



Anti-Dumping Commission

Exporter Questionnaire

Case number: 692

Product: Certain welded steel mesh sheets

From: The People's Republic of China and Malaysia

Investigation period: 1 October 2024 – 30 September 2025 (the period)

Response due by: 2 January 2026

Email enquiries to: investigations1@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 dumping investigation into certain welded steel mesh sheets 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 investigation period (the period). This information will determine whether certain welded steel mesh sheets is dumped..

The Commission will collect and use information in accordance with its [Collection and Use of Information Policy](#).

If you do not manufacture the goods

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

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin 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 questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

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

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

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

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

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

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. 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	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Section H Particular market situation (China only)	<input type="checkbox"/>
Section I Domestic Market	<input checked="" type="checkbox"/>
Section j Australian Market	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-2.2 Australian sales source	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
D-2.2 domestic sales source	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
F-2.2 third country sale source	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-3.2 domestic CTM source	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-5.2 Australian CTM source	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>

PUBLIC RECORD

G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are:

Steel mesh sheets, welded at the intersection, of longitudinal and transverse members with cross-sectional diameters of between 3mm to 14mm (inclusive) and having at least one aperture size of 80cm² or more.

Sheets of the subject welded steel mesh have a maximum nominal length of up to and including 15 metres and includes sheets that may have bends.

The goods under consideration do not include welded steel mesh sheets made from stainless steel as defined under Note 1(e) to Chapter 72, Schedule 3 of the Customs Tariff Act 1995.

The goods include all welded steel mesh sheets meeting the above description irrespective of steel surface profile, alloy content or coating.

Further information

Aperture size' refers to the nominal area calculated by multiplying the distance between the longitudinal members and the transverse members. For example, an aperture size of 80 cm² may denote an aperture with longitudinal members 8cm apart and transverse members 10cm apart.

'Length' is measured from the ends of the longitudinal members.

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

Category	Sub-category	Identifier	Sales Data	Cost data	Key category
Prime	Prime	P	Mandatory	Mandatory	Yes
	Non-Prime	N			
Coating	Plated or coated with zinc or with zinc alloys (e.g., zinc-aluminium, zinc-aluminium-magnesium)	G	Mandatory	Mandatory	Yes
	Other coatings (e.g., paint, plastics, polyvinyl chloride, epoxy resin)	O			
	No coating	N			
Highest nominal cross-sectional diameter (millimetres or "mm") of longitudinal members	Greater than or equal to 3 and less than 6	A	Mandatory	Optional	Yes
	Greater than or equal to 6 and less than 12	B			
	Greater than or equal to 12 and less than or equal to 14	C			
Sheet sized measured by nominal area (sheet length x sheet width in m ²)	Less than or equal to 3	S	Mandatory	Optional	Yes
	Greater than 3 and less than or equal to 6	M			
	Greater than 6 and less than or equal to 9	L			
	Greater than 9	XL			

In constructing a MCC, use a "-" between each category. For example: **P-G-A-L**

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: [Ong Tong Yew](#)
Position in the company: [REDACTED]
Telephone: [REDACTED]
E-mail address: [REDACTED]
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.
[5 1/2 Miles, Jalan Kapar, Klang, 42100, Klang, Selangor, Malaysia](#)
4. Please provide the location of the where your company's production records are held.
[5 1/2 Miles, Jalan Kapar, Klang, 42100, Klang, Selangor, Malaysia](#)
[2489, Lorong Perusahaan 12, Prai Industrial Estate, 13600 Prai, Pulau Pinang, Malaysia](#)
5. Please provide the location of your company's production plant manufacturing the goods under consideration.
[5 1/2 Miles, Jalan Kapar, Klang, 42100, Klang, Selangor, Malaysia](#)
[2489, Lorong Perusahaan 12, Prai Industrial Estate, 13600 Prai, Pulau Pinang, Malaysia](#)

A-2 Company information

1. What is the legal name of your business?
[Southern Steel Mesh Sdn Bhd \(hereinafter, "SSM"\)](#)
2. Does your company trade under a different name and/or brand? If yes, provide details.
[No](#)
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
[No](#)
4. Provide a list of your current board of directors and any changes in the last two years.
Current directors are:
 1. [Mr \[CONFIDENTIAL TEXT DELETED – director name\]](#)
 2. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on \[CONFIDENTIAL TEXT DELETED – date\]\)](#)
 3. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on CONFIDENTIAL TEXT DELETED – date\)](#)
 4. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on CONFIDENTIAL TEXT DELETED – date\)](#)
 5. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on CONFIDENTIAL TEXT DELETED – date\)](#)

The changes in the last two years are:

1. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on CONFIDENTIAL TEXT DELETED – date\] and resigned on CONFIDENTIAL TEXT DELETED – date\]\)](#)
2. [Mr \[CONFIDENTIAL TEXT DELETED – director name\] \(Appointed on CONFIDENTIAL TEXT DELETED – date\] and resigned on CONFIDENTIAL TEXT DELETED – date\]\)](#)

3. Mr [CONFIDENTIAL TEXT DELETED – director name] (Resigned CONFIDENTIAL TEXT DELETED – date)
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
Yes, refer to attachment “A-2.5 Diagram of company part of the group [CONFIDENTIAL ATTACHMENT]”.
6. Is your company or parent company publicly listed?
If yes, please provide:
(c) The stock exchange where it is listed and
Parent company, BRC Asia Limited is listed on the Singapore Exchange Securities Trading Limited (“SGX-ST”).
(d) Any principal shareholders¹
Refer to attachment “A-2.6(d) BRC_AR2024_SGX”.
- If no, please provide:
(a) A list of all principal shareholders and the shareholding percentages.
SSM is not publicly listed. The principal shareholders are BRC Asia Limited (55%) and Southern Steel Berhad (45%). Refer to attachment “A-2.6 SSM Principal Shareholders [CONFIDENTIAL ATTACHMENT]”.
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.
The principal activities of the Company are manufacturing, sale and marketing of steel wire mesh, concrete wires, cut and bend bars and other related products.

Details of the products:

1. Cut to Size
 2. Standard Sheet
 3. Special Mesh
 4. Bar Mesh
 5. Engineered Mesh
 6. Precast Mesh
 7. Sales Wire
 8. Hard Drawn Wire
 9. Plain Cut
 10. Cut and Bend
 11. Bar
 12. Straightening Bar
8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
(a) produce or manufacture
(b) sell in the domestic market
(c) export to Australia and
(d) export to countries other than Australia.
Not Applicable. SSM performs the above functions.
9. Provide your company’s internal organisation chart.
Refer to attachment “A-2.9,10 Organization Structure [CONFIDENTIAL ATTACHMENT]”.

¹ 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.

10. Describe the functions performed by each group within the organisation.
Refer to attachment "A-2.9,10 Organization Structure [CONFIDENTIAL ATTACHMENT]".

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Yes. Please refer to attachment "A-2.11-1 SSM Product Catalogue V03".

A-3 General accounting information

- i. What is your financial accounting period?
SSM's accounting period is from 1st July 2024 to 30th September 2025
- ii. Are your financial accounts audited? If yes, who is the auditor?
Yes, SSM's financial accounts are audited. During the period, the auditor is [CONFIDENTIAL TEXT DELETED – auditor].
- iii. What currency are your accounts kept in?
Malaysian Ringgit ("MYR")
- iv. What is the name of your financial accounting system?
[CONFIDENTIAL TEXT DELETED – ERP system]
- v. What is the name of your sales system?
[CONFIDENTIAL TEXT DELETED – ERP system]
- vi. What is the name of your production system?
[CONFIDENTIAL TEXT DELETED – ERP system]
- vii. 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, in that SSM uses [CONFIDENTIAL TEXT DELETED – ERP system] for all of the abovementioned functions.
- viii. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No. SSM's accounting practices are in accordance with the generally accepted accounting principles in Malaysia.
- ix. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No.

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.
Please refer to attachments "A-4.1 SSM 2024 signed audited accounts [CONFIDENTIAL ATTACHMENT]" and "A-4.1 SSM FS FY2025 [CONFIDENTIAL ATTACHMENT]".
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.
Please refer to pages 45–47 of the FY24 audited accounts [CONFIDENTIAL ATTACHMENT], as attached under Item A-4.1 above.
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 applicable because SSM's financial statements are audited.

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year and
 - (b) the period

Yes. There are [CONFIDENTIAL TEXT DELETED – number] different profit centres for [CONFIDENTIAL TEXT DELETED – SSM's products] respectively.

Please refer to attachment:

"A-4.4(a) SSM Profit and Loss statement for profit center financial year July24-Sept25 [CONFIDENTIAL ATTACHMENT]"

"A-4.4(b) SSM Profit and Loss statement for profit center period Oct24-Sept25 [CONFIDENTIAL ATTACHMENT]"

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.

Yes.

Please refer to attachment "A-4.5 SSM Accounting information system PnL period Oct24-Sept25 [CONFIDENTIAL ATTACHMENT]".

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

Please refer to attachment "A-4.6 SSM Trial Balance FY25 [CONFIDENTIAL ATTACHMENT]"

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

Please refer to attachment "A-4.7 Chart of accounts [CONFIDENTIAL ATTACHMENT]".

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:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

SSM's Australian sales of the goods are [CONFIDENTIAL TEXT DELETED – sales process].

SSM's Australian sales process usually start with [CONFIDENTIAL TEXT DELETED – sales process].

Upon receipt of purchase order, [CONFIDENTIAL TEXT DELETED – sales process].

During the period, Australian sales were made on [CONFIDENTIAL TEXT DELETED – sales terms].

The payment terms for Australian sales during the period [CONFIDENTIAL TEXT DELETED – payment terms].

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

All Australian sales of the goods were invoiced in [CONFIDENTIAL TEXT DELETED – currency].

Customers made payments into SSM's [CONFIDENTIAL TEXT DELETED – currency account].

SSM [CONFIDENTIAL TEXT DELETED – forward contract practice] with respect to the Australian sales.

Exchange rates updated in the [CONFIDENTIAL TEXT DELETED – ERP system] on a daily basis, using the exchange rate published by Bank Negara.

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.
No.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Australian sales were [CONFIDENTIAL TEXT DELETED – pricing policy].
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.
No.
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.

No.

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.
[CONFIDENTIAL TEXT DELETED credit/debit notes issuance].
8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
 - (a) Are you claiming a date other than the invoice date as the date of sale?
 - (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. Any claim for an adjustment would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Noted.

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

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - 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.

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at B-2.

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".

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at B-2.2

B-3 Sample export documents

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

Please refer to Attachments B-3.1 Sample Document 1 [CONFIDENTIAL ATTACHMENT]– [CONFIDENTIAL TEXT DELETED – customer] & B-3.1 Sample Document 2 [CONFIDENTIAL ATTACHMENT]– [CONFIDENTIAL TEXT DELETED – customer] for the supporting documents required.

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

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.
Please refer to Attachments B-3.1 Sample Document 1 [CONFIDENTIAL ATTACHMENT]– [CONFIDENTIAL TEXT DELETED – customer] & B-3.1 Sample Document 2 [CONFIDENTIAL ATTACHMENT]– [CONFIDENTIAL TEXT DELETED – customer] for the supporting documents required.

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.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at B-4.
2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet.
 - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
 - Sales of the goods under consideration and other sales (e.g. non-goods or services)
 - Domestic, Australian and third country sales of the goods under consideration
 - If the documents include spreadsheets, all formulas used must be retained
 - There must not be any balancing amounts. All amounts must be supported by source documents.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at B-4 and SSM’s Trial Balance [CONFIDENTIAL ATTACHMENT] provided in the same spreadsheet.
3. For all amounts in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at B-4.

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.

SSM exported D500L-grade reinforcing mesh, including various types of [CONFIDENTIAL TEXT DELETED – type of mesh] that comply with the AS/NZS 4671:2019 standard, to Australia during the period.

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.

SSM's Australian sales of the goods can be classified into the following MCCs:

- P-N-B-S
- P-N-B-XL

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.

The categories of mesh sold in the domestic market are:

- a. Standard sheet steel welded mesh
- b. Cut-to-size steel welded mesh

Both categories are compliant to MS145: 2014 requirements.

In the domestic market, the standard sheet dimension is fixed at 6.00m × 2.20m. An example of an A-Series standard sheet is shown in *Image C-2.1-1*.

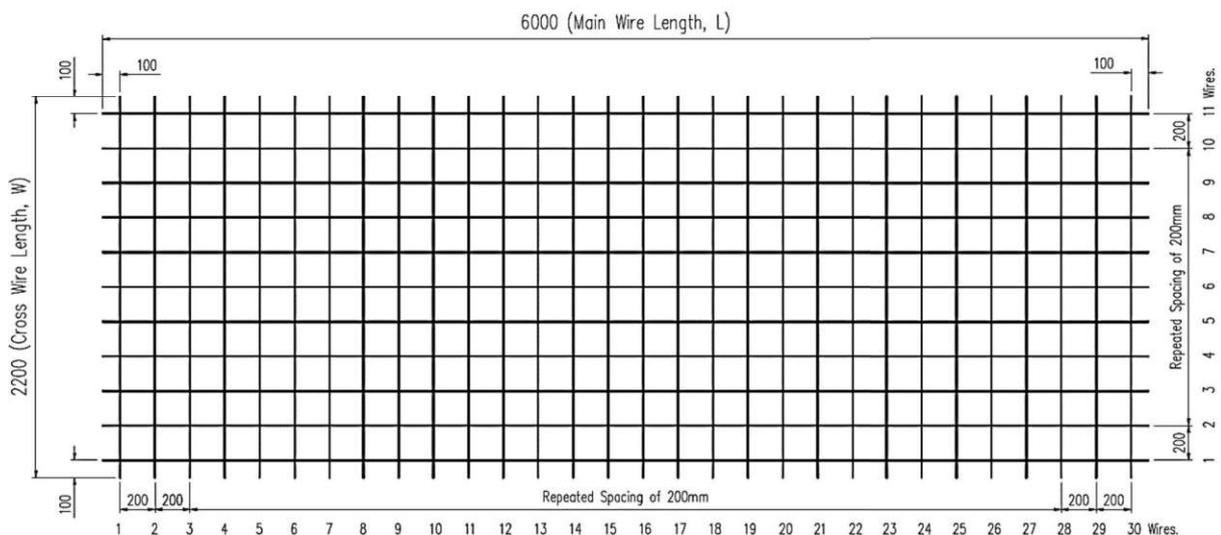


Image C-2.1-1: A diagram indicating the dimension and the pitch of an A-Series mesh (200mm pitch both ways)

Cut-to-size steel welded mesh is any mesh that is customised in terms of wire diameters, wire pitch and mesh dimensions (other than the standard sheet dimension of 6.00m × 2.20m)

For cut-to-size mesh, there are additional services rendered to the end-user such as:

[CONFIDENTIAL TEXT DELETED – additional services provided by SSM]

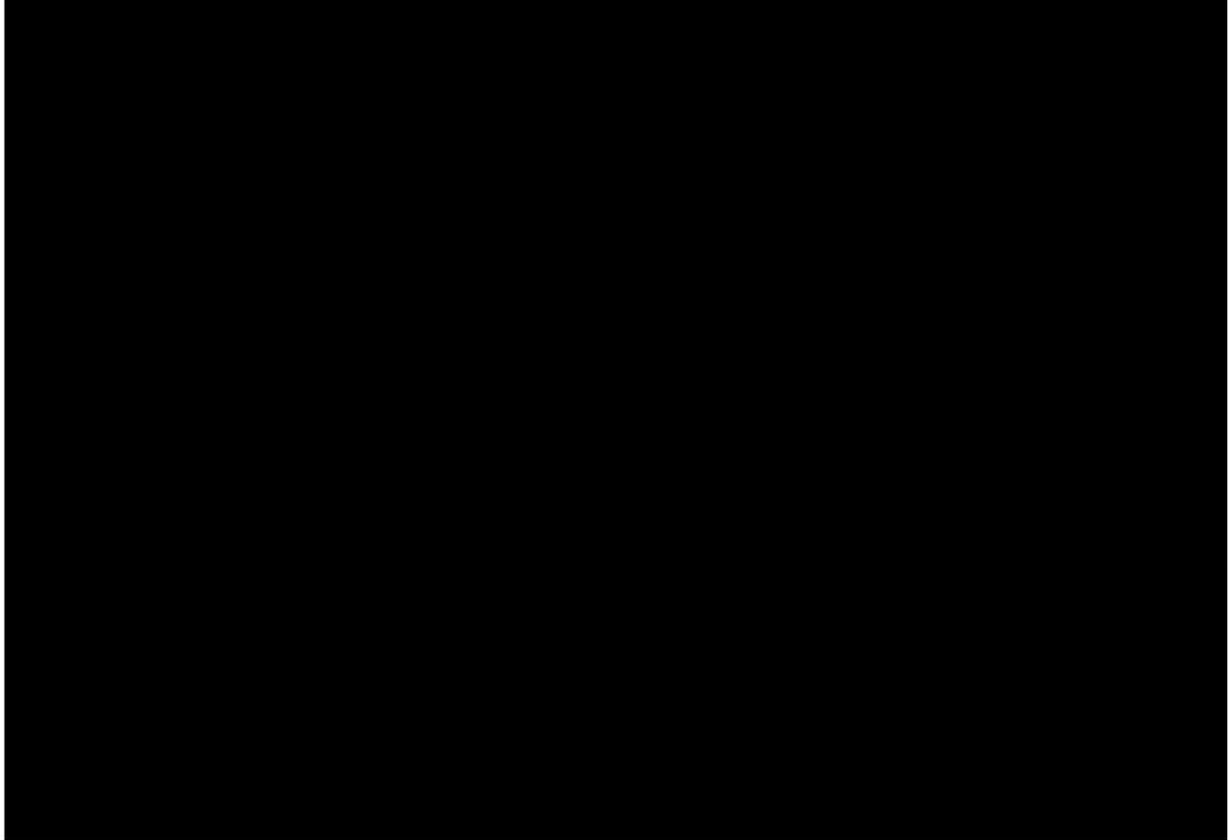


Image C-2.1-2: A sample of a shop drawing issued for cut-to-size project order.

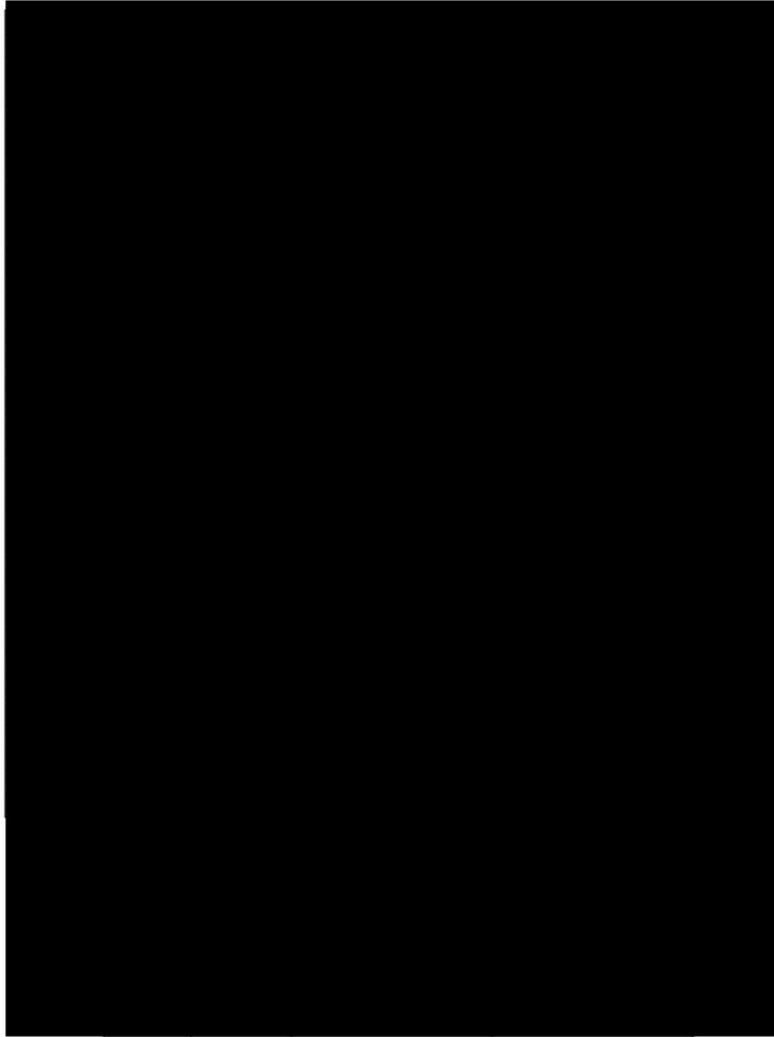


Image C-2.1-3: An excerpt from the sample shop drawing showing the different kinds of mesh proposed.

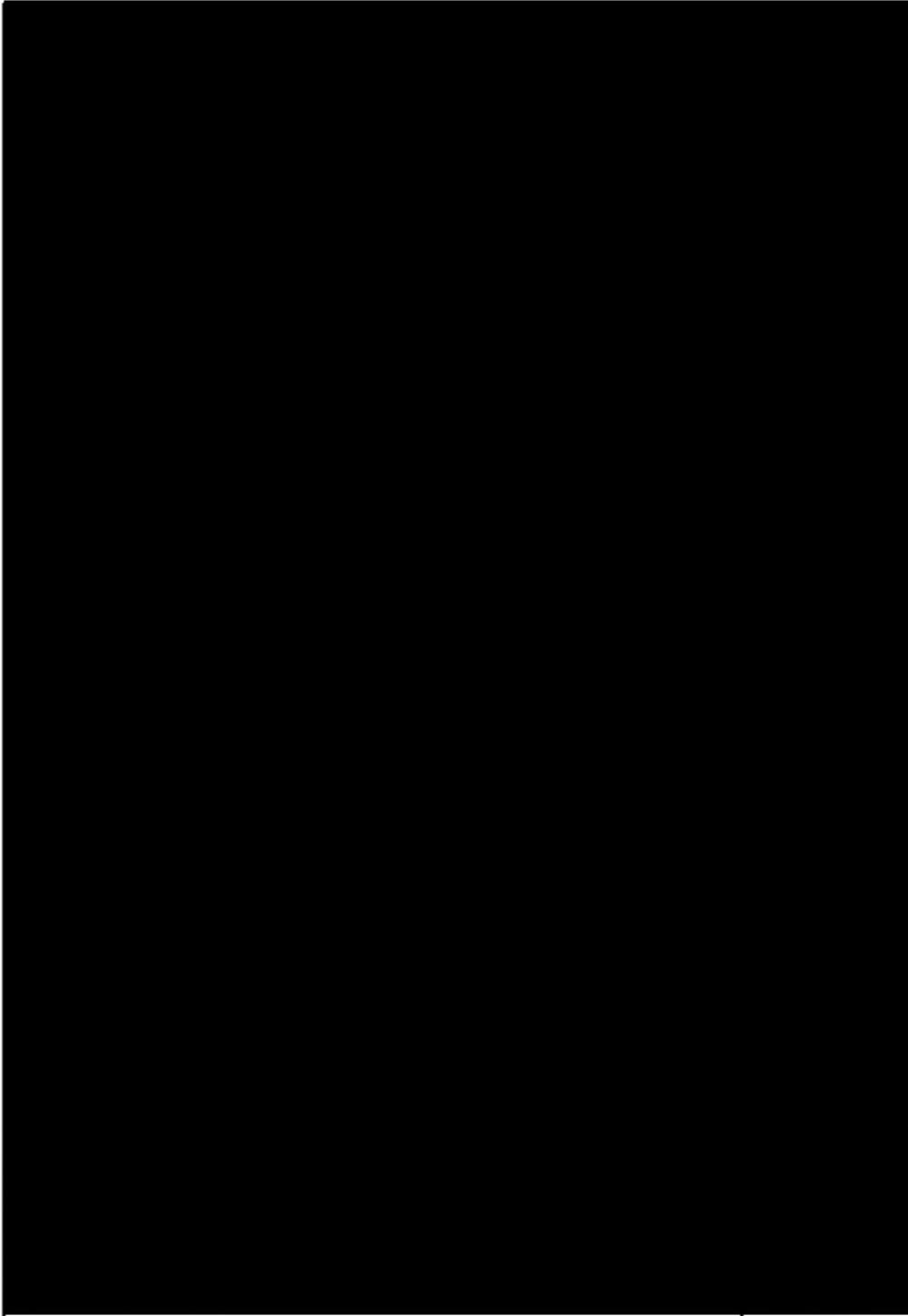


Image C-2.1-4: A sample of [CONFIDENTIAL TEXT DELETED – Commercial proposal].

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.

SSM's domestic sales of mesh during the period can be classified into the following MCCs

 - P-N-A-S
 - P-N-A-M
 - P-N-A-L
 - P-N-A-XL

- P-N-B-S
- P-N-B-M
- P-N-B-L
- P-N-B-XL
- P-N-C-S
- P-N-C-M
- P-N-C-L
- P-N-C-XL
- P-N-D-S
- P-N-D-M
- P-N-D-L
- P-N-D-XL

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

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.

The product code consists of either [CONFIDENTIAL TEXT DELETED – number] digits.

The meaning of each digit is explained below:

Digit	Explanation

(b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

Only [CONFIDENTIAL TEXT DELETED – product code] are used for MCC mapping.

(c) Provide a table of showing the product or SKU codes for each MCC.

Please see Attachment “C-3.1 - SKU coding and mapping [CONFIDENTIAL ATTACHMENT]”.

If no:

(a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets. As all SSM’s mesh products are prime grade and uncoated, the MCC for the first two digits is ‘P’ and ‘N’, respectively.

In SSM’s product code, [CONFIDENTIAL TEXT DELETED – MCC identification]. Accordingly, the third digit of the MCC refers to [CONFIDENTIAL TEXT DELETED – MCC identification].

SSM’s product codes do [CONFIDENTIAL TEXT DELETED – product code details]. Accordingly, the fourth digit of the MCC refers to [CONFIDENTIAL TEXT DELETED – MCC identification].

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:

- (a) Marketing and advertising activities

SSM works closely with [CONFIDENTIAL TEXT DELETED – customer categories] to fulfil orders. Generally, SSM's products and services are offered in two (2) main forms:

- i. Standard sheet steel welded mesh
 - ii. Cut-to-size steel welded mesh

The primary documents and tools utilized by the Sales and Marketing Department include: [CONFIDENTIAL TEXT DELETED – marketing tools]

The marketing and advertising activities undertaken by SSM include: [CONFIDENTIAL TEXT DELETED – advertising activities]

- (b) Price determination and/or negotiation process

The pricing of the welded steel mesh is generally decided based on [CONFIDENTIAL TEXT DELETED – number] factors namely: [CONFIDENTIAL TEXT DELETED – pricing factors].

The pricing of the mesh can be simplified with the concept of Ringgit per metric tonne (RM/tonne)

1 tonne = 1000kg

However, for welded steel fabric in the domestic market, the pricing of the mesh is structured based on Ringgit per meter square (RM/m²)

Please refer to the summary table of the range of standard welded steel mesh in **Table D-1.1-1** below where the pricing is based on Ringgit per meter square (RM/m²).

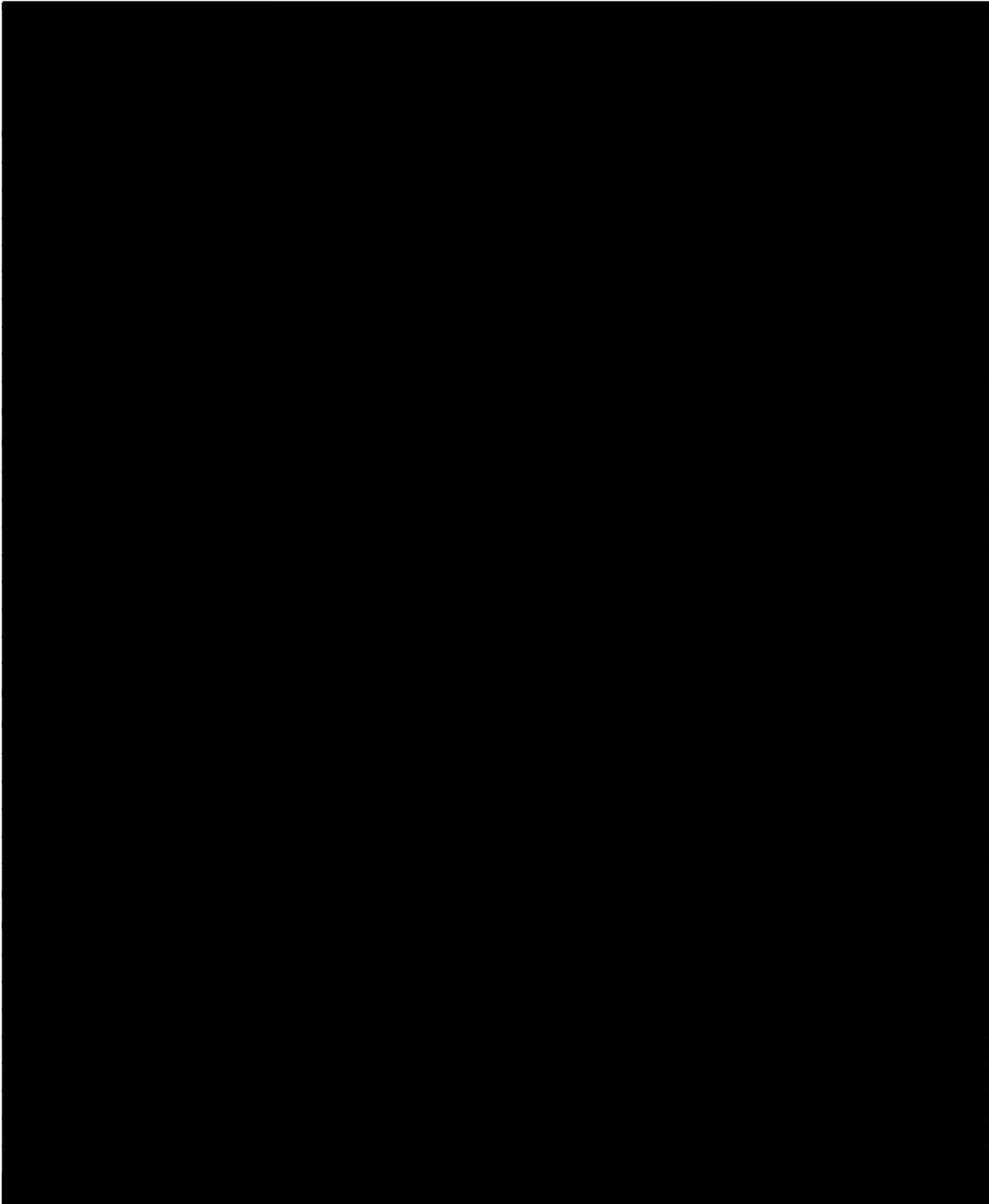


Table D-1.1-1: Pricing for standard mesh (RM/m²) and pricing for standard mesh standard sheet (RM/Sheet)

In the case of customisation of the steel welded mesh outside from the range of the standard mesh mentioned in ***Table D-1.1-1***, there is a different pricing structure for such steel welded mesh. Please refer to ***Table D-1.1-2, D-1.1-3*** and ***D-1.1-4*** for the pricing summary.

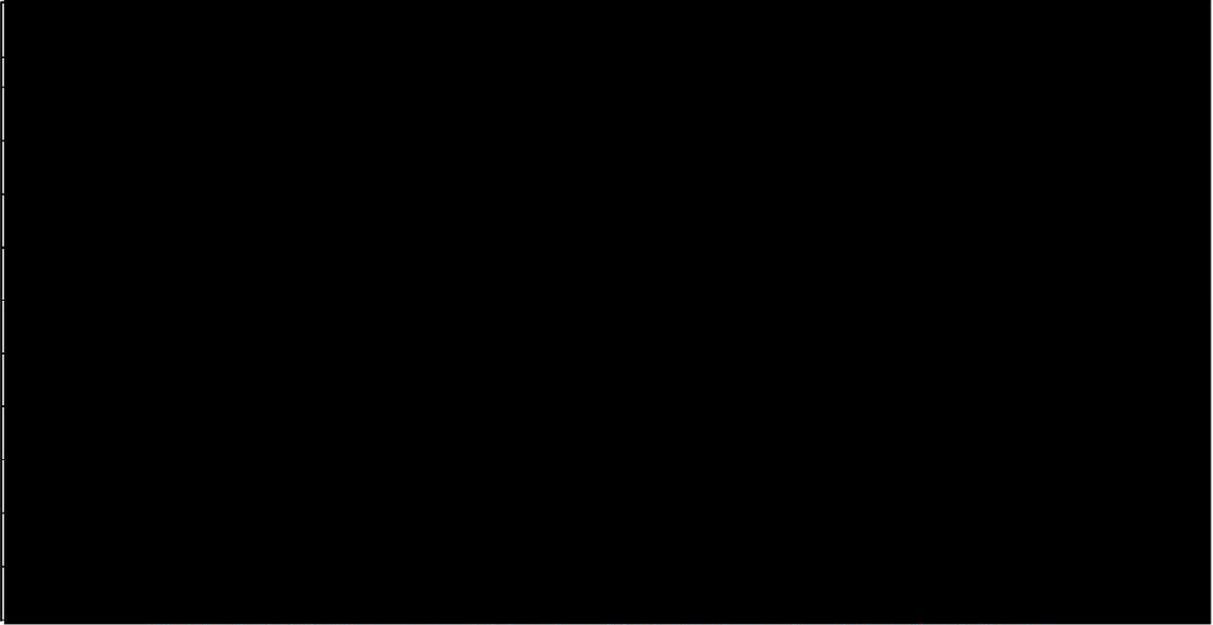
A large black rectangular redaction box covering the entire content of the first table.

Table D-1.1-2: Summary table of welded steel mesh pricing for A-Series

A large black rectangular redaction box covering the entire content of the second table.

Table D1.1-3: Summary table of welded steel mesh pricing for B-Series

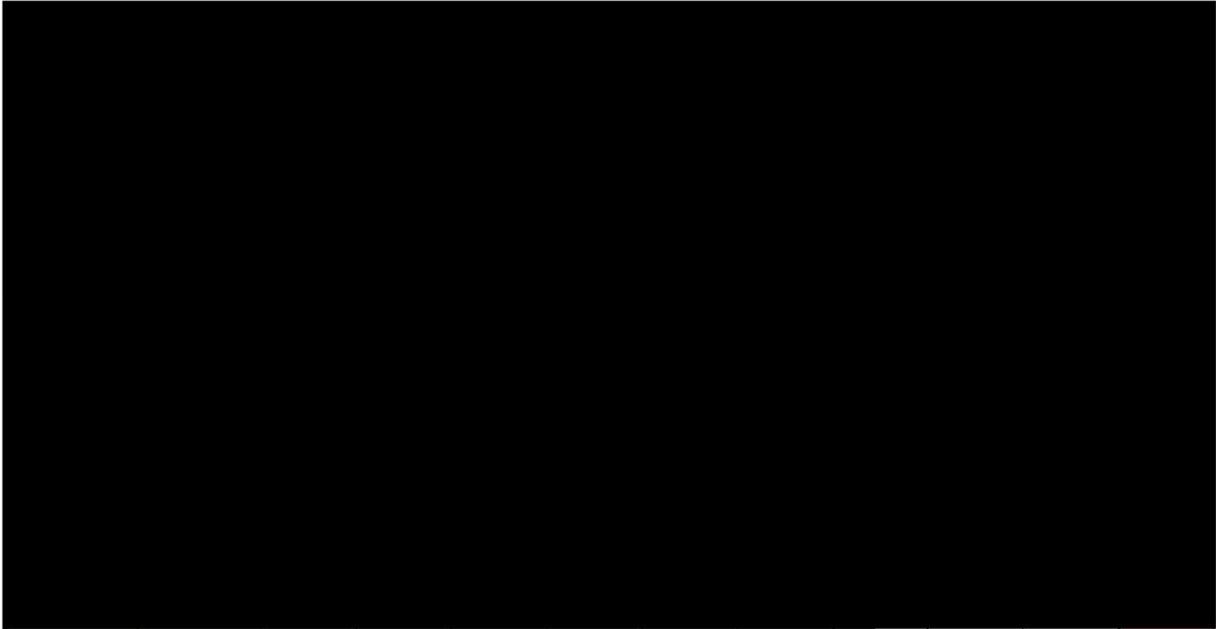
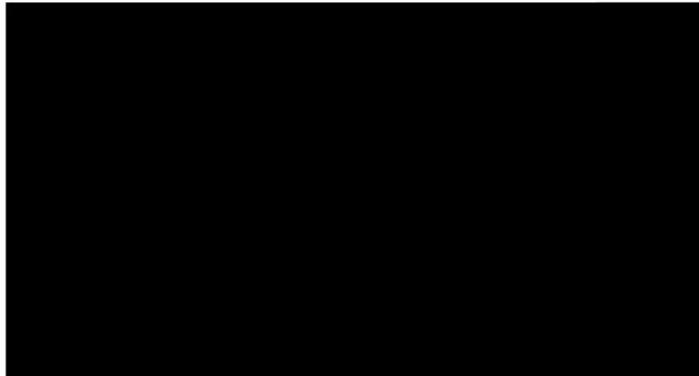


Table D1.1-4: Summary table of welded steel mesh pricing for D-Series

The method for interpreting the summary table of welded steel mesh pricing is outlined as follows:

Example: [CONFIDENTIAL TEXT DELETED – example demonstration of how to read the tables above].



“[CONFIDENTIAL TEXT DELETED – number]” refers to the price of the mesh in RM/m² ([CONFIDENTIAL TEXT DELETED – unit price].)

“[CONFIDENTIAL TEXT DELETED – number]” refers to the price of the mesh in RM/Tonne ([CONFIDENTIAL TEXT DELETED – unit price].)

In the negotiation process, the factors that will be considered in the final agreed quoted price will include: [CONFIDENTIAL TEXT DELETED – pricing factors].

Cut-to-size steel welded mesh will usually be priced higher than the standard sheet steel welded mesh as cut-to-size steel welded mesh will require more customisation such as: [CONFIDENTIAL TEXT DELETED – types of customisations].

(c) Order placement process

For the goods and services rendered by SSM can be categorised into 2 main categories namely:

- i. Standard sheet steel welded mesh
- ii. Cut-to-size steel welded mesh

Standard sheet steel welded mesh

In the domestic market, the standard sheet dimension is fixed at 6.00m × 2.20m.

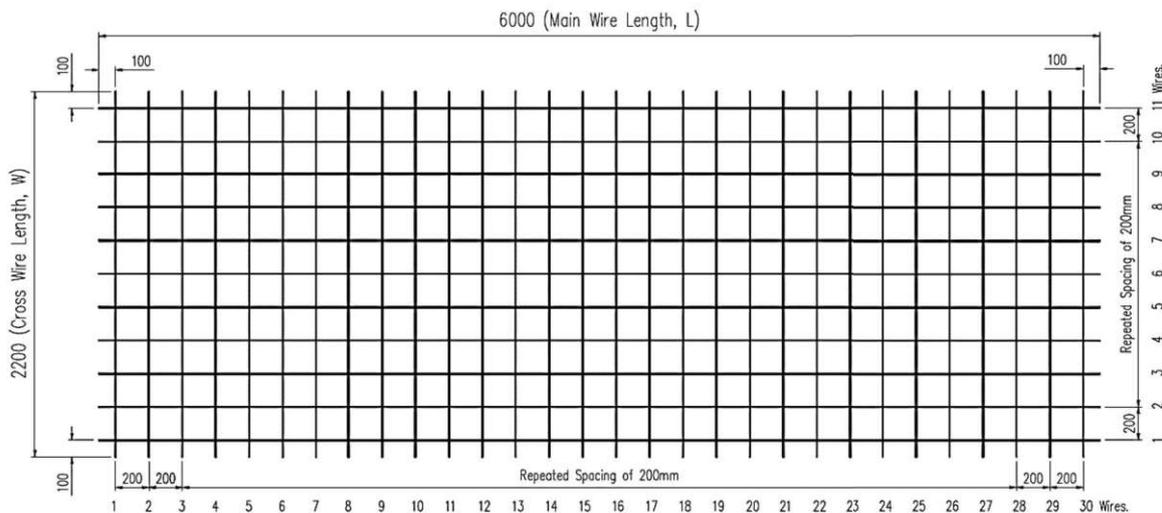


Image D-1.1-1: A diagram indicating the dimension and the pitch of an A-Series mesh (200mm pitch both ways)

For inquiries involving standard sheet steel welded mesh, the order is placed in from [CONFIDENTIAL TEXT DELETED – customer categories].

The information that will be required for SSM to provide a quotation will be: [CONFIDENTIAL TEXT DELETED – inquiry details].

The price of the standard mesh will be based on the price as stated in **Table D-1.1-1**.

Once the complete information of the inquiry is confirmed, the sales department from SSM will [CONFIDENTIAL TEXT DELETED – sales practice]. The [CONFIDENTIAL TEXT DELETED – sales practice and pricing].

[CONFIDENTIAL TEXT DELETED – sales practice and pricing example demonstration].

The [CONFIDENTIAL TEXT DELETED – customer categories] will place in this purchase order according to the process flowchart below as shown in **Image D-1.1-2** below.

Standard Sheet Mesh Process Flowchart

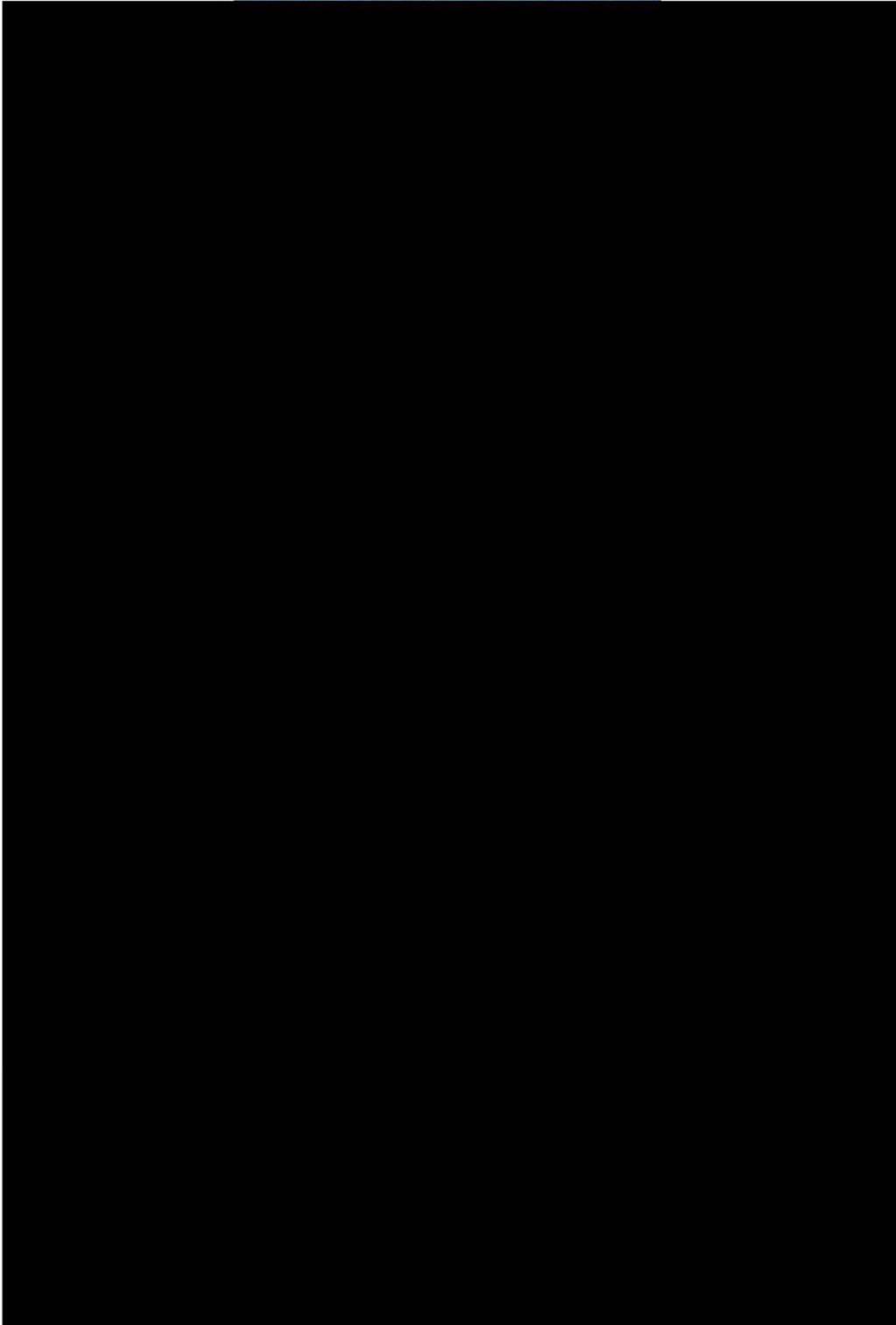


Image D-1.1-2: Standard Sheet Mesh Process Flowchart

Cut-to-size steel welded mesh

The cut-to-size steel welded mesh provided by SSM incorporates more value added services which includes: [CONFIDENTIAL TEXT DELETED – value added services provided by SSM]

Cut-to-size mesh is different from standard sheet mesh as there is a value-added service rendered to the end user. Hence, the price is usually higher than the standard sheet.

To provide cut-to-size mesh products, the organization must be equipped with the following capabilities: [CONFIDENTIAL TEXT DELETED – SSM's internal capabilities]

This means that the overall operational cost will also be [CONFIDENTIAL TEXT DELETED – operational cost]

During the quotation process, the [CONFIDENTIAL TEXT DELETED – sales practice].

Once these specifications are finalized, the [CONFIDENTIAL TEXT DELETED – sales practice]. The costing is calculated based on [CONFIDENTIAL TEXT DELETED – pricing factors].

In addition, a [CONFIDENTIAL TEXT DELETED – sales practice]. The prices stated in the [CONFIDENTIAL TEXT DELETED – sales & pricing practice].

The calculation of the final price [CONFIDENTIAL TEXT DELETED – sales & pricing practice] due to cut-to-size mesh being a more customised product with value added services.

For a more comprehensive understanding of the process flow of cut-to-size mesh, please refer to ***Image D-1.1-3***

Cut-to-Size Mesh Process Flowchart

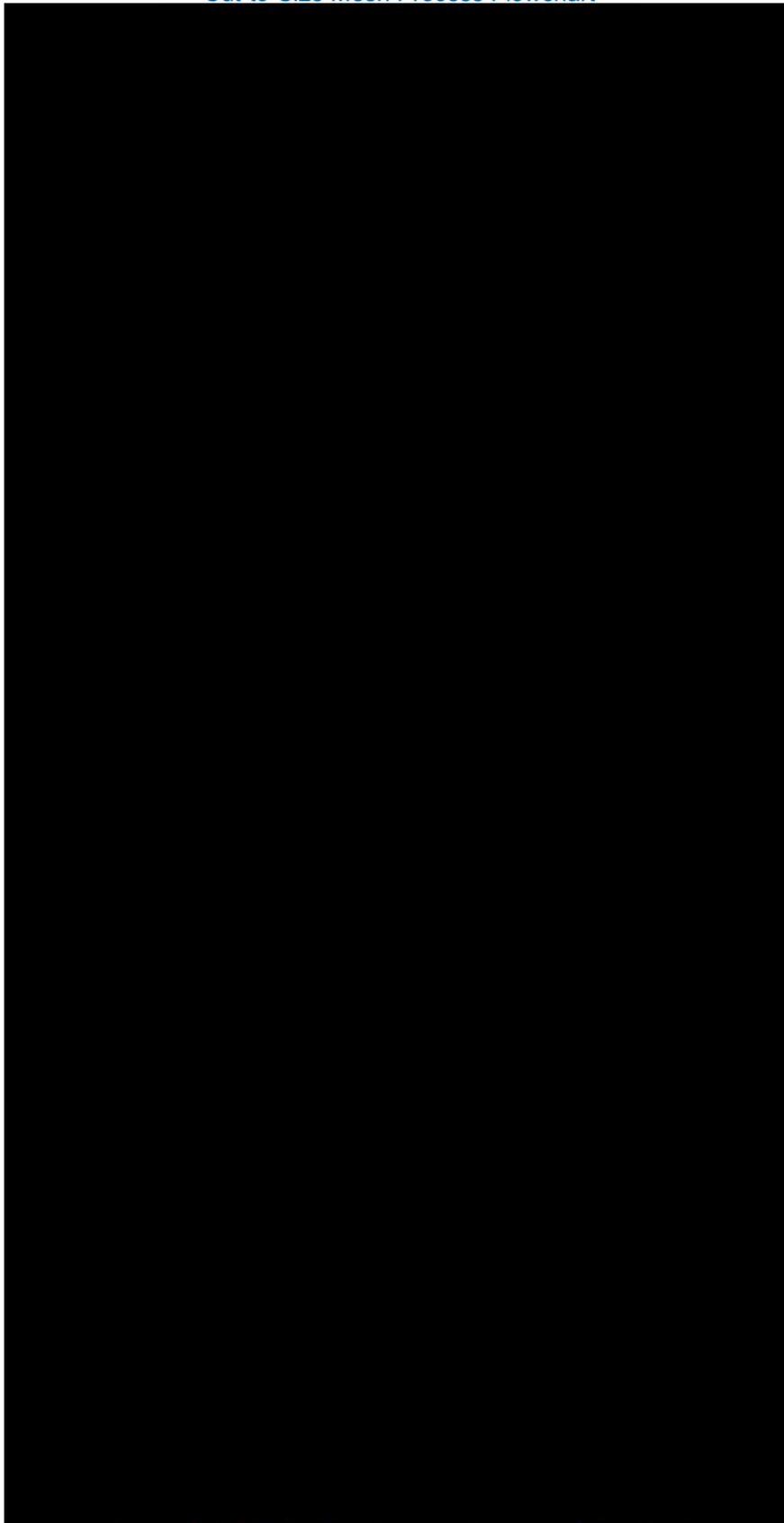


Image D-1.1-3: Cut-to-size mesh process flowchart

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.
Please refer to attachment D-1.6-1 – [CONFIDENTIAL TEXT DELETED – attachment name].
[CONFIDENTIAL ATTACHEMENT]
Please refer to attachment D-1.6-2 – [CONFIDENTIAL TEXT DELETED – attachment name].
[CONFIDENTIAL ATTACHEMENT]
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
- (a) Are you claiming a date other than the invoice date as the date of sale?
No.
- (b) If you are claiming a date other than the invoice date as the date of sale, why does this date best reflect the material terms of sale? Provide evidence to support your claim. You would need to substantively address:
- whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Not applicable

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

D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”
- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at D-2.
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”.
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at D-2.2

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
- Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment, remittance advice and accounts receivable ledger (Eg. Bank statement)
 - Documents showing bank charges
 - Delivery invoices
- Please refer to attachment: “D-3.1 Sample domestic sales documents [CONFIDENTIAL ATTACHMENT]”.

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.
[Please refer to sample documents at Attachment D-3.1. \[CONFIDENTIAL ATTACHMENT\]](#)

D-4 Reconciliation of sales to financial accounts

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

[Please refer to response at B-4 above.](#)

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents and worksheets, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
 - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
 - Sales of the goods under consideration and other sales (e.g. non-goods or services)
 - Domestic and third country sales of the goods under consideration
 - If the documents include spreadsheets, all formulas used must be retained
 - There must not be any balancing amounts. All amounts must be supported by source documents.
3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
 - Calculating the average accounts receivable over the period for that customer.
 - This is usually calculated by summing the average monthly accounts receivable (opening plus closing divided by 2) over the period and dividing it by 12.
 - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
 - Calculating the accounts receivable turnover over the period for that customer using the formula:
[CONFIDENTIAL TEXT DELETED – account receivable turnover].
 - Calculating the average credit period for that customer using the formula:
[CONFIDENTIAL TEXT DELETED – average credit period].
2. Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
Rate at [CONFIDENTIAL TEXT DELETED – percentages].
3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
Not applicable
4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - (b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 Not applicable

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
Tying wire
2. What is the packaging used for your export sales of the goods to Australia?
Tying wire, strapping steel, steel frame
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
Export used strapping steel & steel frame other than tying wire
Calculate the weighted average packaging cost for each model sold on the domestic market
[CONFIDENTIAL TEXT DELETED – packing cost].
Calculate the weighted average packaging cost for each model exported to Australia
[CONFIDENTIAL TEXT DELETED – packing cost].

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?
Some domestic sales of steel welded mesh were sold on a “delivered” basis. Transportation costs are calculated based on the rate agreed with the transporter.
2. What are the delivery terms of the export sales of the goods to Australia?
[CONFIDENTIAL TEXT DELETED – delivery terms].

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?
Inland transport costs are all based on actual invoice from vendor.
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?
The port handling and other export charges are all based on actual invoice from vendor.
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?
The ocean freights are all based on actual invoice from vendor.
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, in that SSM's Australian sales were [CONFIDENTIAL TEXT DELETED – delivery term].

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:
 - 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?There are no such differences in tax liability between SSM's domestic and export sales.
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
SSM has not identified any other direct selling expenses at this stage.
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
SSM has not identified any other direct selling expenses at this stage.

E-5 Other adjustment claims

Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details and supporting documentation.

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*² for more information.

[CONFIDENTIAL TEXT DELETED – explanation of the product's characteristics and the differences between what SSM sell in the domestic market and what is exported to Australia,

² Available on the commission website

together with suggestions on how to make a fair comparison when establishing the normal value for SSM]

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.
No.
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.
Yes. The related customer is [CONFIDENTIAL TEXT DELETED – company]. The price determination for [CONFIDENTIAL TEXT DELETED – company] is [CONFIDENTIAL TEXT DELETED – sales practice].
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.

Noted

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.

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at F-2.
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”.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at F-2.2.

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.
SSM’s sales to third countries are affected by market conditions that are very different to sales to Australia. In any case, SSM notes that it has sufficient domestic sales of like products during the period for normal value determination purpose.

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.

The mesh welding production process begins with raw materials namely hard-drawn wire which will go through the cold rolling process by using wire rod, then followed by wire straightening and cutting. The wires are then arranged and welded using an automatic resistance welding process to form the mesh. Our scrap consists of defective cut wires, mainly due to inconsistent cut lengths, crooked wires, and wire mesh with welding peel-off defects.

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.

[CONFIDENTIAL TEXT DELETED – 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)?
SSM's cost accounting system is based on actual costs.

2. If your company uses standard costs:

- (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
- (c) How were those variances allocated?
- (d) Provide details of any significant or unusual cost variances that occurred during the period.

Not applicable, as SSM is using actual costs for cost accounting system.

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

Process costing. SSM adopts activity-based costing, with overhead costs from each department (production & support department) assigned to specific products.

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.

Yes. Please refer to attached "G-2.4 SSM Cost Center List [CONFIDENTIAL ATTACHMENT]".

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

SSM's accounting system record product cost to the material group level.

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

No.

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.

No

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)?

SSM adopts weighted average method.

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
Damaged and sub-standard goods are valued based on the actual cost of production
10. What are the valuation methods for scrap, by products, or joint products?
Valuation method of scrap is by products, valued based on market value of scrap.
11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details.
[CONFIDENTIAL TEXT DELETED – management fee].

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.

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3 Domestic CTM.
2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3.2 domestic CTM source.

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-4.1 SG&A listing.
 - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
 - finance expenses
 - taxes and surcharges (except income/profit tax).
 - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
 - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
 - export sales
 - products that are not the goods under consideration.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at 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.
3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-4.3 Upwards SG&A.
- You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year.
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], tab "Trial Balance", or refer attached "A-4.6 SSM Trial Balance FY25 [CONFIDENTIAL ATTACHMENT]".

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.
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-5 Australian CTM.
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".
- Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-5.2 Australian CTM source.

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:
- Allocation method based on [CONFIDENTIAL TEXT DELETED – allocation method].
- Please refer to attached "G-6.1 Cost allocation method [CONFIDENTIAL ATTACHMENT]"
- (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?
The major raw materials used in the manufacture of the goods are hard-drawn wires, which are processed from wire rod.
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.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-7.2 Raw Material CTM.
 - 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.
Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3 Domestic CTM, row 60 onwards.
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.
 Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-7.4 Raw material purchase
5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
Kindly refer attached G-7.6 (b) - Recon Raw Mat Purchases [CONFIDENTIAL ATTACHMENT]
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
Kindly refer attached G-7.6 (a) Invoice & Payment samples [CONFIDENTIAL ATTACHMENT]
 - (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.
Kindly refer attached G-7.6 (b) - Recon Raw Mat Purchases [CONFIDENTIAL ATTACHMENT]
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.
[CONFIDENTIAL TEXT DELETED – raw material sourcing and purchases from related suppliers].

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

Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-8 Upwards costs

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

The production quantities reported in the worksheets are extracted directly from [CONFIDENTIAL TEXT DELETED – ERP system]. Once the production cycle is completed, [CONFIDENTIAL TEXT DELETED – production process] in [CONFIDENTIAL TEXT DELETED – ERP system]. These system-captured quantities are then used to generate the worksheets, ensuring accuracy, consistency, and traceability of the production data without manual entry.

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.

The production quantities are maintained in [CONFIDENTIAL TEXT DELETED – ERP system], which is fully integrated with the accounting system. This integration eliminates the need for manual data entry, reduces the risk of human error, and ensures that production data is accurately and consistently reflected in financial records.

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".

The differences are due to inventory movements.

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? Production volume is determined by the available plant capacity, which depends on factors such as the operating mode, sales forecasts, forward orders, historical sales data, inventory levels, and the latest plant maintenance or stoppage schedule. Any changes may occur in response to market and sales movements or changes in plant conditions.

5. What lead times are typically needed to adjust volumes of production for the goods?
It depends on the extent of the adjustment and whether it requires changes to the operating mode. SSM may need some lead time to ensure that raw material procurement arrangements are in place to accommodate the adjustment.

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. Please refer to attached SSM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-10.
2. Explain how the production capacity and capacity utilisation has been calculated.
Production capacity is calculated based on [CONFIDENTIAL TEXT DELETED – production capacity calculation]. Capacity utilisation is then measured by comparing actual production against this maximum capacity, expressed as a percentage.
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)?SSM

(a) capacity of the facilities: [CONFIDENTIAL TEXT DELETED – capacity of SSM]
 (b) the monthly total mesh stock balance during the investigation period: CONFIDENTIAL TEXT DELETED – average monthly stock level]
 (c) the average period of time that the inventory is retained ranged from: [CONFIDENTIAL TEXT DELETED – number of days and the calculation].
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.
No
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.
Hard Drawn Wire (HDW) is the input to produce mesh. The monthly production capacity of the plants over the past five years is shown in the table.

2021	2022	2023	2024	2025

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.
There has been no significant investment in the past five years in relation to the production of the goods.

SECTION H PARTICULAR MARKET SITUATION

Mandatory response for Chinese exporters

Not applicable

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements
 - (b) payment of taxes
 - (c) senior management representation within your business
 - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC
 - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)
 - (f) licensing
 - (g) restrictions on land use
 - (h) provision of loans or
 - (i) provision of grants, awards or other funds

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of China (either through direct ownership or through association).
2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.
3. Indicate the names of common directors and officers between your business and related businesses, where applicable.
4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.
5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.
6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.
7. Indicate who owns what percentage of all shares in your business and identify whether they are:
 - an affiliate, representative, agency or otherwise representative of the Government of China
 - employees of your business
 - foreign investors or
 - other (please specify)
8. Provide the details of any significant changes in the ownership structure of your business during the period.
9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.
11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.
12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.
13. Who has the ability to reward, fire or discipline your business' senior managers?
14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.
15. Provide the names and positions of your company's pricing committee.

H-3 Licensing

1. Provide a copy of your business license(s).
2. Identify the Government of China departments or offices responsible for issuing the license(s).
3. Describe the procedures involved in applying for the license(s).
4. Describe any requirements or conditions that must be met in order to obtain the license(s).
5. Describe and explain any restrictions imposed on your business by the business license(s).
6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
7. Describe and explain any rights or benefits conferred to your business under the license(s).
8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
 - a. what goods are produced
 - b. how the goods are produced
 - c. how levels of inputs such as raw materials, labour and energy are set and secured
 - d. how the use of your outputs, such as product mix, is determined and
 - e. how your business' profit is distributed.
2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.
4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.
5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).
7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
 - a. explain what instruments were used
 - b. identify the type (e.g government guarantee) and provider of the security and
 - c. explain the reasons for raising the capital.
5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.
6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
 - a. copy of the documentation and a translation in English
 - b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.
2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
 - industrial policy and guidance on the industry
 - market entry criteria for the industry
 - environmental enforcement for the industry
 - management of land utilization
 - the China Banking Regulatory Commission for the industry
 - investigation and inspection of expansion facilities
 - the section in the National Development and Reform Commission that is responsible for the industry and
 - import licensing for raw materials relating to the goods under consideration.
3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

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

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?
2. What was the value-added tax rebate applicable to exports of the goods during the period?
3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
 - a. a detailed chronological history of the value-added tax rebate rates
 - b. products affected
 - c. the effective dates of the rate changes
 - d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.
4. Are you aware of any tax changes being planned that would impact the industry?

H-8 Sales Terms

1. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business’ pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.
3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.
4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.
5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.
6. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.
8. Which organisation/business entity do you consider as the price leader of the goods?
9. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

10. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.
11. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
12. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.
2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.
2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.
3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?
2. Where applicable, how did your business respond to the policies/guidelines?
3. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, end use, etc.) to the sale of the goods and/or like goods that has been placed upon, or may be imposed, by the Government of China on your business.
4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.
5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.
6. Does your business require an export licence? If yes, provide details.
7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.
8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

9. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

H-12 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.
2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.
2. Do you purchase from State Invested Enterprises? If yes, provide a details.
3. If your supplier is based outside China, what import duty rate is applied on the raw materials?
4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.
5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.
6. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.
7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
 - a. Provide details including a description of the raw material imported, the supplier and country of origin.
 - b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - d. Are you eligible for a duty drawback? If yes, provide details.
8. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
 - a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

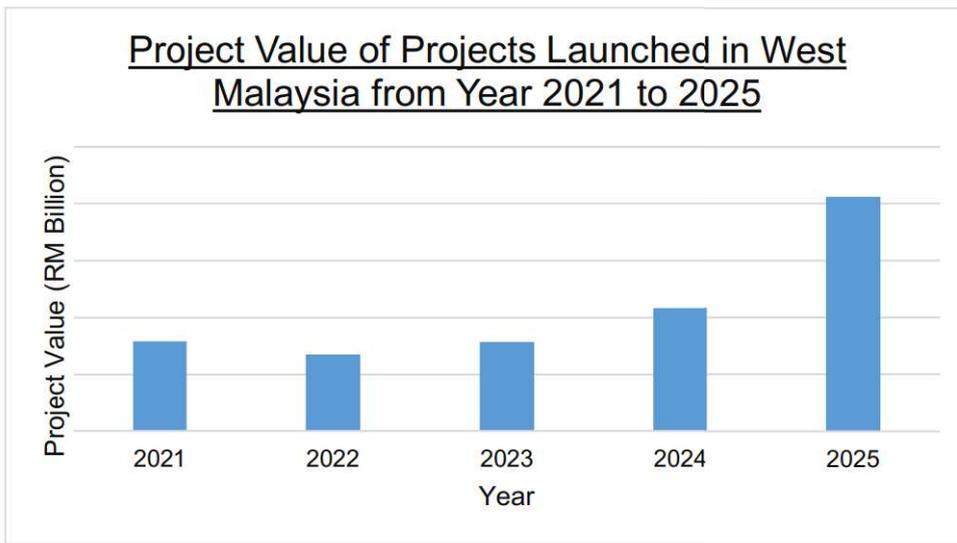
SECTION I DOMESTIC MARKET

I-1 Prevailing conditions of competition in the domestic market

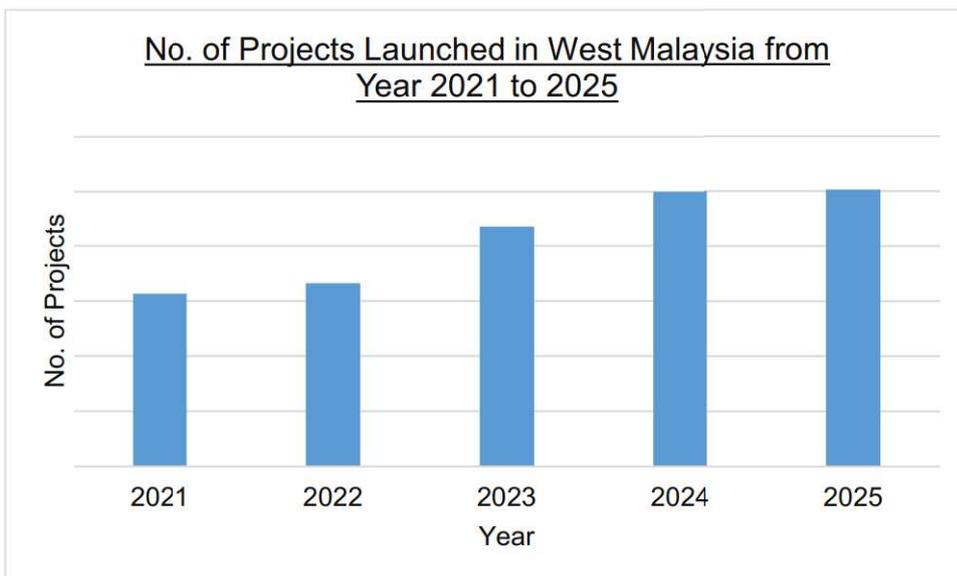
1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:

(a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years

Over the past five (5) years, the domestic market has experienced a steady increase in newly launched projects, indicating a corresponding rise in demand for steel welded mesh.



**Image I-1.1-1: Data extracted and filtered from [CONFIDENTIAL TEXT DELETED – source of data] showing the project value of the projects launched in West Malaysia from year 2021 to 2025 usually involving steel welded mesh.*



**Image I-1.1-2: Data extracted and filtered from [CONFIDENTIAL TEXT DELETED – source of data] showing the number of projects launched in West Malaysia from year 2021 to 2025 usually involving steel welded mesh.*

**Disclaimer: The information presented is derived from projects registered with [CONFIDENTIAL TEXT DELETED – source of data] and is intended only to highlight five-year trends for projects that are likely to utilize steel welded mesh. It is not representative of the full scope of projects within the Malaysian market.*

However, demand alone does not fully determine market performance. Other factors must be considered, including heightened competition among manufacturers and the availability of alternative products that can serve as viable substitutes for steel welded mesh, both of which may erode demand.

While it is evident that the domestic construction industry has strengthened year on year based on the growing value of launched projects, the number of steel welded mesh manufacturers has also increased over time, resulting in a more competitive market landscape.

It should be recognized that an increase in the number of projects launched does not necessarily translate into higher usage of steel welded mesh, as not all projects incorporate this material.

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

The domestic demand for steel welded mesh is primarily driven by the construction industry, with consumption spread across several categories of customers and end users such as:

[CONFIDENTIAL TEXT DELETED – customer categories and their demand details]

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

Because SSM conducts its business [CONFIDENTIAL TEXT DELETED – sales practice], it does not have visibility into, or access to, detailed data showing how sales revenue is allocated among the different end-user categories.

- (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

The factors that influence consumption/demand variability in the domestic market such as:

- i. Seasonal fluctuations
 - a. Economic and Financial Conditions - Changes in economic conditions, interest rates, and financing availability can influence developers' investment decisions. Economic uncertainty may result in project postponements or scaling down, causing volatility in demand.
 - b. Government Budget Cycles and Policy Implementation - Public sector construction demand is influenced by government budget approvals, tender awards, and project rollout schedules. Delays in approvals or changes in policy priorities can create temporary demand fluctuations.
 - c. Raw Material Price Volatility - Fluctuations in steel and energy prices affect the cost of steel welded mesh. Significant price increases may lead contractors to defer purchases, reduce usage, or seek alternative reinforcement methods, thereby affecting consumption levels.
 - d. Competition and Availability of Substitute Materials - The use of alternative construction methods and materials, such as precast systems, fiberglass reinforced polymer (FRP) mesh or fibre-reinforced concrete, can reduce demand for steel welded mesh, particularly in projects prioritizing speed and efficiency.
 - e. Labour Availability and Construction Capacity - Labour shortages, rising labour costs, or regulatory changes affecting the construction workforce may slow project execution, resulting in reduced or delayed demand for steel welded mesh.

ii. factors contributing to overall market growth or decline

The demand for steel welded mesh in Malaysia's construction sector is influenced by several interrelated factors beyond overall project volume. They are namely:

- a. Construction Mix and Project Type - While the number and value of construction projects have increased domestically, demand for steel welded mesh depends largely on project typology. Residential buildings, warehouses, industrial facilities, and conventional reinforced concrete structures typically consume higher volumes of welded mesh, whereas data centres, precast-heavy developments, and steel-frame structures require minimal usage.
- b. Economic Conditions and Construction Spending - Macroeconomic conditions such as GDP growth, inflation, interest rates, and access to financing affect construction activity. Economic uncertainty or higher borrowing costs can delay or scale down projects, directly impacting steel welded mesh consumption.
- c. Government Policies and Infrastructure Investment - Public sector infrastructure spending, housing initiatives, and regulatory frameworks play a key role in sustaining demand. Conversely, reductions in government-funded projects or changes in construction standards may limit the use of steel welded mesh.
- d. Raw Material Prices and Cost Competitiveness - Fluctuations in steel billet, wire rod, and energy prices affect production costs and selling prices of welded mesh. Rising costs may prompt contractors to reduce usage or switch to alternative reinforcement solutions.
- e. Availability of Substitute Products - Alternative reinforcement systems such as precast concrete elements, fibre-reinforced concrete, and rebar-based solutions can substitute steel welded mesh, particularly in projects prioritizing speed of construction or design efficiency.
- f. Industry Competition and Market Saturation - The increasing number of steel welded mesh manufacturers in Malaysia has intensified competition. This leads to price pressure, reduced margins, and potential oversupply, which can negatively impact overall market growth despite stable demand.
- g. Construction Methods and Technological Advancements - The growing adoption of industrialized building systems (IBS), prefabrication, and modular construction reduces reliance on traditional in-situ reinforcement, thereby limiting welded mesh usage in certain segments.
- h. Sustainability and Environmental Considerations - Sustainability-driven construction practices may favour material efficiency and reduced steel usage, influencing demand patterns over time.

iii. government regulation

a. Policy on Affordable Housing

Government regulation plays a significant and direct role in shaping private development and construction projects in Malaysia, influencing what gets built, where, how fast, and at what cost.

For example, in Malaysia, state governments require private residential developers to include a fixed proportion of affordable housing units within their projects or contribute via alternative mechanisms.

In an article published by Property Guru published on Yahoo! News on the 4th of September 2019, states that developers who failed to meet the affordable housing quota set by the Selangor state government could now face punitive action.

yahoo!news Search the web News

PropertyGuru

Meet Affordable Housing Quota Or Face Punitive Action

PropertyGuru
Wed, 4 September 2019 at 3:30 pm MYT



Meet Affordable Housing Quota Or Face Punitive Action

Developers who failed to meet the affordable housing quota set by the Selangor state government could now face punitive action.

The state government explained that any development projects approved by its local councils, such as the Petaling Jaya City Council or the Shah Alam City Council, are mandated to prioritise the construction of affordable housing units.

This means that the affordable units should be built during the first phase of development or concurrently with other housing units. Such condition was

Image I-1.1-3: An excerpt from an article published by Yahoo! News concerning state governments requiring developers to include an affordable housing quota.

Source: https://malaysia.news.yahoo.com/meet-affordable-housing-quota-face-073022414.html?utm_source=chatgpt.com

The mandate ensures continuous affordable housing supply.

b. Infrastructure Development and Expansion Policy

The Malaysian government's launch of new infrastructure projects particularly railways and highways has a strong and well-documented influence on residential and commercial development in Malaysia. These investments shape where projects are introduced, the types of developments undertaken, pricing structures, and long-term urban growth patterns.

The expansion of railway networks such as the Mass Rapid Transit (MRT) and Light Rail Transit (LRT) has encouraged the growth of Transit-Oriented Developments (TODs). Developers are increasingly inclined to build residential and commercial projects near train stations, as these locations attract higher demand due to shorter commuting times, wider residential and business catchment areas, and improved land accessibility and value. Enhanced rail connectivity also enables developers to activate and develop areas that were previously considered less attractive.

Similarly, the development of highways reduces travel time for private vehicles, supports suburban and township expansion, and facilitates the growth of logistics, warehousing, and industrial activities. Improved highway connectivity allows residential development to extend beyond city centres and makes large-scale township developments more feasible.

With such focus from the government pushing for more infrastructure projects to better connecting cities and towns, this will also push for more privately developed projects to be launched.

Among the significant major infrastructure rail and highway projects that ongoing include:

- a. RTS Link — Johor Bahru to Singapore
 - Type: Cross-border rapid rail transit
 - Route: Bukit Chagar (Johor Bahru, Malaysia) to Woodlands North (Singapore)
 - Purpose: Fast cross-border commuter link replacing KTM Shuttle Tebrau and easing congestion on the Causeway.
 - Status: Targeted opening late 2026.
- b. East Coast Rail Link (ECRL)
 - Type: Long-distance electrified rail
 - Route: Gombak (near Klang Valley) to Kota Bharu (Kelantan) via Pahang and Terengganu
 - Length: ~665 km
 - Features: Passenger + freight service, major inter-regional connectivity
 - Targeted service start: January 2027 (operational rollout)
- c. LRT3 – Shah Alam Line
 - Type: Light Rail Transit (urban/suburban)
 - Route: Bandar Utama to Johan Setia (Klang Valley) passing through:
 - Shah Alam
 - Klang
 - Petaling Jaya
 - Purpose: Serve suburbs west of Kuala Lumpur
 - Targeted completion / phased operation: Around 2025–2027 (with some stations extended later)
- d. MRT Circle Line (MRT3) – Klang Valley
 - Type: Mass Rapid Transit (urban loop)
 - Route / Coverage: A loop line through central KL serving key hubs such as:
 - Bukit Kiara
 - Mont Kiara
 - Titiwangsa
 - Setapak
 - Cheras
 - Universiti Malaya
 - Status: Planning/land acquisition ongoing
 - Planned completion: ~2032
- e. New Pantai Expressway (NPE 2) Extension
 - Type: Urban expressway extension
 - Route: Pantai Dalam Toll Plaza to Jalan Istana (Kuala Lumpur)
 - Purpose: Improve connectivity between NPE, BESRAYA, and LIKE highways to ease congestion towards KL city centre.
 - Status: Construction began 2025.
- f. Lebuhraya Kota Bharu–Kuala Krai (KBKK)
 - Type: Major regional highway
 - Route: Kota Bharu to Kuala Krai (Kelantan)
 - Length: ~70 km
 - Status: Under construction; expected completion by 2027.
- g. Nationwide Highway Upgrades (13th Malaysia Plan)

Under the government's long-term planning framework, multiple highway improvements and new links are planned, including:

Central Spine Road (Lebuhraya Lingkaran Tengah Utama)

- Route: Linking Pahang to Kelantan, improving east-west travel.

PLUS Expressway Upgrades

- Routes:
 - Senai Utara to Machap (Johor)
 - Juru to Sungai Dua (Penang)
- Purpose: Improve safety and capacity on major inter-urban links.

Pan-Borneo Highway Expansion

- Route: Major corridor across Sabah & Sarawak connecting:
 - Kota Kinabalu
 - Sandakan
 - Lahad Datu (Sabah)
 - Kuching
 - Miri
 - Other East Malaysian centres
- Purpose: Economic integration and rural access improvements.

c. Sustainability Policy

Malaysia plans to introduce a carbon tax on the iron, steel, and energy sectors by 2026, as announced in Budget 2025 by the Prime Minister and Finance Minister. The initiative aims to encourage the adoption of low-carbon technologies and support the country's climate commitments.

If implemented, the carbon tax will require steel manufacturers to invest in cleaner technologies, enhancing energy efficiency and fostering innovation. However, industry stakeholders, including the Malaysian Iron and Steel Industry Federation (MISIF), have raised concerns that, particularly if combined with an expanded Sales and Services Tax (SST), the tax could raise production costs, reduce competitiveness, and disrupt the domestic market.

These increased costs may ultimately be passed on to consumers, potentially affecting property demand.

iv. developments in technology affecting either demand or production

a. Green Steel

Green steel refers to steel that is produced with significantly lower carbon emissions compared to conventional steelmaking. Traditional steel production relies heavily on coal (coke) in blast furnaces, which releases large amounts of CO₂. Green steel aims to reduce or eliminate these emissions by using cleaner technologies and energy sources.

There's no strict mandate yet that "green steel must be used" in Malaysian construction, but current frameworks strongly encourage and reward reduced carbon intensity of buildings. This creates market pull for lower-carbon materials like green steel through:

- i. Green building certification incentives
- ii. Financing and tax support for sustainable projects
- iii. Mandatory sustainability criteria on large public works
- iv. Carbon accounting tools that value low-carbon materials

Taken together, these policies and incentives are setting the stage for greater adoption of greener materials — and could lead to future requirements around embodied carbon and material sustainability in construction project procurement.

b. Fiberglass reinforced polymer (FRP) mesh

A potential alternative to steel welded mesh, FRP mesh can achieve yield strength comparable to, or even higher than, steel welded mesh while being significantly lighter.

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

The market segmentation in the domestic market is the same geographically.

The market segmentation in the domestic market for product can be generally divided into two (2) main categories namely:

- i. Standard sheet steel welded mesh
- ii. Cut-to-size steel welded mesh

For the details concerning standard sheet steel welded mesh and cut-to-size steel welded mesh, kindly refer to D1 item 1(c)

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

We estimate standard sheet steel welded mesh is about [CONFIDENTIAL TEXT DELETED – percentage] of the sales and [CONFIDENTIAL TEXT DELETED – percentage] for cut-to-size steel welded mesh.

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

We have no knowledge of any imported steel welded mesh in the domestic market.

(h) Describe the ways that the goods are marketed and distributed in the domestic market and Goods are marketed and distributed in the domestic market through [CONFIDENTIAL TEXT DELETED – customer categories].

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

Several factors influence the characteristics of, and demand within, the domestic market for these goods, including:

- i. Intense competition from manufacturers producing similar products.
- ii. The volume of construction projects commencing within a given period, particularly those requiring significant quantities of steel welded mesh.
- iii. The availability of alternative concrete reinforcement materials to steel welded mesh.

Based on data obtained from [CONFIDENTIAL TEXT DELETED – source of data], construction project values have shown a steady increase over the past five years (2021–2025), as illustrated in **Images I-1.1-1 and I-1.1-2.**

Although the increase in project values would generally suggest a corresponding rise in demand for steel welded mesh, other market factors must be considered. In recent years, the domestic market has seen a growing number of steel welded mesh manufacturers, which has expanded the supply base and intensified competition. As a result, pricing has become highly competitive as manufacturers strive to remain sustainable.

The type of construction project also affects demand. Projects involving reinforced concrete walls and slabs are the primary drivers of steel welded mesh usage. However, alternative reinforcement materials such as steel bars and fibre mesh can significantly influence demand, as they may be used in place of steel welded mesh in certain applications.

Steel welded mesh is not suitable for all forms of concrete reinforcement. For instance, reinforced concrete columns and beams typically require steel bars rather than welded mesh. While steel bars can be used as a substitute in all applications of steel welded mesh, the reverse does not apply.

End users may also choose between standard sheet welded mesh and cut-to-size welded mesh depending on their construction requirements. Both options can achieve the desired structural outcome and may be used interchangeably for similar purposes.

The two main product categories which are standard sheet steel welded mesh and cut-to-size steel welded mesh serve similar functions. Standard sheet mesh is generally priced lower due to its standardised nature, whereas cut-to-size mesh incorporates value-added services and customisation, resulting in higher costs. End users typically select between the two based on preference and cost-benefit considerations.

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

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.
[CONFIDENTIAL CHART DELETED – linkages to illustrate the different levels of trade and distribution channels within the domestic market].
3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
 - a description of the degree of integration (either vertical or horizontal) for each market participant and
 - an estimation of the market share of each participant.

Most of SSM's sales in the domestic market are made to [CONFIDENTIAL TEXT DELETED – customer categories]. SSM has limited data and information on the overall composition of the domestic market. Currently, SSM is unable to provide any additional details.

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 as there are no imported steel welded mesh domestically from our knowledge.
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.

Competition Policy: Competition Act 2010

The Competition Act 2010 (commonly called the Anti-Competition Act) is Malaysia's primary legislation to regulate competition in the marketplace. Its main objectives are to:

- a. Promote fair competition in all sectors of the economy
- b. Prevent anti-competitive practices that harm consumers or businesses
- c. Encourage efficiency, innovation, and market access
- d. Protect small and medium enterprises (SMEs) from abuse by larger dominant players

It is administered by the Malaysia Competition Commission (MyCC).

Main prohibitions under this Act include:

- a. Prohibition of Anti-Competitive Agreements (Section 4) - Companies cannot enter into agreements that prevent, restrict, or distort competition.
- b. Prohibition of Abuse of Dominant Position (Section 10) - A company with significant market power cannot abuse that power to eliminate or restrict competition.

Source:

- a. *Malaysia Competition Commission Annual Report 2018*
- b. https://lpplaw.my/insights/e-articles/commercial-agreements-and-competition-law/?utm_source=chatgpt.com

Taxation: Nil

Product standards & range of goods: Based on Malaysian Standard 145: 2014 (MS145:2014)

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).

New participants need to apply for Product Certificate License (PCL), certification of MS 145 from Certification Body like SIRIM (Standards and Industrial Research Institute of Malaysia)

Once the PCL is obtained, the participant needs to apply for the CIDB PPS (Standard Compliance Certificate) from CIDB (Construction Industry Development Board) to sell goods to domestic market.

Act 520 refers to the Construction Industry Development Board (CIDB) Act 1994, which is the Malaysian law that establishes and governs the Construction Industry Development Board (CIDB) and sets out regulatory, quality, and safety requirements for the construction sector.

It is the legal framework enacted in 1994 to create the Construction Industry Development Board (CIDB), a federal statutory body under the Ministry of Works.

The Act's purpose is to develop, regulate and improve the construction industry in Malaysia by focusing on quality, safety, standards, skills and productivity.

Under Act 520, CIDB is empowered to:

1. Promote and stimulate the development and improvement of the construction industry.
2. Advise federal and state governments on construction industry issues.
3. Conduct research and provide expertise on construction matters.
4. Regulate and enforce standards for construction workmanship and materials.
5. Register, accredit and certify contractors and construction personnel.
6. Encourage quality assurance, safety, and innovation in construction projects.

Construction materials (such as steel reinforcement, concrete, and other regulated products) must have a Product Conformity Certificate to be used legally on construction sites.

Using regulated construction materials without CIDB certification can lead to fines ranging from RM10,000 up to RM500,000.

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

I-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.

Generally, there are 2 categories for steel welded mesh namely:

- a. Standard sheet steel welded mesh
- b. Cut-to-size steel welded mesh

Standard sheet steel welded mesh is a product which is in the form of a standard dimension of 6m × 2.2m. The mesh references and range is standard across all mesh manufacturers in Malaysia.

Cut-to-size steel welded mesh is customised steel welded mesh where the customisation includes: [CONFIDENTIAL TEXT DELETED – type of customisation]

Please refer to **Image I-2.1-1** for the references of the parameters stated above.

Cut-to-size mesh involves [CONFIDENTIAL TEXT DELETED – sales practice]. It involves more resources compared to standard sheet steel welded mesh.

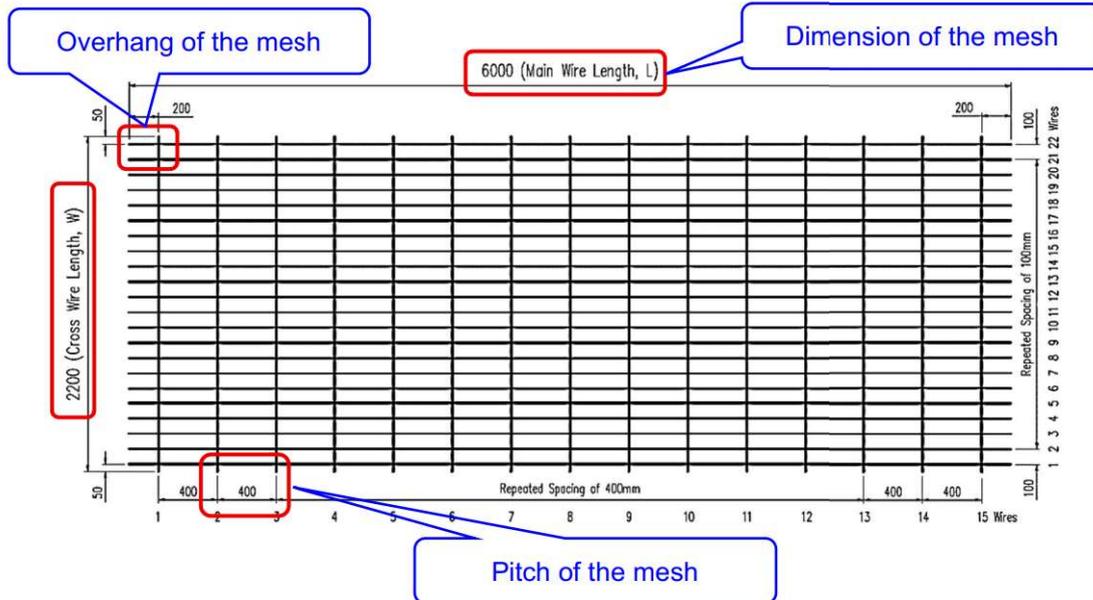


Image I-2.1-1: Annotated diagram of the parts of a steel welded mesh.

Your description could include information about:

- quality differences

There are no quality differences in the range of steel welded mesh. The specifications are to comply with the standards set as per Malaysian Standard 145:2014 (MS145:2015) and Malaysian Standard 146:2014 (MS146:2015)

- price differences

Price of the steel welded mesh are dependent [CONFIDENTIAL TEXT DELETED – pricing factors]. The list price for standard steel welded mesh is standard across all welded mesh manufacturers in the domestic market (Please refer to **Table D-1.1-1**).

The price list for customised steel mesh (customised in terms of wire diameters and pitch) outside of the range of the standard mesh can be found in **Table D-1.1-2, D-1.1-2 & D-1.1-4**.

[CONFIDENTIAL TEXT DELETED – sales practice and pricing]. As a result, under equal circumstances, the final price of cut-to-size mesh is usually higher than that of standard sheet mesh, as it includes value-added services provided to the end user.

- supply/availability differences

Standard sheet welded steel mesh – Require [CONFIDENTIAL TEXT DELETED – number of days] from fabrication to delivery

Purpose made welded steel mesh - Require [CONFIDENTIAL TEXT DELETED – number of days] from fabrication to delivery

- technical support differences

Standard sheet steel welded mesh – Usually not required
Cut-to-size steel welded mesh – Required

- the prevalence of private labels/customer brands

Not applicable

- the prevalence of generic or plain labels

Not applicable

- the prevalence of premium labels and

Not applicable

- product segmentation.

For mesh, the product is generally segmented to two (2) main categories that is:

- i. Standard sheet steel welded mesh
- ii. Cut-to-size steel welded mesh

2. Describe the end uses of the goods in the domestic market from all sources.
The end use of the goods in the domestic market will be for the reinforcement for reinforced concrete structures.
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. In the order of importance with the most importance being at the top, based on our opinion, the key attributes are:
[CONFIDENTIAL TEXT DELETED – rank of pricing factors]
4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
Using steel bars as alternative to welded steel fabric for concrete reinforcement.
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.
Steel bars represent the primary alternative to steel welded mesh in the domestic market. In terms of price per tonne (RM/tonne), steel bars are generally more economical than steel welded mesh. They are typically preferred by end users with sufficient labour availability, as the installation of steel bars is more labour-intensive compared to steel welded mesh.

Malaysia's active and legally employed foreign workforce decreased by about 13%, from around 2.45 million to approximately 2.13 million, reflecting government efforts to reduce dependency on foreign workers across key sectors including construction.

Source: <https://www.bernama.com/en/news.php?id=2486577>

The Malaysian construction industry continues to depend heavily on foreign labour. Should the shortage of foreign workers persist, contractors may be increasingly encouraged—or compelled—to employ local labour, adopt automation, improve productivity, and shift construction practices from labour-intensive on-site activities to off-site, factory-based fabrication. In this shift, steel welded mesh presents a practical alternative to conventional steel bars. Compared to steel bars, which require more manual labour, steel welded mesh is supplied in a more prefabricated form, allowing for faster installation and greater efficiency. Consequently, the increased use of steel welded mesh, where applicable, represents one approach to mitigating the impact of foreign labour shortages in the construction sector.

I-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

The proportion of domestic sales is [CONFIDENTIAL TEXT DELETED – percentage].

(b) The proportion of your company's profit derived from sales of the goods in the domestic market.

The proportion for domestic GP is [CONFIDENTIAL TEXT DELETED – percentage].

The sales of the goods make up a major proportion of the company's sales revenue and profit.

In responding to question 1 please provide evidence supporting calculations.

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.

There are no price leaders in the domestic welded steel mesh market. Each manufacturer sets its pricing based on its own business strategy and prevailing market conditions, resulting in no single, definitive price leader.

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.

Based on the [CONFIDENTIAL TEXT DELETED – sales practice] applied to both standard sheet mesh and cut-to-size mesh. However, cut-to-size mesh typically [CONFIDENTIAL TEXT DELETED – sales practice]. As a result, under equal circumstances, the final price of cut-to-size mesh is usually higher than that of standard sheet mesh, as it includes value-added services provided to the end user.

[CONFIDENTIAL TEXT DELETED – sales practice].

SSM intends to prioritise the sale of [CONFIDENTIAL TEXT DELETED – commercial decision].

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.

Finance will [CONFIDENTIAL TEXT DELETED – Business strategy and direction] to determine the selling price.

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.

Selling prices are reviewed [CONFIDENTIAL TEXT DELETED – frequency]. Fluctuation of rod price in the market will affect the selling price. The approved selling price is [CONFIDENTIAL TEXT DELETED – Business strategy and direction].

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices
- Purchase price of raw materials
- Cost to make and sell the goods
- Level of inventory
- Value of the order
- Volume of the order

- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

The ranking is as follows with no. 1 being the most important:
[CONFIDENTIAL TEXT DELETED – pricing factors ranking]

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?
[CONFIDENTIAL TEXT DELETED – relationship between selling price and COGS and desired profit margin]

Due to unstable market demand and fierce competition, the company [CONFIDENTIAL TEXT DELETED – sales practice]

SSM strives to meet the targeted profit margin. [CONFIDENTIAL TEXT DELETED – sales practice].

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.

[CONFIDENTIAL TEXT DELETED – pricing factors]

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.

[CONFIDENTIAL TEXT DELETED – pricing factors]

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.

[CONFIDENTIAL TEXT DELETED – pricing factors]

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

[CONFIDENTIAL TEXT DELETED – contracting practice]

If yes:

- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
- (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
- (c) How frequently are sales contracts renegotiated?
- (d) How frequently are price reviews conducted between contracts?
- (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
- (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

- (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.
12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market. [Please refer to \[CONFIDENTIAL TEXT DELETED – price lists\].](#)
13. How do you differentiate pricing for different products/models of the goods in the domestic market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question. [\[CONFIDENTIAL TEXT DELETED – pricing factors\]](#)
14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done
 - (b) list the factors that influence pricing differentiation in different tiers or segments and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
- [\[CONFIDENTIAL TEXT DELETED – pricing factors\]](#)

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

15. Do you sell the goods to related entities in the domestic market? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.
- [The related domestic companies that SSM sell goods to are: \[CONFIDENTIAL TEXT DELETED – customers\]](#)

[The quoted price is based on \[CONFIDENTIAL TEXT DELETED – sales practice\]](#)

[The price determination follows the same principle outlined in section D-1, Item 1.](#)

Total Delivery for Oct'24 to Sept'25		
Related Entities to Southern Steel Mesh Sdn. Bhd.	RM	%

I-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.). [We have a sales and marketing personnel who will \[CONFIDENTIAL TEXT DELETED – customers\] and if need be engage \[CONFIDENTIAL TEXT DELETED – sales practice\]. We also have sales admin and coordinator in charge to \[CONFIDENTIAL TEXT DELETED – sales process\].](#)

[Operational teams such as QA personnel will check and ensure that our goods comply and meet the requirements set by industry standards. \(MS145:2014\)](#)

[We strive to maintain professional and good service standards be it in terms of product knowledge, delivery promptness, sales service, technical support and quality of the goods.](#)

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.
No.
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.
 - a. Advertisement in the directory of Public Works Department of Malaysia (*Image I-4.3-1*)
 - b. Advertisement in Institute of Engineers (IEM) Malaysia events (*Image I-4.3-2*)



Image I-4.3-1: Example of artwork for directory advertisement in Malaysian Public Works Department directory

南達 Southern Steel
A leading Malaysian steel group with 60 years of experience and expertise in steel products manufacturing

Southern Steel Berhad
Steel Bars
Wire Rod
Billet

Southern Steel Mesh Sdn. Bhd.
Steel Fabric Business
Standard Sheet Steel Fabric
Cut-to-Size Steel Fabric
Engineered Steel Fabric
Industrial Steel Fabric
Hard Drawn Wire
Precut Wires

Southern Steel Mesh Sdn. Bhd.
Cut & Bend Rebar Business
Precut and Bent Steel Bars

Southern Steel Berhad
Steel Bar
2723, Lorong Perusahaan 12, Prai Industrial Estate, 13600 Prai, Pulau Pinang.
Contact: Mr. Chua Chia Hung (019-6997746)
Email: chua.chiahung@southsteel.com
Contact: Mr. Chan Kien Pang (019-3387021)
Email: chan.kienpang@southsteel.com

Southern Steel Mesh Sdn. Bhd.
Steel Fabric
Plant (Central): 5 1/2 Miles, Jalan Kapar, 42100 Klang, Selangor.
Contact: Mr. Wong Chee Keong (016-240 4061)
Email: wong.cheekeong@southsteel.com

Southern Steel Mesh Sdn. Bhd.
Steel Fabric
Plant (Northern): 2489 Mk 1, Lorong Perusahaan 12, Prai Industrial Estate, 13600 Prai, Penang.
Contact: Mr. Leong Chian Tat (012-488 8731)
Email: leong.chiantat@southsteel.com

Southern Steel Mesh Sdn. Bhd.
Cut & Bend Rebar
Lot 63, 149, 160 & 161, Lingkar Taman Industri Integrasi, Rawang 2, Taman Industri Integrasi Rawang, 48000 Rawang, Selangor.
Contact: Mr. Chew Ann Han (012-698 1190)
Email: chew.annhan@southsteel.com

MS
SIRIM
MS144:2014
MS145:2014
MS146:2014
MS1438:1998

CIDB MALAYSIA

SIRIM ECO LABEL
SIRIM ECO 032: 2020

www.southsteel.com

Image I-4.3-2: Example of artwork for event booklet for Institute of Engineers (IEM) Malaysia

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.
The sales team consists of [CONFIDENTIAL TEXT DELETED – number] people who are based in [CONFIDENTIAL TEXT DELETED – Location]. They receive [CONFIDENTIAL TEXT DELETED – salesman’s salary].
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.
The parameters consist of:

- a. [CONFIDENTIAL TEXT DELETED – parameter 1]

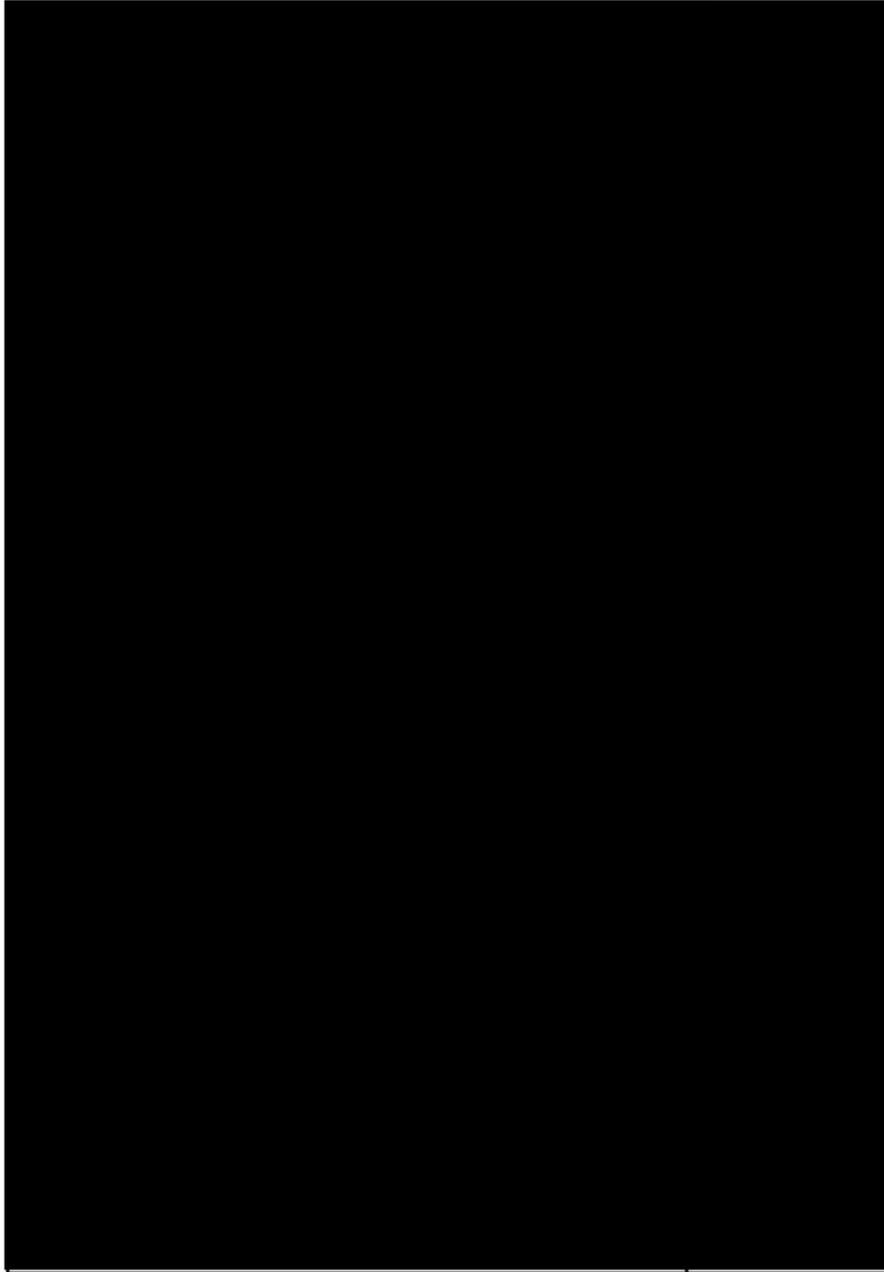


Image I-4.5-1: Sample of [CONFIDENTIAL TEXT DELETED – SSM's internal document]

- b. [CONFIDENTIAL TEXT DELETED – parameter 2] (*Image I-4.5-2*)
- c. [CONFIDENTIAL TEXT DELETED – parameter 3] (*Image I-4.5-2*)
- d. [CONFIDENTIAL TEXT DELETED – parameter 4] (*Image I-4.5-2*)



Image I-4.5-2: Sample of [CONFIDENTIAL TEXT DELETED – SSM’s internal document]

- e. [CONFIDENTIAL TEXT DELETED – parameter 5]
- f. [CONFIDENTIAL TEXT DELETED – parameter 6]

SECTION J AUSTRALIAN MARKET

J-1 Prevailing conditions of competition in the Australian market

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

(a) Trends over past five years

As illustrated in B-4, SSM primarily operates as a domestic market-focused producer and supplier. Its domestic sales of reinforcing mesh account for approximately [CONFIDENTIAL TEXT DELETED – percentage] of its total reinforcing mesh sales during the period. Given the relatively small volume of exports, including exports to Australia, SSM has limited exposure to and familiarity with broader trends in the Australian market.

SSM further notes that, based on the information submitted by petitioner in its application (published as EPR692/001), the overall size of the Australian reinforcing mesh market has remained relatively stable since FY2022.

(b) Sources of demand

SSM understands that the demand for reinforcing mesh in the Australia is mainly influenced by construction activities.

(c) Proportion of sales

The proportion of SSM's sales during the period were [CONFIDENTIAL TEXT DELETED – customer categories & percentage].

(d) Factors that influence consumption/demand variability in Australia

SSM understands that the demand for mesh in the Australia is mainly influenced by the demand of construction activities. Further, in relation to imports specifically, demand is also influenced by the ability of Infrabuild and other local mesh producers to maintain their level of supply. When there are domestic supply disruptions, there would be stronger demand for imports.

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

As noted above, given SSM's low volume of exports, and that most of its sales are made to [CONFIDENTIAL TEXT DELETED – customer categories], SSM is unaware of such segmentation.

- (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 Australian manufactured and other imported goods compete in the Australian market
Based on SSM's understanding, the key factors influencing competition in the Australian market include pricing, payment terms, product quality, and lead time.
- (h) Describe the ways that the goods are marketed and distributed in the Australian market and
Based on SSM's knowledge, the distribution of the goods in Australian market should be as shown in the chart shown in J-1.2 below.
- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.
Please refer to our response to question (d) and (g) above.

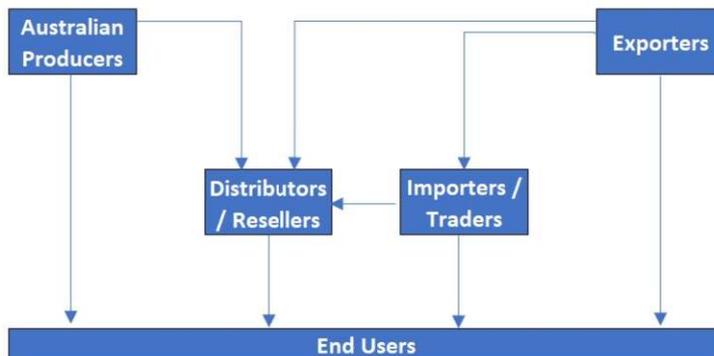
Provide documentary evidence to support the responses made to questions 1(a) to (i).

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.

The Australian reinforcing mesh market is supplied by both domestic and overseas sources.

- Australian producers supply reinforcing mesh either directly to end users or through distributors / resellers within Australia.
- Exporters supply reinforcing mesh either directly to end users, through distributors / resellers, or via importers / traders, who then sell the products to distributors / resellers and/or directly to end users.

Based on SSM's understanding, the diagram below illustrates the structure of the Australian market for both domestically produced and imported goods.



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.

Most of SSM's sales in Australia are made to [CONFIDENTIAL TEXT DELETED – customer categories]. SSM has limited data and information on the overall composition of the Australian market. At this time, SSM is unable to provide any additional details beyond the Australian sales listing presented in section B-2 above.

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.
Based in SSM's limited knowledge, SSM do not know the key importers in the Australian Market. The main source of imports, other than the subject countries, may include South Africa and Singapore.
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.
The key regulatory requirement specifically applicable to the goods is the ACRS certification, and for the product to be compliant with AS/NZS4671. SSM notes that Australian customers and end-users generally request that reinforcing mesh be certified by ACRS.
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).SSM is unaware of such restrictions.

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

J-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
 - quality differences
 - price differences
 - supply/availability differences
 - technical support differences
 - the prevalence of private labels/customer brands
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.SSM is unaware of significant quality difference between its imported goods and the goods manufactured by Australian manufacturers, provided that both are produced to meet the Australian Standard. On the other hand, SSM understands that like goods offered by Australian manufacturers could enjoy some premium due to factors such as stock availability, shorter lead-time, and smaller order quantity.
2. Describe the end uses of the goods in the Australian market from all sources.
The end use of reinforcing mesh is predominantly reinforced concrete structures and precast structures.
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
In SSM's view the key attributes that influence purchasing decisions are pricing, delivery lead time, quality of product, and quality of service.
4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
SSM is unaware of such products.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.
SSM is unaware of such products.
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.
SSM is not aware of such market changes, as SSM only began exporting reinforcing mesh to the Australian market [CONFIDENTIAL TEXT DELETED – period].

J-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia and
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.As shown in B-4, SSM's Australian sales of the goods accounted for about [CONFIDENTIAL TEXT DELETED – percentage] of the company's total revenue for the period. During the period, SSM's Australian sales accounted for [CONFIDENTIAL TEXT DELETED – percentage] of the company's overall gross profit for the bar products during the period.

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.
SSM is not the price leader for the goods in the Australian market.

To the best of SSM's knowledge, SSM's export quantity is relatively small compared to other exporters and Australian manufacturers, who are in a better position for price influence and determination.

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.
SSM does not have a fixed pricing strategy or product list. Pricing factors will depend on:
 - [CONFIDENTIAL TEXT DELETED – pricing factors]
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.
Please refer to our explanation at B-1 above.
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.
Please refer to our explanation at B-1 above.
6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders

- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

SSM ranks the factors as following:

- CONFIDENTIAL TEXT DELETED – pricing factors ranking]

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.
As explained above, SSM's main pricing considerations are [CONFIDENTIAL TEXT DELETED – pricing factors].
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
[CONFIDENTIAL TEXT DELETED – pricing factors].
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.
[CONFIDENTIAL TEXT DELETED – pricing factors].
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.
[CONFIDENTIAL TEXT DELETED – pricing factors].
11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.
- All SSM's Australian sales are made on [CONFIDENTIAL TEXT DELETED – contracting practice].
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.
[CONFIDENTIAL TEXT DELETED – pricing policy]. As discussed above, SSM is predominantly a domestic market focused producer and has limited knowledge of the Australian market, with most of its sales made to [CONFIDENTIAL TEXT DELETED – customer categories]. As such, SSM is unaware of the level of transparency of SSM's prices in Australian market.

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.
Generally, SSM offers [CONFIDENTIAL TEXT DELETED – pricing factors]
14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
(a) a general description of how this is done
(b) list the factors that influence pricing differentiation in different tiers or segments and
(c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
[CONFIDENTIAL TEXT DELETED – pricing structure].
Provide copies of internal documents which support your claims in response to this question.
15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.
Not applicable because SSM does not have related entities in Australia.

J-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.).
SSM has had ACRS certification since 07 April 2025, which enhances our reputation for product quality and reliability in terms of service.
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.
No, SSM only exports the reinforcing mesh under one brand into the Australian market.
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, SSM has not engaged in advertising activities with respect to its Australian sales in the recent times.
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.
SSM [CONFIDENTIAL TEXT DELETED – sales team].
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.
Please refer to our response at B-1 and J-2 above. SSM does not maintain internal documents for pricing of its Australian sales.

EXPORTER'S DECLARATION

I hereby declare that **SOUTHERN STEEL MESH SDN. BHD.** have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire is complete and correct to the best of my knowledge and belief.

Name : ONG TONG YEW



Signature :

Position in

Company : GENERAL MANAGER

Date : 23RD JANUARY 2026

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

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

	by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

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

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

Selling, general and administration expenses (SG&A)

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

- . domestic sales of like goods
- . sale of goods of the same general category by the exporter or
- . sales in the industry in the country of export.

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