	Racking and shelving

On 6 May 2019 the then Minister for Industry, Science and Technology exempted all components or parts of steel pallet racking, other than beams, uprights and braces, from interim dumping duty and dumping duty effective from 19 June 2018.²

Model Control Code

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

¹ These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

² [Ministerial Exemption Instrument No. 1 of 2019](#).

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must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

Item	Category	Sub-category		Sales Data	Cost data
1	Form	B	Beam	Mandatory	Mandatory
		U	Upright		
		BR	Brace		
2	Finish	G	Galvanized	Mandatory	Mandatory
		PC	Powder coated		
		P	Painted		

In constructing a MCC, use a "-" between each category. For example: B-G

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: Goh Ting Hong
Position in the company: Director
Telephone: 6012-667 5825
E-mail address: jasangoh@emtsgroup.com
2. If you have appointed a representative, provide their contact details:
Name: Not Applicable
Address: Not Applicable
Telephone: Not Applicable
E-mail address: Not Applicable

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.
Lot 387, MK 12 ,
Kawasan Perindustrian Valdor,
14200 Sungai Bakap, Pulau Pinang.
4. Please provide the location of the where your company's production records are held.
Not Applicable as we are not the manufacturer.
5. Please provide the location of your company's production plant manufacturing the goods under consideration.
Not Applicable as we are not the manufacturer.

A-2 Company information

1. What is the legal name of your business?
EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.)
2. Does your company trade under a different name and/or brand? If yes, provide details.
Not Applicable.
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.)
4. Provide a list of your current board of directors and any changes in the last two years.
Goh Ting Hong & Loh Cheng Hoon
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

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6. Is your company or parent company publically listed? No
If yes, please provide:
(a) The stock exchange where it is listed and

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(b) Any principle shareholders³

If no, please provide:

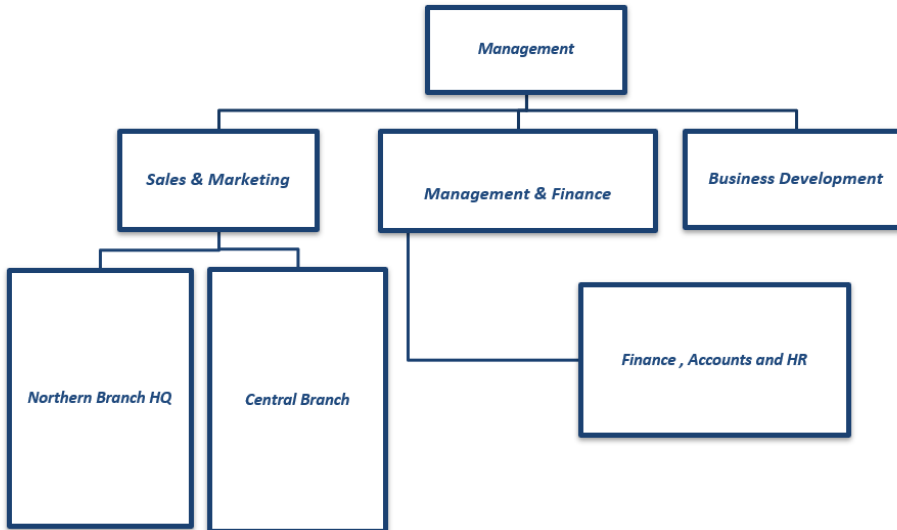
(a) A list of all principal shareholders and the shareholding percentages.

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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.
Export and import of other basic iron and steel products
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
Only allow published for Sensitive RECORD version.
 - (b) sell in the domestic market
EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.)
Lot 387, Mk 12,
Kawasan Perindustrian Valdor,
14200 Sungai Bakap, Penang, Malaysia
 - (c) export to Australia and
EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.)
Lot 387, Mk 12,
Kawasan Perindustrian Valdor,
14200 Sungai Bakap, Penang, Malaysia
 - (d) export to countries other than Australia.
EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.)
Lot 387, Mk 12,
Kawasan Perindustrian Valdor,
14200 Sungai Bakap, Penang, Malaysia
9. Provide your company's internal organisation chart.

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.

Organization Chart



Please refer organisation chart

10. Describe the functions performed by each group within the organisation.
Sales & Marketing: Promoting and selling products or services, attracting and retaining customers, and driving revenue for a company.
Management & Finance: Overseeing the financial operations and strategic decision-making of a company.
Business Development: Identifying and pursuing growth opportunities to expand the business, increase revenue, and create strategic partnerships.
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
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A-3 General accounting information

1. What is your financial accounting period?
December
2. Are your financial accounts audited? If yes, who is the auditor?
Yes, Peter Ng & CO
3. What currency are your accounts kept in?
Malaysia Ringgit
4. What is the name of your financial accounting system?
SQL Account
5. What is the name of your sales system?
SQL Account
6. What is the name of your production system?
Not Applicable, we are just a trading company.

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.
Not applicable for production system. SQL Account system synchronize financial accounting and sales data.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
Our Financial Statements of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs", International Financial Reporting Standards and requirement of Companies Act 2016 in Malaysia
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
Yes, We changed our preparation of Financial Statement from Malaysian Private Entities Reporting Standard ("MPERS") to MFRSs in FYE 2021

A-4 Financial Documents

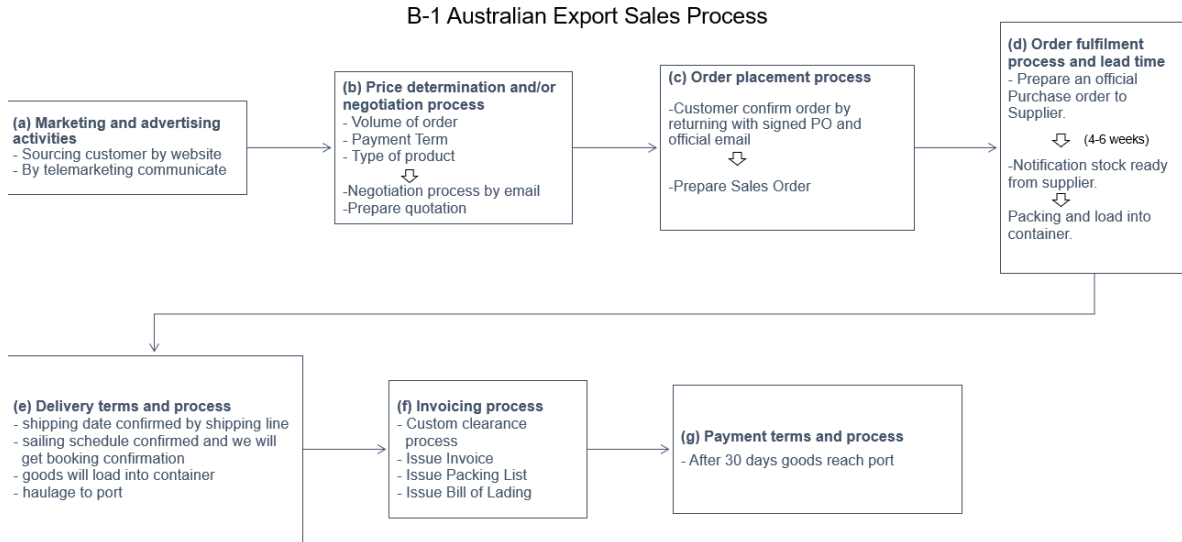
1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
Only allow published for Sensitive RECORD version.
2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.
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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.Not available. Tax returns for FYE 2022 will not be submitted until Aug 2023.
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.Not Applicable
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.The period is the same with our financial year end.
6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
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7. Please provide your company's chart of accounts (in Excel).
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If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:



Please refer exhibit B-1 Q1 Australian Export Sales Process diagram

- (a) Marketing and advertising activities
Through our company website and outdoor sales activities
- (b) Price determination and/or negotiation process
Negotiation between the buyer and seller
- (c) Order placement process
Request quotation and confirmed order by email
- (d) Order fulfilment process and lead time
Request quotation by customer, sending quotation, customer confirmed order by email
- (e) Delivery terms and process
Free On Board (FOB) term
- (f) Invoicing process
Issue invoice to customer
- (g) Payment terms and process
Payment made after 30 days goods reach port

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

USD

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(b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details

No.

(a) How is the exchange rate determined in your accounting system and how often is it updated?

1st day monthly we use published exchange rate (Central Bank of Malaysia)

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.
Not applicable

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Only allow published for Sensitive RECORD version.

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.
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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.
Not applicable. No discount and rebates.

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.
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8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

(a) What date are you claiming as the date of sale?

Invoice date

(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.

Not applicable

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) 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.

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2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

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B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for inland transport
 - Invoices for port handling and other export charges
 - Bill of lading
 - Invoices for ocean freight & marine insurance (if applicable)
 - Country of origin certificates (if applicable)

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

Only allow published for Sensitive RECORD version.

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.

Only allow published for Sensitive RECORD version.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained. Only allow published for Sensitive RECORD version.

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: Only allow published for Sensitive RECORD version.

⁴ [Ministerial Exemption Instrument No. 1 of 2019](#)

- 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.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
Only allow published for Sensitive RECORD version.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained. **Only allow published for Sensitive RECORD version.**
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.
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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.

We're exported industrial type storage racking to Australia

3 major components included

Upright Post

Type of component	Upright post
Shape	Omega Curve
Type of process	Roll forming
Finishing	Galvanizing and powder coated
Thickness	
Size	
Length	
Material	

Beam

Type of component	Beam
Shape	Claim Type
Type of process	Roll forming
Finishing	Powder coated
Thickness	
Size	
Length	
Material	

Brace

Type of component	Brace
Shape	C-type
Type of process	Roll forming
Finishing	Galvanizing and powder coated
Thickness	
Size	
Length	
Material	

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.

Item	MCC FORM	MCC FINISHING	MCC
Upright	U	PC	U-PC
Upright	U	G	U-G
BEAM	B	PC	B-PC
BEAM	B	G	B-G
BRACING	BR	PC	BR-PC
BRACING	BR	G	BR-G

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.

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.

Item	MCC FORM	MCC FINISHING	MCC
Upright	U	PC	U-PC
BEAM	B	PC	B-PC
BRACING	BR	PC	BR-PC

C-3 Internal product codes

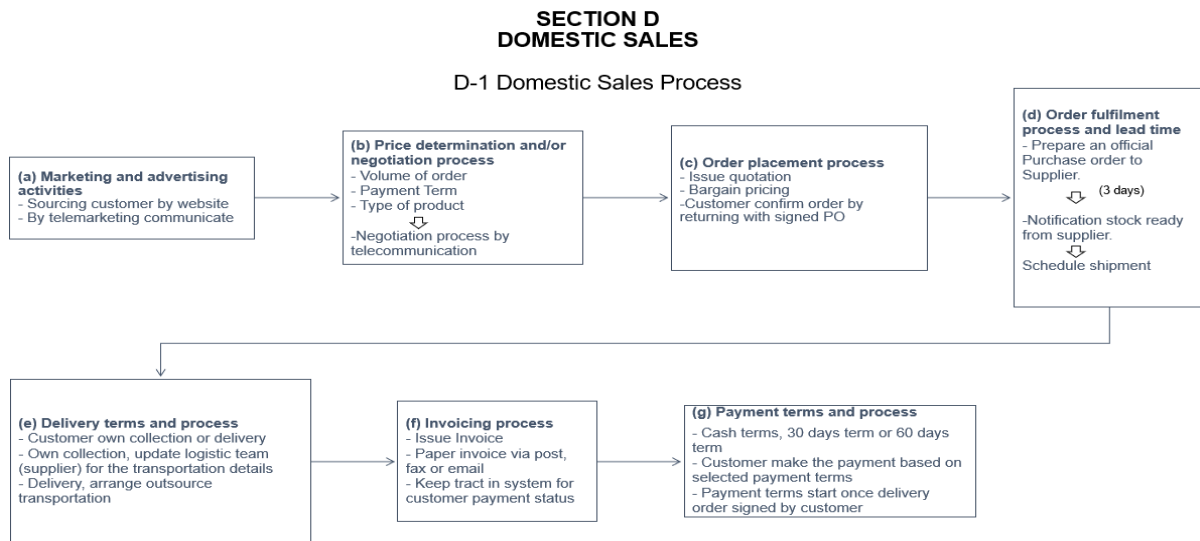
1. Does your company use product codes or stock keeping unit (SKU) codes?
 - If yes:
 - (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
 - (b) Provide details on how you mapped the product or SKU 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.

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SECTION D DOMESTIC SALES

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:



Please refer exhibit D-1 Q1 DOMESTIC SALES PROCESS DIAGRAM

- (a) Marketing and advertising activities
By Website.
 - (b) Price determination and/or negotiation process
Negotiation between buyer and seller.
 - (c) Order placement process
Request quotation and confirmed order by customer purchase order.
 - (d) Order fulfilment process and lead time
Order received, item picked, packed and shipped.
 - (e) Delivery terms and process
Customer own collection or delivery.
 - (f) Invoicing process
Issue invoice to customers.
 - (g) Payment terms and process
Cash terms, 30 days term and 60 days term.
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.
Not Applicable
 3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Only allow published for Sensitive RECORD version.
 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.
Only allow published for Sensitive RECORD version.
 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.

Not Applicable.

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.
Yes, the credit & debit note only issue when the item send in mistake , product defect or wrong key in the pricing.
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale? Invoice date.
- (b) Why does this date best reflect the material terms of sale? 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.

Not Applicable

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.

Only allow published for Sensitive RECORD version.
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".

Only allow published for Sensitive RECORD version.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices -

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

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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.
Only allow published for Sensitive RECORD version.

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - 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.

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D-5 Projects and additional services

4. Do you offer additional services alongside sales of the goods (for example, assembly or installation services)? If yes, provide details about:
 - (e) The different types of services offered
Installation
 - (f) What activities are involved in the delivery of each service
Constructing rack row, installing first bay make sure it is squared off and plumb, further install the remaining bay and anchor all footplates, shelf accessories installed after all pallet rack installation is complete.
 - (g) The percentage of domestic sales where associated services are provided
Only allow published for Sensitive RECORD version.
 - (h) The factors that influence the price of each associated service
Type of racking, quantity of the pallet & type of safety accessories
5. Do you offer to supply the goods as a part of tenders for larger projects (for example, development or installation of a new warehousing solution, or integration with an existing solution)? If yes, please complete the worksheet named “D-5 Project tenders”, which details information about any tender bids and completed projects that include the sale of the goods.
Not applicable.
6. For each of the the 2 largest successful tender bids (by value) in “D-5 Project tenders”, provide relevant documents including the request for tender, and your winning bid.
Not applicable

SECTION E DUE ALLOWANCE

E-1 Credit expense

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

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
Pallet and fixing item such as wood and belt
2. What is the packaging used for your export sales of the goods to Australia?
Pallet and fixing item such as steel strapping
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
Only allow published for Sensitive RECORD version.
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
Only allow published for Sensitive RECORD version.
 - (c) Calculate the weighted average packaging cost for each model exported to Australia market
Only allow published for Sensitive RECORD version.

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?
Only allow published for Sensitive RECORD version.
2. What are the delivery terms of the export sales of the goods to Australia?
Only allow published for Sensitive RECORD version.
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?
Only allow published for Sensitive RECORD version.
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? Not applicable
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? Not applicable
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? Not applicable
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? Not applicable

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details. Not applicable
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
Only allow published for Sensitive RECORD version.
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods? Only allow published for Sensitive RECORD version.
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5Only allow published for Sensitive RECORD version.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details. Not applicable
 - 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.

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.
Yes, we are selling to third country. There are no differences.
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.
Not Applicable.
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.

Not Applicable.

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.

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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".

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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.

Not Applicable.

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.
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.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
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.
3. Briefly explain your cost accounting practices (e.g. job costing, process costing).
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.
5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
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 in its accounting records.
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)?
9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
10. What are the valuation methods for scrap, by products, or joint products?
11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

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.
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".

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
- This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
 - Exclude any SG&A amount in respect of:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - any other income/expense not directly/indirectly related to the manufacture or sale of the goods or like goods
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
- This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

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.
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".

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

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.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
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.
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.
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.
5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
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.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and

- highlight or annotate the amount shown in the source document and
- provide the account number and sub-account number (if applicable) at column E of the worksheet.

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

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Explain how the production capacity and capacity utilisation has been calculated.
3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
 - (a) What is the capacity of these facilities?
 - (b) What was the monthly amount of inventory maintained during the investigation period?
 - (c) What is the average period of time that inventory is retained (describe how this is calculated)?
4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.
5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.
6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

**SECTION H
DOMESTIC MARKET**

H-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

The industrial storage market in Malaysia has been experiencing steady growth over the past five years, driven by various factors such as increased industrialization, urbanization, and the growth of e-commerce and logistics sectors. The market is characterized by a demand for efficient and innovative storage solutions to optimize warehouse operations and improve supply chain management.

One of the main trends in the Malaysia industrial storage market over the past five years has been the increasing adoption of automated and advanced storage solutions. With the growing need for efficient and cost-effective warehousing operations, companies are investing in automated storage and retrieval systems (ASRS), pallet racking systems, conveyor systems, and other advanced technologies to streamline their operations and enhance productivity. This trend is expected to continue in the coming years as companies seek to improve their operational efficiency and meet the demands of a rapidly changing business landscape.

Another key trend in the Malaysia industrial storage market is the growing emphasis on sustainability and environmental considerations. Companies are increasingly looking for storage solutions that are environmentally friendly, energy-efficient, and comply with sustainability standards. This has led to the adoption of eco-friendly materials, such as recyclable and reusable materials, and the integration of green technologies, such as solar panels, in storage systems.

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

For year 2021

Type of product	Category	Source
Electrical, electronic equipment	Consumer, industrial	Import
Plastics	Consumer, industrial	Import
Iron and steel	industrial	Import
Pharmaceutical products	Consumer, industrial	Import
Paper and paperboard, articles of pulp, paper and board	Consumer, industrial	Import
Furniture, lighting signs, prefabricated buildings	Consumer, industrial	Import
Wood and articles of wood, wood charcoal	Consumer, industrial	Import
Glass and glassware	Consumer, industrial	Import
Tools, implements, cutlery of base metal	Consumer, industrial	Import

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

For year 2021

Type of product	Category	Revenue
Electrical, electronic equipment	Consumer, industrial	\$71.44B
Plastics	Consumer, industrial	\$9.58B
Iron and steel	industrial	\$7.34B
Pharmaceutical products	Consumer, industrial	\$2.74B
Paper and paperboard, articles of pulp, paper and board	Consumer, industrial	\$2.02B
Furniture, lighting signs, prefabricated buildings	Consumer, industrial	\$1.51B
Wood and articles of wood, wood charcoal	Consumer, industrial	\$1.11B
Glass and glassware	Consumer, industrial	\$801.80M
Tools, implements, cutlery of base metal	Consumer, industrial	\$521.95M

Data from <https://tradingeconomics.com/malaysia/imports-by-category>

- (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

There are several factors that influence consumption/demand variability in the Malaysia market, including:

1. **Seasonal fluctuations:** Seasonal variations in demand are common in many industries, and the Malaysia market is no exception. For example, demand for consumer goods such as clothing, electronics, and home appliances may vary based on festive seasons, holidays, or weather conditions. During festive seasons such as Chinese New Year or Hari Raya, consumer spending tends to increase, leading to higher demand for goods and services. On the other hand, during monsoon seasons, demand for certain products like outdoor recreational equipment may decline.
2. **Economic factors:** Overall economic conditions play a significant role in influencing consumption/demand variability in the Malaysia market. Factors such as GDP growth, employment rates, inflation, and consumer sentiment can impact consumer spending. During periods of economic growth, consumers tend to have higher disposable income, leading to increased consumption. Conversely, during economic downturns or recessions, consumers may cut back on discretionary spending, resulting in decreased demand for goods and services.
3. **Government regulation:** Government policies and regulations can also influence demand variability in the Malaysia market. For example, changes in taxation, trade policies, or import/export regulations can affect the availability and affordability of goods and services, which in turn can impact demand. Additionally, government initiatives such as stimulus packages, subsidies, or incentives aimed at boosting consumption in certain sectors or industries can also influence demand patterns.
4. **Technological developments:** Advancements in technology can impact both demand and production patterns in the Malaysia market. Technological innovations can lead to the introduction of new products or services, changes in production methods, or improvements in supply chain efficiency, which can affect demand for existing products or create demand for new ones. For instance, the rise of e-commerce and digital payment systems in Malaysia has transformed consumer purchasing behavior, leading to increased demand for online shopping and digital services.

5. Demographic factors: Demographic factors, such as population growth, age distribution, and changing consumer preferences, can also influence consumption/demand variability in the Malaysia market. For example, an aging population may lead to changing demand patterns for healthcare services or retirement-related products. Similarly, shifts in consumer preferences towards sustainable or eco-friendly products can impact demand for environmentally-friendly goods and services.

6. Social and cultural factors: Social and cultural factors also play a role in shaping consumption patterns in the Malaysia market. Factors such as changing lifestyles, cultural traditions, and social norms can influence consumer behavior and demand for products and services. For instance, increasing awareness of health and wellness has led to a growing demand for fitness-related products and services in Malaysia.

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

The Malaysia market can be segmented in several ways based on different criteria, including geographic and product segmentations. Here are some common market segmentations in the Malaysia market:

1. Geographic Segmentation: Malaysia can be divided into different regions or states, and each region may have distinct characteristics and consumer behaviors. For example, there may be differences in consumer preferences, purchasing power, and cultural influences between the urban areas of Kuala Lumpur and Penang compared to the more rural areas in Sabah or Sarawak. Companies may tailor their marketing strategies and offerings based on these regional differences to better cater to the needs and preferences of consumers in each region.

2. Demographic Segmentation: Demographic factors such as age, gender, income, education, and occupation can also be used as segmentation criteria in the Malaysia market. For instance, companies may target specific age groups, such as millennials or seniors, with products or services that cater to their unique needs and preferences. Income levels may also influence purchasing behavior, with different product offerings and pricing strategies targeted towards consumers in different income brackets.

3. Ethnic Segmentation: Malaysia has a diverse population comprising various ethnic groups, including Malays, Chinese, Indians, and others. Ethnicity can play a significant role in consumer preferences, cultural influences, and purchasing behavior. Companies may take into consideration the cultural sensitivities and preferences of different ethnic groups in their marketing strategies and product offerings to better connect with consumers from diverse backgrounds.

4. Product Segmentation: Product segmentation involves categorizing consumers based on their preferences for different types of products or services. For example, in Malaysia, there may be different segments of consumers interested in electronics, fashion, health and beauty, food and beverages, or automotive products. Companies may target specific product segments with tailored marketing campaigns, pricing strategies, and product features to cater to the unique needs and preferences of consumers in those segments.

5. Behavioral Segmentation: Behavioral segmentation involves categorizing consumers based on their behaviors, such as buying patterns, brand loyalty, and product usage. For example, companies may target frequent online shoppers, brand loyalists, or early adopters in the Malaysia market with specific marketing strategies and promotions. Behavioral segmentation can help companies better understand consumer behaviors and develop strategies to influence consumer decision-making processes.

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

Not Applicable

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

In Malaysia, domestically produced goods and imported goods compete in the market in various ways. The competition between these two types of goods is influenced by factors such as pricing, quality, branding, consumer preferences, trade policies, and government regulations. Here are some common ways in which domestically produced goods and imported goods compete in the Malaysia market:

1. Pricing: Pricing is a significant factor in the competition between domestically produced goods and imported goods. Domestic goods may have an advantage in terms of pricing due to lower production costs, including labor, raw materials, and transportation. Imported goods, on the other hand, may face additional costs such as customs duties, taxes, and transportation fees, which can affect their pricing competitiveness. However, imported goods may still compete based on factors such as economies of scale, lower production costs in the country of origin, and currency exchange rates.

2. Quality: Quality is another important factor in the competition between domestically produced goods and imported goods. Domestic goods may have an advantage in terms of quality control, as they are produced within the country and subject to local regulations and standards. Imported goods, on the other hand, may vary in quality depending on the country of origin, manufacturing processes, and compliance with local regulations. Consumers in Malaysia often consider quality as a crucial factor in their purchasing decisions, and goods with higher perceived quality may have a competitive advantage in the market, regardless of their origin.

3. Branding: Branding plays a significant role in the competition between domestically produced goods and imported goods. Established local brands may have a loyal customer base and brand recognition, giving them a competitive advantage over imported goods. However, imported goods from reputable international brands may also have a strong brand presence and appeal to consumers who associate them with quality, innovation, or prestige. Branding strategies, including marketing, advertising, and product positioning, are crucial in influencing consumer perceptions and preferences in the Malaysia market.

4. Consumer Preferences: Consumer preferences, including taste, cultural factors, and buying behaviors, can also impact the competition between domestically produced goods and imported goods. Domestic goods may have an advantage in terms of understanding local consumer preferences, as they are designed and produced with the local market in mind. However, imported goods may also cater to specific consumer preferences or offer unique features that appeal to local consumers. Understanding and adapting to consumer preferences is critical for both domestically produced goods and imported goods to succeed in the Malaysia market.

5. Trade Policies and Government Regulations: Trade policies and government regulations can significantly impact the competition between domestically produced goods and imported goods in Malaysia. Tariffs, quotas, import restrictions, and other trade barriers imposed by the government can affect the pricing, availability, and competitiveness of imported goods. On the other hand, favorable trade policies or preferential treatment for domestic goods may provide an advantage to locally produced goods. Changes in trade policies or regulations can have a direct impact on the competition between domestically produced goods and imported goods in the Malaysia market.

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

The key channels used for marketing and distribution of goods in the Malaysia market can vary depending on the industry, target audience, and product characteristics. However, some common ways that goods are marketed and distributed in the Malaysia market include:

1. Traditional Retail Channels: Traditional retail channels, such as brick-and-mortar stores, supermarkets, hypermarkets, and specialty shops, are widely used for marketing and distribution of goods in Malaysia. These channels allow goods to be physically displayed and sold to consumers, providing opportunities for product demonstrations, promotions, and direct interactions with customers.

2. E-commerce Platforms: E-commerce has been rapidly growing in Malaysia, and online platforms have become increasingly popular for marketing and distribution of goods. E-commerce platforms, such as Lazada, Shopee, and Zalora, are widely used for online shopping, allowing goods to be marketed and sold online to a wide audience. E-commerce platforms also offer various features, such as customer reviews, product recommendations, and targeted marketing campaigns, which can help promote goods to potential customers.

3. Wholesale and Distribution Channels: Wholesale and distribution channels play a crucial role in the marketing and distribution of goods in Malaysia. These channels involve selling goods in bulk to retailers, wholesalers, or other intermediaries, who then distribute the goods to the end consumers. Wholesale and distribution channels can include wholesalers, distributors, agents, and resellers, who help reach a wider market and provide logistics and inventory management support.

4. Direct Selling: Direct selling is another popular method for marketing and distributing goods in the Malaysia market. Direct selling involves selling goods directly to consumers through independent sales representatives, who typically earn commissions based on their sales performance. Direct selling companies often use social networks, home parties, and demonstrations to promote their goods and establish personal relationships with customers.

5. Trade Shows and Exhibitions: Trade shows and exhibitions are commonly used for marketing and showcasing goods in the Malaysia market. These events provide opportunities for businesses to display their goods, interact with potential customers, and gather market feedback. Trade shows and exhibitions are especially popular in industries such as electronics, automotive, food and beverage, and fashion, where businesses can showcase their products and innovations to a targeted audience.

6. Advertising and Promotions: Advertising and promotions play a significant role in marketing goods in the Malaysia market. Companies may use various media channels, such as television, radio, print, online, and social media, to advertise their goods and create brand awareness. Promotions, such as discounts, special offers, loyalty programs, and contests, are also commonly used to attract customers and incentivize purchases.

7. Logistics and Distribution Networks: Logistics and distribution networks are critical for the efficient and effective distribution of goods in Malaysia. These networks involve transportation, warehousing, inventory management, and order fulfillment, which are essential for ensuring goods reach customers in a timely and cost-effective manner. Companies may use various logistics and distribution partners, such as transport companies, third-party logistics providers, and warehouses, to manage their supply chain and ensure smooth delivery of goods.

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

There are several other factors that are relevant to the characteristics or influences on the Malaysia market for goods. These factors include:

1. Cultural and Social Factors: Malaysia is a diverse country with a multicultural society, comprising of Malays, Chinese, Indians, and other ethnic groups, each with their unique cultural and social characteristics. These cultural and social factors influence consumer preferences, buying behaviors, and product choices. For example, religious beliefs, dietary habits, and language preferences may impact the demand for certain goods, such as halal-certified food products or products that are specific to a particular cultural festival.

2. Economic Factors: The economic factors in Malaysia, such as GDP growth, disposable income, employment rates, inflation rates, and exchange rates, play a significant role in shaping the demand for goods. Economic factors can affect consumers' purchasing power, affordability, and willingness to spend on goods. For example, during times of economic prosperity, consumers may have higher purchasing power and be more inclined to buy luxury goods, whereas during economic downturns, consumers may cut back on discretionary spending and opt for more essential goods.

3. **Technological Factors:** Technological advancements and innovations impact the demand for goods in Malaysia. The adoption of technology, such as e-commerce platforms, online payment systems, and digital marketing, has transformed the way goods are marketed, distributed, and consumed in the Malaysian market. Technological factors also influence product development, production processes, and supply chain management, which can affect the availability, quality, and competitiveness of goods in the market.

4. **Legal and Regulatory Factors:** Legal and regulatory factors, including government policies, regulations, and standards, have a significant impact on the marketing, distribution, and sales of goods in Malaysia. For example, regulations related to product safety, labeling, packaging, and import/export restrictions can affect the availability and sale of goods in the market. Additionally, specific industries, such as pharmaceuticals, food and beverages, and automotive, are subject to industry-specific regulations that can influence the marketing and distribution of goods.

5. **Environmental Factors:** Environmental concerns, such as climate change, sustainability, and eco-consciousness, are increasingly influencing consumer preferences and purchasing decisions in the Malaysia market. Consumers are becoming more aware of the environmental impact of goods and are seeking products that are environmentally friendly, sustainable, and socially responsible. This trend is driving changes in product design, packaging, and marketing strategies, as companies strive to meet the growing demand for eco-friendly goods.

6. **Competitive Factors:** The competitive landscape in the Malaysia market, including the presence of domestic and international competitors, pricing strategies, branding, and marketing efforts, also influences the marketing and distribution of goods. Competition can impact product positioning, pricing, and promotion strategies, and companies need to stay competitive to attract and retain customers in the market.

7. **Demographic Factors:** Demographic factors, such as population size, age distribution, urbanization, and lifestyle trends, also impact the Malaysia market for goods. For example, an aging population may have different needs and preferences for goods compared to a younger population. Urbanization and lifestyle trends may also influence consumer behaviors, such as increased demand for convenience, health-consciousness, or digitalization, which in turn affect the marketing and distribution of goods.

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

**No supporting documentary*

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.

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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

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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.

Not Applicable , we don't have such of 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.

General regulatory framework for the goods market in Malaysia as it relates to competition policy, taxation, product standards, and the range of goods.

1. Competition Policy: In Malaysia, competition policy is governed by the Competition Act 2010, which is enforced by the Malaysia Competition Commission (MyCC). The Competition Act aims to promote competition, protect consumers' interests, and foster economic efficiency and innovation. It prohibits anti-competitive agreements, abuse of dominant market positions, and anti-competitive mergers and acquisitions. The Act also establishes the MyCC as the regulatory authority responsible for investigating and taking action against anti-competitive conduct.

2. Taxation: The taxation of goods in Malaysia is governed by the Goods and Services Tax Act 2014 (GST Act) and the Sales Tax Act 2018 (Sales Tax Act). The GST Act imposes a 6% goods and services tax (GST) on the supply and importation of goods and services, while the Sales Tax Act imposes sales tax on selected goods at the manufacturing, importation, and wholesale levels. These acts outline the rules and regulations for registration, calculation, and payment of GST and sales tax, as well as exemptions, refunds, and compliance requirements for businesses involved in the supply of goods.

3. Product Standards: Product standards in Malaysia are regulated by various government agencies such as the Ministry of International Trade and Industry (MITI), the Department of Standards Malaysia (DSM), and other relevant authorities. Malaysia follows the Malaysian Standard (MS) system, which sets technical standards for goods and services to ensure safety, quality, and environmental protection. Compliance with MS standards is often mandatory for certain goods, and non-compliance may result in penalties or restrictions on sale or importation.

4. Range of Goods: The range of goods in Malaysia is subject to various regulations, including import and export controls, licensing requirements, and labeling and packaging rules. These regulations are enforced by multiple government agencies, such as the Royal Malaysian Customs Department, the Ministry of International Trade and Industry, and the Ministry of Health, among others. These regulations aim to protect consumers, ensure fair trade practices, and promote health and safety standards.

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.

Not Applicable.

H-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

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- the prevalence of private labels/customer brands
- the prevalence of generic or plain labels
- the prevalence of premium labels and
- product segmentation.

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2. Describe the end uses of the goods in the domestic market from all sources.
 - Industrial and warehousing
 - Commercial
 - Third party logistic
 - Household residence
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.
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4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
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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.
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H-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.

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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.
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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.
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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.
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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.

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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:
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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?
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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.
Yes, credit note only for the mistake, wrongly delivery, defect and shortage
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.
Not Applicable
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.
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11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
 - (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales? N
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.
Not applicable because all the sales are based on uncontracted sales

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.

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12. 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.
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13. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- a general description of how this is done
 - list the factors that influence pricing differentiation in different tiers or segments and
 - explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

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

14. 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.

Not Applicable

H-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.).
Our goods in domestic market with very good reputation on reliable quality and availability.
We only select the supplier who always using good raw material and maintain their quality.
Besides that, we have a warehouse to store the full range of inventory and cause our delivery leads time are shorten compare with other competitor.
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.
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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.
Not Applicable
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.
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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.

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SECTION I AUSTRALIAN MARKET

I-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
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
Not applicable as we didn't survey much as we only supplier to one customer in \ Australia.
 - (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
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market and
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.
Not applicable as we didn't survey much as we only supplier to one customer 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.
Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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.

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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.

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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.

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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).

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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

I-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 brand
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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.

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

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
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.
Not applicable as we didn't survey much as we only supplier to one customer in Australia.

I-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 **Only allow published for Sensitive RECORD version.**
 - (b) The proportion of your company's profit derived from sales of the goods in Australia. **Only allow published for Sensitive RECORD version.**
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.
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
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.
Not applicable as we didn't survey much as we only supplier to one customer in Australia.
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.
Only allow published for Sensitive RECORD version.
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.
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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:
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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.
Only allow published for Sensitive RECORD version.
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

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establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

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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.

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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.

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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? Not applicable because all the sales are based on uncontracted sales
How frequently are sales contracts renegotiated?
- (c) How frequently are price reviews conducted between contracts?
- (d) 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.
- (e) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
- (f) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

Not applicable , because all the sales are based on uncontracted sales order.

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.

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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.

Not applicable, we only selling single type of product Static pallet racking and all pricing are set as standard.

13. 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.

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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

14. 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.

Not applicable.

I-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.).

Not applicable as we didn't survey much as we only supplier to one customer in Australia.

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.

Not applicable, our product supply base on customer brand.

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.

Not applicable as we didn't participate any advertising activities in Australia.

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.

Not applicable, all our sales team are base in Malaysia by email communicate and we don't have any office in Australia.

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.

Not applicable, all pricing design base on purchase price and currency exchange rate only.

EXPORTER'S DECLARATION

I hereby declare that EMT Systems Sdn. Bhd. (formerly known as E Metall Systems Sdn. Bhd.) (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Goh Ting Hong

Signature : Jason Goh

Position in

Company : Managing Director

Date : 24/05/2023

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: *sales 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); *specification 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.

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)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CIP	carriage paid to 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.