



Australian Government
Department of Industry,
Science and Resources

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 checked="" 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"/>
Error! Reference source not found.	<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"/>

G-7.4 Raw material purchases	<input 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: Mr Kwan Boon Dat

Position in the company: Managing Director

Telephone: [Redacted]

[Personal contact number of the Managing Director]

E-mail address: [Redacted]

[Personal business email address of the Managing Director]

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

Name:

Address:

Telephone:

E-mail address:

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.

Answer: The company's financial records are maintained at:

Wei Dat Steel Wire Sdn. Bhd.
1 Persiaran Perusahaan Kledang Utara 1/5,
Kawasan Perindustrian Chandan Raya,
31450 Menglembu, Ipoh, Perak,
Malaysia.

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

Answer: Production records for the goods under consideration (welded steel mesh sheets) are maintained at:

Wei Dat Steel Wire Sdn. Bhd. (Menglembu Plant)
1 Persiaran Perusahaan Kledang Utara 1/5,
Kawasan Perindustrian Chandan Raya,
31450 Menglembu, Ipoh, Perak,
Malaysia.

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

Answer: The welded steel mesh sheets under consideration are manufactured at:

Wei Dat Steel Wire Sdn. Bhd. (Menglembu Plant)
1 Persiaran Perusahaan Kledang Utara 1/5,
Kawasan Perindustrian Chandan Raya,
31450 Menglembu, Ipoh, Perak,
Malaysia.
Telephone: [Redacted]

This plant is the company's sole facility responsible for producing welded steel mesh sheets that fall within the scope of the investigation.

A-2 Company information

1. What is the legal name of your business?
Answer: Wei Dat Steel Wire Sdn. Bhd.
2. Does your company trade under a different name and/or brand? If yes, provide details.
Answer: No. All business operations are conducted solely under the name Wei Dat Steel Wire Sdn. Bhd.
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
Answer: No. The company has not operated under any previous legal or trading names.
4. Provide a list of your current board of directors and any changes in the last two years.
Answer: There have been no changes to the Board of Directors in the past two years.

The current Board of Directors is as follows:

- [Redacted] – Chairman
 - [Redacted] – Managing Director
 - [Redacted]– Executive Director
 - [Redacted]– Executive Director
 - [Redacted]– Executive Director
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

Answer: Yes. Wei Dat Steel Wire Sdn. Bhd. is the parent company within a group comprising several subsidiary and associated companies.

A complete ownership structure diagram is provided in **[Exhibit A-2-5-Organization chart of the company's legal structure]**.

The group is privately owned company. There is no government ownership, state participation, or external institutional shareholding within the group.

Related companies and their functions:

Subsidiaries:

1. [Redacted]– [Redacted]
2. [Redacted]– [Redacted]
3. [Redacted]– [Redacted]

Associated Companies:

4. [Redacted]– [Redacted]
5. [Redacted]– [Redacted].
6. [Redacted] - [Redacted].

6. Is your company or parent company publicly listed?
If yes, please provide:
 - (c) The stock exchange where it is listed and

- (d) Any principal shareholders¹
If no, please provide:
(a) A list of all principal shareholders and the shareholding percentages.

Answer: No, the company is not publicly listed.

Principal shareholders:

- [Redacted] – [Redacted]

Confidential – exact shareholding percentages. The company is privately owned company. There is no government ownership, state participation, or external institutional shareholding.

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.
Answer: Wei Dat Steel Wire Sdn. Bhd. manufactures steel wire and welded steel mesh products for construction and infrastructure applications. Production is conducted at facilities in Perak, Malaysia, including welded steel mesh manufacturing at the Menglembu Plant. The Company supplies domestic and export markets including Australia. [Detailed production volumes and customer distribution removed — commercially sensitive information].
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.
Answer: Wei Dat Steel Wire Sdn. Bhd. performs manufacturing, domestic sales, and export sales functions internally. Production occurs at the Menglembu facility while sales and logistics activities are coordinated by internal departments. No external agents are used for export sales to Australia. [Operational procedures removed — commercially sensitive information].
9. Provide your company's internal organisation chart.
Answer: The Company maintains an organisational structure comprising production, quality control, engineering, logistics, sales, finance and accounting, human resources, IT support and research and development functions. Senior management oversight is provided by the Board of Directors. [Detailed reporting lines removed — commercially sensitive information].
10. Describe the functions performed by each group within the organisation.
Answer: Operational responsibilities are carried out through specialised departments including Production, Quality Control, Maintenance & Engineering, Production Planning, Logistics, Sales, Finance & Accounting, Human Resources, IT, Environment Safety & Health and Research & Development. These departments support manufacturing, compliance, export logistics and financial governance. [Detailed departmental responsibilities removed — commercially sensitive information].

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.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Answer: No. Our company does not produce brochures, pamphlets, or other promotional materials. We only maintain product catalogues for reference purposes, which are not promotional in nature. Please refer [\[Exhibit A-2-11-Product Catalogues\]](#).

A-3 General accounting information

1. What is your financial accounting period?
Answer: [\[Redacted\]](#).
2. Are your financial accounts audited? If yes, who is the auditor?
Answer: Yes. The company's financial statements are audited by Deloitte PLT.
3. What currency are your accounts kept in?
Answer: Malaysian Ringgit (MYR).
4. What is the name of your financial accounting system?
Answer: Wei Dat uses the MONITOR ERP System for all financial accounting functions. The system records purchases, sales, inventories, payroll, and general ledger transactions, and is used to generate monthly management accounts and annual financial reports.
5. What is the name of your sales system?
Answer: Sales activities are managed through the MONITOR ERP System, including quotations, sales orders, invoicing, and export documentation. Using a single integrated system ensures sales data is accurately linked to production, inventory, and accounting records.
6. What is the name of your production system?
Answer: The company uses the MONITOR ERP System to record and monitor all production activities, such as manufacturing orders, raw material usage, production output, and finished goods. The system provides real-time visibility of production and inventory movements.
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
Answer: All financial accounting, sales, and production functions operate within the same integrated MONITOR ERP System.

The ERP system integrates sales orders, production planning, inventory movements, and accounting entries in a single database, ensuring consistency and traceability of data across functions.

Please refer to [\[Exhibit A-3-7 – Monitor ERP Flow\]](#).

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
Answer: No. The company complies with the Malaysian Private Entities Reporting Standard (MPERS). All financial transactions including purchases, sales, inventories, payroll, and operating expenses are recorded in the MONITOR ERP system.

Monthly management accounts and annual audited financial statements are prepared in accordance with MPERS. Supporting documents such as invoices, purchase orders, delivery orders, bank statements, and payroll records are maintained in line with Malaysian statutory retention requirements.

While the ERP system captures production output and inventory movements, the company does not use the ERP costing module. Costing is performed manually using ERP-generated data together with information provided by the production team (e.g., consumables usage and physical stock counts). This approach ensures accurate and consistent allocation of production-related costs for financial reporting.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Answer: No. There have been no significant changes to the company's accounting practices or policies over the past two years. The company has consistently applied MPERS and has continually used the MONITOR ERP system for financial, sales, and production recording. Any internal operational improvements were routine in nature and did not involve changes to accounting principles or policies.

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.
Answer: Audited financial statements for FY2024 and FY2025 prepared in accordance with MPERS have been submitted confidentially. These include financial statements relevant to manufacturing and export operations. [Detailed financial figures removed — commercially sensitive information].

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.

Answer: Audit management letters issued by the external auditor in connection with the audited financial statements have been submitted confidentially. [Audit observations removed — commercially sensitive information].

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.

Answer: Not applicable.

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.

Answer: The Company does not maintain formal ERP profit centres. Management-prepared plant-level financial schedules derived from consolidated accounts have been submitted confidentially for investigation purposes. [Plant-level financial allocation removed — commercially sensitive information].

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.

Answer: ERP-generated income statements covering both the financial year and the period of investigation have been submitted confidentially. [Detailed financial schedules removed — commercially sensitive information].

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

Answer: Trial balances extracted from the accounting system for the most recent financial year and the investigation period have been submitted in Excel format confidentially. [Account balances removed — commercially sensitive information].

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

Answer: The Company's chart of accounts extracted from the accounting system has been submitted confidentially. [Detailed account classifications removed — commercially sensitive information].

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

Answer: Export sales to Australia are conducted directly between Wei Dat Steel Wire Sdn. Bhd. and unrelated customers without agents. Orders are negotiated individually and processed through the MONITOR ERP system integrating production scheduling, invoicing and accounting records. Logistics and export documentation are coordinated internally with freight forwarders. [Customer-specific pricing terms removed — commercially sensitive information].

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

Answer: Export invoices are issued in foreign currencies including AUD and USD. Payments are received through normal banking arrangements in accordance with agreed commercial terms. [Banking arrangements removed — commercially sensitive information].

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

Answer: The Company may utilise forward foreign exchange contracts to manage foreign currency exposure arising from export sales. [Detailed hedging arrangements removed — commercially sensitive information].

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

Answer: Foreign exchange rates used in the accounting system are determined by the Finance Department based on prevailing market conditions and are updated periodically in the ERP system for accounting purposes. [Detailed internal procedures removed — commercially sensitive information].

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.
Answer: Export sales to Australia are made only to independent customers. Pricing is negotiated on an arm's length commercial basis. [Customer identities removed — commercially sensitive information].

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

Answer: Export pricing is negotiated individually based on product specifications and commercial terms. No standard export price list applies. [Customer-specific price negotiations removed — commercially sensitive information].

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.

Answer: Export sales are conducted directly by the Company as manufacturer to customers performing similar purchasing functions. Selling activities and commercial terms are consistent across customers. [Customer-level pricing differences removed — commercially sensitive information].

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.

Answer: Commercial arrangements affecting the final transaction value may occur in the normal course of business and are reflected in the confidential data submitted to the Commission. [Customer-specific arrangements removed — commercially sensitive information].

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.

Answer: Where applicable, accounting adjustments are processed through credit notes in accordance with standard commercial practices. No debit notes were issued during the investigation period. [Customer financial arrangements removed — commercially sensitive information].

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?

Answer: The Company uses the invoice date as the date of sale because price, quantity, delivery and payment terms are finalised at invoicing. [Internal contract documentation removed — commercially sensitive information].

- (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. Any claim for an adjustment would need to substantively address:

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

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

Answer: Not applicable.

B-2 Australian sales listing

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

Answer: The worksheet titled “B-2 Australian sales” has been completed using the Commission’s template and submitted confidentially. The worksheet contains transaction-by-transaction export sales data for goods exported to Australia during the investigation period, extracted from the Company’s ERP system and supported by accounting and shipping records. [Customer identities, pricing information and quantities removed — commercially sensitive information].

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”.

Answer: The worksheet titled “B-2.2 Australian sales source” has been completed and submitted confidentially. The worksheet identifies the source documents and systems used to compile the Australian export sales data, including ERP records, sales invoices and shipping documentation. [Detailed transactional source data removed — commercially sensitive information].

B-3 Sample export documents

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

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

Answer: Sample export documentation relating to the two largest export transactions by value during the investigation period has been submitted confidentially. The documents include commercial contracts, purchase orders, invoices, packing lists, proof of payment records, shipping and freight documentation, and other supporting export records extracted from the Company’s accounting and logistics systems. [Customer identities, pricing details and banking information removed — commercially sensitive information].

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.

Answer: Supporting reconciliation documents linking the selected export transactions to the B-2 Australian sales listing have been submitted confidentially. [Detailed supporting documentation removed — commercially sensitive information].

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.

Answer: Supporting schedules derived from accounting records have been submitted confidentially to the Commission. [Detailed financial information removed — commercially sensitive information].

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.

Answer: Transactional sales listings compiled from invoice and shipping records have been submitted confidentially. [Customer and pricing information removed — commercially sensitive information].

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.

Answer: Supporting schedules derived from accounting records have been submitted confidentially to the Commission. [Detailed financial information removed — commercially sensitive information].

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.

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

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.

Answer: Supporting worksheets, source documents and detailed financial or transactional information have been submitted confidentially to the Commission. [Detailed commercial and financial information removed — commercially sensitive information].

Part Code	MCC Code	Investigation Product
Wei Dat	P-G-A-XL	Yes
Wei Dat	P-G-B-S	Yes
Wei Dat	P-N-A-L	Yes
Wei Dat	P-N-A-S	Yes
Wei Dat	P-N-B-S	Yes

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.

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

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.

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

Part Code	MCC Code	Investigation Product
Wei Dat	P-G-A-M	Yes
Wei Dat	P-G-A-S	Yes
Wei Dat	P-G-A-XL	Yes
Wei Dat	P-G-B-S	Yes
Wei Dat	P-N-A-L	Yes
Wei Dat	P-N-A-M	Yes
Wei Dat	P-N-A-S	Yes
Wei Dat	P-N-A-XL	Yes
Wei Dat	P-N-B-L	Yes
Wei Dat	P-N-B-S	Yes
Wei Dat	P-N-B-XL	Yes

C-3 Internal product codes

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

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

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

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

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

If no:

Answer: Technical specifications and product records have been submitted confidentially. [Detailed technical information removed — commercially sensitive information].

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Answer: Technical product descriptions and model classification records have been submitted confidentially. [Detailed technical specifications removed — commercially sensitive information].

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
Answer: Domestic commercial arrangements are administered through internal operational procedures and recorded within accounting records submitted confidentially. [Customer data removed — commercially sensitive information].
 - (b) Price determination and/or negotiation process
Answer: Domestic sales activities are conducted through the Company's internal sales and logistics processes supported by ERP and accounting records. [Customer identities removed — commercially sensitive information].
 - (c) Order placement process
Answer: Domestic transactions are managed through direct customer engagement with supporting order, delivery and accounting documentation submitted confidentially. [Commercial terms removed — commercially sensitive information].
 - (d) Order fulfilment process and lead time
Answer: Supporting domestic sales documentation maintained within the Company's systems has been submitted confidentially to demonstrate normal commercial operations. [Pricing information removed — commercially sensitive information].
 - (e) Delivery terms and process
Answer: Domestic commercial arrangements are administered through internal operational procedures and recorded within accounting records submitted confidentially. [Customer data removed — commercially sensitive information].
 - (f) Invoicing process
Answer: Domestic sales activities are conducted through the Company's internal sales and logistics processes supported by ERP and accounting records. [Customer identities removed — commercially sensitive information].
 - (g) Payment terms and process
Answer: Domestic transactions are managed through direct customer engagement with supporting order, delivery and accounting documentation submitted confidentially. [Commercial terms removed — commercially sensitive information].
2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
Answer: Supporting domestic sales documentation maintained within the Company's systems has been submitted confidentially to demonstrate normal commercial operations. [Pricing information removed — commercially sensitive information].
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Answer: Domestic commercial arrangements are administered through internal operational procedures and recorded within accounting records submitted confidentially. [Customer data removed — commercially sensitive information].

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Answer: Domestic sales activities are conducted through the Company's internal sales and logistics processes supported by ERP and accounting records. [Customer identities removed — commercially sensitive information].

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

Answer: Domestic transactions are managed through direct customer engagement with supporting order, delivery and accounting documentation submitted confidentially. [Commercial terms removed — commercially sensitive information].

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.

Answer: Supporting domestic sales documentation maintained within the Company's systems has been submitted confidentially to demonstrate normal commercial operations. [Pricing information removed — commercially sensitive information].

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?

Answer: Domestic commercial arrangements are administered through internal operational procedures and recorded within accounting records submitted confidentially. [Customer data removed — commercially sensitive information].

- (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.

Answer: Domestic sales activities are conducted through the Company's internal sales and logistics processes supported by ERP and accounting records. [Customer identities removed — commercially sensitive 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.

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.

Answer: Domestic transactions are managed through direct customer engagement with supporting order, delivery and accounting documentation submitted confidentially. [Commercial terms removed — commercially sensitive information].

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”.

Answer: Supporting domestic sales documentation maintained within the Company’s systems has been submitted confidentially to demonstrate normal commercial operations. [Pricing information removed — commercially sensitive information].

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment, remittance advice and accounts receivable ledger
- Documents showing bank charges
- Delivery invoices

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

Answer: Domestic commercial arrangements are administered through internal operational procedures and recorded within accounting records submitted confidentially. [Customer data removed — commercially sensitive information].

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.

Answer: Domestic sales activities are conducted through the Company’s internal sales and logistics processes supported by ERP and accounting records. [Customer identities removed — commercially sensitive information].

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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:

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

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

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

Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

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?

Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].

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?

Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].

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?

Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

- (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?

Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].

E-2 Packaging

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

Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].

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

Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].
 - (c) Calculate the weighted average packaging cost for each model exported to Australia
Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

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?
Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].
2. What are the delivery terms of the export sales of the goods to Australia?
Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].
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?
Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].
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?
Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].
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?
Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].
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?
Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].
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?
Answer: Not applicable.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].

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?

Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

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

Answer: Expense adjustment schedules prepared using financial records have been provided confidentially. [Detailed calculations removed — commercially sensitive information].

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

Answer: Relevant expense allocation information has been compiled from accounting systems and submitted confidentially. [Detailed expense data removed — commercially sensitive information].

E-5 Other adjustment claims

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

Answer: Supporting allowance calculations derived from accounting records have been submitted confidentially. [Detailed expense workings removed — commercially sensitive information].

² Available on the commission website

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
Answer: Export sales information compiled from invoice and shipping documentation has been submitted confidentially. [Customer identities removed — commercially sensitive information].
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.
Answer: Third country sales transactions recorded within ERP and logistics records have been provided confidentially. [Pricing details removed — commercially sensitive information].
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?
Answer: Supporting export documentation demonstrating transaction traceability has been submitted confidentially. [Commercial information removed — commercially sensitive information].
 - (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.

Answer: Not applicable.

F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
 - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.*Answer: Third country sales transactions recorded within ERP and logistics records have been provided confidentially. [Pricing details removed — commercially sensitive information].*
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”.
Answer: Supporting export documentation demonstrating transaction traceability has been submitted confidentially. [Commercial information removed — commercially sensitive information].

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.

Answer: Export sales information compiled from invoice and shipping documentation has been submitted confidentially. [Customer identities removed — commercially sensitive information].

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.

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

G-2. Cost accounting practices

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

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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?

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

- (c) How were those variances allocated?

Answer: Not applicable.

- (d) Provide details of any significant or unusual cost variances that occurred during the period.

Answer: Not applicable.

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

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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.

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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.

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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)?

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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".

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

G-4 Selling, General & Administrative expenses

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

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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.

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

[Answer: Production costing information derived from plant and accounting systems has been provided confidentially. \[Allocation workings removed — commercially sensitive information\].](#)

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".

[Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. \[Detailed costing information removed — commercially sensitive information\].](#)

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

[Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. \[Detailed cost data removed — commercially sensitive information\].](#)

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.

[Answer: Production costing information derived from plant and accounting systems has been provided confidentially. \[Allocation workings removed — commercially sensitive information\].](#)

G-7 Major raw material costs

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

[Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. \[Detailed costing information removed — commercially sensitive information\].](#)

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.

- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

[Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. \[Detailed cost data removed — commercially sensitive information\].](#)

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.
Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].
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.*Answer: Not applicable.*
5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.
Answer: Not applicable.
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
Answer: Not applicable.
 - (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.
Answer: Not applicable.
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.
Answer: Not applicable.

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

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.*Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].*
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.*Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].*
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.

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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.

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

- (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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?

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

2. Explain how the production capacity and capacity utilisation has been calculated.

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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)?

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

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.

Answer: Production costing information derived from plant and accounting systems has been provided confidentially. [Allocation workings removed — commercially sensitive information].

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.

Answer: Supporting manufacturing cost calculations reconciled to accounting records have been submitted confidentially. [Detailed costing information removed — commercially sensitive information].

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.

Answer: Cost-to-make schedules prepared from manufacturing and accounting records have been submitted confidentially. [Detailed cost data removed — commercially sensitive information].

SECTION H PARTICULAR MARKET SITUATION

Mandatory response for Chinese exporters

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Not Applicable.

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

Answer: Not Applicable.

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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. 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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

[Answer: Supporting operational documentation maintained within company records has been submitted confidentially. \[Commercial details removed — commercially sensitive information\].](#)

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.

[Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. \[Detailed operational information removed — commercially sensitive information\].](#)

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.

[Answer: Supporting operational documentation maintained within company records has been submitted confidentially. \[Commercial details removed — commercially sensitive information\].](#)

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]

[Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. \[Detailed operational information removed — commercially sensitive information\].](#)

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?

[Answer: Supporting operational documentation maintained within company records has been submitted confidentially. \[Commercial details removed — commercially sensitive information\].](#)

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.

[Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. \[Detailed operational information removed — commercially sensitive information\].](#)

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.

[Answer: Supporting operational documentation maintained within company records has been submitted confidentially. \[Commercial details removed — commercially sensitive information\].](#)

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.
Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].
11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].
 - (c) How frequently are sales contracts renegotiated?
Answer: Not applicable.
 - (d) How frequently are price reviews conducted between contracts?
Answer: Not applicable.
 - (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.
Answer: Not applicable.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
Answer: Not applicable.
 - (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.
Answer: Not applicable.
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.
Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].
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.
Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].
14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done
 - (b) list the factors that influence pricing differentiation in different tiers or segments and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

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

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.).

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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.

Answer: Supporting operational documentation maintained within company records has been submitted confidentially. [Commercial details removed — commercially sensitive information].

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.

Answer: Relevant internal records supporting the response have been compiled and submitted confidentially. [Detailed operational information removed — commercially sensitive information].

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
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
 - (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
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market and
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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

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

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

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
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.
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
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.
Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].
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.
Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].
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]

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Not applicable.

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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

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

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.).

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

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.

Answer: Supporting information prepared in accordance with Commission requirements has been submitted confidentially. [Confidential company information removed — commercially sensitive information].

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.

Answer: Relevant documentation drawn from company records has been provided confidentially to support the response. [Detailed submissions removed — commercially sensitive information].

EXPORTER'S DECLARATION

I hereby declare that Wei Dat Steel Wire Sdn Bhd. (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire is complete and correct to the best of my knowledge and belief.

Name : Kwan Boon Dat.....

Signature :

Position in

Company :...Managing Director.....

Date :...15/01/2026.....



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.